

Dave Yost • Auditor of State

UNION COUNTY

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UNION COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U. S. DEPARTMENT OF AGRICULTURE			
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1415-11-5436	10.561	\$ 189,057
County Commissioners			
Water and Waste Disposal Loans and Grants (Section 306C)	N/A	10.770	<u>\$ 1,983,135</u>
Total U.S. Department of Agriculture			<u>2,172,192</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Mental Health and Recovery Board			
Supportive Housing Program	N/A	14.235	135,435
Shelter Plus Care	N/A	14.238	22,929
<i>Ohio Development Services Agency</i>			
County Commissioners			
Community Development Block Grants/State's Program	B-C-13-1CU-1	14.228	138,030
Community Development Block Grants/State's Program	B-F-11-1CU-1	14.228	84,500
Community Development Block Grants/State's Program	B-W-11-1CU-1	14.228	455,211
Community Development Block Grants/State's Program	B-F-12-1CU-1	14.228	70,500
Community Development Block Grants/State's Program	B-F-13-1CU-1	14.228	<u>46,500</u>
Total Community Development Block Grants/State's Program			794,741
County Commissioners			
Home Improvement Partnerships Program	B-C-11-1CU-2	14.239	<u>20,276</u>
Total U.S. Department of Housing and Urban Development			<u>973,381</u>
U.S. DEPARTMENT OF JUSTICE			
County Sheriff			
Bulletproof Vest Partnership Program	N/A	16.607	3,233
County Sheriff			
State Criminal Alien Assistance Program	N/A	16.606	1,351
<i>Attorney General of the State of Ohio</i>			
County Prosecutor			
Crime Victim Assistance	2012-VA-GENE-430	16.575	97,121
Crime Victim Assistance	2015VOCA10201189	16.575	<u>20,546</u>
Total Crime Victim Assistance			117,667
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Prosecutor			
Violence Against Women Formula Grants	2012-WF-VA5-8421A	16.588	8,968
Violence Against Women Formula Grants	2013-WF-VA5-8421	16.588	<u>39,771</u>
Total Violence Against Women Formula Grants			48,739
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Sheriff			
Edward Byrne Memorial Justice Assistance Grant Program	2013-JG-LLE-5291	16.738	9,499
Edward Byrne Memorial Justice Assistance Grant Program	2013-JG-A02-6008	16.738	<u>15,025</u>
Total Edward Byrne Memorial Justice Assistance Grant			<u>24,524</u>
Total U.S. Department of Justice			<u>195,514</u>

UNION COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF LABOR			
<i>Workforce Investment Board Area 7</i>			
<i>Department of Job and Family Services</i>			
Employment Service/Wagner-Peyser Funded Activities	2014-7380-1	17.207	4,007
<i>Workforce Investment Act Cluster</i>			
WIA Adult Program			66,189
WIA Adult Program- Administrative			176
WIA Adult Program- OMJ Branding			6,512
WIA Adult Program- SFY14 State Special Projects			139,476
WIA Adult Program- SFY15 State Special Projects			126,484
Total WIA Adult Program	2014-7380-1	17.258	<u>338,837</u>
<i>WIA Youth Activities</i>			
WIA Youth Activities			105,471
WIA Youth Activities- Administrative			10,957
Total WIA Youth Activities	2014-7380-1	17.259	<u>116,428</u>
<i>WIA Dislocated Worker Formula Grants</i>			
WIA Dislocated Worker Formula Grants			24,709
WIA Dislocated Worker Formula Grants- Administrative			2,017
Total WIA Dislocated Worker Formula Grants	2014-7380-1	17.278	<u>26,726</u>
Total Workforce Investment Act Cluster			<u>481,991</u>
Total U.S. Department of Labor			<u>485,998</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Federal Aviation Administration</i>			
<i>Airport Authority</i>			
Airport Improvement Program	N/A	20.106	318,534
<i>Ohio Department of Transportation</i>			
<i>County Engineer</i>			
Highway Planning and Construction	PID #83340	20.205	465,891
Highway Planning and Construction	PID #90189	20.205	1,315
Highway Planning and Construction	PID #90248	20.205	255,633
Total Highway Planning and Construction			<u>722,839</u>
<i>Ohio Department of Transportation</i>			
<i>Union County Agency Transportation Service</i>			
<i>Transit Service Programs Cluster</i>			
Job Access and Reverse Commute Program	JARC-4080-092-131	20.516	154,953
New Freedom Program	NF-0080-031-091	20.521	36,445
Total Transit Service Programs Cluster			<u>191,398</u>
Total U.S. Department of Transportation			<u>1,232,771</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Ohio Department of Education</i>			
<i>Board of Developmental Disabilities</i>			
<i>Special Education Cluster</i>			
Special Education - Preschool Grants	071175-PGS1-2013	84.173	19,424
Total U.S. Department of Education			<u>19,424</u>

UNION COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U. S. ELECTION ASSISTANCE COMMISSION			
<i>Ohio Secretary of State</i>			
Board of Elections			
Help America Vote Act Requirements Payments	450105	90.401	1,966
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Central Ohio Area Agency on Aging</i>			
Union County Agency Transportation Service			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	EL015202	93.044	13,401
<i>Ohio Secretary of State</i>			
Board of Elections			
Voting Access for Individuals with Disabilities Grants to States	420104	93.617	10
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Promoting Safe and Stable Families	G-1415-11-5436	93.556	46,588
Temporary Assistance for Needy Families	G-1415-11-5436	93.558	480,112
Child Support Enforcement	G-1415-11-5436	93.563	435,051
Child Care and Development Block Grant	G-1415-11-5436	93.575	57,131
Community-Based Child Abuse Prevention Grants	G-1415-11-5436	93.590	2,000
Stephanie Tubbs Jones Child Welfare Services Program	G-1415-11-5436	93.645	40,138
Foster Care Title IV-E	G-1415-11-5436	93.658	349,920
Adoption Assistance	G-1415-11-5436	93.659	111,340
Chafee Foster Care Independence Program	G-1415-11-5436	93.674	27,857
Social Services Block Grant	G-1415-11-5436	93.667	332,805
<i>Ohio Department of Developmental Disabilities</i>			
Board of Developmental Disabilities			
Social Services Block Grant-2013	31-6400-087	93.667	15,871
Social Services Block Grant-2014	31-6400-087	93.667	17,368
			<u>33,239</u>
<i>Ohio Department of Mental Health and Addiction Services</i>			
Mental Health and Recovery Board			
Social Services Block Grant	31-6400-087	93.667	16,282
Total Social Services Block Grant			<u>382,326</u>

UNION COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)			
<i>Ohio Department of Jobs and Family Services</i> Department of Job and Family Services Children's Health Insurance Program	G-1415-11-5436	93.767	606
<i>Ohio Department of Developmental Disabilities</i> Board of Developmental Disabilities Medical Assistance Program	31-6400-087	93.778	141,752
<i>Ohio Department of Jobs and Family Services</i> Department of Job and Family Services Medical Assistance Program	G-1415-11-5436	93.778	<u>224,199</u>
Total Medical Assistance Program			365,951
<i>Ohio Department of Mental Health and Addiction Services</i> Mental Health and Recovery Board Block Grants for Community Mental Health Services	31-6400-087	93.958	20,579
Block Grants for Community Mental Health Services	31-6400-087	93.958	<u>2,200</u>
Total Block Grants for Community Mental Health Services			22,779
<i>Ohio Department of Mental Health and Addiction Services</i> Mental Health and Recovery Board Block Grants for Prevention and Treatment of Substance Abuse	31-6400-087	93.959	175,947
Block Grants for Prevention and Treatment of Substance Abuse	31-6400-087	93.959	<u>2,831</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			178,778
Total U.S. Department of Health and Human Services			<u>2,513,988</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Ohio Emergency Management Agency</i> Risk Management Emergency Management Performance Grants	EMW-2013-EP-00060-S01	97.042	71,263
Homeland Security Grant Program	EMW-2011-SS-00070	97.067	31,784
Homeland Security Grant Program	EMW-2013-SS-00120	97.067	<u>47,251</u>
Total Homeland Security Grant Program			<u>79,035</u>
Total U.S. Department of Homeland Security			<u>150,298</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 7,745,532</u>

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

UNION COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) reports Union County's (the County's) federal award programs' disbursements. The schedule has been prepared on the cash basis of accounting.

NOTE B - 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 C – MEDICAID COST REPORT SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2009 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA # 93.778) in the amount of \$18,532. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Federal Awards Expenditures since the underlying expenses occurred in prior reporting periods.

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Dave Yost • Auditor of State

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

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 aggregate 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, 2014, 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 29, 2015. Our report refers to other auditors who audited the financial statements of the Memorial Hospital of Union County and Affiliates, 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 separately reported. Our report also refers to other auditors who audited the financial statements of U-Co Industries, Inc., one of the County's discretely presented component units, as described in our report on the County's financial statements. 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 communication is not suitable for any other purpose.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2015



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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, Ohio (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2014. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 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 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, Ohio 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, 2014.

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 OMB Circular A-133, 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 OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate 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, 2014, 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 29, 2015. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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, 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.

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Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2015

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UNION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA #10.770 - Water and Waste Disposal Loans and Grants CFDA #14.228 - Community Development Block Grant CFDA #20.106 - Airport Improvement Program CFDA #20.205 - Highway Planning and Construction CFDA #93.778 - Medical Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

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UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

PREPARED BY:

ANDREA L. WEAVER, COUNTY AUDITOR

*233 WEST 6TH STREET
MARYSVILLE, OHIO 43040*

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UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

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INTRODUCTORY SECTION

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June 29, 2015

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, 2014. 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, 2014. The independent auditor's report is located on page 9 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 Federal Single Audit Act of 1996 and the related U.S. Office of Management and Budget's Circular A-133, Revised. 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 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 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 Council for Families, the Union County Joint Recreation Board, the Central Ohio Youth Center, the Probation Improvement Program, the Logan, Union, 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 223,293 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2014 increased less than 1% from 2013.

Unemployment rates in Union County decreased 22% at an average annual rate of 4.4% during 2014. This rate continues to remain below the overall State and national rates, which were 5.7% and 5.6% respectively for 2014.

During 2014, Union County issued 872 residential permits for an estimated construction value of \$97 million. There were 388 commercial building permits issued at an estimated construction value of \$99 million.

The Marysville Early College High School opened its doors in the former Marysville Middle School in August 2014. Renovations were completed using a \$12.5 million grant through the Ohio Straight-A Fund program. This state of the art learning space was created through a collaboration with Marysville Schools, Columbus State Community College, Otterbein University, Honda of America Manufacturing, Inc., Ohio Hi Point Career Center and the Union County Economic Development Partnership. The program offers a rigorous college and career readiness curriculum with a unique focus on workforce development.

In December of 2014, Memorial Hospital opened a 34,000 square foot, multi-story medical office building in the City Gate plaza. The new building, owned by an independent third party, now houses a relocated urgent care center, Marysville Orthopedic and Sports Medicine practice, imaging center, lab draw station and physical therapy and sports performance department. As an addition, the new outpatient imaging center includes the County's first Open MRI.

In May 2014, the Nationwide Children's Hospital opened its doors to a 20,000 square foot Marysville Close to Home Center with Urgent Care in the City Gate District.

Honda of America Manufacturing completed its construction of the SF Heritage Center in December 2014 and opened its doors in January 2015. The 160,000 square foot complex cost \$35 million and pays tribute to the company's history and traditions and highlights the many products and mile stones of Honda's North American and Ohio operations.

Sumitomo Electric Wiring Systems completed its construction of a new 355,000 square foot warehouse and manufacturing facility in Marysville in 2014. Sumitomo designs and manufactures electronic systems for various companies in the automotive industry, including Honda of America.

Moriroku Technology North America, an automotive parts manufacture, completed construction of a new 41,000 square foot facility in Marysville during 2014. The new building houses the company's R&D center.

In 2011 the Union County Engineer's Office officially secured funding for the Raymond and Peoria Wastewater Treatment Plant and sewer project through the United States Department of Agriculture. This project has urgency because the County is under an EPA advisory to address failing septic systems in that area of the County. The project will be funded using loans and assessed back to property owners through user fees, tap fees, and grants to help supplement their costs for those who are low to below average income. The cost of the project was estimated at \$5.8 million. Construction began in 2014 with an estimated completion during 2015.

The County began a space study during 2014 that lead to the decision to construct, renovate and improve various county buildings. The renovation and construction plan is estimated to cost \$7.45 Million and began in the spring of 2015.

Long-term Planning:

The Commissioners recognize that Union County is one of the fastest growing counties in Ohio and 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 eleventh 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 13 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, 2013. This was the eighteenth 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 2014 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, 2013

Executive Director/CEO

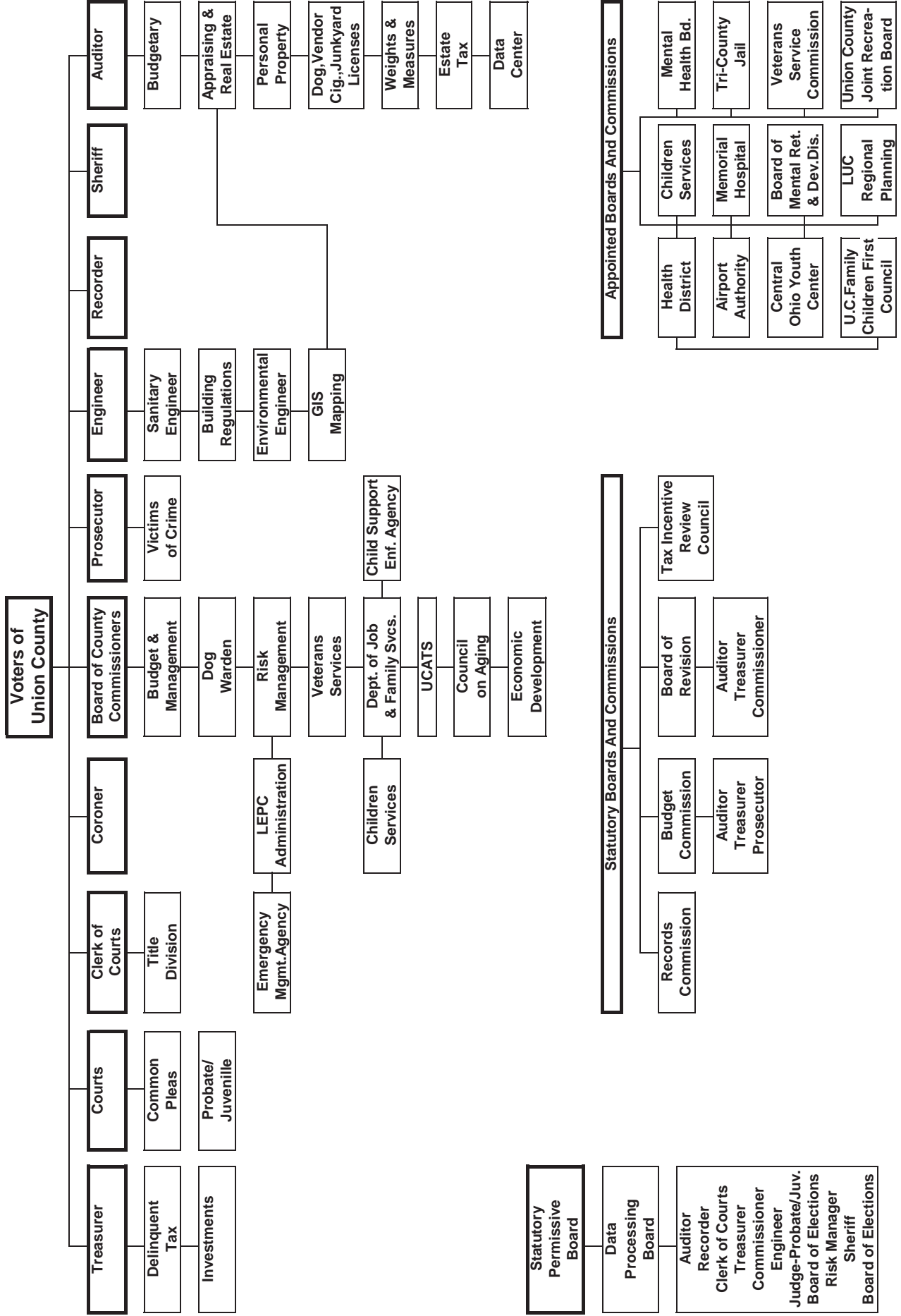
UNION COUNTY, OHIO

**PRINCIPAL OFFICIALS
DECEMBER 31, 2014**

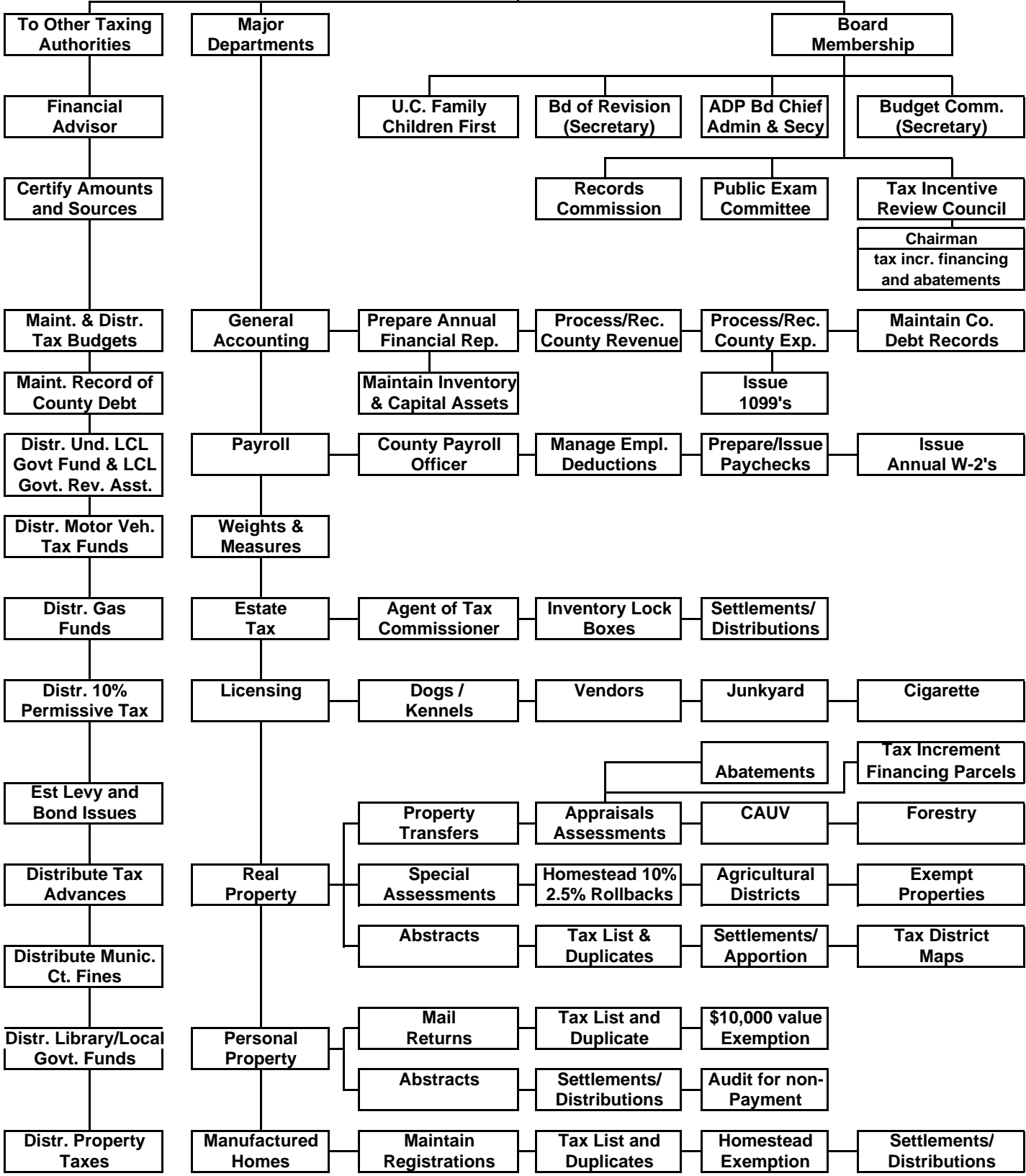
ELECTED OFFICIALS

Commissioner.....	Gary J. Lee
Commissioner.....	Steve A. Stolte
Commissioner.....	Charles A. Hall
Auditor.....	Andrea L. Weaver
Treasurer.....	Donna M. Rausch
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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Dave Yost • Auditor of State

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 aggregate 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, 2014, 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 Memorial Hospital of Union County and Affiliates, a major fund, which represents 95 percent, 94 percent, and 96 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 amount included for Memorial Hospital of Union County and Affiliates and U-Co Industries, Inc., is based solely on the report of the other auditors. We conducted our audit 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 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio, as of December 31, 2014 and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and County Board of Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis* and *Schedules for Infrastructure Assets Accounted for Using the Modified Approach*, 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 and the other auditors subjected this information to the auditing procedures we applied to the basic financial statements. We and the other auditors 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.

Neither we nor the other auditors subjected 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 29, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

Columbus, Ohio

June 29, 2015

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UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014 (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, 2014. 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 2014 are as follows:

- The total net position of the County increased \$19,753,189. Net position of governmental activities increased \$5,357,129, which represents a 4.35% increase over 2013. Net position of business-type activities increased \$14,396,060 or 20.04% from 2013.
- General revenues accounted for \$29,704,870 or 53.84% of total governmental activities revenue. Program specific revenues accounted for \$25,463,690 or 46.16% of total governmental activities revenue.
- The County had \$48,226,353 in expenses related to governmental activities; \$25,463,690 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$29,704,870 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$21,257,972 in 2014, an increase of \$493,549 or 2.38% from 2013 revenues. The general fund, had expenditures and other financing uses of \$21,165,865 in 2014, an increase of \$480,963 or 2.33% from 2013. The net changes in revenues and expenditures contributed to the general fund balance increase of \$92,107 or 1.08% from 2013 to 2014.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,214,563 in 2014, an increase of \$246,053 or 2.47% from 2013 revenues. The Board of DD fund, had expenditures of \$10,066,882 in 2014, an increase of \$85,556 or 0.86% from 2013 expenditures. The net changes in revenues and expenditures contributed to the Board of DD fund balance increase of \$147,681 or 1.04% from 2013 to 2014.
- 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 2014 by \$14,396,060 or 20.04%.
- In the general fund, the actual revenues and other financing sources came in \$1,672,532 greater than the final budget and actual expenditures and financing uses were \$1,481,417 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.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014 (UNAUDITED)

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

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 2014?" 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 25-28 of this report.

Reporting the County's Most Significant Funds

Fund Financial Statements

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

The County's major governmental funds are the general fund and Board of DD fund. The County's major enterprise fund is the Memorial Hospital fund. The analysis of the County's major governmental and proprietary funds begins on page 20.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014 (UNAUDITED)

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.

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 29-32 and the budgetary statements for the general and major special revenue funds can be found on pages 33-34 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 35-38 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 39 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 40-95 of this report.

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)**

Government-Wide Financial Analysis

The statement of net position provides the perspective of the County as a whole. The table below provides a summary of the County's net position for 2014 and 2013.

	Net Position					
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	2014 Total	2013 Total
	2014	2014	2013	2013		
<u>Assets</u>						
Current and other assets	\$ 62,255,298	\$ 72,833,667	\$ 61,922,935	\$ 64,787,106	\$ 135,088,965	\$ 126,710,041
Capital assets	<u>89,294,341</u>	<u>54,471,225</u>	<u>85,178,751</u>	<u>48,954,440</u>	<u>143,765,566</u>	<u>134,133,191</u>
Total assets	<u>151,549,639</u>	<u>127,304,892</u>	<u>147,101,686</u>	<u>113,741,546</u>	<u>278,854,531</u>	<u>260,843,232</u>
Deferred outflows	<u>54,707</u>	<u>-</u>	<u>63,484</u>	<u>-</u>	<u>54,707</u>	<u>63,484</u>
Total assets and deferred outflows	<u>151,604,346</u>	<u>127,304,892</u>	<u>147,165,170</u>	<u>113,741,546</u>	<u>278,909,238</u>	<u>260,906,716</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	7,832,024	32,199,602	8,624,234	34,536,947	40,031,626	43,161,181
Other liabilities	<u>3,325,437</u>	<u>8,868,915</u>	<u>3,314,495</u>	<u>7,364,284</u>	<u>12,194,352</u>	<u>10,678,779</u>
Total liabilities	<u>11,157,461</u>	<u>41,068,517</u>	<u>11,938,729</u>	<u>41,901,231</u>	<u>52,225,978</u>	<u>53,839,960</u>
Deferred inflows	<u>11,975,791</u>	<u>-</u>	<u>12,112,476</u>	<u>-</u>	<u>11,975,791</u>	<u>12,112,476</u>
Total liabilities and deferred inflows	<u>23,133,252</u>	<u>41,068,517</u>	<u>24,051,205</u>	<u>41,901,231</u>	<u>64,201,769</u>	<u>65,952,436</u>
<u>Net Position</u>						
Net investment in capital assets	83,382,219	25,422,957	78,405,934	17,585,938	108,805,176	95,991,872
Restricted	27,096,180	4,911,433	26,859,113	3,871,672	32,007,613	30,730,785
Unrestricted	<u>17,992,695</u>	<u>55,901,985</u>	<u>17,848,918</u>	<u>50,382,705</u>	<u>73,894,680</u>	<u>68,231,623</u>
Total net position	<u>\$ 128,471,094</u>	<u>\$ 86,236,375</u>	<u>\$ 123,113,965</u>	<u>\$ 71,840,315</u>	<u>\$ 214,707,469</u>	<u>\$ 194,954,280</u>

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2014, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$214,707,469. This amounts to \$128,471,094 in governmental activities and \$86,236,375 in business-type activities.

Capital assets reported on the government-wide statements represent the largest portion of the County's assets. At year-end, capital assets represented 51.56% of total governmental and business-type assets. Capital assets include land, intangibles, buildings, improvements, furniture, 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, 2014, was \$108,805,176. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)**

As of December 31, 2014, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. This positive net position for both the governmental and business-type activities of the County is primarily due to an increase in sales tax revenue and an overall reduction of expenditures throughout the County. A portion of the County's governmental activities net position, \$27,096,180 or 21.09%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net position of \$17,992,695 may be used to meet the government's ongoing obligations to citizens and creditors.

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UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)**

The table below shows the changes in net position for 2014 and 2013.

			Change in Net Position		2014 Total	2013 Total
	Governmental	Business-type	Governmental	Business-type		
	Activities 2014	Activities 2014	Activities 2013	Activities 2013		
Revenues						
Program revenues:						
Charges for services and sales	\$ 7,210,241	\$ 101,108,427	\$ 6,620,996	\$ 92,295,137	\$ 108,318,668	\$ 98,916,133
Operating grants and contributions	15,503,067	475,332	15,160,905	-	15,978,399	15,160,905
Capital grants and contributions	2,750,382	1,340,135	2,121,740	363,102	4,090,517	2,484,842
Total program revenues	25,463,690	102,923,894	23,903,641	92,658,239	128,387,584	116,561,880
General revenues:						
Property taxes	11,594,637	-	10,872,350	-	11,594,637	10,872,350
Sales tax	12,795,973	-	13,193,116	-	12,795,973	13,193,116
Unrestricted grants	4,339,593	-	4,371,878	-	4,339,593	4,371,878
Investment earnings	470,666	195,906	650,353	138,196	666,572	788,549
Payments in lieu of taxes	40,968	-	-	-	40,968	-
Other	463,033	3,749,700	653,747	4,099,063	4,212,733	4,752,810
Total general revenues	29,704,870	3,945,606	29,741,444	4,237,259	33,650,476	33,978,703
Total revenues	55,168,560	106,869,500	53,645,085	96,895,498	162,038,060	150,540,583
Expenses						
Program expenses:						
General government						
Legislative and executive	9,298,745	-	8,979,834	-	9,298,745	8,979,834
Judicial	3,676,747	-	3,605,442	-	3,676,747	3,605,442
Public safety	6,987,399	-	7,129,141	-	6,987,399	7,129,141
Public works	6,978,212	-	5,826,514	-	6,978,212	5,826,514
Health	2,198,572	-	2,253,616	-	2,198,572	2,253,616
Human services	18,083,078	-	16,794,319	-	18,083,078	16,794,319
Economic development	389,556	-	290,649	-	389,556	290,649
Intergovernmental	391,758	-	433,439	-	391,758	433,439
Interest and fiscal charges	222,286	-	237,033	-	222,286	237,033
Memorial Hospital	-	93,086,648	-	86,146,627	93,086,648	86,146,627
Other:						
Sanitary sewer district	-	353,606	-	357,614	353,606	357,614
Building and development	-	618,264	-	687,400	618,264	687,400
Total expenses	48,226,353	94,058,518	45,549,987	87,191,641	142,284,871	132,741,628
Excess revenues over expenses	6,942,207	12,810,982	8,095,098	9,703,857	19,753,189	17,798,955
Transfers	(1,585,078)	1,585,078	-	-	-	-
Change in net position	5,357,129	14,396,060	8,095,098	9,703,857	19,753,189	17,798,955
Net position at beginning of year	123,113,965	71,840,315	115,018,867	62,136,458	194,954,280	177,155,325
Net position at end of year	\$ 128,471,094	\$ 86,236,375	\$ 123,113,965	\$ 71,840,315	\$ 214,707,469	\$ 194,954,280

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)

Governmental Activities

Governmental net position increased by \$5,357,129 in 2014 from 2013.

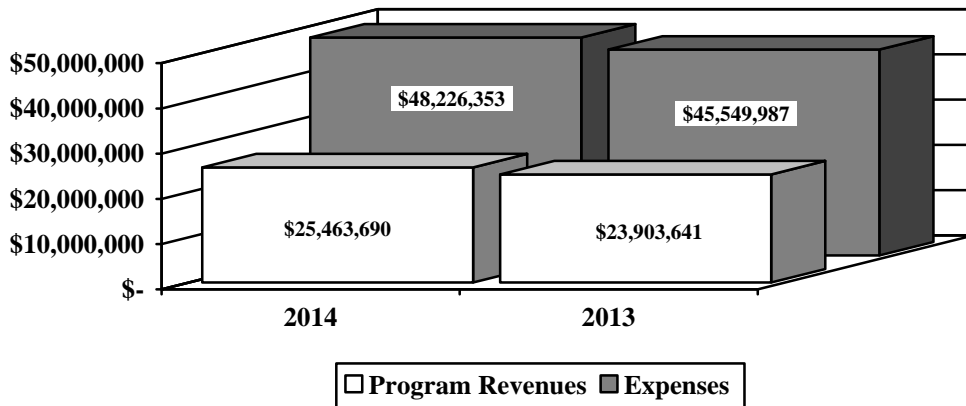
Human services represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children's services, and the department of jobs and family services for \$18,083,078 of expenses, or 37.50% of total governmental expenses of the County. These expenses were funded by \$455,197 in charges to users of services and \$7,187,866 in operating grants and contributions in 2014. General government expenses which includes legislative and executive and judicial programs, accounted for \$12,975,492 or 26.91% of total governmental expenses. General government expenses were covered by \$4,440,367 of direct charges to users and \$2,204,638 in operating grants and contributions in 2014.

The State and federal government contributed to the County revenues of \$15,503,067 in operating grants and contributions and \$2,750,382 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

General revenues totaled \$29,704,870, and amounted to 53.84% of total revenues. These revenues primarily consist of property and sales tax revenue of \$24,390,610 or 82.11% of total general revenues in 2014. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$4,339,593, or 14.61% 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 2014 and 2013. That is, it identifies the cost of these services supported by general revenues (such as tax revenue and unrestricted state grants and entitlements). As can be seen in the graph below, the County is reliant upon general revenues to finance operations as program revenues are not sufficient to cover total expenses.

Governmental Activities - Program Revenues vs. Total Expenses



UNION COUNTY, OHIO

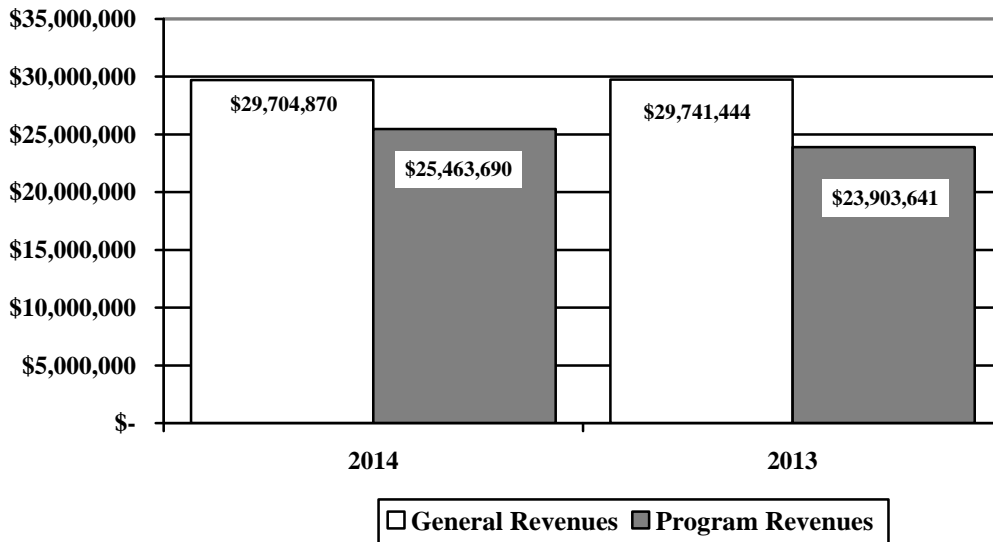
**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)**

	Governmental Activities			
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2014	2014	2013	2013
Program expenses:				
General government				
Legislative and executive	\$ 9,298,745	\$ 3,741,467	\$ 8,979,834	\$ 3,461,843
Judicial	3,676,747	2,589,020	3,605,442	2,492,323
Public safety	6,987,399	5,707,281	7,129,141	5,807,165
Public works	6,978,212	(1,431,212)	5,826,514	(1,844,415)
Health	2,198,572	1,017,303	2,253,616	897,815
Human services	18,083,078	10,440,015	16,794,319	10,121,669
Economic development	389,556	84,745	290,649	39,474
Intergovernmental	391,758	391,758	433,439	433,439
Interest and fiscal charges	222,286	222,286	237,033	237,033
Total	\$ 48,226,353	\$ 22,762,663	\$ 45,549,987	\$ 21,646,346

The dependence upon general revenues for governmental activities is apparent, with 49.54% of expenses supported through taxes and other general revenues during 2014.

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

Governmental Activities - General and Program Revenues

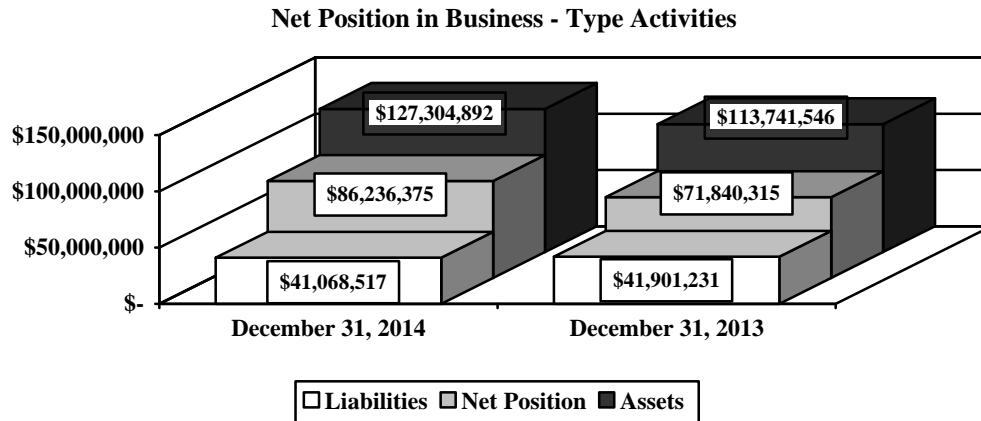


UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)**

Business-Type Activities

The sanitary sewer district, building and development and Memorial Hospital are the County's enterprise funds. These operations had program revenues of \$102,923,894, general revenues of \$3,945,606, transfers in of \$1,585,078 and expenses of \$94,058,518 for 2014. The net position of the enterprise funds increased \$14,396,060 or 20.04% during 2014. The following graph illustrates the assets, liabilities and net position of the County's business-type activities at December 31, 2014 and 2013.



Financial Analysis of the Government's Funds

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

Governmental Funds

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

The County's governmental funds (as reported on the balance sheet on page 29) reported a combined fund balance of \$40,923,918, which is \$1,569,089 greater than last year's total of \$39,354,829. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2014 for all major and non-major governmental funds.

	Fund Balances <u>12/31/14</u>	Fund Balances <u>12/31/13</u>	Increase <u>(Decrease)</u>
Major funds:			
General	\$ 8,582,132	\$ 8,535,285	\$ 46,847
County Board of DD	14,363,708	14,220,583	143,125
Other nonmajor governmental funds	<u>17,978,078</u>	<u>16,598,961</u>	<u>1,379,117</u>
Total	<u>\$ 40,923,918</u>	<u>\$ 39,354,829</u>	<u>\$ 1,569,089</u>

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)**

General Fund

The County's general fund balance increased \$92,107.

	<u>2014</u>	<u>2013</u>	<u>Percentage</u>
	<u>Amount</u>	<u>Amount</u>	<u>Change</u>
<u>Revenues</u>			
Taxes	\$ 14,356,304	\$ 13,691,236	4.86 %
Charges for services	3,244,540	2,939,003	10.40 %
Licenses and permits	7,550	2,794	170.22 %
Fines and forfeitures	10,726	93,072	(88.48) %
Intergovernmental	2,276,257	2,335,442	(2.53) %
Investment income	432,490	647,470	(33.20) %
Other	<u>743,433</u>	<u>975,206</u>	<u>(23.77) %</u>
Total	<u>\$ 21,071,300</u>	<u>\$ 20,684,223</u>	<u>1.87 %</u>

Tax revenue represents 68.13% of all general fund revenue. Tax revenue increased 4.86% due mainly to an increase of sales tax received in 2014. Charges for services increased 10.40% due mainly to increased Sheriff charges for services. Licenses and permits revenue increased 170.22% due mainly to an increase in cigarette licenses revenues received in 2014. Fines and forfeitures decreased 88.48% due mainly to a reduction in Municipal Court fines. Interest income decreased 33.20% due mainly to falling interest rates of investments. Other revenues decreased 23.77% due mainly to a decrease in the Sheriff's segregated cash account. All other revenue remained comparable to 2013.

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

	<u>2014</u>	<u>2013</u>	<u>Percentage</u>
	<u>Amount</u>	<u>Amount</u>	<u>Change</u>
<u>Expenditures</u>			
General government			
Legislative and executive	\$ 6,155,675	\$ 5,537,796	11.16 %
Judicial	3,304,975	3,051,563	8.30 %
Public safety	5,135,378	5,263,342	(2.43) %
Public works	242,157	160,244	51.12 %
Health	320,060	316,635	1.08 %
Human services	1,828,924	1,586,128	15.31 %
Economic development	103,114	103,114	- %
Intergovernmental	<u>391,758</u>	<u>433,439</u>	<u>(9.62) %</u>
Total	<u>\$ 17,482,041</u>	<u>\$ 16,452,261</u>	<u>6.26 %</u>

Total expenditures increased \$1,029,780 or 6.26%. This overall increase of general fund expenditures is due to deep cuts in the 2012 budget as appropriations were reduced at least 13% in all categories from previous years actual expenditures. During 2014 many of these appropriations were increased which lead to the overall increase of general fund expenditures.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014 (UNAUDITED)

County Board of DD

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,214,563 in 2014, an increase of \$246,053 or 2.47% from 2013 revenues. The Board of DD fund, had expenditures of \$10,066,882 in 2014, an increase of \$85,556 or 0.86% from 2013 expenditures. The net changes in revenues and expenditures contributed to the Board of DD fund balance increase of \$147,681 or 1.04% from 2013 to 2014.

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 of \$19,725,617 were \$959,721 greater than original budgeted revenues of \$18,765,896. Actual revenues and other financing sources of \$21,398,149 exceeded final budgeted revenues by \$1,672,532.

Final budgeted expenditures and other financing uses of \$23,172,578 were \$4,017,494 greater than original budgeted expenditures and other financing uses of \$19,155,084. Actual expenditures and financing uses of \$21,691,161 were \$1,481,417 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.

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)**

Capital Assets and Debt Administration

Capital Assets

At the end of 2014, the County had \$143,765,566 (net of accumulated depreciation) invested in land, intangibles, improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, property under capital lease, water and sewer lines and infrastructure. Of this total, \$89,294,341 was reported in governmental activities and \$54,471,225 was reported in business-type activities. The following table shows 2014 balances compared to 2013:

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Land	\$ 982,046	\$ 982,046	\$ 7,093,485	\$ 6,485,535	\$ 8,075,531	\$ 7,467,581
Intangibles	69,375	73,125	-	-	69,375	73,125
Improvements	865,379	918,479	2,538,276	2,719,910	3,403,655	3,638,389
Buildings	14,258,619	13,236,639	28,329,729	28,864,606	42,588,348	42,101,245
Equipment	1,061,703	770,601	11,564,233	9,048,854	12,625,936	9,819,455
Furniture and Fixtures	168,941	186,814	-	1,000	168,941	187,814
Vehicles	1,214,275	784,338	100,252	35,397	1,314,527	819,735
Infrastructure	70,369,467	67,338,969	-	-	70,369,467	67,338,969
Sewer/water lines	-	-	45,442	56,324	45,442	56,324
Property under capital leases	-	-	914,214	1,276,579	914,214	1,276,579
Construction in progress	<u>304,536</u>	<u>887,740</u>	<u>3,885,594</u>	<u>466,235</u>	<u>4,190,130</u>	<u>1,353,975</u>
Total	<u>\$ 89,294,341</u>	<u>\$ 85,178,751</u>	<u>\$ 54,471,225</u>	<u>\$ 48,954,440</u>	<u>\$ 143,765,566</u>	<u>\$ 134,133,191</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 80.84% of the County's total depreciable 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 98% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75% of the roads at 5 or higher. For bridges, 97% of the bridges met or exceeded the numerical rating of 5 as compared to a policy of 85%. Estimated expenditures for roads and bridges were \$10,225,507 for 2014. Actual expenditures for the year were \$8,436,204. For more information on the rating system and results, refer to required supplementary information beginning on pages 96-97 of this report.

Debt Administration

At December 31, 2014 the County had \$19,100,000 in general obligation bonds, \$1,575,000 in sales tax revenue bonds, \$12,116,194 in Hospital Facilities Revenue Bonds and \$1,841,111 in other long term obligations. Of this total, \$3,370,616 is due within one year and \$31,261,689 is due in more than one year.

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)**

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

	Outstanding Debt, at Year End			
	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
	<u>2014</u>	<u>2014</u>	<u>2013</u>	<u>2013</u>
Long-term obligations				
General obligation bonds:	\$ 4,300,000	\$ 14,800,000	\$ 4,990,000	\$ 15,660,000
Sales tax revenue bonds	1,575,000	-	1,755,000	-
Hospital Facilities Revenue Bonds	-	12,116,194	-	13,497,960
Other long-term obligations	<u>-</u>	<u>1,841,111</u>	<u>-</u>	<u>2,210,542</u>
Total	<u>\$ 5,875,000</u>	<u>\$ 28,757,305</u>	<u>\$ 6,745,000</u>	<u>\$ 31,368,502</u>

The County's voted legal debt margin was \$14,466,648 at December 31, 2014 and the unvoted legal debt margin was \$10,581,648 at December 31, 2014. See Note 13 to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

Economic Factors and Next Year's Budgets and Rates

The average unemployment rate in the County was 4.4% for 2014, a decrease from the 5.7% average rate in 2013. This compares favorably to the State rate of 5.7% and to the national rate of 5.6%. Union County's strong industrial segment allows the County to enjoy the fifth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 80.4% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$3.88 billion for 2014. This has increased \$0.19 from 2012.

Contacting the County's Financial Management

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

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**BASIC
FINANCIAL STATEMENTS**

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2014

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Assets:			
Equity in pooled cash and cash equivalents	\$ 37,751,002	\$ 2,448,505	\$ 40,199,507
Cash and cash equivalents in segregated accounts	1,662,336	50,896,557	52,558,893
Investments in segregated accounts	-	785,344	785,344
Receivables (net of allowance for uncollectibles):			
Sales taxes	3,026,747	-	3,026,747
Real estate and other taxes	12,271,859	-	12,271,859
Payments in lieu of taxes.	40,968	-	40,968
Accounts	508,749	11,274,836	11,783,585
Accrued interest	76,505	-	76,505
Due from other governments	4,250,957	-	4,250,957
Special assessments.	142,562	-	142,562
Loans receivable	865,000	-	865,000
Prepayments	685,461	1,180,241	1,865,702
Materials and supplies inventory.	717,352	696,279	1,413,631
Due from other funds	255,800	-	255,800
Estimated third-party settlements	-	180,472	180,472
Other assets	-	460,000	460,000
Restricted assets:			
Cash and cash equivalents with fiscal and escrow agents.	-	4,911,433	4,911,433
Capital assets:			
Non-depreciable capital assets	71,656,049	10,979,079	82,635,128
Depreciable capital assets, net.	17,638,292	43,492,146	61,130,438
Total capital assets, net	<u>89,294,341</u>	<u>54,471,225</u>	<u>143,765,566</u>
Total assets	<u>151,549,639</u>	<u>127,304,892</u>	<u>278,854,531</u>
Deferred outflows of resources:			
Unamortized deferred charges on debt refunding	54,707	-	54,707
Liabilities:			
Accounts payable.	1,045,028	3,712,768	4,757,796
Contracts payable.	52,353	310,271	362,624
Accrued wages and benefits.	991,989	4,339,536	5,331,525
Other hospital liabilities	-	472,500	472,500
Due to other governments	766,551	33,840	800,391
Accrued interest payable.	19,516	-	19,516
Accrued liabilities	-	-	-
Notes payable.	450,000	-	450,000
Long-term liabilities:			
Due within one year	2,182,805	3,524,653	5,707,458
Due in more than one year.	5,649,219	28,674,949	34,324,168
Total liabilities	<u>11,157,461</u>	<u>41,068,517</u>	<u>52,225,978</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	11,975,791	-	11,975,791
Net position:			
Net investment in capital assets.	83,382,219	25,422,957	108,805,176
Restricted for:			
Capital projects	6,523	-	6,523
Debt service	-	146,887	146,887
Public works projects	4,809,958	-	4,809,958
Public safety programs	2,265,254	-	2,265,254
Human services programs	16,165,665	-	16,165,665
Health programs	1,221,451	-	1,221,451
Legislative and executive	1,640,489	-	1,640,489
Judicial.	986,840	-	986,840
Nonexpendable permanent endowments	-	25,000	25,000
Other hospital restrictions	-	4,739,546	4,739,546
Unrestricted	<u>17,992,695</u>	<u>55,901,985</u>	<u>73,894,680</u>
Total net position.	<u>\$ 128,471,094</u>	<u>\$ 86,236,375</u>	<u>\$ 214,707,469</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units	
UCO Industries	Airport Authority
\$ -	\$ 504,464
1,363,875	-
-	-
-	-
-	-
1,023,400	-
-	-
-	8,966
-	-
57,791	-
566,176	-
-	-
-	-
-	-
224,400	680,685
3,873,506	1,742,476
<u>4,097,906</u>	<u>2,423,161</u>
<u>7,109,148</u>	<u>2,936,591</u>
-	-
1,321,248	6,890
-	-
114,465	338
-	-
-	212
-	-
45,895	-
-	-
221,022	-
438,891	-
<u>2,141,521</u>	<u>7,440</u>
-	-
3,765,711	2,423,161
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
1,201,916	505,990
<u>\$ 4,967,627</u>	<u>\$ 2,929,151</u>

UNION COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
Current:				
General government:				
Legislative and executive	\$ 9,298,745	\$ 3,352,640	\$ 2,204,638	\$ -
Judicial	3,676,747	1,087,727	-	-
Public safety	6,987,399	783,360	496,758	-
Public works	6,978,212	1,265,660	4,393,382	2,750,382
Health	2,198,572	182,543	998,726	-
Human services	18,083,078	455,197	7,187,866	-
Economic development	389,556	83,114	221,697	-
Intergovernmental	391,758	-	-	-
Interest and fiscal charges	222,286	-	-	-
Total governmental activities	48,226,353	7,210,241	15,503,067	2,750,382
Business-type activities:				
Memorial Hospital	93,086,648	99,515,008	475,332	-
Other business-type activities:				
Sanitary sewer district	353,606	284,039	-	1,340,135
Building and development	618,264	1,309,380	-	-
Total business-type activities	94,058,518	101,108,427	475,332	1,340,135
Totals primary government	\$ 142,284,871	\$ 108,318,668	\$ 15,978,399	\$ 4,090,517
Component units:				
UCO Industries	\$ 11,145,642	\$ 11,567,427	\$ -	\$ -
Airport authority	724,661	181,703	305,101	-
Total component units	\$ 11,870,303	\$ 11,749,130	\$ 305,101	\$ -

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 . . . . .	. . . . .
Grants and entitlements not restricted to specific programs . . . . .	. . . . .
Investment earnings . . . . .	. . . . .
Payment in lieu of taxes . . . . .	. . . . .
Miscellaneous . . . . .	. . . . .
Total general revenues . . . . .	. . . . .
Transfers . . . . .	. . . . .
Total general revenues and transfers . . . . .	. . . . .
Change in net position . . . . .	. . . . .
Net position at beginning of year . . . . .	. . . . .
Net position at end of year . . . . .	. . . . .

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	UCO Industries	Airport Authority
\$ (3,741,467)	\$ -	\$ (3,741,467)	\$ -	\$ -
(2,589,020)	-	(2,589,020)	-	-
(5,707,281)	-	(5,707,281)	-	-
1,431,212	-	1,431,212	-	-
(1,017,303)	-	(1,017,303)	-	-
(10,440,015)	-	(10,440,015)	-	-
(84,745)	-	(84,745)	-	-
(391,758)	-	(391,758)	-	-
(222,286)	-	(222,286)	-	-
<u>(22,762,663)</u>	<u>-</u>	<u>(22,762,663)</u>	<u>-</u>	<u>-</u>
-	6,903,692	6,903,692	-	-
-	1,270,568	1,270,568	-	-
-	691,116	691,116	-	-
-	8,865,376	8,865,376	-	-
<u>(22,762,663)</u>	<u>8,865,376</u>	<u>(13,897,287)</u>	<u>-</u>	<u>-</u>
-	-	-	421,785	-
-	-	-	-	(237,857)
-	-	-	421,785	(237,857)
4,185,499	-	4,185,499	-	-
5,845,941	-	5,845,941	-	-
868,857	-	868,857	-	-
694,340	-	694,340	-	-
10,236,535	-	10,236,535	-	-
1,279,719	-	1,279,719	-	-
1,279,719	-	1,279,719	-	-
4,339,593	-	4,339,593	-	-
470,666	195,906	666,572	3,492	1,127
40,968	-	40,968	-	-
463,033	3,749,700	4,212,733	-	-
<u>29,704,870</u>	<u>3,945,606</u>	<u>33,650,476</u>	<u>3,492</u>	<u>1,127</u>
<u>(1,585,078)</u>	<u>1,585,078</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>28,119,792</u>	<u>5,530,684</u>	<u>33,650,476</u>	<u>-</u>	<u>-</u>
5,357,129	14,396,060	19,753,189	425,277	(236,730)
<u>123,113,965</u>	<u>71,840,315</u>	<u>194,954,280</u>	<u>4,542,350</u>	<u>3,165,881</u>
<u>\$ 128,471,094</u>	<u>\$ 86,236,375</u>	<u>\$ 214,707,469</u>	<u>\$ 4,967,627</u>	<u>\$ 2,929,151</u>

UNION COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	<u>General</u>	<u>County Board of DD</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,836,538	\$ 14,422,658	\$ 16,491,806	\$ 37,751,002
Cash and cash equivalents in segregated accounts	1,155,305	-	507,031	1,662,336
Receivables (net of allowance for uncollectibles):				
Sales taxes	2,421,491	-	605,256	3,026,747
Real estate and other taxes	4,024,816	6,745,688	1,501,355	12,271,859
Payments in lieu of taxes	-	-	40,968	40,968
Accounts	243,956	857	263,936	508,749
Accrued interest	76,505	-	-	76,505
Due from other governments	921,739	479,838	2,849,380	4,250,957
Special assessments	-	-	142,562	142,562
Loans receivable	-	-	865,000	865,000
Interfund loans receivable	-	-	38,000	38,000
Prepayments	177,512	424,173	83,776	685,461
Materials and supplies inventory	113,191	15,367	588,794	717,352
Loans due from other funds	-	-	255,800	255,800
Total assets	<u>\$ 15,971,053</u>	<u>\$ 22,088,581</u>	<u>\$ 24,233,664</u>	<u>\$ 62,293,298</u>
Liabilities:				
Accounts payable	\$ 225,087	\$ 223,880	\$ 596,061	\$ 1,045,028
Contracts payable	2,143	-	50,210	52,353
Accrued wages and benefits payable	416,713	182,278	392,998	991,989
Compensated absences payable	68,973	-	21,990	90,963
Due to other governments	327,867	167,023	271,661	766,551
Interfund loans payable	-	-	38,000	38,000
Accrued interest payable	-	-	3,021	3,021
Notes payable	-	-	450,000	450,000
Total liabilities	<u>1,040,783</u>	<u>573,181</u>	<u>1,823,941</u>	<u>3,437,905</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	3,914,033	6,600,607	1,461,151	11,975,791
Delinquent property tax revenue not available	110,783	145,081	40,204	296,068
Accrued interest not available	57,866	-	-	57,866
Sales tax revenue not available	1,571,428	-	392,750	1,964,178
Special assessments revenue not available	-	-	142,562	142,562
Other nonexchange transactions	453,661	347,952	1,861,609	2,663,222
Unavailable grant revenue	62,589	57,195	463,441	583,225
Payments in lieu of taxes levied for the next fiscal year	-	-	40,968	40,968
Miscellaneous revenue not available	177,778	857	28,960	207,595
Total deferred inflows of resources	<u>6,348,138</u>	<u>7,151,692</u>	<u>4,431,645</u>	<u>17,931,475</u>
Fund balances:				
Nonspendable	423,064	439,540	1,537,570	2,400,174
Restricted	-	13,924,168	9,522,322	23,446,490
Committed	481,821	-	844,268	1,326,089
Assigned	215,777	-	6,527,469	6,743,246
Unassigned (deficit)	7,461,470	-	(453,551)	7,007,919
Total fund balances	<u>8,582,132</u>	<u>14,363,708</u>	<u>17,978,078</u>	<u>40,923,918</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,971,053</u>	<u>\$ 22,088,581</u>	<u>\$ 24,233,664</u>	<u>\$ 62,293,298</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, 2014

Total governmental fund balances		\$	40,923,918
<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.			89,294,341
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	1,964,178	
Real and other taxes receivable		296,068	
Payments in lieu of taxes receivable		40,968	
Accounts receivable		44,861	
Intergovernmental receivable		3,409,181	
Special assessments receivable		142,562	
Accrued interest receivable		57,866	
Total		57,866	5,955,684
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.			(16,495)
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		(4,300,000)	
Sales tax revenue bonds payable		(1,575,000)	
Compensated absences		(1,783,693)	
Total		(7,658,693)	(7,658,693)
Unamortized premiums are amortized over the life of the bonds on the statement of net position.			(82,368)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			54,707
Net position of governmental activities		\$	128,471,094

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, 2014

	<u>General</u>	<u>County Board of DD</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Property taxes	\$ 3,673,152	\$ 5,859,299	\$ 2,076,985	\$ 11,609,436
Sales taxes	10,683,152	-	2,671,042	13,354,194
Charges for services	3,244,540	-	3,208,796	6,453,336
Licenses and permits	7,550	-	162,495	170,045
Fines and forfeitures	10,726	-	205,003	215,729
Intergovernmental	2,276,257	3,760,056	15,305,092	21,341,405
Special assessments	-	-	170,736	170,736
Investment income	432,490	-	13,470	445,960
Rental income	409,774	-	40,664	450,438
Contributions and donations	-	3,809	35,383	39,192
Other	333,659	591,399	1,035,794	1,960,852
Total revenues	<u>21,071,300</u>	<u>10,214,563</u>	<u>24,925,460</u>	<u>56,211,323</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,155,675	-	3,387,047	9,542,722
Judicial	3,304,975	-	226,000	3,530,975
Public safety	5,135,378	-	1,688,317	6,823,695
Public works	242,157	-	6,999,134	7,241,291
Health	320,060	-	1,969,123	2,289,183
Human services	1,828,924	10,066,882	6,211,268	18,107,074
Economic development	103,114	-	284,135	387,249
Intergovernmental	391,758	-	-	391,758
Capital outlay	-	-	4,926,423	4,926,423
Debt service:				
Principal retirement	-	-	870,000	870,000
Interest and fiscal charges	-	-	224,512	224,512
Total expenditures	<u>17,482,041</u>	<u>10,066,882</u>	<u>26,785,959</u>	<u>54,334,882</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,589,259</u>	<u>147,681</u>	<u>(1,860,499)</u>	<u>1,876,441</u>
Other financing sources (uses):				
Transfers in	186,672	-	3,797,015	3,983,687
Transfers out	<u>(3,683,824)</u>	<u>-</u>	<u>(780,293)</u>	<u>(4,464,117)</u>
Total other financing sources (uses)	<u>(3,497,152)</u>	<u>-</u>	<u>3,016,722</u>	<u>(480,430)</u>
Net change in fund balances	92,107	147,681	1,156,223	1,396,011
Fund balances at beginning of year	8,535,285	14,220,583	16,598,961	39,354,829
Change in inventory balance	(45,260)	(4,556)	222,894	173,078
Fund balances at end of year	<u>\$ 8,582,132</u>	<u>\$ 14,363,708</u>	<u>\$ 17,978,078</u>	<u>\$ 40,923,918</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

Net change in fund balances - total governmental funds	\$	1,396,011
<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. This is the amount by which capital outlays exceeds depreciation expense in the current period.		
Capital asset additions	\$ 5,915,223	
Current year depreciation	<u>(1,523,927)</u>	
Total		4,391,296
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		
		(275,706)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.		
		173,078
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	(14,799)	
Sales tax	(558,221)	
Payments in lieu of taxes	40,968	
Intergovernmental revenues	(480,013)	
Special assessments	3,189	
Charges for services	(72,340)	
Interest income	37,866	
Other revenues	<u>587</u>	
Total		(1,042,763)
Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		
		870,000
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
Decrease in accrued interest payable	2,070	
Amortization of deferred amounts on refunding	(8,777)	
Amortization of bond premiums	<u>8,933</u>	
Total		2,226
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.		
		<u>(157,013)</u>
Change in net position of governmental activities	\$	<u><u>5,357,129</u></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)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 4,122,576	\$ 3,668,708	\$ 3,668,708	\$ -
Sales tax	9,316,688	10,717,377	10,717,385	8
Charges for services	2,444,400	2,435,400	2,663,721	228,321
Licenses and permits	15,000	15,000	7,550	(7,450)
Fines and forfeitures	10,700	10,700	11,761	1,061
Intergovernmental	1,967,832	1,989,732	2,306,961	317,229
Investment income	381,700	381,700	495,690	113,990
Rental income	381,000	381,000	405,304	24,304
Other	126,000	126,000	170,857	44,857
Total revenues	18,765,896	19,725,617	20,447,937	722,320
Expenditures:				
Current:				
General government:				
Legislative and executive	7,181,626	7,268,953	6,299,050	969,903
Judicial	3,112,898	3,177,867	3,073,042	104,825
Public safety	5,645,978	5,714,028	5,165,782	548,246
Public works	249,317	253,155	244,333	8,822
Health	282,200	349,920	349,782	138
Human services	1,950,678	1,964,134	1,863,342	100,792
Economic development	118,941	103,115	103,114	1
Intergovernmental	396,758	396,758	391,758	5,000
Total expenditures	18,938,396	19,227,930	17,490,203	1,737,727
Excess (deficiency) of revenues over (under) expenditures	(172,500)	497,687	2,957,734	2,460,047
Other financing sources (uses):				
Advances in	-	-	408,134	408,134
Advances out	-	-	(256,372)	(256,372)
Transfers in	-	-	542,078	542,078
Transfers out	(216,688)	(3,944,648)	(3,944,586)	62
Total other financing sources (uses)	(216,688)	(3,944,648)	(3,250,746)	693,902
Net change in fund balances	(389,188)	(3,446,961)	(293,012)	3,153,949
Fund balances at beginning of year	3,004,397	3,004,397	3,004,397	-
Prior year encumbrances appropriated	438,586	438,586	438,586	-
Fund balance (deficit) at end of year	\$ 3,053,795	\$ (3,978)	\$ 3,149,971	\$ 3,153,949

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 5,482,256	\$ 5,482,256	\$ 5,851,368	\$ 369,112
Intergovernmental	3,232,785	3,232,785	3,726,029	493,244
Contributions and donations	-	-	3,809	3,809
Other	240,000	240,000	591,964	351,964
Total revenues.	<u>8,955,041</u>	<u>8,955,041</u>	<u>10,173,170</u>	<u>1,218,129</u>
Expenditures:				
Current:				
Human services	11,048,559	11,070,713	9,860,442	1,210,271
Total expenditures.	<u>11,048,559</u>	<u>11,070,713</u>	<u>9,860,442</u>	<u>1,210,271</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,093,518)</u>	<u>(2,115,672)</u>	<u>312,728</u>	<u>2,428,400</u>
Other financing uses:				
Transfers out	(386,500)	(386,500)	-	386,500
Total other financing uses.	<u>(386,500)</u>	<u>(386,500)</u>	<u>-</u>	<u>386,500</u>
Net change in fund balances	(2,480,018)	(2,502,172)	312,728	2,814,900
Fund balances at beginning of year	13,842,800	13,842,800	13,842,800	-
Prior year encumbrances appropriated	52,093	52,093	52,093	-
Fund balance at end of year	<u>\$ 11,414,875</u>	<u>\$ 11,392,721</u>	<u>\$ 14,207,621</u>	<u>\$ 2,814,900</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ -	\$ 2,448,505	\$ 2,448,505
Cash and cash equivalents in segregated accounts . . .	50,896,557	-	50,896,557
Investments in segregated accounts.	785,344	-	785,344
Receivables (net of allowance for uncollectables):			
Accounts.	11,244,979	29,857	11,274,836
Prepayments	1,178,653	1,588	1,180,241
Estimated third-party settlements	180,472	-	180,472
Materials and supplies inventory	696,279	-	696,279
Total current assets.	64,982,284	2,479,950	67,462,234
Noncurrent assets:			
Capital assets:			
Non-depreciable capital assets.	7,072,686	3,906,393	10,979,079
Depreciable capital assets, net	43,151,580	340,566	43,492,146
Other assets	460,000	-	460,000
Restricted cash and cash equivalents with fiscal and escrow agents:			
Permanent endowments	25,000	-	25,000
Bond indenture agreement - cash.	553,515	-	553,515
Capital, debt, & other projects	4,332,918	-	4,332,918
Total noncurrent assets.	55,595,699	4,246,959	59,842,658
Total assets	120,577,983	6,726,909	127,304,892
Liabilities:			
Current liabilities:			
Accounts payable	3,699,056	13,712	3,712,768
Contracts payable	-	310,271	310,271
Accrued wages and benefits payable	4,311,543	27,993	4,339,536
Other hospital liabilities.	472,500	-	472,500
Due to other governments	-	33,840	33,840
Current portion of compensated absences payable . . .	974,490	74,547	1,049,037
Current portion of notes payable	225,955	-	225,955
Current portion of revenue bonds payable	1,024,898	-	1,024,898
Current portion of general obligation bonds payable . .	895,000	-	895,000
Current portion of capital lease obligations payable . .	329,763	-	329,763
Total current liabilities	11,933,205	460,363	12,393,568
Long-term liabilities:			
Compensated absences payable	2,356,270	36,990	2,393,260
Notes payable	251,309	-	251,309
Revenue bonds payable	11,091,296	643,000	11,734,296
General obligation bonds payable.	13,905,000	-	13,905,000
Capital lease obligations payable	391,084	-	391,084
Total long-term liabilities	27,994,959	679,990	28,674,949
Total liabilities	39,928,164	1,140,353	41,068,517
Net position:			
Net investment in capital assets.	22,109,961	3,312,996	25,422,957
Restricted for:			
Nonexpendable permanent endowments	25,000	-	25,000
Debt service	146,887	-	146,887
Capital acquisitions and other projects	4,739,546	-	4,739,546
Unrestricted	53,628,425	2,273,560	55,901,985
Total net position	\$ 80,649,819	\$ 5,586,556	\$ 86,236,375

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, 2014

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Operating revenues:			
Charges for services	\$ -	\$ 1,508,826	\$ 1,508,826
License and permits	-	44,083	44,083
Net patient services	99,515,008	-	99,515,008
Special assessments	-	40,510	40,510
Other operating revenues	3,347,145	14,070	3,361,215
Total operating revenues	102,862,153	1,607,489	104,469,642
Operating expenses:			
Personal services	50,246,749	632,638	50,879,387
Contract services	19,519,779	156,453	19,676,232
Materials and supplies	17,329,872	17,850	17,347,722
Depreciation	4,931,706	33,014	4,964,720
Other	-	130,160	130,160
Total operating expenses	92,028,106	970,115	92,998,221
Operating income	10,834,047	637,374	11,471,421
Nonoperating revenues (expenses):			
Interest revenue	188,953	6,953	195,906
Interest expense and fiscal charges	(1,058,542)	(1,755)	(1,060,297)
Gain (loss) on sale of capital assets	-	14,174	14,174
Intergovernmental	475,332	-	475,332
Other nonoperating revenues	374,311	-	374,311
Total nonoperating revenues (expenses)	(19,946)	19,372	(574)
Income before transfers in and capital contributions	10,814,101	656,746	11,470,847
Transfer in	-	480,430	480,430
Capital contributions	-	2,444,783	2,444,783
Change in net position	10,814,101	3,581,959	14,396,060
Net position at beginning of year	69,835,718	2,004,597	71,840,315
Net position at end of year	\$ 80,649,819	\$ 5,586,556	\$ 86,236,375

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Cash flows from operating activities:			
Cash received from sales/service charges	\$ -	\$ 1,508,423	\$ 1,508,423
Cash received from special assessments	-	40,510	40,510
Cash received from other operating revenue	3,347,145	42,523	3,389,668
Cash received from patients and third-party payors	100,746,977	-	100,746,977
Cash payments for personal services	(49,346,710)	(611,347)	(49,958,057)
Cash payments for contractual services	-	(170,206)	(170,206)
Cash payments for materials and supplies	(36,041,094)	(18,709)	(36,059,803)
Cash payments for other expenses	-	(130,716)	(130,716)
Net cash provided by operating activities	<u>18,706,318</u>	<u>660,478</u>	<u>19,366,796</u>
Cash flows from noncapital financing activities:			
Cash received from transfers in	-	480,430	480,430
Cash received from other nonoperating activities	374,311	-	374,311
Net cash provided by noncapital financing activities	<u>374,311</u>	<u>480,430</u>	<u>854,741</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(7,098,228)	(2,081,993)	(9,180,221)
Bond issuance	3,322,001	643,000	3,965,001
Principal payments on bonds, notes, leases and loans	(6,107,728)	(492,995)	(6,600,723)
Interest payments on bonds, notes, leases and loans	(1,058,542)	(1,755)	(1,060,297)
Proceeds from loans	-	24,525	24,525
Grants and contributions	475,332	1,340,135	1,815,467
Net cash used in capital and related financing activities	<u>(10,467,165)</u>	<u>(569,083)</u>	<u>(11,036,248)</u>
Cash flows from investing activities:			
Interest received	188,953	6,953	195,906
Investment in joint ventures	(177,638)	-	(177,638)
Net cash provided by investing activities	<u>11,315</u>	<u>6,953</u>	<u>18,268</u>
Net increase in cash and cash equivalents	8,624,779	578,778	9,203,557
Cash and cash equivalents at beginning of year	47,183,211	1,869,727	49,052,938
Cash and cash equivalents at end of year	<u>\$ 55,807,990</u>	<u>\$ 2,448,505</u>	<u>\$ 58,256,495</u>
Cash and investments included the following:			
Cash and investments	50,896,557	2,448,505	53,345,062
Assets limited as to use cash and cash equivalents:			
Nonexpendable permanent endowments	25,000	-	25,000
Funds available for debt service and capital acquisitions	4,886,433	-	4,886,433
Total cash and investments	<u>55,807,990</u>	<u>2,448,505</u>	<u>58,256,495</u>

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 10,834,047	\$ 637,374	\$ 11,471,421
Adjustments:			
Depreciation	4,931,706	33,014	4,964,720
Bad debt expense	7,094,554	-	7,094,554
Gain on sale of capital assets	108,501	-	108,501
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(5,519,040)	(16,033)	(5,535,073)
(Increase) in other assets	(224,517)	-	(224,517)
(Increase) in prepayments	-	(330)	(330)
Increase (decrease) in accounts payable	796,601	(17,987)	778,614
Increase in other accrued expenses.	684,466	-	684,466
Increase in accrued wages and benefits.	-	2,986	2,986
Increase in intergovernmental payable.	-	6,315	6,315
Increase in compensated absences payable.	-	15,139	15,139
Net cash provided by operating activities	<u>\$ 18,706,318</u>	<u>\$ 660,478</u>	<u>\$ 19,366,796</u>

Noncash capital and related financing activities:

During 2014, the sewer fund received \$1,104,648 in capital contributions from governmental activities.
 During 2014, the sewer fund purchased \$290,963 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, 2014

	<u>Agency</u>
Assets:	
Equity in pooled cash and cash equivalents.	\$ 8,248,580
Cash and cash equivalents in segregated accounts	758,207
Receivables:	
Real estate and other taxes.	72,729,212
Due from other governments.	<u>1,927,480</u>
Total assets	<u>\$ 83,663,479</u>
Liabilities:	
Loans due to other funds.	\$ 255,800
Undistributed monies.	<u>83,407,679</u>
Total liabilities	<u>\$ 83,663,479</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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, 2014

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. The Airport Authority does not issue separate financial statements.

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 U-Co and works with CCHS as necessary for their clients. Based on the significant services and resources provide by the County to the Industries through August 2013, 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, 2014

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

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
The Union County Council for Families
Central Ohio Youth Center
Marysville/Union County Joint Recreation District
Logan, Union and Champaign Regional Planning Commission
Probation Improvement
Union County Council of Governments

JOINTLY GOVERNED ORGANIZATIONS

Central Ohio Youth Center

The Central Ohio Youth 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 2014, Union County contributed \$207,790 for the Center's operations which represents 14.25 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

North Central Ohio Solid Waste Management 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 2014, 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.

LUC Regional Planning Commission

Union County participates in the LUC Regional Planning 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 2014, Union County contributed \$21,086. 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.

Marysville/Union County Joint Recreation District

The Marysville/Union County Joint Recreation 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 2014, Union County contributed \$30,000 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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 2014, the County contributed \$1,923,000 to West Con. Financial information can be obtained from West Con, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

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 1/3% 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"). During 2014, the Hospital received distributions from Health Partners totaling \$35,500. 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 Surgery Center, LLC

During 2003, the Hospital and other area health providers formed Marysville Ohio Surgery Center, LLC, of which the Hospital has a 37.74 percent ownership interest. The organization was formed to promote health care and provide outpatient surgical services in the area serviced. During 2003, the Hospital contributed \$159,000 through UCHA. Marysville Ohio Surgery Center, LLC is considered an investment by the county as shown on note 4. During 2014, the Hospital received distributions totaling \$214,716. Additional information may be obtained by writing to Marysville Ohio Surgery Center, LLC, 122 Professional Parkway, Marysville, Ohio 43040.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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 2014, the Hospital received \$50,675 from the County. 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.

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 Council 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 2014, the County did not make any contributions to the Council. Additional Information may be obtained by writing to the Union County Auditor's Office, 233 West Sixth Street, Marysville, Ohio 43040.

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 2014, Union County contributed \$1,353,289. 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and 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 (DD) - This fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a County-wide property tax levy and State and federal grants.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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.

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 changes in fund 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

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

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, 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 Inflows of Resources and Deferred Outflows of Resources - A deferred inflow of resources is an acquisition of net position by the County that is applicable to a future reporting period. A deferred outflow of resources is a consumption of net position by the County that is applicable to a future reporting period.

Property taxes for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance year 2015 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as deferred inflows of resources. Special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met, and delinquent property taxes due at December 31, 2014, are recorded as deferred inflows of resources on the governmental fund financial statements.

On governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred inflows of resources.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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 (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 2014.

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 2014.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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 2014. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2014.

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 reappropriated.

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 2014, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio), negotiable certificates of deposit, U.S. Government money markets and federal agency securities. 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.

The County has invested funds in STAR Ohio during 2014. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's shares price which is the price the investment could be sold for on December 31, 2014.

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 2014 amounted to \$432,490 which includes \$363,719 assigned from other County funds.

Cash and cash equivalents that are held separately within departments of the County and by Memorial Hospital, or held separately for the County by fiscal agents and not held with the County Treasurer are recorded as "cash and cash equivalents in segregated accounts" or "cash and cash equivalents with fiscal and escrow agents", respectively (including restricted amounts).

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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, London Avenue government building capital project fund, Main Street building capital project fund, sewer enterprise fund and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2014 amounted to \$452,913 and \$1,127, respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$188,953 and \$3,492, 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, purchased inventories are presented at the lower of cost or market. Inventories are recorded on a first-in, first-out basis. Inventories are accounted for using the purchase method.

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

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

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

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

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	20 years	N/A
Property under capital lease	N/A	5 - 15 years

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

J. Compensated Absences

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

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

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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 receivable/payable". These amounts are eliminated in the governmental column on the statement of net position. Loans between governmental funds and agency funds are reported as "loans due from/to other funds" on the financial statements.

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.

N. Interfund Transactions

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

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.

Outstanding balances between funds for goods and services rendered are reported as "due from/to other funds." These amounts are eliminated in the statement of net position, except for any residual balances outstanding between the governmental activities and business-type activities, which are reported in the government-wide financial statements as "internal balances". At December 31, 2014 there were no internal balances.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

General Fund

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

Stabilization Fund

The stabilization fund was created to mitigate against cyclical changes in revenues and expenditures of the general fund. These funds will be used for replacing the carryover balance to guarantee the required beginning of year balance, to replace sales tax reimbursements or other revenue losses and providing dollars during economic downturns. The Commissioners shall determine the reserve balance in the stabilization fund, all of which shall be funded from the general fund when funds are deemed available. The balance in the stabilization fund at December 31, 2014 was \$1,849,981 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, 2014 was \$481,821 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, 2014 was \$6,376,388 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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

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

On the governmental-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 13.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 2014.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2014, the County has implemented GASB Statement No. 69, "Government Combinations and Disposals of Government Operations" and GASB Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees".

GASB Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The Statement improves the decision usefulness of financial reporting by requiring that disclosures be made by governments about combination arrangements in which they engage and for disposals of government operations. The implementation of GASB Statement No. 69 did not have an effect on the financial statements of the County.

GASB Statement No. 70 improves the recognition, measurement, and disclosures for state and local governments that have extended or received financial guarantees that are nonexchange transactions. The implementation of GASB Statement No. 70 did not have an effect on the financial statements of the County.

B. Deficit Fund Balance

Fund balances at December 31, 2014 included the following individual fund deficit:

<u>Nonmajor governmental fund</u>	<u>Deficit</u>
VAWA grant	\$ 536
Bond retirement	453,015

The general fund is liable for any deficit in this fund and provides transfers when cash is required, not when accruals occur. The deficit fund balance 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;

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
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 (STAR Ohio);
8. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
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 \$799 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, 2014, the carrying amount of all County deposits was \$83,618,692. As of December 31, 2014, \$27,273,918 of the County's bank balance of \$76,659,505 was exposed to custodial risk as discussed below, while \$5,385,587 was covered by the FDIC and approximately \$44,000,000 was covered by securities held by the pledging institution's trust department and in the County's name.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

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. As permitted by Ohio Revised Code, the remainders of the County's deposits are collateralized by a pool of eligible securities deposited with Federal Reserve Banks, or at member banks of the Federal Reserve System, in the name of the depository bank and pledged as a pool of collateral against all public deposits held by the depository. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Although the securities were held by the pledging institutions' trust department and 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.

C. Investments

As of December 31, 2014, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair 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>
FHLMC	\$ 8,995,200	\$ -	\$ -	\$ -	\$ -	\$ 8,995,200
FHLB	4,977,930	-	-	-	499,470	4,478,460
FFCB	1,994,100	-	-	-	-	1,994,100
FNMA	1,243,050	-	1,243,050	-	-	-
Negotiable CD's	6,238,857	-	-	-	987,866	5,250,991
U.S. Government money market	265	265	-	-	-	-
STAR Ohio	112,191	112,191	-	-	-	-
Investment in joint venture	785,344	-	-	-	-	785,344
Total	\$ 24,346,937	\$ 112,456	\$ 1,243,050	\$ -	\$ 1,487,336	\$ 21,504,095

The weighted average of maturity of investments is 3.15 years.

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 negotiable certificates of deposit, and federal agency securities including the U.S government money market mutual fund 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, 2014

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, 2014:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
FHLMC	\$ 8,995,200	36.93
FHLB	4,977,930	20.45
FFCB	1,994,100	8.19
FNMA	1,243,050	5.11
Negotiable CD's	6,238,857	25.62
U.S. Government money market	265	0.01
STAR Ohio	112,191	0.46
Investment in joint venture	<u>785,344</u>	<u>3.23</u>
Total	<u>\$ 24,346,937</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, 2014:

<u>Cash and investments per note</u>		
Carrying amount of deposits	\$ 83,618,692	
Cash on hand	799	
Investments	<u>24,346,937</u>	
Total	<u>\$ 107,966,428</u>	
 <u>Cash and investments per statement of net position</u>		
Governmental activities	\$ 39,413,338	
Business-type activities	59,041,839	
Component unit - Airport	504,464	
Agency funds	<u>9,006,787</u>	
Total	<u>\$ 107,966,428</u>	

E. Component Unit

At December 31, 2014, the UCO Industries component unit’s bank balance was \$2,355,163, of which \$366,909 was covered by the FDIC.

The component unit’s cash balance at December 31, 2014 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, 2014

NOTE 5 - INTERFUND TRANSACTIONS

- A.** Interfund loans receivable/payable at December 31, 2014 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>\$ 38,000</u>

Interfund loans receivable/payable are short-term interfund loans, and are expected to be repaid in the subsequent fiscal year. Interfund loans receivable/payable between governmental funds are eliminated and are not reported on the government-wide statement of net position.

- B.** Interfund transfers for the year ended December 31, 2014, consisted of the following, as reported on the fund financial statements:

Transfers to nonmajor governmental funds from:

General fund	\$ 3,683,824
Nonmajor governmental funds	<u>113,191</u>
Total	<u>\$ 3,797,015</u>

Transfers to general fund from:

Nonmajor governmental funds	<u>\$ 186,672</u>
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Transfers to nonmajor enterprise fund from:

Nonmajor governmental funds	<u>\$ 480,430</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. 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. Interfund transfers between governmental activities and business-type activities are reported as transfers on the statement of activities.

- C.** Loans between governmental funds and agency funds are reported as “loans due from/to other funds” on the financial statements. The County had the following loans outstanding at December 31, 2014:

<u>Loan from</u>	<u>Loan to</u>	<u>Amount</u>
Nonmajor governmental funds	Agency fund	<u>\$ 255,800</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

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. 2014 public utility property taxes became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 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, 2014 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 2014 operations and the collection of delinquent taxes has been offset by a deferred inflow of resources since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is considered a deferred inflow of resources.

The full tax rate for all County operations for the year ended December 31, 2014 was \$10.85 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

<u>Real property</u>	
Residential	\$ 873,705,990
Agricultural	272,421,690
Commercial/industrial/mineral	212,086,160
<u>Public utility</u>	
Real	732,260
Personal	<u>87,718,680</u>
Total assessed value	<u>\$ 1,446,664,780</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

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 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 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 2014 amounted to \$10,683,152 for the general fund, \$1,335,521 for the motor vehicle/gas tax fund and \$1,335,521 for the senior services fund.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2014, consisted of taxes, accounts (billings for user charged services), special assessments, accrued interest, loans 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, 2014.

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

Governmental activities:

Sales taxes	\$ 3,026,747
Real estate and other taxes	12,271,859
Payments in lieu of taxes	40,968
Accounts	508,749
Accrued interest	76,505
Due from other governments	4,250,957
Special assessments	142,562
Loans	865,000

Business-type activities:

Accounts	29,857
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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 8 - RECEIVABLES - (Continued)

The Hospital's receivables were calculated as follows:

Memorial Hospital

Gross patient accounts receivable	\$ 30,390,214
Less allowance for:	
Uncollectible accounts	(5,693,030)
Contractual adjustments	<u>(13,651,841)</u>
Net total patient accounts receivable	11,045,343
Physicians advances receivable	11,180
Other receivables	<u>188,456</u>
Total accounts receivable	<u><u>\$ 11,244,979</u></u>

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

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	\$ 267,894
Local government	218,500
Grants	122,621
Casino tax revenue	<u>312,724</u>
Total	<u>921,739</u>
 <u>County Board of DD</u>	
Grants	131,886
Homestead and rollback	<u>347,952</u>
Total	<u>479,838</u>
 <u>Nonmajor governmental funds</u>	
Common pleas court special projects	7,750
Sheriff policing rotary	115
Youth services subsidy grant	58,213
911 emergency	55,340
VOCA grant	2,396
VAWA grant	24,868
Motor vehicle and gas tax	2,090,142
Road and bridge	1,919
ADAMH	210,050
Community support services	145,154
Public assistance	102,134
Co-Ordination transportation	38,542
Child support enforcement services	46,619
Child services	<u>66,138</u>
 Total nonmajor governmental funds	 <u>2,849,380</u>
Total governmental funds	<u>\$ 4,250,957</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 8 - RECEIVABLES - (Continued)

A summary of the changes in loans receivable during 2014 follows:

	Interest Rate	Outstanding 12/31/2013	Loans Issued	Repayments	Outstanding 12/31/2014
<u>Bond retirement fund:</u>					
Central Ohio Youth Center	1.30% - 4.60%	\$ 995,000	\$ 450,000	\$ (580,000)	\$ 865,000

During 2010 and 2012, the County issued bonds and bond anticipation notes, respectively, on behalf of COYC. The debt payments the County will receive from these debt issuances are recorded as loans receivable. The County itself is responsible for 25 percent of the debt repayment.

Receivables have been disaggregated on the face of the financial statements. The only receivables not expected to be collected within the subsequent year are the special assessments which are collected over the life of the assessments and the Central Ohio Youth Center loan which will be paid back over the life of the debt.

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 9 - CAPITAL ASSETS

- A. Capital asset activity for the governmental activities for the year ended December 31, 2014, was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/13</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/14</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 982,046	\$ -	\$ -	\$ 982,046
Construction in progress	887,740	386,940	(970,144)	304,536
Infrastructure	<u>67,338,969</u>	<u>3,030,498</u>	<u>-</u>	<u>70,369,467</u>
Total capital assets, not being depreciated	<u>69,208,755</u>	<u>3,417,438</u>	<u>(970,144)</u>	<u>71,656,049</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	1,454,438	-	-	1,454,438
Buildings	28,949,441	1,580,210	-	30,529,651
Equipment	5,589,577	687,431	(515,401)	5,761,607
Furniture and fixtures	1,052,868	23,081	(13,043)	1,062,906
Vehicles	6,746,935	1,177,207	(703,388)	7,220,754
Intangibles	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
Total capital assets, being depreciated	<u>43,868,259</u>	<u>3,467,929</u>	<u>(1,231,832)</u>	<u>46,104,356</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(535,959)	(53,100)	-	(589,059)
Buildings	(15,712,802)	(558,230)	-	(16,271,032)
Equipment	(4,818,976)	(394,459)	513,531	(4,699,904)
Furniture and fixtures	(866,054)	(40,954)	13,043	(893,965)
Vehicles	(5,962,597)	(473,434)	429,552	(6,006,479)
Intangibles	<u>(1,875)</u>	<u>(3,750)</u>	<u>-</u>	<u>(5,625)</u>
Total accumulated depreciation	<u>(27,898,263)</u>	<u>(1,523,927)</u>	<u>956,126</u>	<u>(28,466,064)</u>
Total capital assets being depreciated, net	<u>15,969,996</u>	<u>1,944,002</u>	<u>(275,706)</u>	<u>17,638,292</u>
Governmental activities capital assets, net	<u>\$ 85,178,751</u>	<u>\$ 5,361,440</u>	<u>\$ (1,245,850)</u>	<u>\$ 89,294,341</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 9 - CAPITAL ASSETS - (Continued)

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

Governmental activities:

General government:

Legislative and executive	\$ 514,357
Judicial	181,308
Human services	119,697
Public works	267,534
Public safety	312,110
Health	<u>128,921</u>
Total depreciation expense - governmental activities	<u>\$ 1,523,927</u>

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 9 - CAPITAL ASSETS - (Continued)

B. A summary of the business-type activities capital assets for the year ended December 31, 2014 is as follows:

	Balance				Balance
<u>Business-type activities:</u>	<u>12/31/13</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/14</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 6,485,535	\$ 11,150	\$ 596,800	\$ -	\$ 7,093,485
Construction in progress	<u>466,235</u>	<u>(2,405,770)</u>	<u>5,844,104</u>	<u>(18,975)</u>	<u>3,885,594</u>
<i>Total capital assets, not being depreciated</i>	<u>6,951,770</u>	<u>(2,394,620)</u>	<u>6,440,904</u>	<u>(18,975)</u>	<u>10,979,079</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	4,389,726	16,537	66,500	(3,000)	4,469,763
Buildings and improvements	52,523,031	629,803	439,778	(237,439)	53,355,173
Equipment	33,064,324	1,748,280	3,566,080	(452,996)	37,925,688
Property under capital lease	5,733,876	-	-	-	5,733,876
Furniture and fixtures	36,156	-	-	-	36,156
Vehicles	147,251	-	62,570	-	209,821
Water and sewer lines	<u>223,368</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>223,368</u>
<i>Total capital assets, being depreciated</i>	<u>96,117,732</u>	<u>2,394,620</u>	<u>4,134,928</u>	<u>(693,435)</u>	<u>101,953,845</u>
Less: accumulated depreciation:					
Land improvements	(1,669,816)	-	(264,121)	2,450	(1,931,487)
Buildings and improvements	(23,658,425)	(133)	(1,496,677)	129,791	(25,025,444)
Equipment	(24,015,470)	133	(2,817,786)	471,668	(26,361,455)
Property under capital lease	(4,457,297)	-	(362,365)	-	(4,819,662)
Furniture and fixtures	(35,156)	-	(1,000)	-	(36,156)
Vehicles	(111,854)	-	(11,889)	14,174	(109,569)
Water and sewer lines	<u>(167,044)</u>	<u>-</u>	<u>(10,882)</u>	<u>-</u>	<u>(177,926)</u>
Total accumulated depreciation	<u>(54,115,062)</u>	<u>-</u>	<u>(4,964,720)</u>	<u>618,083</u>	<u>(58,461,699)</u>
Total capital assets, being depreciated, net	<u>42,002,670</u>	<u>2,394,620</u>	<u>(829,792)</u>	<u>(75,352)</u>	<u>43,492,146</u>
Business-type activities capital assets, net	<u>\$ 48,954,440</u>	<u>\$ -</u>	<u>\$ 5,611,112</u>	<u>\$ (94,327)</u>	<u>\$ 54,471,225</u>

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

Business-type activities:

Memorial Hospital	\$ 4,931,706
Building development	8,929
Sewer	<u>24,085</u>
Total depreciation expense - business-type activities	<u>\$ 4,964,720</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 10 - CAPITAL LEASES - LESSEE DISCLOSURE

The County has entered into capitalized leases for land, building, equipment, and furniture and fixtures. Each lease meets the criteria of a capital lease as defined by generally accepted accounting principles, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts "capital outlay" and "inception of capital lease" in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures in the financial statements for the governmental funds and as a reduction of the liability in the enterprise funds. The Memorial Hospital fund capital assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the fund in the amount of \$5,733,876.

These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the enterprise funds. Principal and interest payments in 2014 totaled \$323,612 and \$16,571, respectively, which were paid by the Memorial Hospital fund.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2014:

<u>Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2015	\$ 340,183
2016	340,183
2017	<u>55,186</u>
Total future minimum lease payments	735,552
Less: amount representing interest	<u>(14,705)</u>
Present value of net minimum lease payments	<u>\$ 720,847</u>

NOTE 11 - NOTES PAYABLE

On August 14, 2013, the County issued \$450,000 in bond anticipation notes for the purpose of paying costs of renovating, improving, furnishing, and equipping the COYC facility. During 2014, this note was paid in full. On August 13, 2014, the County reissued \$450,000 in bond anticipation notes for the purpose of renovating, improving, furnishing and equipping the COYC facility. A summary of the note transactions for the year ended December 31, 2014 follows:

	<u>Maturity</u> <u>Date</u>	<u>Outstanding</u> <u>12/31/2013</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u> <u>12/31/2014</u>
COYC Bond anticipation notes - 1.875%	8/14/2013	\$ 450,000	\$ -	\$ (450,000)	\$ -
COYC Bond anticipation notes - 1.750%	8/13/2014	<u>-</u>	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Total		<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ (450,000)</u>	<u>\$ 450,000</u>

The note is backed by the full faith and credit of the County.

UNION COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 12 - 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.

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 13 - LONG-TERM OBLIGATIONS

A. Governmental Activities Long-Term Obligations

During 2014, the following changes occurred in the County's governmental activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>	<u>Amount Due in One Year</u>
Governmental activities:						
<u>General obligation bonds:</u>						
1997 airport	4.20% - 5.40%	\$ 160,000	\$ -	\$ (35,000)	\$ 125,000	\$ 40,000
2007 airport	4.50%	175,000	-	(45,000)	130,000	40,000
2009 various purpose refunding	2.25% - 4.50%	3,905,000	-	(460,000)	3,445,000	475,000
2010 Central Ohio youth center	1.30% - 4.60%	545,000	-	(130,000)	415,000	135,000
2012 ditch improvement	3.50%	<u>205,000</u>	<u>-</u>	<u>(20,000)</u>	<u>185,000</u>	<u>20,000</u>
Total general obligation bonds		<u>4,990,000</u>	<u>-</u>	<u>(690,000)</u>	<u>4,300,000</u>	<u>710,000</u>
<u>Sales tax revenue bonds</u>						
2012 London Avenue building refunding	2.00% - 2.40%	<u>1,755,000</u>	<u>-</u>	<u>(180,000)</u>	<u>1,575,000</u>	<u>185,000</u>
Total sales tax revenue bonds		<u>1,755,000</u>	<u>-</u>	<u>(180,000)</u>	<u>1,575,000</u>	<u>185,000</u>
<u>Other long-term obligations</u>						
Compensated absences		<u>1,787,933</u>	<u>1,523,835</u>	<u>(1,437,112)</u>	<u>1,874,656</u>	<u>1,287,805</u>
Total other long-term obligations		<u>1,787,933</u>	<u>1,523,835</u>	<u>(1,437,112)</u>	<u>1,874,656</u>	<u>1,287,805</u>
Total governmental activities		<u>\$ 8,532,933</u>	<u>\$ 1,523,835</u>	<u>\$ (2,307,112)</u>	<u>7,749,656</u>	<u>\$ 2,182,805</u>
					Add: Unamortized premium on bond issue: <u>82,368</u>	
					Total reported on statement of net position: <u>\$ 7,832,024</u>	

All general obligation bonds are supported by the full faith and credit of Union County. General obligation airport bonds and building renovation bonds are presented as a liability in the governmental type 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.

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, 2014 is \$1,730,000.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

A. Governmental Activities Long-Term Obligations - (Continued)

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 bonds will be retired through the debt service fund.

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.

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. The bonds will be retired through the debt service fund.

2010 Central Ohio Youth Center general obligation bonds

During 2010, the County issued bonds on behalf of COYC. The issuance proceeds of \$920,000 were used to make various improvements to the COYC. The bonds bear interest rates ranging from 1.30% to 4.60%. The County agreed to issue the bonds for the COYC; however, the relationship between the County and the COYC remained unchanged. The County has no more fiscal control over the COYC than they have had in the past.

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). The balance of the refunded 1998 building renovation bonds and the 1998 sheriff facility bonds at December 31, 2014 are \$670,000 and \$1,145,000, respectively.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

A. Governmental Activities Long-Term Obligations - (Continued)

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.

B. The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2014, are as follows:

Year Ended December 31,	General Obligation Bonds			Sales Tax Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 710,000	\$ 164,843	\$ 874,843	\$ 185,000	\$ 33,087	\$ 218,087
2016	735,000	141,110	876,110	185,000	29,388	214,388
2017	765,000	114,500	879,500	190,000	25,687	215,687
2018	560,000	84,713	644,713	195,000	21,888	216,888
2019	240,000	108,361	348,361	200,000	17,987	217,987
2020 - 2024	<u>1,290,000</u>	<u>182,293</u>	<u>1,472,293</u>	<u>620,000</u>	<u>29,350</u>	<u>649,350</u>
Total	<u>\$ 4,300,000</u>	<u>\$ 795,820</u>	<u>\$ 5,095,820</u>	<u>\$ 1,575,000</u>	<u>\$ 157,387</u>	<u>\$ 1,732,387</u>

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

C. Business-Type Activities Long-Term Obligations

During 2014, the following changes occurred in the County's business-type activities long-term obligations:

	Interest Rate	Balance 12/31/13	Additions	Reductions	Balance 12/31/14	Amount Due in One Year
Business-type activities:						
<u>General obligation bonds:</u>						
2003 Memorial hospital	2.50% - 5.55%	\$ 705,000	\$ -	\$ (25,000)	\$ 680,000	\$ 25,000
2005 Memorial hospital	2.50% - 5.55%	6,700,000	-	(625,000)	6,075,000	655,000
2007 Memorial hospital refunding	N/A	8,255,000	-	(210,000)	8,045,000	215,000
Total general obligation bonds		<u>15,660,000</u>	<u>-</u>	<u>(860,000)</u>	<u>14,800,000</u>	<u>895,000</u>
<u>Hospital facilities revenue bonds</u>						
2009 Memorial hospital	N/A	3,482,906	-	(3,482,906)	-	-
2010 Memorial hospital	1.85%	1,368,290	-	(857,789)	510,501	510,501
2011 Memorial hospital	2.50%	8,646,764	-	(363,072)	8,283,692	371,427
2014 Memorial hospital	1.97%	-	3,322,001	-	3,322,001	142,970
Total revenue bonds		<u>13,497,960</u>	<u>3,322,001</u>	<u>(4,703,767)</u>	<u>12,116,194</u>	<u>1,024,898</u>
<u>Notes payable:</u>						
Note payable - hospital - 2006	N/A	697,613	-	(220,349)	477,264	225,955
Total notes payable		<u>697,613</u>	<u>-</u>	<u>(220,349)</u>	<u>477,264</u>	<u>225,955</u>
<u>Other long-term obligations:</u>						
Compensated absences - hospital	N/A	3,072,047	1,182,638	(923,925)	3,330,760	974,490
Compensated absences - other	N/A	96,398	78,946	(63,807)	111,537	74,547
OWDA Loan #4973 - sewer	N/A	468,470	24,525	(492,995)	-	-
USDA - Collection Revenue Bond - Sewer		-	643,000	-	643,000	-
Capital leases - hospital	multiple	1,044,459	-	(323,612)	720,847	329,763
Total other long-term obligations		<u>4,681,374</u>	<u>1,929,109</u>	<u>(1,804,339)</u>	<u>4,806,144</u>	<u>1,378,800</u>
Total business-type activities		<u>\$ 34,536,947</u>	<u>\$ 5,251,110</u>	<u>\$ (7,588,455)</u>	<u>\$ 32,199,602</u>	<u>\$ 3,524,653</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.

The Memorial Hospital general obligation bonds include serial and term bonds. The term bonds have annual mandatory sinking fund redemption requirements and there are optional redemption provisions for the serial bonds. The term bonds mature on December 1, 2014 (\$1,850,000), 2019 (\$2,420,000), and 2024 (\$3,135,000) at a redemption price equal to 100% of the principal plus accrued interest to the redemption date. The serial bonds maturing on or after December 1, 2009, are subject to early redemption, at the sole option of the County. In 2005, \$8,195,000 was refunded by the 2005 bonds.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

C. Business-Type Activities Long-Term Obligations - (Continued)

<u>Redemption Dates</u>	<u>Redemption Prices</u>
December 1, 2010 and thereafter	100 percent

2003 Memorial Hospital bonds

The Memorial Hospital bonds require principal payments from December 1, 2004 through December 1, 2033. The bonds maturing after December 1, 2013 are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after December 1, 2013, at a redemption price equal to 100% of the principal amount redeemed plus, in each case, accrued interest to the date fixed for redemption.

2005 Memorial Hospital refunding bonds

The Union County Memorial Hospital refunding bonds, with an original issue of \$9,850,000, were issued to advance refund the Hospital's 1996 and 1999 general obligation bonds. The bonds are presented as a liability in the enterprise fund and are payable from un-voted property tax revenues to the extent that operating resources of the Hospital are not available to meet annual principal and interest expenditures. The refunding bonds defeased in-substance \$1,655,000 of the 1996 general obligation bonds and \$8,195,000 of the 1999 general obligations bonds. The aggregate reduction in debt service between the refunding and refunded debt is \$143,317 for the 1996 bonds and \$577,260 for the 1999 bonds. The present value of the combined annual savings created by this refunding amounts to \$361,839.

<u>Redemption Dates - 1996 Refunding</u>	<u>Redemption Prices</u>
December 1, 2007 and thereafter	101 percent

<u>Redemption Dates - 1999 Refunding</u>	<u>Redemption Prices</u>
December 1, 2009 and thereafter	101 percent

2007 Memorial Hospital refunding bonds

The Union County Memorial Hospital refunding bonds, with an original issue of \$9,750,000, were issued to advance refund the Hospital's 2003 general obligation bonds and pay off the Hospital's 2006 tax general obligation notes. The refunding bonds defeased in-substance \$4,360,000 of the 2003 general obligation bonds and paid off \$3,635,000 in tax general obligation notes.

2009 Memorial Hospital facilities revenue bonds (Build America Bonds)

During 2009, the Union County Memorial Hospital issued \$4,000,000 of Build America Bonds. These bonds bear an interest rate of 4.72% and mature on January 1, 2015. The bonds were issued to finance the acquisition of property. These bonds were refinanced by 2014 facilities revenue bonds.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

C. Business-Type Activities Long-Term Obligations - (Continued)

2010 Memorial Hospital facilities revenue bonds

During 2010, the Union County Memorial Hospital issued \$2,750,000 of Build America Bonds. These bonds bear an interest rate of 2.51%. At December 31, 2012, the hospital had drawn the entire amount of the bonds. The bonds were issued to finance the acquisition of an electronic medical records system for the hospital.

2011 Memorial Hospital facilities revenue bonds (Heart Pavilion project)

During 2011, the Union County Memorial Hospital issued \$9,000,000 of term bonds. These bonds bear an interest rate of 2.40%. At December 31, 2012, the hospital has drawn the entire amount of the bonds. The bonds were issued to finance the acquisition, construction, equipping and installation of a new heart pavilion located on the Hospital's main campus.

2014 Memorial Hospital facilities revenue bonds

On December 31, 2014, the Union County Memorial Hospital issued \$3,322,001 of facilities revenue bonds to refinance 2009 hospital facilities revenue bonds. These bonds bear an interest rate of 1.97%.

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

Capital lease obligations - will be paid from the fund that maintains custody of the related assets. See Note 10 for more detail.

OWDA Loan

In prior years the County had entered into debt financing arrangements with the Ohio Water Development Authority (OWDA) to fund construction projects. The amounts due to the OWDA are payable from sewer revenues. The loan agreements function similar to a line-of-credit agreement. At December, 31, 2014, the entire loan had been paid in full.

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, 2014

NOTE 13 - 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 2024. Annual principal and interest payments on the bonds are expected to require approximately 51.21% percent of net revenues. The total principal and interest remaining to be paid on the series 2014 wastewater refunding revenue bonds is \$1,168,967. Interest paid for the current year and total customer net revenues (including cash and cash equivalents with the sewer fund) were \$19,237 and \$175,383, respectively.

D. The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2014, are as follows:

Year Ended December 31,	Memorial Hospital Debt			USDA Revenue Bonds - Sewer		
	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 2,475,616	\$ 844,302	\$ 3,319,918	\$ -	\$ 19,237	\$ 19,237
2016	5,056,183	807,611	5,863,794	-	20,898	20,898
2017	1,245,188	727,969	1,973,157	8,816	20,898	29,714
2018	1,203,610	650,103	1,853,713	9,102	20,611	29,713
2019	1,249,820	891,653	2,141,473	9,398	20,315	29,713
2020 - 2024	11,048,888	1,688,883	12,737,771	51,774	96,791	148,565
2025 - 2029	3,460,000	904,748	4,364,748	60,753	87,813	148,566
2030 - 2034	2,375,000	256,480	2,631,480	71,288	77,277	148,565
2035 - 2039	-	-	-	83,650	64,915	148,565
2040 - 2044	-	-	-	98,156	50,409	148,565
2045 - 2049	-	-	-	115,178	33,388	148,566
2050 - 2054	-	-	-	134,885	13,415	148,300
Total	<u>\$ 28,114,305</u>	<u>\$ 6,771,749</u>	<u>\$ 34,886,054</u>	<u>\$ 643,000</u>	<u>\$ 525,967</u>	<u>\$ 1,168,967</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, 2014 are an overall debt limit of \$14,466,648 and an un-voted debt limit of \$10,581,648.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 14 - CONDUIT DEBT OBLIGATIONS

During 1999, the County served as the issuer of \$2,000,000 in Pleasant Valley Joint Fire District serial and term bonds. The proceeds were used by the Pleasant Valley Joint Fire District to fund the construction of a fire house. These bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit to taxing power of the County pledged to make repayment. As of December 31, 2014, \$735,000 of conduit debt remained outstanding.

NOTE 15 - 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, 2014, are as follows:

Gross patient service revenue		\$ 217,092,454
Less third party allowances:		
Contractual allowances		(108,056,927)
Provision for bad debt		(7,094,554)
Charity care		<u>(2,425,965)</u>
Total allowances		<u>(117,577,446)</u>
Net patient service revenue		<u>\$ 99,515,008</u>

NOTE 16 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 2014:

Contractor	Contractor Amount	Outstanding Balance
Delaware.net	\$ 16,800	\$ 4,200
GSP Networks	56,241	45,002
Jess Howard Electric	322,142	77,217
M&A Architects	307,510	291,018
Mark Lecky Architects	257,909	156,283
Netgain	91,315	49,771
NR Lee Restoration	215,400	24,658
Page Engineering	4,500	1,910
PS Construction Fabrics	2,155	1,078
Scormeroid Company	3,024	3,024
SHI	30,838	30,838
Trane	171,717	29,322

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 17 - 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 2014, 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 \$95,567,169 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 |

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 |

Boiler and Machinery

- \$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 Philadelphia 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 17 - RISK MANAGEMENT - (Continued)

The Union County Airport Authority has a property insurance policy with CORSA and a liability insurance policy through Global Aerospace. The airport premises have a \$1,000,000 limit. Airport hangars have a \$1,000,000 limit.

For 2014, 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.

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 self-insures for employee medical coverage with stop loss policy for claims in excess of \$125,000 per employee or total claims in excess of \$1,000,000. Claims charged to operations when incurred were approximately \$4,511,000 and \$4,051,000 for the years ended December 31, 2014 and 2013, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 17 - RISK MANAGEMENT - (Continued)

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior and current-year claims. The \$442,117 claims liability is reported as part of the accrued wages and benefits in the Memorial Hospital enterprise fund at December 31, 2014, 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 2014 and the prior two years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2012	\$ 380,619	\$ 5,100,173	\$ 5,130,000	\$ 350,792
2013	350,792	3,968,209	4,051,000	268,001
2014	268,001	4,685,116	4,511,000	442,117

NOTE 18 - PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - The County participates 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 in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the Member-Directed Plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 18 - PENSION PLANS - (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014 member and employer contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2014 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 12.00% and 13.00%, respectively. The County's contribution rate for 2014 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10% of covered payroll.

The County's contribution rate for pension benefits for members in the Traditional Plan and Combined Plan for 2014 was 12.00%. For those plan members in law enforcement and public safety pension contributions were 16.10%. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$6,618,890, \$6,716,989, and \$4,971,340, respectively; 97.66% has been contributed for 2014 and 100% has been contributed for 2013 and 2012. The remaining 2014 pension liability has been reported as due to other governments/pension obligation payable on the basic financial statements. Contributions to the Member-Directed Plan for 2014 were \$72,248 made by the County and \$51,605 made by the plan members.

B. State Teachers Retirement System of Ohio

Plan Description - The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio website at www.strsoh.org, under "Publications".

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 9.50% of earned compensation into an investment account. Investment decisions are made by the member. 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 DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service credit; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor 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, 2014

NOTE 18 - PENSION PLANS - (Continued)

Funding Policy - For January 1, 2014 through June 30, 2014, plan members were required to contribute 11.00% of their annual covered salaries. For July 1, 2014 through December 31, 2014, plan members were required to contribute 12.00% of their annual covered salaries. The County was required to contribute 14.00%; 13.00% was the portion used to fund pension obligations for January 1, 2014 through June 30, 2014 and 14.00% was the portion used to fund pension obligations for July 1, 2014 through December 31, 2014. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 14.00% for members and 14.00% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2014, 2013 and 2012 were \$127,684, \$113,732 and \$109,935, respectively; 93.73% has been contributed for 2014 and 100% for 2013 and 2012. The remaining 2014 pension liability has been reported as due to other governments/pension obligation payable on the basic financial statements.

NOTE 19 - POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement

Plan Description - OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have ten years or more of qualifying Ohio service credit. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The post-employment healthcare plan was established under, and is administrated in accordance with, Internal Revenue Code Section 401(h). State statute requires that public employers fund post-employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2014 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2014 was 2.00%.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 - POSTEMPLOYMENT BENEFIT PLANS - (Continued)

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment healthcare plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$1,089,627, \$510,647, and \$1,977,907, respectively; 97.66% has been contributed for 2014 and 100% has been contributed for 2013 and 2012. The remaining 2014 post-employment health care benefits liability has been reported as due to other governments/pension obligation payable on the basic financial statements.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under State Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.00% of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System of Ohio

Plan Description - The County contributes to the cost sharing, multiple employer defined benefit Health Plan (the "Plan") administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org, under "*Publications*" or by calling (888) 227-7877.

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. From January 1, 2014 through June 30, 2014, STRS Ohio allocated employer contributions equal to 1.00% of covered payroll to the Health Care Stabilization Fund. From July 1, 2014 through December 31, 2014, STRS Ohio did not allocate any percentage of employer contributions to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2014, 2013 and 2012 were \$4,729, \$8,749 and \$8,457, respectively; 93.73% has been contributed for 2014 and 100% for 2013 and 2012. The remaining 2014 post-employment health care benefits liability has been reported as due to other governments/pension obligation payable on the basic financial statements.

NOTE 20 - 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 20 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

The statement of revenue, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund, county board of DD fund and motor vehicle and gas tax 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	\$ (293,012)	\$ 312,728
Net adjustment for revenue accruals	125,547	41,393
Net adjustment for expenditure accruals	(168,979)	(254,080)
Net adjustment for other sources/uses	(19,458)	-
Funds budgeted elsewhere	29,102	-
Adjustment for encumbrances	418,907	47,640
GAAP basis	\$ 92,107	\$ 147,681

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 and certificate title administration fund.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 21 - 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	\$ 418,907
County Board of DD	47,640
Other governmental	<u>952,914</u>
 Total	 <u>\$ 1,419,461</u>

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 22 - 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:

Fund balance	General	County Board of DD	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	\$ 113,191	\$ 15,367	\$ 588,794	\$ 717,352
Prepays	177,512	424,173	83,776	685,461
Loans	-	-	865,000	865,000
Unclaimed monies	<u>132,361</u>	<u>-</u>	<u>-</u>	<u>132,361</u>
Total nonspendable	<u>423,064</u>	<u>439,540</u>	<u>1,537,570</u>	<u>2,400,174</u>
Restricted:				
Legislative and executive	-	-	1,713,208	1,713,208
Judicial	-	-	983,593	983,593
Public safety programs	-	-	2,172,599	2,172,599
Public works projects	-	-	2,383,426	2,383,426
Health programs	-	-	893,318	893,318
Human services programs	-	13,924,168	1,369,259	15,293,427
Economic development and assistance	-	-	396	396
Capital projects	<u>-</u>	<u>-</u>	<u>6,523</u>	<u>6,523</u>
Total restricted	<u>-</u>	<u>13,924,168</u>	<u>9,522,322</u>	<u>23,446,490</u>
Committed:				
Human services programs	-	-	79,515	79,515
Economic development and assistance	-	-	334,091	334,091
Capital projects	-	-	430,662	430,662
Termination benefits	<u>481,821</u>	<u>-</u>	<u>-</u>	<u>481,821</u>
Total committed	<u>481,821</u>	<u>-</u>	<u>844,268</u>	<u>1,326,089</u>
Assigned:				
Legislative and executive	143,952	-	-	143,952
Judicial	23,258	-	-	23,258
Public safety programs	36,679	-	-	36,679
Public works projects	149	-	-	149
Human services programs	11,739	-	-	11,739
Debt service	-	-	151,081	151,081
Capital projects	<u>-</u>	<u>-</u>	<u>6,376,388</u>	<u>6,376,388</u>
Total assigned	<u>215,777</u>	<u>-</u>	<u>6,527,469</u>	<u>6,743,246</u>
Unassigned (deficit)	<u>7,461,470</u>	<u>-</u>	<u>(453,551)</u>	<u>7,007,919</u>
Total fund balances	<u>\$ 8,582,132</u>	<u>\$ 14,363,708</u>	<u>\$ 17,978,078</u>	<u>\$ 40,923,918</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 23 - RELATED PARTY TRANSACTIONS

During 2014, 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 2014, the County provided the Union County YMCA with use of a County-owned gymnasium for \$1. The estimated value of rent is less than \$1,000 annually.

During 2014, 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 2014, 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 24 - 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 25 - 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. employs other disabled 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.

Basis of Presentation - The financial statements of the Organization have been prepared in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-For-Profit Organizations." Under SFAS No. 117, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 25 - U-CO INDUSTRIES, INC. - (Continued)

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.

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.

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 immaterial balances in the allowance of doubtful accounts as of June 30, 2014 and 2013.

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.

Donated Services - Donated services are recognized as support in accordance with SFAS No. 116, "Accounting for Contributions Received and Contribution Made," if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Federal Income Tax - The Organization is tax exempt under Section 501(c)(3) of the Internal Revenue Code.

Accounting for Uncertainty in Income taxes - The Financial Accounting Standards Board ("FASB") has issued Interpretation No. 48 ("FIN 48"), which clarifies generally acceptable accounting principles for recognition, measurement, presentation and disclosure relating to uncertain tax positions. FIN 48 applies to business enterprises, not-for-profit entities, and pass-through entities, such as S corporations and limited liability companies. As permitted by FIN 48 (as amended), the Organization has elected to defer the application of FIN 48. For financial statements covering periods prior to fiscal year 2014, the Organization evaluates uncertain tax positions in accordance with existing generally accepted accounting principles and makes such accruals and disclosures as might be required there under. The Organization doesn't anticipate that the provisions of FIN 48 will have any significant impact on its financial statements.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 25 - U-CO INDUSTRIES, INC. - (Continued)

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.

Fair Value Measurements - The Financial Accounting Standards Board (“FASB”) has issued FAS 157, Fair Value Measurements, which establishes a single definition of fair value and a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. FASB Staff Position FAS 157-b delays the effective date of FAS 157 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value in the financial statements on a recurring basis, to fiscal years beginning after November 15, 2008. As a result, the Organization has only partially adopted FAS 175 during 2014. Major categories of assets and liabilities that are measured at fair value for which the entity has not applied the provisions of Statement 157 consists of property and equipment.

B. Inventory

Inventory is comprised of the following as of June 30:

	2014	2013
Raw materials	\$ 434,173	\$ 453,983
Finished goods	132,003	117,984
Total inventory	\$ 566,176	\$ 571,967

C. Note Payable

During the year ending June 30, 2008, the Organization purchased a new facility in Marysville, Ohio. The Organization was financed with a \$2.5 million bond through Union County that was purchased by Park National Bank. The total financing was reduced by a payment from the Union County Board of Developmental Disabilities (UCBDD) in December 2007. The mortgage note is payable in monthly installments of \$11,530, including interest at 4.00% as of June 30, 2014, through 2017. The building’s fair market value was estimated to approximate the note assumed. The note is secured by the land and building.

The minimum principal payments on the note payable at June 30, 2014 due in each of the next four years are as follows:

Year Ended December 31,	U-CO Industries Debt Principal
2015	\$ 127,388
2016	132,578
2017	72,229
Total	\$ 332,195

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 25 - U-CO INDUSTRIES, INC. - (Continued)

D. Deferred Lease

As noted on the prior page 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 fiscal year 2018.

The lease payment amortization at June 30, 2014 in each of the next five years is as follows:

Fiscal Year Ended June 30,	U-CO Industries Lease Payment
	Principal
2015	\$ 93,634
2016	93,634
2017	93,634
2018	46,816
Total	\$ 327,718

At December 31, 2014, the Union County's financial statements reflect the prepayment of the County's lease in the amount of \$280,900.

E. Related Party

The Organization has an ongoing contractual relationship with UCBDD. As part of that relationship, the Organization leases to UCBDD its adult training and day care facility on a year-to-year basis. The Organization also receives payments from UCBDD for utilities and janitorial services. The lease period ended January 31, 2014. The Organization received payments of \$310,276 and \$336,656 during the years ended June 30, 2014 and 2013, respectively.

Labor and rent donated by UCBDD are handled on an in-kind basis. The value of this in-kind support was calculated at \$0 and \$300,578 for the years ended June 30, 2014 and 2013, respectively, and is comprised of the following:

Description	2014	2013
In-kind labor	\$ -	\$ 300,578

F. 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 99% of the Organization's sales, accounts receivable, and accounts payable for the years ended June 30, 2014 and 2013.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 25 - U-CO INDUSTRIES, INC. - (Continued)

F. Concentration of Risk - (Continued)

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, 2014 and 2013. At June 30, 2014 and 2013 and at various times during the year the Organization had on deposit funds in excess of insured balances.

G. 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.

H. Contingencies

During 1998, the Organization entered into an agreement with the Ohio Department of Developmental Disabilities for the funding of a facility in Marysville. The agreement was amended in June 2008 to assign the contract to the new Square Drive facility. The Organization becomes liable for the remaining obligation on a \$273,830 note, if, prior to the expiration of the fifteen year note term, the Organization ceases to use the facility for developmentally disabled services. The note obligation is reduced each month beginning October 31, 1998 by \$1,521 (the original principal divided by the total number of months). As of June 30, 2014 and 2013, the Organization was in compliance with the agreement and no obligation has been recorded in the financial statements. The remaining contingent obligation at June 30, 2014 and 2013 was \$0 and \$4,573, respectively.

NOTE 26 - 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. The Airport Authority does not issue separate financial statements.

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, 2014

NOTE 26 - 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, 2014, follows:

Non-depreciable capital assets	\$ 680,685
Depreciable capital assets, net	<u>1,742,476</u>
Net capital assets	<u>\$ 2,423,161</u>

A. 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.

NOTE 27 - SUBSEQUENT EVENT

On March 31, 2015, the County issued County Facilities Construction and Improvement Bond Anticipation Notes, Series 2015, totaling \$7,400,000 to finance construction, renovation, improving, furnishing and equipping various County buildings and facilities. The County's notes have an interest rate of 1% per annum and have a final maturity date of March 30, 2016.

REQUIRED
SUPPLEMENTARY
INFORMATION

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UNION COUNTY, OHIO

**REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2014**

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 2014 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 98% of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on state law and in accordance with Ohio Department of Transportation (ODOT) requirements. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. The practice of the Union County Engineer is to maintain a bridge system in the County where at least 85% of the structures have a bridge appraisal rating of 5 or more. The most recent inspections found that 97% 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, 2014

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

The following summarizes the overall ratings as of December 31, 2014.

	2012		2013		2014	
	Centerline		Centerline		Centerline	
	Miles	Percent	Miles	Percent	Miles	Percent
Condition Assessment of Fair or Better	454	98%	454	98%	455	98%
Condition Assessment of Less than Fair	11	2%	11	2%	11	2%

	2012		2013		2014	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
	Condition Assessment of Fair or Better	302	95%	310	97%	310	97%
Condition Assessment of Less than Fair	16	5%	10	3%	10	3%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2008	8,366,634	8,022,284	344,350
2007	7,654,249	6,888,337	765,912

**COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES**

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 4,122,576	\$ 3,668,708	\$ 3,668,708	\$ -
Sales taxes	9,316,688	10,717,377	10,717,385	8
Charges for services.	2,444,400	2,435,400	2,663,721	228,321
Licenses and permits	15,000	15,000	7,550	(7,450)
Fines and forfeitures.	10,700	10,700	11,761	1,061
Intergovernmental	1,967,832	1,989,732	2,306,961	317,229
Investment income.	381,700	381,700	495,690	113,990
Rental income.	381,000	381,000	405,304	24,304
Other	126,000	126,000	170,857	44,857
Total revenues	<u>18,765,896</u>	<u>19,725,617</u>	<u>20,447,937</u>	<u>722,320</u>
Expenditures:				
Current:				
General government				
Legislative and executive				
Auditor:				
General:				
Personal services	58,132	58,132	58,132	-
Contractual services.	82,984	82,984	74,805	8,179
Total general	<u>141,116</u>	<u>141,116</u>	<u>132,937</u>	<u>8,179</u>
Budgetary:				
Personal services	227,297	260,607	258,427	2,180
Materials and supplies.	6,000	6,525	7,420	(895)
Contractual services.	39,010	38,752	33,246	5,506
Other	3,500	3,500	2,911	589
Total budgetary	<u>275,807</u>	<u>309,384</u>	<u>302,004</u>	<u>7,380</u>
Information technology:				
Personal services	171,030	169,030	167,336	1,694
Materials and supplies.	2,000	2,000	1,869	131
Contractual services.	207,872	215,284	175,087	40,197
Other	19,000	19,000	2,416	16,584
Information technology	<u>399,902</u>	<u>405,314</u>	<u>346,708</u>	<u>58,606</u>
Assessing property:				
Personal services	15,785	15,785	15,580	205
Other	-	-	46	(46)
Assessing property	<u>15,785</u>	<u>15,785</u>	<u>15,626</u>	<u>159</u>
Total Auditor	<u>832,610</u>	<u>871,599</u>	<u>797,275</u>	<u>74,324</u>
Board of elections:				
Personal services	382,068	377,568	338,338	39,230
Materials and supplies.	30,250	30,250	18,729	11,521
Contractual services.	75,000	79,500	72,891	6,609
Capital outlay	25,610	25,610	24,283	1,327
Other	5,000	5,000	4,312	688
Total board of elections	<u>517,928</u>	<u>517,928</u>	<u>458,553</u>	<u>59,375</u>
Commissioners:				
County planning:				
Disbursement	21,086	21,086	21,086	-
Total county planning	<u>21,086</u>	<u>21,086</u>	<u>21,086</u>	<u>-</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
COYC operating:				
Disbursement	372,030	372,030	207,790	164,240
Total COYC operating	372,030	372,030	207,790	164,240
VOCA:				
Disbursement	38,480	38,480	21,599	16,881
Total VOCA	38,480	38,480	21,599	16,881
Transportation:				
Disbursement	20,000	20,000	20,000	-
Total transportation	20,000	20,000	20,000	-
Contingencies:				
Disbursement	469,164	279,301	30,000	249,301
Total contingencies	469,164	279,301	30,000	249,301
Commissioners office:				
Personal services	326,750	385,076	382,777	2,299
Materials and supplies	4,300	5,107	5,034	73
Contractual services	442,463	424,687	397,301	27,386
Capital outlay	447,310	457,701	425,879	31,822
Other	22,690	20,660	10,263	10,397
Total commissioners office	1,243,513	1,293,231	1,221,254	71,977
EMA:				
Personal services	145,870	146,066	128,896	17,170
Materials and supplies	6,500	7,485	7,396	89
Contractual services	12,010	9,547	8,372	1,175
Other	-	14,850	14,848	2
Total EMA	164,380	177,948	159,512	18,436
EMA citizen corp:				
Contractual services	-	1,440	1,440	-
Capital outlay	25,000	25,000	7,448	17,552
Total EMA citizen corp	25,000	26,440	8,888	17,552
EMA homeland security:				
Contractual services	85,297	76,134	57,256	18,878
Total EMA homeland security	85,297	76,134	57,256	18,878
Archives:				
Personal services	58,474	59,431	59,234	197
Materials and supplies	3,000	3,464	3,461	3
Contractual services	4,611	2,534	2,138	396
Other	200	138	138	-
Total archives	66,285	65,567	64,971	596
CEBCO wellness grant:				
Personal services	9,364	9,347	983	8,364
Materials and supplies	4,000	1,984	-	1,984
Contractual services	-	2,033	2,017	16
Total CEBCO wellness grant	13,364	13,364	3,000	10,364
BWC wellness grant:				
Contractual services	-	-	1,875	(1,875)
Total BWC wellness grant	-	-	1,875	(1,875)

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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Commissioners administrator:				
Personal services	132,459	132,375	120,720	11,655
Materials and supplies.	1,500	1,500	1,166	334
Contractual services.	4,000	2,575	865	1,710
Capital outlay	500	-	-	-
Other	1,000	3,009	2,908	101
Total commissioners administrator	<u>139,459</u>	<u>139,459</u>	<u>125,659</u>	<u>13,800</u>
Total commissioners.	<u>2,658,058</u>	<u>2,523,040</u>	<u>1,942,890</u>	<u>580,150</u>
Prosecutor:				
Personal services.	789,960	839,959	800,188	39,771
Materials and supplies.	17,000	20,009	20,236	(227)
Contractual services.	30,000	30,450	30,473	(23)
Capital outlay	31,117	30,992	29,659	1,333
Total prosecutor.	<u>868,077</u>	<u>921,410</u>	<u>880,556</u>	<u>40,854</u>
Recorder:				
Personal services	186,255	186,255	186,060	195
Materials and supplies.	4,700	4,700	1,816	2,884
Contractual services.	2,900	2,900	2,153	747
Total recorder.	<u>193,855</u>	<u>193,855</u>	<u>190,029</u>	<u>3,826</u>
Treasurer:				
Personal services	134,788	137,901	129,834	8,067
Materials and supplies.	26,000	26,000	21,454	4,546
Contractual services	8,400	8,400	7,054	1,346
Other	2,350	2,350	922	1,428
Total treasurer	<u>171,538</u>	<u>174,651</u>	<u>159,264</u>	<u>15,387</u>
Facilities:				
Personal services	777,566	775,540	725,917	49,623
Materials and supplies.	75,000	98,881	93,179	5,702
Contractual services	1,075,994	1,191,049	1,050,637	140,412
Other	11,000	1,000	750	250
Total facilities	<u>1,939,560</u>	<u>2,066,470</u>	<u>1,870,483</u>	<u>195,987</u>
Total general government - legislative and executive.	<u>7,181,626</u>	<u>7,268,953</u>	<u>6,299,050</u>	<u>969,903</u>
General government				
Judicial:				
Auditor - public defener:				
Contractual services.	401,010	401,728	401,728	-
Other	2,345	2,345	-	2,345
Total auditor - public defender	<u>403,355</u>	<u>404,073</u>	<u>401,728</u>	<u>2,345</u>
Clerk of courts:				
Personal services	413,480	442,550	439,327	3,223
Materials and supplies.	38,000	39,655	38,806	849
Contractual services.	16,963	32,719	29,354	3,365
Capital outlay	6,013	19,786	13,603	6,183
Total clerk of courts.	<u>474,456</u>	<u>534,710</u>	<u>521,090</u>	<u>13,620</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Common pleas:				
Common pleas-general:				
Personal services	647,333	668,267	664,321	3,946
Materials and supplies.	27,000	16,119	9,704	6,415
Contractual services.	23,000	23,000	18,411	4,589
Capital outlay	7,937	11,874	9,827	2,047
Other	187,569	229,580	173,451	56,129
Total common pleas-general.	892,839	948,840	875,714	73,126
Drug court:				
Personal services	170,540	170,540	168,458	2,082
Total drug court.	170,540	170,540	168,458	2,082
Total common pleas.	1,063,379	1,119,380	1,044,172	75,208
Juvenile probate court:				
Juvenile court:				
Personal services	758,975	741,353	742,589	(1,236)
Contractual services.	32,800	32,800	27,162	5,638
Other	3,500	1,700	660	1,040
Total juvenile court	795,275	775,853	770,411	5,442
Probate court:				
Personal services	170,369	173,938	172,268	1,670
Materials and supplies.	28,000	18,277	17,639	638
Contractual services.	10,650	10,650	9,791	859
Other	5,850	4,300	1,571	2,729
Total probate court	214,869	207,165	201,269	5,896
Juvenile probation:				
Personal services	158,564	133,686	132,168	1,518
Other	3,000	3,000	2,204	796
Total juvenile probation	161,564	136,686	134,372	2,314
Total juvenile probate court	1,171,708	1,119,704	1,106,052	13,652
Total general government - judicial.	3,112,898	3,177,867	3,073,042	104,825
Public safety:				
Coroner:				
Personal services	67,278	74,092	72,999	1,093
Materials and supplies.	1,000	1,000	667	333
Contractual services.	33,000	43,000	34,579	8,421
Capital outlay	600	192	-	192
Other	4,825	3,650	2,345	1,305
Total coroner	106,703	121,934	110,590	11,344
Sheriff:				
Elected official - sheriff:				
Personal services	59,740	59,537	59,537	-
Total elected official - sheriff.	59,740	59,537	59,537	-
Administration:				
Personal services.	388,470	388,297	378,682	9,615
Materials and supplies	11,500	7,651	7,608	43
Contractual services	62,286	66,733	65,797	936
Other	28,250	28,858	28,319	539
Total administration	490,506	491,539	480,406	11,133

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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Law enforcement:				
Personal services	2,097,044	2,123,026	1,995,318	127,708
Materials and supplies	150,000	158,002	157,976	26
Contractual services	75,039	76,892	76,853	39
Other	21,367	18,752	17,388	1,364
Total law enforcement	<u>2,343,450</u>	<u>2,376,672</u>	<u>2,247,535</u>	<u>129,137</u>
Court services:				
Personal services	520,678	456,547	396,536	60,011
Materials and supplies	4,500	2,837	2,802	35
Contractual services	1,758,000	1,760,832	1,432,545	328,287
Other	2,302	1,928	1,253	675
Total court services	<u>2,285,480</u>	<u>2,222,144</u>	<u>1,833,136</u>	<u>389,008</u>
Investigation:				
Personal services	254,095	334,361	328,690	5,671
Materials and supplies	4,000	5,981	5,919	62
Contractual services	6,500	6,415	7,958	(1,543)
Other	8,170	7,862	5,441	2,421
Total investigation	<u>272,765</u>	<u>354,619</u>	<u>348,008</u>	<u>6,611</u>
Community service:				
Personal services	76,934	77,714	76,701	1,013
Materials and supplies	500	223	223	-
Contractual services	500	160	130	30
Other	400	229	259	(30)
Total community service	<u>78,334</u>	<u>78,326</u>	<u>77,313</u>	<u>1,013</u>
Transportation:				
Materials and supplies	9,000	9,257	9,257	-
Total transportation	<u>9,000</u>	<u>9,257</u>	<u>9,257</u>	<u>-</u>
Total sheriff	<u>5,539,275</u>	<u>5,592,094</u>	<u>5,055,192</u>	<u>536,902</u>
Total public safety	<u>5,645,978</u>	<u>5,714,028</u>	<u>5,165,782</u>	<u>548,246</u>
Public works:				
Engineer:				
Engineer - general:				
Personal services	154,894	154,894	151,929	2,965
Contractual services	8,700	12,538	8,976	3,562
Total engineer - general	<u>163,594</u>	<u>167,432</u>	<u>160,905</u>	<u>6,527</u>
Env engineer:				
Personal services	85,723	85,723	83,428	2,295
Total env engineer	<u>85,723</u>	<u>85,723</u>	<u>83,428</u>	<u>2,295</u>
Total engineer	<u>249,317</u>	<u>253,155</u>	<u>244,333</u>	<u>8,822</u>
Total public works	<u>249,317</u>	<u>253,155</u>	<u>244,333</u>	<u>8,822</u>
Human services:				
CS rotary local share:				
Other	619,000	619,000	619,000	-
Total CS rotary local share	<u>619,000</u>	<u>619,000</u>	<u>619,000</u>	<u>-</u>
Children/families first:				
Disbursement	-	270	-	270
Total children/families first	<u>-</u>	<u>270</u>	<u>-</u>	<u>270</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Commissioners office - collaborative family risk				
Dispurement	110,320	110,320	110,320	-
Total collaborative family risk	110,320	110,320	110,320	-
Public assistance:				
Dispurement	74,000	74,000	74,000	-
Total public assistance.	74,000	74,000	74,000	-
ODJFS administration fees:				
Dispurement	443,535	443,535	363,397	80,138
Total ODJFS administration fees	443,535	443,535	363,397	80,138
Veteran's services:				
Personal services	264,561	266,543	266,541	2
Materials and supplies.	5,600	3,419	3,805	(386)
Contractual services.	121,862	89,349	86,756	2,593
Capital outlay.	35,000	7,799	7,799	-
Other.	276,800	349,899	331,724	18,175
Total veteran's services	703,823	717,009	696,625	20,384
Total human services	1,950,678	1,964,134	1,863,342	100,792
Health:				
Apiary inspection:				
Dispurement	1,200	1,200	1,200	-
Total apiary inspection	1,200	1,200	1,200	-
Vital stats:				
Dispurement.	1,000	1,000	863	137
Total vital stats	1,000	1,000	863	137
Crippled children:				
Dispurement.	60,000	102,720	102,719	1
Total crippled children	60,000	102,720	102,719	1
Council on aging:				
Dispurement.	170,000	170,000	170,000	-
Total council on aging.	170,000	170,000	170,000	-
Humane society:				
Dispurement.	50,000	75,000	75,000	-
Total humane society	50,000	75,000	75,000	-
Total health	282,200	349,920	349,782	138
Economic development and assistance:				
Economic development:				
Dispurement.	98,941	83,115	83,114	1
Total economic development	98,941	83,115	83,114	1
Airport operating:				
Dispurement.	20,000	20,000	20,000	-
Total airport operating	20,000	20,000	20,000	-
Total Economic development and assistance	118,941	103,115	103,114	1
Intergovernmental:				
Extension office grant:				
Dispurement.	167,758	167,758	167,758	-
Total extension office grant	167,758	167,758	167,758	-

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Soil and water:				
Disbursement.	150,000	150,000	150,000	-
Total soil and water.	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Richwood fair:				
Disbursement.	12,000	12,000	12,000	-
Total richwood fair.	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Union County fair:				
Disbursement.	12,000	12,000	12,000	-
Total Union County fair.	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Park and recreation:				
Disbursement.	30,000	30,000	30,000	-
Total park and recreation.	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Historical society:				
Disbursement.	20,000	20,000	20,000	-
Total historical society	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Recreation facility and program support:				
Disbursement.	5,000	5,000	-	5,000
Total recreation facility and program support	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total intergovernmental	<u>396,758</u>	<u>396,758</u>	<u>391,758</u>	<u>5,000</u>
Total expenditures	<u>18,938,396</u>	<u>19,227,930</u>	<u>17,490,203</u>	<u>1,737,727</u>
Excess of revenues over expenditures	(172,500)	497,687	2,957,734	2,460,047
Other financing sources (uses):				
Advances in	-	-	408,134	408,134
Advances out.	-	-	(256,372)	(256,372)
Transfer in	-	-	542,078	542,078
Transfers out	(216,688)	(3,944,648)	(3,944,586)	62
Total other financing sources (uses)	<u>(216,688)</u>	<u>(3,944,648)</u>	<u>(3,250,746)</u>	<u>693,902</u>
Net change in fund balance	(389,188)	(3,446,961)	(293,012)	3,153,949
Fund balance at beginning of year	3,004,397	3,004,397	3,004,397	-
Prior year encumbrances appropriated	438,586	438,586	438,586	-
Fund balance at end of year	<u>\$ 3,053,795</u>	<u>\$ (3,978)</u>	<u>\$ 3,149,971</u>	<u>\$ 3,153,949</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 5,482,256	\$ 5,482,256	\$ 5,851,368	\$ 369,112
Intergovernmental	3,232,785	3,232,785	3,726,029	493,244
Contributions and donations	-	-	3,809	3,809
Other	240,000	240,000	591,964	351,964
Total revenues.	<u>8,955,041</u>	<u>8,955,041</u>	<u>10,173,170</u>	<u>1,218,129</u>
Expenditures:				
Current:				
Human services:				
Personal services	4,126,013	4,178,298	3,892,763	285,535
Materials and supplies	55,444	59,602	44,571	15,031
Contractual services	4,697,047	4,705,093	4,450,051	255,042
Capital outlay	78,551	81,415	44,383	37,032
Other	2,091,504	2,046,305	1,428,674	617,631
Total expenditures	<u>11,048,559</u>	<u>11,070,713</u>	<u>9,860,442</u>	<u>1,210,271</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,093,518)</u>	<u>(2,115,672)</u>	<u>312,728</u>	<u>2,428,400</u>
Other financing uses:				
Transfers out	(386,500)	(386,500)	-	386,500
Total other financing uses	<u>(386,500)</u>	<u>(386,500)</u>	<u>-</u>	<u>386,500</u>
Net change in fund balance	(2,480,018)	(2,502,172)	312,728	2,814,900
Fund balance at beginning of year	13,842,800	13,842,800	13,842,800	-
Prior year encumbrances appropriated.	<u>52,093</u>	<u>52,093</u>	<u>52,093</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 11,414,875</u>	<u>\$ 11,392,721</u>	<u>\$ 14,207,621</u>	<u>\$ 2,814,900</u>

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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 this 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.

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.

UNION COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

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 ODMH 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.

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.

UNION COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

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.

Collaborative Family Risk

To account for revenues and expenditures associated with FFT and MST Programs.

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.

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.

Sales Tax Debt

To account for activity related to debt issued specifically for construction of a new sheriff's facility and renovation of the London Avenue property. The County's general fund transfers permissive sales tax to support repayment of this debt.

Nonmajor Capital Project Funds

The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the capital projects funds.

Capital Improvements

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

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.

UNION COUNTY, OHIO

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

Nonmajor Capital Project Funds - (Continued)

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.

Tax Increment Financing District

To account for the 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, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 9,730,159	\$ 151,087	\$ 6,610,560	\$ 16,491,806
Cash and cash equivalents in segregated accounts	488,831	-	18,200	507,031
Receivables (net of allowance for uncollectibles):				
Sales taxes	605,256	-	-	605,256
Real estate and other taxes	1,501,355	-	-	1,501,355
Payment in lieu of taxes	-	-	40,968	40,968
Accounts	230,572	-	33,364	263,936
Due from other governments	2,849,380	-	-	2,849,380
Special assessments	142,562	-	-	142,562
Loans receivable	-	865,000	-	865,000
Interfund loans	38,000	-	-	38,000
Prepayments	83,776	-	-	83,776
Materials and supplies inventory	588,794	-	-	588,794
Loans due from other funds	-	-	255,800	255,800
Total assets	\$ 16,258,685	\$ 1,016,087	\$ 6,958,892	\$ 24,233,664
Liabilities:				
Accounts payable	\$ 579,920	\$ -	\$ 16,141	\$ 596,061
Contracts payable	-	-	50,210	50,210
Accrued wages and benefits payable	392,998	-	-	392,998
Compensated absences payable	21,990	-	-	21,990
Due to other governments	271,661	-	-	271,661
Interfund loans payable	-	-	38,000	38,000
Accrued interest payable	-	3,021	-	3,021
Notes payable	-	450,000	-	450,000
Total liabilities	1,266,569	453,021	104,351	1,823,941
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	1,461,151	-	-	1,461,151
Delinquent property tax revenue not available	40,204	-	-	40,204
Sales tax revenue not available	392,750	-	-	392,750
Special assessments revenue not available	142,562	-	-	142,562
Other nonexchange transactions	1,861,609	-	-	1,861,609
Payments in lieu of taxes levied for subsequent year	-	-	40,968	40,968
Unavailable grant revenue	463,441	-	-	463,441
Miscellaneous revenue not available	28,960	-	-	28,960
Total deferred inflows of resources	4,390,677	-	40,968	4,431,645
Fund balances:				
Nonspendable	672,570	865,000	-	1,537,570
Restricted	9,515,799	-	6,523	9,522,322
Committed	413,606	-	430,662	844,268
Assigned	-	151,081	6,376,388	6,527,469
Unassigned (deficit)	(536)	(453,015)	-	(453,551)
Total fund balances	10,601,439	563,066	6,813,573	17,978,078
Total liabilities, deferred inflows of resources and fund balances	\$ 16,258,685	\$ 1,016,087	\$ 6,958,892	\$ 24,233,664

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property taxes	\$ 1,563,582	\$ 513,403	\$ -	\$ 2,076,985
Sales taxes	2,671,042	-	-	2,671,042
Charges for services	3,208,796	-	-	3,208,796
Licenses and permits	162,495	-	-	162,495
Fines and forfeitures	205,003	-	-	205,003
Intergovernmental	13,063,323	-	2,241,769	15,305,092
Special assessments	134,101	-	36,635	170,736
Investment income	13,160	-	310	13,470
Rental income	40,664	-	-	40,664
Contributions and donations	35,383	-	-	35,383
Other	442,363	121,453	471,978	1,035,794
Total revenues	21,539,912	634,856	2,750,692	24,925,460
Expenditures:				
Current:				
General government:				
Legislative and executive	3,366,332	-	20,715	3,387,047
Judicial	226,000	-	-	226,000
Public safety	1,688,317	-	-	1,688,317
Public works	6,999,134	-	-	6,999,134
Health	1,969,123	-	-	1,969,123
Human services	6,165,513	-	45,755	6,211,268
Economic development	284,135	-	-	284,135
Capital outlay	-	-	4,926,423	4,926,423
Debt service:				
Principal retirement	-	870,000	-	870,000
Interest and fiscal charges	-	224,512	-	224,512
Total expenditures	20,698,554	1,094,512	4,992,893	26,785,959
Excess (deficiency) of revenues over (under) expenditures	841,358	(459,656)	(2,242,201)	(1,860,499)
Other financing sources (uses):				
Transfers in	67,128	329,887	3,400,000	3,797,015
Transfers out	(272,688)	-	(507,605)	(780,293)
Total other financing sources (uses)	(205,560)	329,887	2,892,395	3,016,722
Net change in fund balances	635,798	(129,769)	650,194	1,156,223
Fund balances at beginning of year	9,742,747	692,835	6,163,379	16,598,961
Change in inventory balance	222,894	-	-	222,894
Fund balances at end of year	\$ 10,601,439	\$ 563,066	\$ 6,813,573	\$ 17,978,078

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	<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	\$ 1,257,342	\$ 46,316	\$ 370,153	\$ 44,581
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	237	-	240
Interfund loans	-	-	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Prepayments	5,142	-	2	5,994
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 1,262,484</u>	<u>\$ 46,553</u>	<u>\$ 370,155</u>	<u>\$ 50,815</u>
Liabilities:				
Accounts payable	\$ 4,832	\$ -	\$ 2	\$ -
Accrued wages and benefits payable	28,215	-	5,304	-
Compensated absences payable	5,902	-	-	-
Due to other governments	17,218	-	3,239	-
Total liabilities	<u>56,167</u>	<u>-</u>	<u>8,545</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	5,142	-	2	5,994
Restricted	1,201,175	46,553	361,608	44,821
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>1,206,317</u>	<u>46,553</u>	<u>361,610</u>	<u>50,815</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,262,484</u>	<u>\$ 46,553</u>	<u>\$ 370,155</u>	<u>\$ 50,815</u>

Treasurer Prepaid Interest	Federal Chip	Moving Ohio Forward	Law Library	Probate Court Conduct of Business	Indigent Guardianship
\$ 7,072	\$ 26,873	\$ 200	\$ 185,763	\$ 8,109	\$ 5,760
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	11,305	1,747	220
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,595	-	-
-	-	-	588	-	-
<u>\$ 7,072</u>	<u>\$ 26,873</u>	<u>\$ 200</u>	<u>\$ 200,251</u>	<u>\$ 9,856</u>	<u>\$ 5,980</u>
\$ 40	\$ -	\$ -	\$ 15,358	\$ -	\$ 1,771
-	-	-	1,620	-	-
-	-	-	-	-	-
204	-	-	4,132	-	-
<u>244</u>	<u>-</u>	<u>-</u>	<u>21,110</u>	<u>-</u>	<u>1,771</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,183	-	-
6,828	26,873	200	175,958	9,856	4,209
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,828</u>	<u>26,873</u>	<u>200</u>	<u>179,141</u>	<u>9,856</u>	<u>4,209</u>
<u>\$ 7,072</u>	<u>\$ 26,873</u>	<u>\$ 200</u>	<u>\$ 200,251</u>	<u>\$ 9,856</u>	<u>\$ 5,980</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2014

	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	\$ 15,924	\$ 609,514	\$ 63,715	\$ 33,405
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	140	10,375	1,823	609
Interfund loans	-	-	-	-
Due from other governments	-	7,750	-	-
Special assessments	-	-	-	-
Prepayments	-	-	-	564
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 16,064</u>	<u>\$ 627,639</u>	<u>\$ 65,538</u>	<u>\$ 34,578</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 21,657
Accrued wages and benefits payable	-	-	-	-
Compensated absences payable	-	-	-	-
Due to other governments	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,657</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	-	-	-	564
Restricted	16,064	627,639	65,538	12,357
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>16,064</u>	<u>627,639</u>	<u>65,538</u>	<u>12,921</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,064</u>	<u>\$ 627,639</u>	<u>\$ 65,538</u>	<u>\$ 34,578</u>

Probate and Juvenile Court Computer Research	Juvenile Court Indigent Offenders	Dispute Resolution	CP Addiction Grant	Economic Development	Convention and Tourist Bureau
\$ 14,437	\$ 3,310	\$ 52,051	\$ 25,350	\$ 7,988	\$ 334,091
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
119	32	2,200	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	56	-	-	-
-	-	-	-	-	-
<u>\$ 14,556</u>	<u>\$ 3,342</u>	<u>\$ 54,307</u>	<u>\$ 25,350</u>	<u>\$ 7,988</u>	<u>\$ 334,091</u>
\$ -	\$ -	\$ 377	\$ -	\$ -	\$ -
-	-	-	-	4,661	-
-	-	-	-	-	-
-	-	-	-	2,931	-
-	-	377	-	7,592	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	56	-	-	-
14,556	3,342	53,874	25,350	396	-
-	-	-	-	-	334,091
-	-	-	-	-	-
<u>14,556</u>	<u>3,342</u>	<u>53,930</u>	<u>25,350</u>	<u>396</u>	<u>334,091</u>
<u>\$ 14,556</u>	<u>\$ 3,342</u>	<u>\$ 54,307</u>	<u>\$ 25,350</u>	<u>\$ 7,988</u>	<u>\$ 334,091</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2014

	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,089	\$ 726	\$ 98,153	\$ 52,397
Cash and cash equivalents in segregated accounts	488,831	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	25	-	4,176	-
Interfund loans	-	-	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 491,945</u>	<u>\$ 726</u>	<u>\$ 102,329</u>	<u>\$ 52,397</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 1,227	\$ -
Accrued wages and benefits payable	64	-	819	-
Compensated absences payable	-	-	-	-
Due to other governments	43	-	362	-
Total liabilities	<u>107</u>	<u>-</u>	<u>2,408</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	-	-	3,536	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>3,536</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	491,838	726	96,385	52,397
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>491,838</u>	<u>726</u>	<u>96,385</u>	<u>52,397</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 491,945</u>	<u>\$ 726</u>	<u>\$ 102,329</u>	<u>\$ 52,397</u>

Sheriff Policing Rotary	DARE Community Education	Youth Services Subsidy	9-1-1 Emergency	Local Emergency Planning	Juvenile Tobacco
\$ 107,191	\$ 48,867	\$ 82,887	\$ 1,195,704	\$ 64,365	\$ 455
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	861,765	-	-
1,745	-	3,760	7,650	-	-
-	-	-	-	-	-
115	-	58,213	55,340	-	-
-	-	-	-	-	-
1,275	1,035	183	20,445	-	-
-	-	-	-	-	-
<u>\$ 110,326</u>	<u>\$ 49,902</u>	<u>\$ 145,043</u>	<u>\$ 2,140,904</u>	<u>\$ 64,365</u>	<u>\$ 455</u>
\$ 2,517	\$ 664	\$ 2,373	\$ 2,132	\$ -	\$ -
-	-	9,562	33,533	288	-
-	-	-	-	-	-
-	-	6,004	47,806	127	-
<u>2,517</u>	<u>664</u>	<u>17,939</u>	<u>83,471</u>	<u>415</u>	<u>-</u>
-	-	-	837,328	-	-
-	-	-	24,437	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	55,340	-	-
-	-	29,578	-	-	-
21	-	-	-	-	-
<u>21</u>	<u>-</u>	<u>29,578</u>	<u>917,105</u>	<u>-</u>	<u>-</u>
1,275	1,035	183	20,445	-	-
106,513	48,203	97,343	1,119,883	63,950	455
-	-	-	-	-	-
-	-	-	-	-	-
<u>107,788</u>	<u>49,238</u>	<u>97,526</u>	<u>1,140,328</u>	<u>63,950</u>	<u>455</u>
<u>\$ 110,326</u>	<u>\$ 49,902</u>	<u>\$ 145,043</u>	<u>\$ 2,140,904</u>	<u>\$ 64,365</u>	<u>\$ 455</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2014

	<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>	<u>VOCA Grant</u>	<u>VAWA Grant</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 296	\$ 75,085	\$ 26,173	\$ 5,922
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	682	-	101
Interfund loans	-	-	-	-
Due from other governments	-	-	2,396	24,868
Special assessments	-	-	-	-
Prepayments	-	-	10	-
Materials and supplies inventory	-	-	3,375	-
Total assets	<u>\$ 296</u>	<u>\$ 75,767</u>	<u>\$ 31,954</u>	<u>\$ 30,891</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 40	\$ 101
Accrued wages and benefits payable	-	-	4,298	4,176
Compensated absences payable	-	-	-	-
Due to other governments	-	-	2,992	2,282
Total liabilities	<u>-</u>	<u>-</u>	<u>7,330</u>	<u>6,559</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	-	-	2,396	24,868
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>2,396</u>	<u>24,868</u>
Fund balances:				
Nonspendable	-	-	3,385	-
Restricted	296	75,767	18,843	-
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	(536)
Total fund balances (deficit)	<u>296</u>	<u>75,767</u>	<u>22,228</u>	<u>(536)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 296</u>	<u>\$ 75,767</u>	<u>\$ 31,954</u>	<u>\$ 30,891</u>

Motor Vehicle Gas Tax	Road and Bridge	Ditch Rotary	Ditch Maintenance	Dog and Kennel	ADAMH
\$ 1,650,383	\$ 5,522	\$ 45,138	\$ 421,739	\$ 167,640	\$ 752,799
-	-	-	-	-	-
302,628	-	-	-	-	-
-	-	-	-	-	639,590
103,705	2,154	-	-	-	-
38,000	-	-	-	-	-
2,090,142	1,919	-	-	-	210,050
-	-	-	142,562	-	-
6,103	-	-	-	-	16,884
573,996	-	-	-	-	1,461
<u>\$ 4,764,957</u>	<u>\$ 9,595</u>	<u>\$ 45,138</u>	<u>\$ 564,301</u>	<u>\$ 167,640</u>	<u>\$ 1,620,784</u>
\$ 148,366	\$ -	\$ -	\$ 895	\$ 1,410	\$ 72,522
90,373	971	-	-	2,666	10,765
9,110	-	-	-	-	-
58,403	610	-	-	2,407	7,224
<u>306,252</u>	<u>1,581</u>	<u>-</u>	<u>895</u>	<u>6,483</u>	<u>90,511</u>
-	-	-	-	-	623,823
-	-	-	-	-	15,767
196,375	-	-	-	-	-
-	-	-	142,562	-	-
1,770,647	-	-	-	-	35,622
-	-	-	-	-	174,428
-	2,154	-	-	-	-
<u>1,967,022</u>	<u>2,154</u>	<u>-</u>	<u>142,562</u>	<u>-</u>	<u>849,640</u>
580,099	-	-	-	-	18,345
1,911,584	5,860	45,138	420,844	161,157	662,288
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,491,683</u>	<u>5,860</u>	<u>45,138</u>	<u>420,844</u>	<u>161,157</u>	<u>680,633</u>
<u>\$ 4,764,957</u>	<u>\$ 9,595</u>	<u>\$ 45,138</u>	<u>\$ 564,301</u>	<u>\$ 167,640</u>	<u>\$ 1,620,784</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2014

	<u>Preschool Grant</u>	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 28,640	\$ 37,400	\$ 250,067	\$ 49,103
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	-	-	46,498
Interfund loans	-	-	-	-
Due from other governments	-	145,154	102,134	38,542
Special assessments	-	-	-	-
Prepayments	-	2,533	11,011	2,094
Materials and supplies inventory	-	-	4,579	134
Total assets	<u>\$ 28,640</u>	<u>\$ 185,087</u>	<u>\$ 367,791</u>	<u>\$ 136,371</u>
Liabilities:				
Accounts payable	\$ -	\$ 35,237	\$ 11,609	\$ 6,030
Accrued wages and benefits payable	-	-	130,803	27,017
Compensated absences payable	-	-	-	3,489
Due to other governments	-	924	75,785	16,497
Total liabilities	<u>-</u>	<u>36,161</u>	<u>218,197</u>	<u>53,033</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	-	105,160	22,331	38,542
Miscellaneous revenue not available	-	-	-	23,249
Total deferred inflows of resources	<u>-</u>	<u>105,160</u>	<u>22,331</u>	<u>61,791</u>
Fund balances:				
Nonspendable	-	2,533	15,590	2,228
Restricted	28,640	41,233	111,673	19,319
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>28,640</u>	<u>43,766</u>	<u>127,263</u>	<u>21,547</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,640</u>	<u>\$ 185,087</u>	<u>\$ 367,791</u>	<u>\$ 136,371</u>

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Child Support Enforcement Agency	Children Services	Adult Basic Literacy Education Grant	Senior Services	Workplace Investment Act
\$ 349,831	\$ 739,720	\$ 116	\$ 150,790	\$ 128,492
-	-	-	-	-
-	-	-	302,628	-
-	-	-	-	-
17,459	1,266	-	12,304	-
-	-	-	-	-
46,619	66,138	-	-	-
-	-	-	-	-
6,467	1,170	-	213	-
-	-	-	4,661	-
<u>\$ 420,376</u>	<u>\$ 808,294</u>	<u>\$ 116</u>	<u>\$ 470,596</u>	<u>\$ 128,492</u>
\$ 318	\$ 121,715	\$ -	\$ 122,411	\$ 6,316
17,588	-	-	20,275	-
-	-	-	3,489	-
10,040	176	-	12,255	-
<u>27,946</u>	<u>121,891</u>	<u>-</u>	<u>158,430</u>	<u>6,316</u>
-	-	-	-	-
-	-	-	196,375	-
-	-	-	-	-
-	-	-	-	-
-	66,138	-	-	-
-	-	-	-	-
<u>-</u>	<u>66,138</u>	<u>-</u>	<u>196,375</u>	<u>-</u>
6,467	1,170	-	4,874	-
385,963	619,095	116	110,917	122,176
-	-	-	-	-
-	-	-	-	-
<u>392,430</u>	<u>620,265</u>	<u>116</u>	<u>115,791</u>	<u>122,176</u>
<u>\$ 420,376</u>	<u>\$ 808,294</u>	<u>\$ 116</u>	<u>\$ 470,596</u>	<u>\$ 128,492</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
DECEMBER 31, 2014

	Collaborative Family Risk	Total Nonmajor Special Revenue Funds
Assets:		
Equity in pooled cash and cash equivalents	\$ 79,515	\$ 9,730,159
Cash and cash equivalents in segregated accounts	-	488,831
Receivables (net of allowance for uncollectibles):		
Sales taxes.	-	605,256
Real estate and other taxes.	-	1,501,355
Accounts	-	230,572
Interfund loans	-	38,000
Due from other governments	-	2,849,380
Special assessments	-	142,562
Prepayments.	-	83,776
Materials and supplies inventory	-	588,794
Total assets	\$ 79,515	\$ 16,258,685
Liabilities:		
Accounts payable	\$ -	\$ 579,920
Accrued wages and benefits payable.	-	392,998
Compensated absences payable	-	21,990
Due to other governments	-	271,661
Total liabilities	-	1,266,569
Deferred inflows of resources:		
Property taxes levied for the next fiscal year	-	1,461,151
Delinquent property tax revenue not available.	-	40,204
Sales tax revenue not available	-	392,750
Special assessments revenue not available	-	142,562
Other nonexchange transactions	-	1,861,609
Unavailable grant revenue	-	463,441
Miscellaneous revenue not available	-	28,960
Total deferred inflows of resources.	-	4,390,677
Fund balances:		
Nonspendable.	-	672,570
Restricted	-	9,515,799
Committed.	79,515	413,606
Unassigned (deficit)	-	(536)
Total fund balances (deficit)	79,515	10,601,439
Total liabilities, deferred inflows of resources and fund balances.	\$ 79,515	\$ 16,258,685

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UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Real Estate Assessment	Computerized Legal Research	Delinquent Real Estate Collection	Recorder Equipment Set Aside
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services.	984,391	3,210	132,984	36,988
Licenses and permits	10	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	-	-	-	-
	-	-	-	-
Total revenues	984,401	3,210	132,984	36,988
Expenditures:				
Current:				
General government:				
Legislative and executive	850,503	-	116,125	6,179
Judicial	-	-	-	-
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
	-	-	-	-
Total expenditures	850,503	-	116,125	6,179
Excess (deficiency) of revenues over (under) expenditures	133,898	3,210	16,859	30,809
Other financing sources:				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	(20,000)
Total other financing sources	-	-	-	(20,000)
Net change in fund balances	133,898	3,210	16,859	10,809
Fund balance at beginning of year.	1,072,419	43,343	344,751	40,006
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	\$ 1,206,317	\$ 46,553	\$ 361,610	\$ 50,815

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	3,119	5,952	4,795
-	-	-	-	-	-
-	138,960	291,569	164,388	-	-
-	-	-	-	-	-
4,285	85	-	-	-	-
-	-	-	-	-	-
-	13,805	-	-	-	-
<u>4,285</u>	<u>152,850</u>	<u>291,569</u>	<u>167,507</u>	<u>5,952</u>	<u>4,795</u>
22,480	135,493	291,369	-	-	-
-	-	-	162,733	-	6,786
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>22,480</u>	<u>135,493</u>	<u>291,369</u>	<u>162,733</u>	<u>-</u>	<u>6,786</u>
<u>(18,195)</u>	<u>17,357</u>	<u>200</u>	<u>4,774</u>	<u>5,952</u>	<u>(1,991)</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(18,195)	17,357	200	4,774	5,952	(1,991)
25,023	9,516	-	173,779	3,904	6,200
-	-	-	588	-	-
<u>\$ 6,828</u>	<u>\$ 26,873</u>	<u>\$ 200</u>	<u>\$ 179,141</u>	<u>\$ 9,856</u>	<u>\$ 4,209</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, 2014

	Probate and Juvenile Special Projects	Common Pleas Special Projects	Clerk of Courts Computerization	Probate and Juvenile Court Computer
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services.	2,340	138,518	18,954	8,948
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	-	-	-	-
Total revenues	2,340	138,518	18,954	8,948
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	2,839	19,888	2,034	27,220
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	2,839	19,888	2,034	27,220
Excess (deficiency) of revenues over (under) expenditures	(499)	118,630	16,920	(18,272)
Other financing sources:				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balances	(499)	118,630	16,920	(18,272)
Fund balance at beginning of year.	16,563	509,009	48,618	31,193
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	\$ 16,064	\$ 627,639	\$ 65,538	\$ 12,921

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
1,766	383	29,848	25,350	83,114	-
-	-	-	-	-	-
-	-	-	-	83,114	176,036
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,766</u>	<u>383</u>	<u>29,848</u>	<u>25,350</u>	<u>166,228</u>	<u>176,036</u>
-	-	-	-	-	-
-	-	4,500	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	166,634	117,501
<u>-</u>	<u>-</u>	<u>4,500</u>	<u>-</u>	<u>166,634</u>	<u>117,501</u>
<u>1,766</u>	<u>383</u>	<u>25,348</u>	<u>25,350</u>	<u>(406)</u>	<u>58,535</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,766	383	15,348	25,350	(406)	58,535
12,790	2,959	38,582	-	802	275,556
-	-	-	-	-	-
<u>\$ 14,556</u>	<u>\$ 3,342</u>	<u>\$ 53,930</u>	<u>\$ 25,350</u>	<u>\$ 396</u>	<u>\$ 334,091</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, 2014

	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services.	70	-	12,784	-
Licenses and permits	-	-	24,660	-
Fines and forfeitures	560	-	-	-
Intergovernmental.	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	-	-	-	-
Total revenues	<u>630</u>	<u>-</u>	<u>37,444</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety.	(33,213)	-	33,726	-
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>(33,213)</u>	<u>-</u>	<u>33,726</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>33,843</u>	<u>-</u>	<u>3,718</u>	<u>-</u>
Other financing sources:				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	33,843	-	3,718	-
Fund balance at beginning of year.	457,995	726	92,667	52,397
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 491,838</u>	<u>\$ 726</u>	<u>\$ 96,385</u>	<u>\$ 52,397</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>
\$ -	\$ -	\$ -	\$ 869,090	\$ -	\$ -
-	-	-	-	-	-
34,125	-	-	7,650	-	-
-	-	-	-	-	-
-	-	-	-	-	-
30,172	-	206,681	232,156	24,513	-
-	-	-	-	-	-
-	-	-	-	-	-
2,523	-	-	-	-	-
-	14,513	-	-	-	-
12,829	-	3,809	481	-	-
<u>79,649</u>	<u>14,513</u>	<u>210,490</u>	<u>1,109,377</u>	<u>24,513</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
86,373	14,199	285,413	1,074,406	18,576	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>86,373</u>	<u>14,199</u>	<u>285,413</u>	<u>1,074,406</u>	<u>18,576</u>	<u>-</u>
<u>(6,724)</u>	<u>314</u>	<u>(74,923)</u>	<u>34,971</u>	<u>5,937</u>	<u>-</u>
-	-	67,128	-	-	-
-	-	(22,847)	-	-	-
-	-	44,281	-	-	-
<u>(6,724)</u>	<u>314</u>	<u>(30,642)</u>	<u>34,971</u>	<u>5,937</u>	<u>-</u>
114,512	48,924	128,168	1,105,357	58,013	455
-	-	-	-	-	-
<u>\$ 107,788</u>	<u>\$ 49,238</u>	<u>\$ 97,526</u>	<u>\$ 1,140,328</u>	<u>\$ 63,950</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, 2014

	<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>	<u>VOCA Grant</u>	<u>VAWA Grant</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	9,201	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	163,217	44,879
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	-	101
Total revenues	<u>-</u>	<u>9,201</u>	<u>163,217</u>	<u>44,980</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	84	3,490	155,941	49,322
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>84</u>	<u>3,490</u>	<u>155,941</u>	<u>49,322</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(84)</u>	<u>5,711</u>	<u>7,276</u>	<u>(4,342)</u>
Other financing sources:				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(84)	5,711	7,276	(4,342)
Fund balance at beginning of year	380	70,056	13,949	3,806
Change in inventory balance	-	-	1,003	-
Fund balance (deficit) at end of year	<u>\$ 296</u>	<u>\$ 75,767</u>	<u>\$ 22,228</u>	<u>\$ (536)</u>

<u>Motor Vehicle Gas Tax</u>	<u>Road and Bridge</u>	<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>ADAMH</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 694,492
1,335,521	-	-	-	-	-
1,232,358	-	-	-	-	-
2,840	-	-	-	134,985	-
-	30,638	-	-	9,417	-
4,587,258	-	-	-	400	828,152
-	-	-	134,101	-	-
8,790	-	-	-	-	-
-	-	-	-	-	20,917
-	-	-	-	2,462	-
19,954	-	54,157	-	1,108	60,206
<u>7,186,721</u>	<u>30,638</u>	<u>54,157</u>	<u>134,101</u>	<u>148,372</u>	<u>1,603,767</u>
-	-	-	-	(145)	-
-	-	-	-	-	-
-	-	-	-	-	-
6,836,424	27,442	25,555	109,713	-	-
-	-	-	-	89,001	1,492,033
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,836,424</u>	<u>27,442</u>	<u>25,555</u>	<u>109,713</u>	<u>88,856</u>	<u>1,492,033</u>
<u>350,297</u>	<u>3,196</u>	<u>28,602</u>	<u>24,388</u>	<u>59,516</u>	<u>111,734</u>
-	-	-	-	-	-
(86,016)	-	-	-	(133,825)	-
<u>(86,016)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(133,825)</u>	<u>-</u>
264,281	3,196	28,602	24,388	(74,309)	111,734
2,007,484	2,664	16,536	396,456	235,466	568,857
219,918	-	-	-	-	42
<u>\$ 2,491,683</u>	<u>\$ 5,860</u>	<u>\$ 45,138</u>	<u>\$ 420,844</u>	<u>\$ 161,157</u>	<u>\$ 680,633</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, 2014

	<u>Preschool Grant</u>	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services.	-	-	-	273,690
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	19,424	279,582	2,563,320	203,058
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	17,224	-	-
Contributions and donations	-	-	-	15,988
Other.	-	-	47,250	9,662
Total revenues	<u>19,424</u>	<u>296,806</u>	<u>2,610,570</u>	<u>502,398</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	1,944,328	-
Judicial	-	-	-	-
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	17,999	370,090	-	-
Human services	-	-	908,687	749,960
Economic development	-	-	-	-
Total expenditures	<u>17,999</u>	<u>370,090</u>	<u>2,853,015</u>	<u>749,960</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,425</u>	<u>(73,284)</u>	<u>(242,445)</u>	<u>(247,562)</u>
Other financing sources:				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,425	(73,284)	(242,445)	(247,562)
Fund balance at beginning of year.	27,215	117,050	370,049	269,172
Change in inventory balance	-	-	(341)	(63)
Fund balance (deficit) at end of year	<u>\$ 28,640</u>	<u>\$ 43,766</u>	<u>\$ 127,263</u>	<u>\$ 21,547</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,335,521	-
158,258	-	-	-	-
-	-	-	-	-
-	-	-	-	-
538,529	1,691,435	-	216,864	603,684
-	-	-	-	-
-	-	-	-	-
-	-	-	2,420	-
10,506	83,665	-	124,830	-
<u>707,293</u>	<u>1,775,100</u>	<u>-</u>	<u>1,679,635</u>	<u>603,684</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
625,251	1,528,178	-	1,773,291	464,261
-	-	-	-	-
<u>625,251</u>	<u>1,528,178</u>	<u>-</u>	<u>1,773,291</u>	<u>464,261</u>
-	-	-	-	-
82,042	246,922	-	(93,656)	139,423
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
82,042	246,922	-	(93,656)	139,423
310,388	373,343	116	207,700	(17,247)
-	-	-	1,747	-
<u>\$ 392,430</u>	<u>\$ 620,265</u>	<u>\$ 116</u>	<u>\$ 115,791</u>	<u>\$ 122,176</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, 2014

	Collaborative Family Risk	Total Nonmajor Special Revenue Funds
Revenues:		
Property taxes	\$ -	\$ 1,563,582
Sales taxes	-	2,671,042
Charges for services	-	3,208,796
Licenses and permits	-	162,495
Fines and forfeitures	-	205,003
Intergovernmental	140,320	13,063,323
Special assessments	-	134,101
Investment income	-	13,160
Rental income	-	40,664
Contributions and donations	-	35,383
Other	-	442,363
Total revenues	140,320	21,539,912
Expenditures:		
Current:		
General government:		
Legislative and executive	-	3,366,332
Judicial	-	226,000
Public safety	-	1,688,317
Public works	-	6,999,134
Health	-	1,969,123
Human services	115,885	6,165,513
Economic development	-	284,135
Total expenditures	115,885	20,698,554
Excess (deficiency) of revenues over (under) expenditures	24,435	841,358
Other financing sources (uses):		
Transfers in	-	67,128
Transfers out	-	(272,688)
Total other financing sources (uses)	-	(205,560)
Net change in fund balances	24,435	635,798
Fund balance at beginning of year	55,080	9,742,747
Change in inventory balance	-	222,894
Fund balance (deficit) at end of year	\$ 79,515	\$ 10,601,439

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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 903,000	\$ 903,000	\$ 984,391	\$ 81,391
Licenses and permits	30	30	10	(20)
Total revenues	<u>903,030</u>	<u>903,030</u>	<u>984,401</u>	<u>81,371</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	557,963	589,823	589,359	464
Materials and supplies	11,000	11,055	4,153	6,902
Contractual services	300,000	400,000	205,730	194,270
Capital outlay	23,090	22,980	17,389	5,591
Other	100,036	68,209	10,959	57,250
Total expenditures	<u>992,089</u>	<u>1,092,067</u>	<u>827,590</u>	<u>264,477</u>
Net change in fund balance	(89,059)	(189,037)	156,811	345,848
Fund balance at beginning of year	1,093,351	1,093,351	1,093,351	-
Prior year encumbrances appropriated	<u>3,181</u>	<u>3,181</u>	<u>3,181</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,007,473</u>	<u>\$ 907,495</u>	<u>\$ 1,253,343</u>	<u>\$ 345,848</u>

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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,200	\$ 2,200	\$ 3,165	\$ 965
Total revenues	<u>2,200</u>	<u>2,200</u>	<u>3,165</u>	<u>965</u>
Net change in fund balance	2,200	2,200	3,165	965
Fund balance at beginning of year	<u>43,151</u>	<u>43,151</u>	<u>43,151</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 45,351</u></u>	<u><u>\$ 45,351</u></u>	<u><u>\$ 46,316</u></u>	<u><u>\$ 965</u></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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 110,000	\$ 110,000	\$ 132,984	\$ 22,984
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>132,984</u>	<u>22,984</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services	56,180	56,180	44,217	11,963
Materials and supplies	1,425	1,425	573	852
Contractual services	2,000	2,000	1,621	379
Capital outlay	1,000	1,000	61	939
Other	800	800	72	728
Total treasurer	<u>61,405</u>	<u>61,405</u>	<u>46,544</u>	<u>14,861</u>
Prosecutor:				
Personal services	62,736	67,073	66,476	597
Capital outlay	-	2,000	1,909	91
Total prosecutor	<u>62,736</u>	<u>69,073</u>	<u>68,385</u>	<u>688</u>
Total expenditures	<u>124,141</u>	<u>130,478</u>	<u>114,929</u>	<u>15,549</u>
Net change in fund balance.	(14,141)	(20,478)	18,055	38,533
Fund balance at beginning of year	<u>352,098</u>	<u>352,098</u>	<u>352,098</u>	<u>-</u>
Fund balance at end of year	<u>\$ 337,957</u>	<u>\$ 331,620</u>	<u>\$ 370,153</u>	<u>\$ 38,533</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, 2014

	<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	\$ 49,000	\$ 36,000	\$ 37,328	\$ 1,328
Total revenues.	<u>49,000</u>	<u>36,000</u>	<u>37,328</u>	<u>1,328</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	42,800	22,800	11,717	11,083
Capital outlay.	10,000	10,000	456	9,544
Total expenditures	<u>52,800</u>	<u>32,800</u>	<u>12,173</u>	<u>20,627</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,800)</u>	<u>3,200</u>	<u>25,155</u>	<u>21,955</u>
Other financing (uses):				
Transfers out	-	(20,000)	(20,000)	-
Total other financing (uses)	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balance.	(3,800)	(16,800)	5,155	21,955
Fund balance at beginning of year	<u>39,426</u>	<u>39,426</u>	<u>39,426</u>	<u>-</u>
Fund balance at end of year	<u>\$ 35,626</u>	<u>\$ 22,626</u>	<u>\$ 44,581</u>	<u>\$ 21,955</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 4,000	\$ 4,000	\$ 4,377	\$ 377
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>4,377</u>	<u>377</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	20,694	22,189	21,782	407
Materials and supplies	2,100	2,168	1,890	278
Other	500	500	133	367
Total expenditures	<u>23,294</u>	<u>24,857</u>	<u>23,805</u>	<u>1,052</u>
Net change in fund balance	(19,294)	(20,857)	(19,428)	1,429
Fund balance at beginning of year	<u>26,458</u>	<u>26,458</u>	<u>26,458</u>	<u>-</u>
Fund balance at end of year	<u>\$ 7,164</u>	<u>\$ 5,601</u>	<u>\$ 7,030</u>	<u>\$ 1,429</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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental	\$ 400,000	\$ 400,000	\$ 260,428	\$ (139,572)
Interest	96	96	86	(10)
Other	-	-	13,805	13,805
Total revenues.	<u>400,096</u>	<u>400,096</u>	<u>274,319</u>	<u>(125,777)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	409,651	433,976	160,917	273,059
Total expenditures	<u>409,651</u>	<u>433,976</u>	<u>160,917</u>	<u>273,059</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,555)</u>	<u>(33,880)</u>	<u>113,402</u>	<u>147,282</u>
Other financing sources (uses):				
Advance in	-	-	90,030	90,030
Advance out.	-	-	(230,662)	(230,662)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(140,632)</u>	<u>(140,632)</u>
Net change in fund balance	(9,555)	(33,880)	(27,230)	6,650
Fund balance at beginning of year	51,352	51,352	51,352	-
Prior year encumbrances appropriated	2,750	2,750	2,750	-
Fund balance at end of year	<u>\$ 44,547</u>	<u>\$ 20,222</u>	<u>\$ 26,872</u>	<u>\$ 6,650</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, 2014

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$ 291,939	\$ 305,285	\$ 302,699	\$ (2,586)
Total revenues	<u>291,939</u>	<u>305,285</u>	<u>302,699</u>	<u>(2,586)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	280,809	294,155	291,369	2,786
Total expenditures	<u>280,809</u>	<u>294,155</u>	<u>291,369</u>	<u>2,786</u>
Excess of revenues over expenditures.	<u>11,130</u>	<u>11,130</u>	<u>11,330</u>	<u>200</u>
Other financing sources (uses):				
Advance in.	-	-	3,400	3,400
Advance out	-	-	(14,530)	(14,530)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(11,130)</u>	<u>(11,130)</u>
Net change in fund balance.	11,130	11,130	200	(10,930)
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 11,130</u>	<u>\$ 11,130</u>	<u>\$ 200</u>	<u>\$ (10,930)</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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Charges for services	\$ -	\$ -	\$ 3,119	\$ 3,119
Fines and forfeitures	183,250	183,250	153,083	(30,167)
Total revenues	183,250	183,250	156,202	(27,048)
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	61,787	68,087	57,366	10,721
Materials and supplies	2,000	1,600	1,318	282
Contractual services	120,000	101,125	107,752	(6,627)
Capital outlay	1,000	3,707	-	3,707
Other	2,000	6,062	290	5,772
Total expenditures	186,787	180,581	166,726	13,855
Net change in fund balance.	(3,537)	2,669	(10,524)	(13,193)
Fund balance at beginning of year.	175,723	175,723	175,723	-
Fund balance at end of year	\$ 172,186	\$ 178,392	\$ 165,199	\$ (13,193)

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, 2014

	<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	\$ 236	\$ 236	\$ 4,226	\$ 3,990
Total revenues	<u>236</u>	<u>236</u>	<u>4,226</u>	<u>3,990</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Capital outlay	300	300	-	300
Total expenditures.	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
Net change in fund balance	(64)	(64)	4,226	4,290
Fund balance at beginning of year	<u>3,883</u>	<u>3,883</u>	<u>3,883</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 3,819</u>	<u>\$ 3,819</u>	<u>\$ 8,109</u>	<u>\$ 4,290</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, 2014

	<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	\$ 4,500	\$ 4,500	\$ 4,925	\$ 425
Total revenues	<u>4,500</u>	<u>4,500</u>	<u>4,925</u>	<u>425</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	5,650	5,650	5,400	250
Total expenditures	<u>5,650</u>	<u>5,650</u>	<u>5,400</u>	<u>250</u>
Net change in fund balance.	(1,150)	(1,150)	(475)	675
Fund balance at beginning of year	<u>6,235</u>	<u>6,235</u>	<u>6,235</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 5,085</u>	<u>\$ 5,085</u>	<u>\$ 5,760</u>	<u>\$ 675</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, 2014

	<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	\$ 2,200	\$ 2,200	\$ 2,380	\$ 180
Total revenues	<u>2,200</u>	<u>2,200</u>	<u>2,380</u>	<u>180</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	3,000	3,000	2,839	161
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>2,839</u>	<u>161</u>
Net change in fund balance	(800)	(800)	(459)	341
Fund balance at beginning of year	<u>16,383</u>	<u>16,383</u>	<u>16,383</u>	<u>-</u>
Fund balance at end of year	<u>\$ 15,583</u>	<u>\$ 15,583</u>	<u>\$ 15,924</u>	<u>\$ 341</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 137,000	\$ 137,000	\$ 135,643	\$ (1,357)
Total revenues	<u>137,000</u>	<u>137,000</u>	<u>135,643</u>	<u>(1,357)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	9,572	9,572	8,257	1,315
Other	250,000	250,000	12,372	237,628
Total expenditures.	<u>259,572</u>	<u>259,572</u>	<u>20,629</u>	<u>238,943</u>
Net change in fund balance	(122,572)	(122,572)	115,014	237,586
Fund balance at beginning of year	<u>494,500</u>	<u>494,500</u>	<u>494,500</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 371,928</u>	<u>\$ 371,928</u>	<u>\$ 609,514</u>	<u>\$ 237,586</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CLERK OF COURTS COMPUTERIZATION
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 13,700	\$ 13,700	\$ 18,851	\$ 5,151
Total revenues	<u>13,700</u>	<u>13,700</u>	<u>18,851</u>	<u>5,151</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	-	795	795	-
Capital outlay.	25,101	24,306	1,239	23,067
Total expenditures	<u>25,101</u>	<u>25,101</u>	<u>2,034</u>	<u>23,067</u>
Net change in fund balance	(11,401)	(11,401)	16,817	28,218
Fund balance at beginning of year	46,797	46,797	46,797	-
Prior year encumbrances appropriated	101	101	101	-
Fund balance at end of year	<u>\$ 35,497</u>	<u>\$ 35,497</u>	<u>\$ 63,715</u>	<u>\$ 28,218</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, 2014

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget
				Positive
				(Negative)
Revenues:				
Charges for services	\$ 10,300	\$ 10,300	\$ 8,933	\$ (1,367)
Total revenues	<u>10,300</u>	<u>10,300</u>	<u>8,933</u>	<u>(1,367)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	25,000	27,000	24,977	2,023
Total expenditures	<u>25,000</u>	<u>27,000</u>	<u>24,977</u>	<u>2,023</u>
Net change in fund balance.	(14,700)	(16,700)	(16,044)	656
Fund balance at beginning of year.	<u>30,062</u>	<u>30,062</u>	<u>30,062</u>	<u>-</u>
Fund balance at end of year	<u>\$ 15,362</u>	<u>\$ 13,362</u>	<u>\$ 14,018</u>	<u>\$ 656</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, 2014

	<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	\$ 2,400	\$ 2,400	\$ 1,764	\$ (636)
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>1,764</u>	<u>(636)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	5,000	5,000	-	5,000
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Fund balance at beginning of year	<u>12,673</u>	<u>12,673</u>	<u>12,673</u>	<u>-</u>
Fund balance at end of year	<u>\$ 10,073</u>	<u>\$ 10,073</u>	<u>\$ 14,437</u>	<u>\$ 4,364</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 500	\$ 500	\$ 375	\$ (125)
Total revenues	<u>500</u>	<u>500</u>	<u>375</u>	<u>(125)</u>
Net change in fund balance.	500	500	375	(125)
Fund balance at beginning of year	<u>2,935</u>	<u>2,935</u>	<u>2,935</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 3,435</u>	<u>\$ 3,435</u>	<u>\$ 3,310</u>	<u>\$ (125)</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 28,000	\$ 28,000	\$ 29,365	\$ 1,365
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>29,365</u>	<u>1,365</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services.	-	141	77	64
Other.	20,348	20,207	4,624	15,583
Total expenditures	<u>20,348</u>	<u>20,348</u>	<u>4,701</u>	<u>15,647</u>
Excess of revenues over expenditures.	<u>7,652</u>	<u>7,652</u>	<u>24,664</u>	<u>14,282</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>(10,000)</u>	<u>-</u>
Net change in fund balance.	(2,348)	(2,348)	14,664	14,282
Fund balance at beginning of year.	37,039	37,039	37,039	-
Prior year encumbrances appropriated	348	348	348	-
Fund balance at end of year	<u>\$ 35,039</u>	<u>\$ 35,039</u>	<u>\$ 52,051</u>	<u>\$ 14,282</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ -	\$ -	\$ 25,350	\$ 25,350
Total revenues	<u>-</u>	<u>-</u>	<u>25,350</u>	<u>25,350</u>
Net change in fund balance.	-	-	25,350	25,350
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year.	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 25,350</u></u>	<u><u>\$ 25,350</u></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, 2014

	<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	\$ -	\$ -	\$ 83,114	\$ 83,114
Intergovernmental	166,228	166,228	83,114	(83,114)
Total revenues	<u>166,228</u>	<u>166,228</u>	<u>166,228</u>	<u>-</u>
Expenditures:				
Current:				
Economic development:				
Personal services	100,022	100,022	98,973	1,049
Contractual services.	-	67,178	67,178	-
Total expenditures.	<u>100,022</u>	<u>167,200</u>	<u>166,151</u>	<u>1,049</u>
Net change in fund balance	66,206	(972)	77	1,049
Fund balance at beginning of year	<u>7,911</u>	<u>7,911</u>	<u>7,911</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 74,117</u>	<u>\$ 6,939</u>	<u>\$ 7,988</u>	<u>\$ 1,049</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental.	\$ 120,000	\$ 120,000	\$ 176,036	\$ 56,036
Total revenues.	<u>120,000</u>	<u>120,000</u>	<u>176,036</u>	<u>56,036</u>
Expenditures:				
Current:				
Economic development:				
Contractual services	115,000	117,501	117,501	-
Total expenditures	<u>115,000</u>	<u>117,501</u>	<u>117,501</u>	<u>-</u>
Net change in fund balance.	5,000	2,499	58,535	56,036
Fund balance at beginning of year.	<u>275,556</u>	<u>275,556</u>	<u>275,556</u>	<u>-</u>
Fund balance at end of year	<u>\$ 280,556</u>	<u>\$ 278,055</u>	<u>\$ 334,091</u>	<u>\$ 56,036</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 50	\$ 50	\$ 70	\$ 20
Fines and forfeitures	100	100	535	435
Total revenues	<u>150</u>	<u>150</u>	<u>605</u>	<u>455</u>
Expenditures:				
Current:				
Public safety:				
Personal services	5,174	5,174	3,252	1,922
Materials and supplies.	200	200	-	200
Contractual services.	200	200	-	200
Total expenditures.	<u>5,574</u>	<u>5,574</u>	<u>3,252</u>	<u>2,322</u>
Net change in fund balance	(5,424)	(5,424)	(2,647)	2,777
Fund balance at beginning of year	<u>5,736</u>	<u>5,736</u>	<u>5,736</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 312</u>	<u>\$ 312</u>	<u>\$ 3,089</u>	<u>\$ 2,777</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, 2014

	<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	\$ 726	\$ 726	\$ 726	\$ -
Fund balance at end of year	<u>\$ 726</u>	<u>\$ 726</u>	<u>\$ 726</u>	<u>\$ -</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services.	\$ 18,000	\$ 18,000	\$ 14,475	\$ (3,525)
Licenses and permits	32,000	32,000	24,660	(7,340)
Total revenues.	<u>50,000</u>	<u>50,000</u>	<u>39,135</u>	<u>(10,865)</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	18,992	18,992	8,854	10,138
Materials and supplies	2,200	2,200	1,301	899
Contractual services	30,500	31,712	15,441	16,271
Other.	12,112	11,577	8,077	3,500
Total expenditures	<u>63,804</u>	<u>64,481</u>	<u>33,673</u>	<u>30,808</u>
Net change in fund balance	(13,804)	(14,481)	5,462	19,943
Fund balance at beginning of year	81,579	81,579	81,579	-
Prior year encumbrances appropriated	11,112	11,112	11,112	-
Fund balance at end of year	<u>\$ 78,887</u>	<u>\$ 78,210</u>	<u>\$ 98,153</u>	<u>\$ 19,943</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Public safety:				
Materials and supplies	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Capital outlay	10,200	16,400	6,200	10,200
Other	4,000	4,000	-	4,000
Total expenditures	<u>16,700</u>	<u>22,900</u>	<u>6,200</u>	<u>16,700</u>
Net change in fund balance.	(16,700)	(22,900)	(6,200)	16,700
Fund balance at beginning of year.	52,397	52,397	52,397	-
Prior year encumbrances appropriated	<u>6,200</u>	<u>6,200</u>	<u>6,200</u>	<u>-</u>
Fund balance at end of year	<u>\$ 41,897</u>	<u>\$ 35,697</u>	<u>\$ 52,397</u>	<u>\$ 16,700</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 13,000	\$ 41,000	\$ 35,262	\$ (5,738)
Intergovernmental	4,500	4,500	31,557	27,057
Rent	9,400	9,400	2,523	(6,877)
Other	-	-	12,829	12,829
Total revenues	<u>26,900</u>	<u>54,900</u>	<u>82,171</u>	<u>27,271</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	3,999	3,999	3,884	115
Materials and supplies	6,000	6,000	2,374	3,626
Contractual services	52,000	58,500	47,270	11,230
Capital outlay	10,000	37,700	33,803	3,897
Other	2,000	2,000	405	1,595
Total expenditures	<u>73,999</u>	<u>108,199</u>	<u>87,736</u>	<u>20,463</u>
Net change in fund balance.	(47,099)	(53,299)	(5,565)	47,734
Fund balance at beginning of year.	<u>112,756</u>	<u>112,756</u>	<u>112,756</u>	<u>-</u>
Fund balance at end of year	<u>\$ 65,657</u>	<u>\$ 59,457</u>	<u>\$ 107,191</u>	<u>\$ 47,734</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Donations	\$ 500	\$ 500	\$ 14,513	\$ 14,013
Total revenues.	500	500	14,513	14,013
Expenditures:				
Current:				
Public safety:				
Materials and supplies.	4,400	8,275	8,157	118
Contractual services.	1,500	943	882	61
Capital outlay	1,500	782	782	-
Other	9,500	9,200	7,834	1,366
Total expenditures.	16,900	19,200	17,655	1,545
Net change in fund balance.	(16,400)	(18,700)	(3,142)	15,558
Fund balance at beginning of year.	49,014	49,014	49,014	-
Fund balance at end of year	\$ 32,614	\$ 30,314	\$ 45,872	\$ 15,558

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, 2014

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental	\$ 225,000	\$ 225,000	\$ 214,306	\$ (10,694)
Other	1,200	1,200	77	(1,123)
Total revenues	<u>226,200</u>	<u>226,200</u>	<u>214,383</u>	<u>(11,817)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	232,872	232,871	217,894	14,977
Contractual services	35,969	44,630	41,291	3,339
Capital outlay	1,800	-	-	-
Other	22,208	25,501	24,572	929
Total expenditures	<u>292,849</u>	<u>303,002</u>	<u>283,757</u>	<u>19,245</u>
Excess of expenditures over revenues.	<u>(66,649)</u>	<u>(76,802)</u>	<u>(69,374)</u>	<u>7,428</u>
Other financing sources (uses) :				
Transfers in	-	-	67,128	67,128
Transfers out	-	(22,847)	(22,847)	-
Total other financing sources (uses)	<u>-</u>	<u>(22,847)</u>	<u>44,281</u>	<u>67,128</u>
Net change in fund balance	(66,649)	(99,649)	(25,093)	74,556
Fund balance at beginning of year	<u>107,980</u>	<u>107,980</u>	<u>107,980</u>	<u>-</u>
Fund balance at end of year	<u>\$ 41,331</u>	<u>\$ 8,331</u>	<u>\$ 82,887</u>	<u>\$ 74,556</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 822,215	\$ 822,215	\$ 868,074	\$ 45,859
Intergovernmental	204,785	204,785	238,258	33,473
Other	-	-	481	481
Total revenues	1,027,000	1,027,000	1,106,813	79,813
Expenditures:				
Current:				
Public safety:				
Personal services	954,253	954,253	855,548	98,705
Materials and supplies	4,000	3,741	3,740	1
Contractual services	185,076	188,745	185,991	2,754
Capital outlay	50,814	49,314	34,949	14,365
Other	6,779	6,062	5,568	494
Total expenditures	1,200,922	1,202,115	1,085,796	116,319
Net change in fund balance.	(173,922)	(175,115)	21,017	196,132
Fund balance at beginning of year	1,147,068	1,147,068	1,147,068	-
Prior year encumbrances appropriated	3,570	3,570	3,570	-
Fund balance at end of year	\$ 976,716	\$ 975,523	\$ 1,171,655	\$ 196,132

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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 16,787	\$ 25,766	\$ 24,513	\$ (1,253)
Total revenues	<u>16,787</u>	<u>25,766</u>	<u>24,513</u>	<u>(1,253)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	5,853	5,853	4,494	1,359
Materials and supplies	1,500	1,500	1,420	80
Contractual services	1,500	1,500	321	1,179
Capital outlay	20,000	20,000	4,578	15,422
Other	7,000	15,979	7,690	8,289
Total expenditures	<u>35,853</u>	<u>44,832</u>	<u>18,503</u>	<u>26,329</u>
Net change in fund balance	(19,066)	(19,066)	6,010	25,076
Fund balance at beginning of year	<u>58,034</u>	<u>58,034</u>	<u>58,034</u>	<u>-</u>
Fund balance at end of year	<u>\$ 38,968</u>	<u>\$ 38,968</u>	<u>\$ 64,044</u>	<u>\$ 25,076</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, 2014

	<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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Public safety				
Contractual services	250	125	84	41
Total expenditures	<u>250</u>	<u>125</u>	<u>84</u>	<u>41</u>
Net change in fund balance	(250)	(125)	(84)	41
Fund balance at beginning of year	<u>380</u>	<u>380</u>	<u>380</u>	<u>-</u>
Fund balance at end of year	<u>\$ 130</u>	<u>\$ 255</u>	<u>\$ 296</u>	<u>\$ 41</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 12,850	\$ 12,850	\$ 9,145	\$ (3,705)
Total revenues	<u>12,850</u>	<u>12,850</u>	<u>9,145</u>	<u>(3,705)</u>
Expenditures:				
Current:				
Public safety:				
Other.	9,500	9,500	3,054	6,446
Total expenditures	<u>9,500</u>	<u>9,500</u>	<u>3,054</u>	<u>6,446</u>
Net change in fund balance	3,350	3,350	6,091	2,741
Fund balance at beginning of year	<u>68,994</u>	<u>68,994</u>	<u>68,994</u>	<u>-</u>
Fund balance at end of year	<u>\$ 72,344</u>	<u>\$ 72,344</u>	<u>\$ 75,085</u>	<u>\$ 2,741</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 160,226	\$ 160,226	\$ 163,217	\$ 2,991
Total revenues	<u>160,226</u>	<u>160,226</u>	<u>163,217</u>	<u>2,991</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	157,669	156,415	153,682	2,733
Materials and supplies	911	1,099	1,030	69
Contractual services	1,500	2,515	2,054	461
Other	543	594	594	-
Total expenditures	<u>160,623</u>	<u>160,623</u>	<u>157,360</u>	<u>3,263</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(397)</u>	<u>(397)</u>	<u>5,857</u>	<u>6,254</u>
Other financing sources (uses):				
Advance in	-	-	5,000	5,000
Advance out.	-	-	(5,000)	(5,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(397)	(397)	5,857	6,254
Fund balance at beginning of year	<u>20,316</u>	<u>20,316</u>	<u>20,316</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 19,919</u>	<u>\$ 19,919</u>	<u>\$ 26,173</u>	<u>\$ 6,254</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 60,004	\$ 60,004	\$ 44,372	\$ (15,632)
Donations	-	-	507	507
Total revenues	<u>60,004</u>	<u>60,004</u>	<u>44,879</u>	<u>(15,125)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	56,498	41,651	37,466	4,185
Materials and supplies	517	3,818	3,477	341
Contractual services	2,955	5,218	3,594	1,624
Capital outlay	-	1,336	1,336	-
Other	34	461	461	-
Total expenditures	<u>60,004</u>	<u>52,484</u>	<u>46,334</u>	<u>6,150</u>
Excess (deficiency) of revenues over (under) expenditures	-	7,520	(1,455)	(8,975)
Other financing sources (uses):				
Advance in	-	-	5,000	(5,000)
Advance out	-	-	(5,000)	5,000
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	7,520	(1,455)	(8,975)
Fund balance at beginning of year	<u>7,247</u>	<u>7,247</u>	<u>7,247</u>	<u>-</u>
Fund balance at end of year	<u>\$ 7,247</u>	<u>\$ 14,767</u>	<u>\$ 5,792</u>	<u>\$ (8,975)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE/GASOLINE TAX
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Sales tax	\$ 1,245,000	\$ 1,245,000	\$ 1,339,712	\$ 94,712
Charges for services	1,140,000	1,140,000	1,190,889	50,889
Licenses and permits	2,000	2,000	2,840	840
Intergovernmental	4,170,000	4,170,000	4,457,565	287,565
Investment income	30,000	30,000	9,071	(20,929)
Other	52,000	52,000	18,826	(33,174)
Total revenues	6,639,000	6,639,000	7,018,903	379,903
Expenditures:				
Current:				
Public works:				
Engineer:				
Personal services	827,428	685,601	525,690	159,911
Materials and supplies	18,000	18,000	10,150	7,850
Contractual services	225,775	160,235	142,213	18,022
Capital outlay	27,700	44,040	42,145	1,895
Other	5,100	12,100	11,782	318
Total engineer	1,104,003	919,976	731,980	187,996
Roads:				
Personal services	1,826,731	1,826,731	1,721,004	105,727
Materials and supplies	1,456,132	1,853,122	1,538,411	314,711
Contractual services	485,500	691,500	533,780	157,720
Capital outlay	405,000	328,135	327,796	339
Other	4,000	4,000	829	3,171
Total roads	4,177,363	4,703,488	4,121,820	581,668
Bridges and culverts:				
Materials and supplies	105,000	183,699	144,267	39,432
Contractual services	791,843	234,908	219,768	15,140
Principal payment	86,016	-	-	-
Other	1,573,406	1,933,204	1,773,478	159,726
Total bridges and culverts	2,556,265	2,351,811	2,137,513	214,298
Total expenditures	7,837,631	7,975,275	6,991,313	983,962
Excess (deficiency) of revenues over (under) expenditures	(1,198,631)	(1,336,275)	27,590	1,363,865
Other financing uses:				
Transfers out	(11,500)	(88,444)	(86,016)	2,428
Advance out	-	-	(38,000)	(38,000)
Total other financing sources uses	(11,500)	(88,444)	(124,016)	(35,572)
Net change in fund balance	(1,210,131)	(1,424,719)	(96,426)	1,328,293
Fund balance at beginning of year	1,331,104	1,331,104	1,331,104	-
Prior year encumbrances appropriated	260,065	260,065	260,065	-
Fund balance at end of year	\$ 381,038	\$ 166,450	\$ 1,494,743	\$ 1,328,293

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	\$ 32,000	\$ 32,000	\$ 30,638	\$ (1,362)
Total revenues	<u>32,000</u>	<u>32,000</u>	<u>30,638</u>	<u>(1,362)</u>
Expenditures:				
Current:				
Public works:				
Personal services	27,999	27,999	27,421	578
Capital outlay	1,000	1,000	-	1,000
Total expenditures	<u>28,999</u>	<u>28,999</u>	<u>27,421</u>	<u>1,578</u>
Net change in fund balance	3,001	3,001	3,217	216
Fund balance at beginning of year	<u>2,305</u>	<u>2,305</u>	<u>2,305</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,306</u>	<u>\$ 5,306</u>	<u>\$ 5,522</u>	<u>\$ 216</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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Other	\$ 61,000	\$ 61,000	\$ 54,157	\$ (6,843)
Total revenues.	<u>61,000</u>	<u>61,000</u>	<u>54,157</u>	<u>(6,843)</u>
Expenditures:				
Current:				
Public works:				
Personal services	30,000	-	-	-
Materials and supplies.	5,000	5,000	1,226	3,774
Contractual services.	-	36,000	23,793	12,207
Capital outlay	20,000	20,000	536	19,464
Other	6,000	-	-	-
Total expenditures.	<u>61,000</u>	<u>61,000</u>	<u>25,555</u>	<u>35,445</u>
Net change in fund balance.	-	-	28,602	28,602
Fund balance at beginning of year.	<u>16,536</u>	<u>16,536</u>	<u>16,536</u>	<u>-</u>
Fund balance at end of year	<u>\$ 16,536</u>	<u>\$ 16,536</u>	<u>\$ 45,138</u>	<u>\$ 28,602</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments.	\$ 525,361	\$ 525,361	\$ 134,101	\$ (391,260)
Total revenues	<u>525,361</u>	<u>525,361</u>	<u>134,101</u>	<u>(391,260)</u>
Expenditures:				
Current:				
Public works:				
Contractual services.	525,061	525,061	108,818	416,243
Total expenditures.	<u>525,061</u>	<u>525,061</u>	<u>108,818</u>	<u>416,243</u>
Net change in fund balance	300	300	25,283	24,983
Fund balance at beginning of year	<u>396,456</u>	<u>396,456</u>	<u>396,456</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 396,756</u>	<u>\$ 396,756</u>	<u>\$ 421,739</u>	<u>\$ 24,983</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Licenses and permits	\$ 140,000	\$ 140,000	\$ 134,985	\$ (5,015)
Fines and forfeitures	6,000	6,000	9,417	3,417
Intergovernmental.	-	-	400	400
Contributions and donations.	2,000	2,000	2,462	462
Other.	-	-	1,108	1,108
Total revenues	<u>148,000</u>	<u>148,000</u>	<u>148,372</u>	<u>372</u>
Expenditures:				
Current:				
Health:				
Personal services.	64,376	64,222	62,486	1,736
Materials and supplies	22,500	23,654	13,943	9,711
Contractual services	5,825	5,994	5,210	784
Capital outlay	1,600	7,169	6,169	1,000
Other	2,500	1,920	1,563	357
Total expenditures	<u>96,801</u>	<u>102,959</u>	<u>89,371</u>	<u>13,588</u>
Excess revenues over expenditures	<u>51,199</u>	<u>45,041</u>	<u>59,001</u>	<u>13,960</u>
Other financing uses:				
Transfers out	<u>(75,000)</u>	<u>(133,825)</u>	<u>(133,825)</u>	<u>-</u>
Total other financing uses	<u>(75,000)</u>	<u>(133,825)</u>	<u>(133,825)</u>	<u>-</u>
Net change in fund balance	(23,801)	(88,784)	(74,824)	13,960
Fund balance at beginning of year	236,685	236,685	236,685	-
Prior year encumbrances appropriated.	<u>3,975</u>	<u>3,975</u>	<u>3,975</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 216,859</u>	<u>\$ 151,876</u>	<u>\$ 165,836</u>	<u>\$ 13,960</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 530,675	\$ 530,675	\$ 693,714	\$ 163,039
Intergovernmental.	1,039,325	1,039,325	832,278	(207,047)
Rental income.	6,000	6,000	21,017	15,017
Other.	50,000	80,000	60,206	(19,794)
Total revenues	<u>1,626,000</u>	<u>1,656,000</u>	<u>1,607,215</u>	<u>(48,785)</u>
Expenditures:				
Current:				
Health:				
Personal services.	272,577	240,577	229,151	11,426
Materials and supplies	6,000	22,000	10,866	11,134
Contractual services	1,115,000	1,109,000	973,502	135,498
Capital outlay	2,000	214,000	175,379	38,621
Other.	15,000	15,000	8,386	6,614
Total expenditures	<u>1,410,577</u>	<u>1,600,577</u>	<u>1,397,284</u>	<u>203,293</u>
Excess revenues over expenditures	<u>215,423</u>	<u>55,423</u>	<u>209,931</u>	<u>154,508</u>
Other financing sources (uses):				
Transfers in	110,000	110,000	-	(110,000)
Transfers out	(135,000)	(145,000)	(30,000)	115,000
Total other financing sources (uses)	<u>(25,000)</u>	<u>(35,000)</u>	<u>(30,000)</u>	<u>5,000</u>
Net change in fund balance	190,423	20,423	179,931	159,508
Fund balance at beginning of year	<u>556,438</u>	<u>556,438</u>	<u>556,438</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 746,861</u>	<u>\$ 576,861</u>	<u>\$ 736,369</u>	<u>\$ 159,508</u>

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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 19,424	\$ 19,424	\$ 19,424	\$ -
Total revenues	<u>19,424</u>	<u>19,424</u>	<u>19,424</u>	<u>-</u>
Expenditures:				
Current:				
Health:				
Contractual services	19,424	19,424	17,999	1,425
Total expenditures	<u>19,424</u>	<u>19,424</u>	<u>17,999</u>	<u>1,425</u>
Net change in fund balance	-	-	1,425	1,425
Fund balance at beginning of year	<u>27,215</u>	<u>27,215</u>	<u>27,215</u>	<u>-</u>
Fund balance at end of year	<u>\$ 27,215</u>	<u>\$ 27,215</u>	<u>\$ 28,640</u>	<u>\$ 1,425</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 278,292	\$ (21,708)
Rental income	15,000	15,000	17,224	2,224
Total revenues	<u>315,000</u>	<u>315,000</u>	<u>295,516</u>	<u>(19,484)</u>
Expenditures:				
Current:				
Health:				
Contractual services	328,000	327,000	271,850	55,150
Capital outlay	8,000	9,000	7,598	1,402
Other	4,000	4,000	49,183	(45,183)
Total expenditures	<u>340,000</u>	<u>340,000</u>	<u>328,631</u>	<u>11,369</u>
Net change in fund balance	(25,000)	(25,000)	(33,115)	(8,115)
Fund balance at beginning of year	<u>70,515</u>	<u>70,515</u>	<u>70,515</u>	<u>-</u>
Fund balance at end of year	<u>\$ 45,515</u>	<u>\$ 45,515</u>	<u>\$ 37,400</u>	<u>\$ (8,115)</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 2,920,000	\$ 2,920,000	\$ 2,929,525	\$ 9,525
Other	84,000	84,000	52,025	(31,975)
Total revenues	3,004,000	3,004,000	2,981,550	(22,450)
Expenditures:				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services	1,263,400	1,259,412	1,257,208	2,204
Materials and supplies	35,000	51,000	51,428	(428)
Contractual services	619,800	588,195	506,977	81,218
Capital outlay	15,000	75,000	68,690	6,310
Other	39,000	37,000	24,016	12,984
Total legislative and executive	1,972,200	2,010,607	1,908,319	102,288
Human services:				
Public social services:				
Personal services	927,800	899,393	883,168	16,225
Contractual services	25,000	15,000	8,645	6,355
Total human services	952,800	914,393	891,813	22,580
Total expenditures	2,925,000	2,925,000	2,800,132	124,868
Net change in fund balance	79,000	79,000	181,418	102,418
Fund balance at beginning of year	54,528	54,528	54,528	-
Fund balance at end of year	\$ 133,528	\$ 133,528	\$ 235,946	\$ 102,418

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 420,000	\$ 420,000	\$ 284,916	\$ (135,084)
Intergovernmental	44,951	81,396	240,596	159,200
Contributions and donations	13,000	13,000	15,988	2,988
Other.	75,000	75,000	9,662	(65,338)
Total revenues	<u>552,951</u>	<u>589,396</u>	<u>551,162</u>	<u>(38,234)</u>
Expenditures:				
Current:				
Human services:				
Personal services.	545,155	580,655	571,672	8,983
Materials and supplies	2,000	1,138	675	463
Contractual services	46,410	50,326	42,169	8,157
Capital outlay	5,000	36,445	36,445	-
Other.	82,000	102,533	97,682	4,851
Total expenditures	<u>680,565</u>	<u>771,097</u>	<u>748,643</u>	<u>22,454</u>
Net change in fund balance	(127,614)	(181,701)	(197,481)	(15,780)
Fund balance at beginning of year	225,174	225,174	225,174	-
Prior year encumbrances appropriated.	<u>21,410</u>	<u>21,410</u>	<u>21,410</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 118,970</u>	<u>\$ 64,883</u>	<u>\$ 49,103</u>	<u>\$ (15,780)</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 140,000	\$ 140,000	\$ 154,443	\$ 14,443
Intergovernmental	741,000	741,000	491,910	(249,090)
Other	14,000	14,000	10,520	(3,480)
Total revenues.	<u>895,000</u>	<u>895,000</u>	<u>656,873</u>	<u>(238,127)</u>
Expenditures:				
Current:				
Human services:				
Personal services.	360,925	360,925	303,973	56,952
Materials and supplies	2,000	2,000	1,010	990
Contractual services	371,000	393,500	379,341	14,159
Other	250	250	-	250
Total expenditures	<u>734,175</u>	<u>756,675</u>	<u>684,324</u>	<u>72,351</u>
Net change in fund balance.	160,825	138,325	(27,451)	(165,776)
Fund balance at beginning of year	<u>377,242</u>	<u>377,242</u>	<u>377,242</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 538,067</u>	<u>\$ 515,567</u>	<u>\$ 349,791</u>	<u>\$ (165,776)</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, 2014

	<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	\$ 1,924,000	\$ 1,924,000	\$ 1,691,435	\$ (232,565)
Other	60,000	60,000	84,394	24,394
Total revenues	<u>1,984,000</u>	<u>1,984,000</u>	<u>1,775,829</u>	<u>(208,171)</u>
Expenditures:				
Current:				
Human services:				
Contractual services	1,709,500	1,709,500	1,685,769	23,731
Other	110,000	110,000	75,636	34,364
Total expenditures	<u>1,819,500</u>	<u>1,819,500</u>	<u>1,761,405</u>	<u>58,095</u>
Net change in fund balance	164,500	164,500	14,424	(150,076)
Fund balance at beginning of year	<u>629,158</u>	<u>629,158</u>	<u>629,158</u>	<u>-</u>
Fund balance at end of year	<u>\$ 793,658</u>	<u>\$ 793,658</u>	<u>\$ 643,582</u>	<u>\$ (150,076)</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, 2014

	<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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Sales taxes	\$ 1,200,000	\$ 1,300,000	\$ 1,339,712	\$ 39,712
Intergovernmental	212,828	212,828	216,864	4,036
Contributions and donations	-	\$ -	\$ 2,420	2,420
Other	115,000	115,000	112,526	(2,474)
Total revenues	<u>1,527,828</u>	<u>1,627,828</u>	<u>1,671,522</u>	<u>43,694</u>
Expenditures:				
Current:				
Human services:				
Personal services	373,228	398,628	394,782	3,846
Materials and supplies.	3,000	8,477	7,908	569
Contractual services.	1,053,464	1,328,907	1,311,413	17,494
Capital outlay	5,000	7,600	7,552	48
Other	30,788	42,268	40,540	1,728
Total expenditures.	<u>1,465,480</u>	<u>1,785,880</u>	<u>1,762,195</u>	<u>23,685</u>
Net change in fund balance.	62,348	(158,052)	(90,673)	67,379
Fund balance at beginning of year.	<u>241,463</u>	<u>241,463</u>	<u>241,463</u>	<u>-</u>
Fund balance at end of year	<u>\$ 303,811</u>	<u>\$ 83,411</u>	<u>\$ 150,790</u>	<u>\$ 67,379</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 336,000	\$ 571,500	\$ 603,684	\$ 32,184
Total revenues	<u>336,000</u>	<u>571,500</u>	<u>603,684</u>	<u>32,184</u>
Expenditures:				
Current:				
Human services:				
Other	200,000	535,500	514,260	21,240
Total expenditures.	<u>200,000</u>	<u>535,500</u>	<u>514,260</u>	<u>21,240</u>
Net change in fund balance.	136,000	36,000	89,424	53,424
Fund balance at beginning of year.	<u>38,817</u>	<u>38,817</u>	<u>38,817</u>	<u>-</u>
Fund balance at end of year	<u>\$ 174,817</u>	<u>\$ 74,817</u>	<u>\$ 128,241</u>	<u>\$ 53,424</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 1,103,200	\$ 140,320	\$ 140,320	\$ -
Total revenues	<u>1,103,200</u>	<u>140,320</u>	<u>140,320</u>	<u>-</u>
Expenditures:				
Current:				
Human services:				
Contractual services	170,320	170,320	115,885	54,435
Total expenditures	<u>170,320</u>	<u>170,320</u>	<u>115,885</u>	<u>54,435</u>
Net change in fund balance	932,880	(30,000)	24,435	54,435
Fund balance at beginning of year	<u>55,080</u>	<u>55,080</u>	<u>55,080</u>	<u>-</u>
Fund balance at end of year	<u>\$ 987,960</u>	<u>\$ 25,080</u>	<u>\$ 79,515</u>	<u>\$ 54,435</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other revenue	\$ -	\$ 11,217	\$ 22,295	\$ 11,078
Total revenues	<u>-</u>	<u>11,217</u>	<u>22,295</u>	<u>11,078</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	-	-	10,449	(10,449)
Total expenditures	<u>-</u>	<u>-</u>	<u>10,449</u>	<u>(10,449)</u>
Net change in fund balance	-	11,217	11,846	629
Fund balance at beginning of year	<u>120,515</u>	<u>120,515</u>	<u>120,515</u>	<u>-</u>
Fund balance at end of year	<u>\$ 120,515</u>	<u>\$ 131,732</u>	<u>\$ 132,361</u>	<u>\$ 629</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 10,130	\$ 10,130
Total revenues	-	-	10,130	10,130
Excess of revenues over expenditures	-	-	10,130	10,130
Other financing sources (uses):				
Transfers in	100,000	100,000	78,458	(21,542)
Transfers out.	(1,000,000)	(1,000,000)	(260,173)	739,827
Total other financing sources (uses)	(900,000)	(900,000)	(181,715)	718,285
Net change in fund balance	(900,000)	(900,000)	(171,585)	728,415
Fund balance at beginning of year	<u>2,021,566</u>	<u>2,021,566</u>	<u>2,021,566</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 1,121,566</u>	<u>\$ 1,121,566</u>	<u>\$ 1,849,981</u>	<u>\$ 728,415</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, 2014

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Interest	\$ -	\$ -	\$ 2,420	\$ 2,420
Total revenues	-	-	2,420	2,420
Excess of revenues over expenditures	-	-	2,420	2,420
Other financing sources (uses):				
Transfers in	40,000	40,000	50,000	10,000
Transfers out	(100,000)	(110,600)	(51,816)	58,784
Total other financing sources (uses)	(60,000)	(70,600)	(1,816)	68,784
Net change in fund balance	(60,000)	(70,600)	604	71,204
Fund balance at beginning of year	<u>481,217</u>	<u>481,217</u>	<u>481,217</u>	<u>-</u>
Fund balance at end of year	<u>\$ 421,217</u>	<u>\$ 410,617</u>	<u>\$ 481,821</u>	<u>\$ 71,204</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 335,000	\$ 335,000	\$ 456,747	\$ 121,747
Interest	-	-	579	579
Total revenues	<u>335,000</u>	<u>335,000</u>	<u>457,326</u>	<u>122,326</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	214,391	214,391	211,079	3,312
Materials and supplies	8,500	8,500	8,523	(23)
Contractual services	13,300	13,264	10,621	2,643
Capital outlay	2,475	2,475	1,772	703
Other	-	36	36	-
Total expenditures	<u>238,666</u>	<u>238,666</u>	<u>232,031</u>	<u>6,635</u>
Excess of revenues over expenditures	<u>96,334</u>	<u>96,334</u>	<u>225,295</u>	<u>128,961</u>
Other financing uses:				
Transfers out	-	(43,417)	(43,417)	-
Total other financing uses	<u>-</u>	<u>(43,417)</u>	<u>(43,417)</u>	<u>-</u>
Net change in fund balance	96,334	52,917	181,878	128,961
Fund balance at beginning of year	<u>600,094</u>	<u>600,094</u>	<u>600,094</u>	<u>-</u>
Fund balance at end of year	<u>\$ 696,428</u>	<u>\$ 653,011</u>	<u>\$ 781,972</u>	<u>\$ 128,961</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2014

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Equity in pooled cash and cash equivalents . . .	\$ 6	\$ 151,081	\$ 151,087
Receivables (net of allowance for uncollectibles):			
Loans receivable.	<u>865,000</u>	<u>-</u>	<u>865,000</u>
Total assets	<u>\$ 865,006</u>	<u>\$ 151,081</u>	<u>\$ 1,016,087</u>
Liabilities:			
Accrued interest payable.	\$ 3,021	\$ -	\$ 3,021
Notes payable	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Total liabilities.	<u>453,021</u>	<u>-</u>	<u>453,021</u>
Fund balances:			
Nonspendable	865,000	-	865,000
Assigned	-	151,081	151,081
Unassigned (deficit)	<u>(453,015)</u>	<u>-</u>	<u>(453,015)</u>
Total fund balances	<u>411,985</u>	<u>151,081</u>	<u>563,066</u>
Total liabilities and fund balances.	<u>\$ 865,006</u>	<u>\$ 151,081</u>	<u>\$ 1,016,087</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:			
Property taxes	\$ 513,403	\$ -	\$ 513,403
Other	<u>121,453</u>	<u>-</u>	<u>121,453</u>
Total revenues	<u>634,856</u>	<u>-</u>	<u>634,856</u>
Expenditures:			
Debt service:			
Principal retirement	690,000	180,000	870,000
Interest and fiscal charges	<u>187,855</u>	<u>36,657</u>	<u>224,512</u>
Total expenditures	<u>877,855</u>	<u>216,657</u>	<u>1,094,512</u>
Excess of expenditures over revenues	<u>(242,999)</u>	<u>(216,657)</u>	<u>(459,656)</u>
Other financing sources (uses):			
Transfers in	<u>113,191</u>	<u>216,696</u>	<u>329,887</u>
Total other financing sources (uses).	<u>113,191</u>	<u>216,696</u>	<u>329,887</u>
Net change in fund balance.	(129,808)	39	(129,769)
Fund balance at beginning of year	<u>541,793</u>	<u>151,042</u>	<u>692,835</u>
Fund balance at end of year	<u><u>\$ 411,985</u></u>	<u><u>\$ 151,081</u></u>	<u><u>\$ 563,066</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOND RETIREMENT
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes.	\$ 513,403	\$ 513,403	\$ 513,403	\$ -
Total revenues.	513,403	513,403	513,403	-
Expenditures:				
Current:				
Debt service:				
Principal retirement	1,165,130	1,529,508	1,529,508	-
Interest and fiscal charges	186,095	297,996	293,646	4,350
Total expenditures.	1,351,225	1,827,504	1,823,154	4,350
Excess of expenditures over revenues	(837,822)	(1,314,101)	(1,309,751)	4,350
Other financing sources:				
Note issuance.	450,000	450,000	450,357	357
Transfers in	387,821	876,308	859,394	(16,914)
Total other financing sources.	837,821	1,326,308	1,309,751	(16,557)
Net change in fund balance	(1)	12,207	-	(12,207)
Fund balance at beginning of year	6	6	6	-
Fund balance at end of year.	\$ 5	\$ 12,213	\$ 6	\$ (12,207)

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Debt service:				
Principal retirement	\$ 180,000	\$ 180,000	\$ 179,970	\$ 30
Interest and fiscal charges	36,688	36,688	36,687	1
Total expenditures	<u>216,688</u>	<u>216,688</u>	<u>216,657</u>	<u>31</u>
Excess of expenditures over revenues	<u>(216,688)</u>	<u>(216,688)</u>	<u>(216,657)</u>	<u>31</u>
Other financing sources:				
Transfers in	216,688	216,688	216,696	8
Total other financing sources	<u>216,688</u>	<u>216,688</u>	<u>216,696</u>	<u>8</u>
Net change in fund balance	-	-	39	39
Fund balance at beginning of year	<u>151,042</u>	<u>151,042</u>	<u>151,042</u>	<u>-</u>
Fund balance at end of year	<u>\$ 151,042</u>	<u>\$ 151,042</u>	<u>\$ 151,081</u>	<u>\$ 39</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2014

	Capital Improvements	Federal Grant and Recapture CDBG	Ditch Equipment Building	DD Capital
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,151,990	\$ 41,442	\$ 3,081	\$ 248,185
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Accounts	33,364	-	-	-
Payment in lieu of taxes receivable	-	-	-	-
Loans due from other funds.	255,800	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 6,441,154</u>	<u>\$ 41,442</u>	<u>\$ 3,081</u>	<u>\$ 248,185</u>
Liabilities:				
Accounts payable.	\$ 14,556	\$ -	\$ -	\$ -
Contracts payable	50,210	-	-	-
Interfund loans payable	-	38,000	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>64,766</u>	<u>38,000</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Payments in lieu of taxes levied for the next fiscal year.	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	3,442	3,081	-
Committed.	-	-	-	248,185
Assigned	6,376,388	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances.	<u>6,376,388</u>	<u>3,442</u>	<u>3,081</u>	<u>248,185</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources and fund balances.	<u>\$ 6,441,154</u>	<u>\$ 41,442</u>	<u>\$ 3,081</u>	<u>\$ 248,185</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	\$ 1,854	\$ 30,405	\$ 43,439	\$ 27,148
-	-	18,200	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 20,054</u>	<u>\$ 30,405</u>	<u>\$ 43,439</u>	<u>\$ 27,148</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,585	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,585	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,807	325	20,054	30,405	41,854	27,148
-	-	-	-	-	-
<u>3,807</u>	<u>325</u>	<u>20,054</u>	<u>30,405</u>	<u>41,854</u>	<u>27,148</u>
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 20,054</u>	<u>\$ 30,405</u>	<u>\$ 43,439</u>	<u>\$ 27,148</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS (CONCLUDED)
DECEMBER 31, 2014

	<u>Cattail Swamp Ditch</u>	<u>Tax Increment Financing District</u>	<u>Total Nonmajor Capital Project Funds</u>
Assets:			
Equity in pooled cash and cash equivalents	\$ 58,884	\$ -	\$ 6,610,560
Cash and cash equivalents in segregated accounts.	-	-	18,200
Receivables (net of allowance for uncollectibles):			
Accounts.	-	-	33,364
Payment in lieu of taxes receivable	-	40,968	40,968
Loans due from other funds.	-	-	255,800
Total assets	<u>\$ 58,884</u>	<u>\$ 40,968</u>	<u>\$ 6,958,892</u>
Liabilities:			
Accounts payable.	\$ -	\$ -	\$ 16,141
Contracts payable	-	-	50,210
Interfund loans payable	-	-	38,000
Total liabilities	<u>-</u>	<u>-</u>	<u>104,351</u>
Deferred inflows of resources:			
Payments in lieu of taxes levied for the next fiscal year.	-	40,968	40,968
Total Deferred inflows of resources	<u>-</u>	<u>40,968</u>	<u>40,968</u>
Fund balances:			
Restricted	-	-	6,523
Committed.	58,884	-	430,662
Assigned	-	-	6,376,388
Total fund balances.	<u>58,884</u>	<u>-</u>	<u>6,813,573</u>
Total deferred inflows of resources and fund balances.	<u>\$ 58,884</u>	<u>\$ 40,968</u>	<u>\$ 6,958,892</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, 2014

	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>	<u>DD Capital</u>
Revenues:				
Intergovernmental	\$ 10,883	\$ 656,712	\$ -	\$ -
Special assessments	-	-	-	-
Investment income	-	-	-	-
Other	<u>179,738</u>	<u>-</u>	<u>-</u>	<u>292,240</u>
Total revenues	<u>190,621</u>	<u>656,712</u>	<u>-</u>	<u>292,240</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Human services	-	-	-	45,755
Capital outlay	<u>2,688,987</u>	<u>656,711</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,688,987</u>	<u>656,711</u>	<u>-</u>	<u>45,755</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(2,498,366)</u>	<u>1</u>	<u>-</u>	<u>246,485</u>
Other financing sources (uses):				
Transfers in.	3,400,000	-	-	-
Transfers out.	<u>(480,430)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses).	<u>2,919,570</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	421,204	1	-	246,485
Fund balance at beginning of year.	<u>5,955,184</u>	<u>3,441</u>	<u>3,081</u>	<u>1,700</u>
Fund balance at end of year	<u>\$ 6,376,388</u>	<u>\$ 3,442</u>	<u>\$ 3,081</u>	<u>\$ 248,185</u>

Sheriff's Facility Construction	AG Center	London Ave. Government Building	Boylan and Phelps Ditch	Main Street Building	Lower Green JT Ditch
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	13,024
-	-	2	-	308	-
-	-	-	-	-	-
-	-	2	-	308	13,024
-	-	-	-	20,715	-
-	-	-	-	-	-
-	-	4,966	-	1,585	-
-	-	4,966	-	22,300	-
-	-	(4,964)	-	(21,992)	13,024
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(4,964)	-	(21,992)	13,024
3,807	325	25,018	30,405	63,846	14,124
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 20,054</u>	<u>\$ 30,405</u>	<u>\$ 41,854</u>	<u>\$ 27,148</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Cattail Swamp Ditch</u>	<u>Capital Projects Issue II</u>	<u>Total Nonmajor Capital Project Funds</u>
Revenues:			
Intergovernmental	\$ -	\$ 1,574,174	\$ 2,241,769
Special assessments	23,611	-	36,635
Investment income	-	-	310
Other	-	-	471,978
Total revenues	<u>23,611</u>	<u>1,574,174</u>	<u>2,750,692</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	-	-	20,715
Public works	-	-	45,755
Capital outlay	-	1,574,174	4,926,423
Total expenditures	<u>-</u>	<u>1,574,174</u>	<u>4,992,893</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>23,611</u>	<u>-</u>	<u>(2,242,201)</u>
Other financing sources (uses):			
Transfers in.	-	-	3,400,000
Transfers out.	<u>(27,175)</u>	<u>-</u>	<u>(507,605)</u>
Total other financing sources (uses).	<u>(27,175)</u>	<u>-</u>	<u>2,892,395</u>
Net change in fund balances	(3,564)	-	650,194
Fund balance at beginning of year.	<u>62,448</u>	<u>-</u>	<u>6,163,379</u>
Fund balance at end of year	<u>\$ 58,884</u>	<u>\$ -</u>	<u>\$ 6,813,573</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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 10,883	\$ 10,883
Other	-	-	146,374	146,374
Total revenues.	-	-	157,257	157,257
Expenditures:				
Current:				
Capital outlay:				
Contractual services	3,160,016	3,611,405	2,377,883	1,233,522
Equipment	378,574	1,072,729	920,833	151,896
Total expenditures.	3,538,590	4,684,134	3,298,716	1,385,418
Excess of expenditures over revenues.	(3,538,590)	(4,684,134)	(3,141,459)	1,542,675
Other financing sources (uses):				
Transfers in	800,000	800,000	3,400,000	2,600,000
Transfers out	-	(480,430)	(480,430)	-
Total other financing sources (uses)	800,000	319,570	2,919,570	2,600,000
Net change in fund balance	(2,738,590)	(4,364,564)	(221,889)	4,142,675
Fund balance at beginning of year.	5,290,809	5,290,809	5,290,809	-
Prior year encumbrances appropriated	475,918	475,918	475,918	-
Fund balance at end of year	<u>\$ 3,028,137</u>	<u>\$ 1,402,163</u>	<u>\$ 5,544,838</u>	<u>\$ 4,142,675</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, 2014

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$ 100,000	\$ 834,000	\$ 656,712	\$ (177,288)
Total revenues	<u>100,000</u>	<u>834,000</u>	<u>656,712</u>	<u>(177,288)</u>
Expenditures:				
Current:				
Capital outlay:				
Other	834,000	834,000	656,711	177,289
Total expenditures	<u>834,000</u>	<u>834,000</u>	<u>656,711</u>	<u>177,289</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(734,000)</u>	<u>-</u>	<u>1</u>	<u>1</u>
Other financing sources (uses):				
Advance in	-	-	202,407	202,407
Advance out.	-	-	(164,407)	(164,407)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>38,000</u>	<u>38,000</u>
Net change in fund balance	(734,000)	-	38,001	38,001
Fund balance at beginning of year	<u>3,441</u>	<u>3,441</u>	<u>3,441</u>	<u>-</u>
Fund balance at end of year	<u>\$ (730,559)</u>	<u>\$ 3,441</u>	<u>\$ 41,442</u>	<u>\$ 38,001</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, 2014

	<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, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Other	\$ -	\$ -	\$ 292,240	\$ 292,240
Total revenues.	-	-	292,240	292,240
Expenditures:				
Current:				
Human services:				
Contractual services.	292,240	292,240	45,755	246,485
Total expenditures.	292,240	292,240	45,755	246,485
Excess (deficiency) of revenues over (under) expenditures	(292,240)	(292,240)	246,485	538,725
Other financing sources:				
Transfers in	292,240	292,240	-	(292,240)
Total other financing sources.	292,240	292,240	-	(292,240)
Net change in fund balance.	-	-	246,485	246,485
Fund balance at beginning of year.	1,700	1,700	1,700	-
Fund balance at end of year	\$ 1,700	\$ 1,700	\$ 248,185	\$ 246,485

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF'S FACILITIES CONSTRUCTION
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<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, 2014

	<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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 2	\$ 2
Total revenues	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	6,928	6,928	5,081	1,847
Total expenditures	<u>6,928</u>	<u>6,928</u>	<u>5,081</u>	<u>1,847</u>
Net change in fund balance.	(6,928)	(6,928)	(5,079)	1,849
Fund balance at beginning of year.	<u>6,933</u>	<u>6,933</u>	<u>6,933</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 1,854</u>	<u>\$ 1,849</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, 2014

	<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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 315	\$ 315
Total revenues	<u>-</u>	<u>-</u>	<u>315</u>	<u>315</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services.	63,028	63,028	48,554	14,474
Total expenditures	<u>63,028</u>	<u>63,028</u>	<u>48,554</u>	<u>14,474</u>
Net change in fund balance.	(63,028)	(63,028)	(48,239)	14,789
Fund balance at beginning of year.	<u>63,836</u>	<u>63,836</u>	<u>63,836</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 808</u></u>	<u><u>\$ 808</u></u>	<u><u>\$ 15,597</u></u>	<u><u>\$ 14,789</u></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, 2014

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ -	\$ 13,024	\$ 13,024
Total revenues	<u>-</u>	<u>-</u>	<u>13,024</u>	<u>13,024</u>
Net change in fund balance.	-	-	13,024	13,024
Fund balance at beginning of year.	<u>14,124</u>	<u>14,124</u>	<u>14,124</u>	<u>-</u>
Fund balance at end of year	<u>\$ 14,124</u>	<u>\$ 14,124</u>	<u>\$ 27,148</u>	<u>\$ 13,024</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ -	\$ 23,611	\$ 23,611
Total revenues	<u>-</u>	<u>-</u>	<u>23,611</u>	<u>23,611</u>
Expenditures:				
Debt service:				
Principal retirement	20,000	-	-	-
Interest expense	7,175	-	-	-
Total expenditures	<u>27,175</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(27,175)</u>	<u>-</u>	<u>23,611</u>	<u>23,611</u>
Other financing uses:				
Transfers out	-	(27,175)	(27,175)	-
Total other financing uses	<u>-</u>	<u>(27,175)</u>	<u>(27,175)</u>	<u>-</u>
Net change in fund balance	(27,175)	(27,175)	(3,564)	23,611
Fund balance at beginning of year	<u>62,448</u>	<u>62,448</u>	<u>62,448</u>	<u>-</u>
Fund balance at end of year	<u>\$ 35,273</u>	<u>\$ 35,273</u>	<u>\$ 58,884</u>	<u>\$ 23,611</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 2,608,140	\$ 3,320,675	\$ 1,574,174	\$ (1,746,501)
Total revenues.	<u>2,608,140</u>	<u>3,320,675</u>	<u>1,574,174</u>	<u>(1,746,501)</u>
Expenditures:				
Current:				
Capital outlay				
Contractual services.	2,608,140	3,320,675	1,574,174	1,746,501
Total expenditures.	<u>2,608,140</u>	<u>3,320,675</u>	<u>1,574,174</u>	<u>1,746,501</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
FOR THE YEAR ENDED DECEMBER 31, 2014

	<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.	\$ 1,244,052	\$ 1,204,453	\$ 2,448,505
Receivables (net of allowance for uncollectibles):			
Accounts	2,721	27,136	29,857
Prepayments.	861	727	1,588
Total current assets.	<u>1,247,634</u>	<u>1,232,316</u>	<u>2,479,950</u>
Noncurrent assets:			
Capital assets:			
Non-depreciable capital assets.	3,906,393	-	3,906,393
Depreciable capital assets, net	261,838	78,728	340,566
Total noncurrent assets	<u>4,168,231</u>	<u>78,728</u>	<u>4,246,959</u>
Total assets	<u>5,415,865</u>	<u>1,311,044</u>	<u>6,726,909</u>
Liabilities:			
Current liabilities:			
Accounts payable	8,120	5,592	13,712
Contracts payable	310,271	-	310,271
Accrued wages and benefits payable.	5,903	22,090	27,993
Due to other governments	7,311	26,529	33,840
Current portion of compensated absences payable	11,697	62,850	74,547
Total current liabilities	<u>343,302</u>	<u>117,061</u>	<u>460,363</u>
Long-term liabilities:			
Compensated absences payable	9,291	27,699	36,990
Revenue bonds payable	643,000	-	643,000
Total long-term liabilities	<u>652,291</u>	<u>27,699</u>	<u>679,990</u>
Total liabilities	<u>995,593</u>	<u>144,760</u>	<u>1,140,353</u>
Net position:			
Net investment in capital assets.	3,234,268	78,728	3,312,996
Unrestricted	1,186,004	1,087,556	2,273,560
Total net position.	<u>\$ 4,420,272</u>	<u>\$ 1,166,284</u>	<u>\$ 5,586,556</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Sanitary Sewer	Building and Development	Total Nonmajor Proprietary Funds
Operating revenues:			
Charges for services	\$ 243,179	\$ 1,265,647	\$ 1,508,826
License and permits	350	43,733	44,083
Special assessments	40,510	-	40,510
Other operating revenues.	<u>154</u>	<u>13,916</u>	<u>14,070</u>
Total operating revenues	<u>284,193</u>	<u>1,323,296</u>	<u>1,607,489</u>
Operating expenses:			
Personal services	183,025	449,613	632,638
Contract services	132,468	23,985	156,453
Materials and supplies	12,273	5,577	17,850
Depreciation	24,085	8,929	33,014
Other	<u>-</u>	<u>130,160</u>	<u>130,160</u>
Total operating expenses	<u>351,851</u>	<u>618,264</u>	<u>970,115</u>
Operating income (loss)	<u>(67,658)</u>	<u>705,032</u>	<u>637,374</u>
Nonoperating revenues (expenses):			
Interest revenue.	6,953	-	6,953
Interest expense and fiscal charges	(1,755)	-	(1,755)
Gain from sale of fixed assets	<u>-</u>	<u>14,174</u>	<u>14,174</u>
Total nonoperating revenues (expenses).	<u>5,198</u>	<u>14,174</u>	<u>19,372</u>
Income/Loss before transfers	(62,460)	719,206	656,746
Capital contributions	2,444,783	-	2,444,783
Transfers in.	<u>480,430</u>	<u>-</u>	<u>480,430</u>
Change in net position	2,862,753	719,206	3,581,959
Net position at beginning of year.	<u>1,557,519</u>	<u>447,078</u>	<u>2,004,597</u>
Net position at end of year	<u>\$ 4,420,272</u>	<u>\$ 1,166,284</u>	<u>\$ 5,586,556</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<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	\$ 241,838	\$ 1,266,585	\$ 1,508,423
Cash received from special assessments	40,510	-	40,510
Cash received from other operating revenue	504	42,019	42,523
Cash payments for personal services	(178,847)	(432,500)	(611,347)
Cash payments for contractual services	(136,618)	(33,588)	(170,206)
Cash payments for materials and supplies	(13,329)	(5,380)	(18,709)
Cash payments for other expenses	(575)	(130,141)	(130,716)
Net cash provided by (used in) operating activities	<u>(46,517)</u>	<u>706,995</u>	<u>660,478</u>
Cash flows from noncapital financing activities:			
Cash received from transfers in	<u>480,430</u>	<u>-</u>	<u>480,430</u>
Net cash provided by noncapital financing activities	<u>480,430</u>	<u>-</u>	<u>480,430</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(2,039,333)	(42,660)	(2,081,993)
Bond issuance	643,000	-	643,000
Principal payments on capital lease obligations			-
Interest payments on capital lease obligations			-
Principal payments on loans	(492,995)	-	(492,995)
Interest payments on loans	(1,755)	-	(1,755)
Proceeds from loans	24,525	-	24,525
Bond issuance			-
Bond issuance			-
Grants and contributions	<u>1,340,135</u>	<u>-</u>	<u>1,340,135</u>
Net cash used in capital and related financing activities	<u>(526,423)</u>	<u>(42,660)</u>	<u>(569,083)</u>
Cash flows from investing activities:			
Interest received	<u>6,953</u>	<u>-</u>	<u>6,953</u>
Net cash provided by investing activities	<u>6,953</u>	<u>-</u>	<u>6,953</u>
Net increase (decrease) in cash and cash equivalents	(85,557)	664,335	578,778
Cash and cash equivalents at beginning of year	<u>1,329,609</u>	<u>540,118</u>	<u>1,869,727</u>
Cash and cash equivalents at end of year	<u>\$ 1,244,052</u>	<u>\$ 1,204,453</u>	<u>\$ 2,448,505</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (67,658)	\$ 705,032	\$ 637,374
Adjustments:			
Depreciation	24,085	8,929	33,014
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(1,341)	(14,692)	(16,033)
(Increase) decrease in prepayments	-	(330)	(330)
Increase in accounts payable	(7,281)	(10,706)	(17,987)
Increase (decrease) in accrued wages and benefits	2	2,984	2,986
Increase (decrease) in due to other governments	1,796	4,519	6,315
Increase (decrease) in compensated absences payable	3,880	11,259	15,139
Net cash provided by (used in) operating activities	<u>\$ (46,517)</u>	<u>\$ 706,995</u>	<u>\$ 660,478</u>

Noncash capital and related financing activities:

During 2014, the sewer fund received \$1,104,648 in capital contributions from governmental activities.
During 2014, the sewer fund purchased \$291,963 in capital assets on account.

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, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Operating revenues:				
Charges for services	\$ 240,000	\$ 240,000	\$ 241,838	\$ 1,838
Licenses and permits	300	300	350	50
Special assessment	40,000	40,000	40,510	510
Interest.	17,000	7,000	7,092	92
Other.	60,000	60,000	154	(59,846)
Total operating revenues	357,300	347,300	289,944	(57,356)
Operating expenses:				
Personal services	283,101	283,101	178,847	104,254
Materials and supplies	31,500	31,500	16,498	15,002
Contractual services	341,708	2,722,143	2,145,729	576,414
Capital outlay	33,500	33,500	26,832	6,668
Other	144,500	32,500	575	31,925
Total operating expenses	834,309	3,102,744	2,368,481	734,263
Operating loss	(477,009)	(2,755,444)	(2,078,537)	676,907
Nonoperating revenues (expenses):				
Transfers in.	-	480,430	480,430	-
Bond proceeds	-	643,000	643,000	-
Principal retirement	(20,000)	(20,000)	-	20,000
Interest expense.	(1,755)	-	-	-
Intergovernmental.	-	2,281,000	1,354,609	(926,391)
Transfers out	(4,500)	(499,250)	(494,750)	4,500
Total nonoperating revenues (expenses):	(26,255)	2,885,180	1,983,289	(901,891)
Net loss	(503,264)	129,736	(95,248)	(224,984)
Fund equity at beginning of year.	1,329,400	1,329,400	1,329,400	-
Fund equity at end of year	\$ 826,136	\$ 1,459,136	\$ 1,234,152	\$ (224,984)

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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 655,000	\$ 655,000	\$ 1,266,585	\$ 611,585
Licenses and permits	20,000	20,000	36,981	16,981
Other	10,000	10,000	5,038	(4,962)
Total operating revenues	<u>685,000</u>	<u>685,000</u>	<u>1,308,604</u>	<u>623,604</u>
Operating expenses:				
Personal services	472,433	467,780	432,500	35,280
Materials and supplies	4,000	6,500	5,552	948
Contractual services	20,200	42,353	33,325	9,028
Capital outlay.	30,500	48,800	48,442	358
Other.	242,500	204,200	131,007	73,193
Total operating expenses	<u>769,633</u>	<u>769,633</u>	<u>650,826</u>	<u>118,807</u>
Operating loss/gain before transfers	(84,633)	(84,633)	657,778	113,845
Nonoperating revenues:				
Transfer in.	2,000	2,000	-	(2,000)
Transfer out	(1,500)	(1,500)	-	1,500
Total nonoperating revenues.	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Net income (loss)	(84,133)	(84,133)	657,778	741,911
Fund equity at beginning of year	<u>540,118</u>	<u>540,118</u>	<u>540,118</u>	<u>-</u>
Fund equity at end of year	<u>\$ 455,985</u>	<u>\$ 455,985</u>	<u>\$ 1,197,896</u>	<u>\$ 741,911</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 Collection

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.

Other Agency Funds

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

Medical and Dental Insurance
Ditch
Humane Society

Ohio Child's Trust
Ohio Elections Commission
Help Me Grow

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UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Balance</u> <u>12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/14</u>
Tax Collections				
Assets:				
Equity in pooled cash and equivalents	\$ 3,606,966	\$ 97,930,243	\$ 98,008,822	\$ 3,528,387
Receivables:				
Real estate and other taxes	68,150,674	72,729,212	68,150,674	72,729,212
Due from other governments	1,875,012	1,927,480	1,875,012	1,927,480
Total assets.	<u>\$ 73,632,652</u>	<u>\$ 172,586,935</u>	<u>\$ 168,034,508</u>	<u>\$ 78,185,079</u>
Liabilities:				
Undistributed monies	\$ 73,632,652	\$ 172,586,935	\$ 168,034,508	\$ 78,185,079
Total liabilities	<u>\$ 73,632,652</u>	<u>\$ 172,586,935</u>	<u>\$ 168,034,508</u>	<u>\$ 78,185,079</u>
Central Ohio Youth Center				
Assets:				
Equity in pooled cash and equivalents	\$ 64,110	\$ 2,970,985	\$ 2,753,032	\$ 282,063
Total assets.	<u>\$ 64,110</u>	<u>\$ 2,970,985</u>	<u>\$ 2,753,032</u>	<u>\$ 282,063</u>
Liabilities:				
Undistributed monies	\$ 64,110	\$ 2,970,985	\$ 2,753,032	\$ 282,063
Total liabilities	<u>\$ 64,110</u>	<u>\$ 2,970,985</u>	<u>\$ 2,753,032</u>	<u>\$ 282,063</u>
General Health District				
Assets:				
Equity in pooled cash and equivalents	\$ 2,644,528	\$ 3,817,096	\$ 3,821,349	\$ 2,640,275
Total assets.	<u>\$ 2,644,528</u>	<u>\$ 3,817,096</u>	<u>\$ 3,821,349</u>	<u>\$ 2,640,275</u>
Liabilities:				
Undistributed monies	\$ 2,644,528	\$ 3,817,096	\$ 3,821,349	\$ 2,640,275
Total liabilities	<u>\$ 2,644,528</u>	<u>\$ 3,817,096</u>	<u>\$ 3,821,349</u>	<u>\$ 2,640,275</u>
Soil and Water Conservation District				
Assets:				
Equity in pooled cash and equivalents	\$ 170,826	\$ 341,374	\$ 373,741	\$ 138,459
Total assets.	<u>\$ 170,826</u>	<u>\$ 341,374</u>	<u>\$ 373,741</u>	<u>\$ 138,459</u>
Liabilities:				
Undistributed monies	\$ 170,826	\$ 341,374	\$ 373,741	\$ 138,459
Total liabilities	<u>\$ 170,826</u>	<u>\$ 341,374</u>	<u>\$ 373,741</u>	<u>\$ 138,459</u>
Marriage License				
Assets:				
Equity in pooled cash and equivalents	\$ 2,669	\$ 5,321	\$ 4,760	\$ 3,230
Total assets.	<u>\$ 2,669</u>	<u>\$ 5,321</u>	<u>\$ 4,760</u>	<u>\$ 3,230</u>
Liabilities:				
Undistributed monies	\$ 2,669	\$ 5,321	\$ 4,760	\$ 3,230
Total liabilities	<u>\$ 2,669</u>	<u>\$ 5,321</u>	<u>\$ 4,760</u>	<u>\$ 3,230</u>
Indigent Counsel and Restitution				
Assets:				
Equity in pooled cash and equivalents	\$ 6,436	\$ 29,311	\$ 28,957	\$ 6,790
Total assets.	<u>\$ 6,436</u>	<u>\$ 29,311</u>	<u>\$ 28,957</u>	<u>\$ 6,790</u>
Liabilities:				
Undistributed monies	\$ 6,436	\$ 29,311	\$ 28,957	\$ 6,790
Total liabilities	<u>\$ 6,436</u>	<u>\$ 29,311</u>	<u>\$ 28,957</u>	<u>\$ 6,790</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, 2014

	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>
Domestic Violence				
Assets:				
Equity in pooled cash and equivalents	\$ 2,765	\$ 4,832	\$ 4,877	\$ 2,720
Total assets.	<u>\$ 2,765</u>	<u>\$ 4,832</u>	<u>\$ 4,877</u>	<u>\$ 2,720</u>
Liabilities:				
Undistributed monies	\$ 2,765	\$ 4,832	\$ 4,877	\$ 2,720
Total liabilities	<u>\$ 2,765</u>	<u>\$ 4,832</u>	<u>\$ 4,877</u>	<u>\$ 2,720</u>
County Courts				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 1,242,093	\$ -	\$ 485,931	\$ 756,162
Total assets.	<u>\$ 1,242,093</u>	<u>\$ -</u>	<u>\$ 485,931</u>	<u>\$ 756,162</u>
Liabilities:				
Undistributed monies	\$ 1,242,093	\$ -	\$ 485,931	\$ 756,162
Total liabilities	<u>\$ 1,242,093</u>	<u>\$ -</u>	<u>\$ 485,931</u>	<u>\$ 756,162</u>
Alimony and Child Support				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 1,533	\$ 512	\$ -	\$ 2,045
Total assets.	<u>\$ 1,533</u>	<u>\$ 512</u>	<u>\$ -</u>	<u>\$ 2,045</u>
Liabilities:				
Undistributed monies	\$ 1,533	\$ 512	\$ -	\$ 2,045
Total liabilities	<u>\$ 1,533</u>	<u>\$ 512</u>	<u>\$ -</u>	<u>\$ 2,045</u>
Payroll				
Assets:				
Equity in pooled cash and equivalents	\$ 92,005	\$ 18,303,849	\$ 18,324,178	\$ 71,676
Total assets.	<u>\$ 92,005</u>	<u>\$ 18,303,849</u>	<u>\$ 18,324,178</u>	<u>\$ 71,676</u>
Liabilities:				
Undistributed monies	\$ 92,005	\$ 18,303,849	\$ 18,324,178	\$ 71,676
Total liabilities	<u>\$ 92,005</u>	<u>\$ 18,303,849</u>	<u>\$ 18,324,178</u>	<u>\$ 71,676</u>
Joint Recreation Board				
Assets:				
Equity in pooled cash and equivalents	\$ 59,858	\$ 116,673	\$ 100,929	\$ 75,602
Total assets.	<u>\$ 59,858</u>	<u>\$ 116,673</u>	<u>\$ 100,929</u>	<u>\$ 75,602</u>
Liabilities:				
Undistributed monies	\$ 59,858	\$ 116,673	\$ 100,929	\$ 75,602
Total liabilities	<u>\$ 59,858</u>	<u>\$ 116,673</u>	<u>\$ 100,929</u>	<u>\$ 75,602</u>
Housing Trust				
Assets:				
Equity in pooled cash and equivalents	\$ 67,823	\$ 250,657	\$ 252,074	\$ 66,406
Total assets.	<u>\$ 67,823</u>	<u>\$ 250,657</u>	<u>\$ 252,074</u>	<u>\$ 66,406</u>
Liabilities:				
Undistributed monies	\$ 67,823	\$ 250,657	\$ 252,074	\$ 66,406
Total liabilities	<u>\$ 67,823</u>	<u>\$ 250,657</u>	<u>\$ 252,074</u>	<u>\$ 66,406</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, 2014

	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>
Union County Family and Children First				
Assets:				
Equity in pooled cash and equivalents	\$ 31,777	\$ 49,562	\$ 43,783	\$ 37,556
Total assets.	<u>\$ 31,777</u>	<u>\$ 49,562</u>	<u>\$ 43,783</u>	<u>\$ 37,556</u>
Liabilities:				
Undistributed monies	\$ 31,777	\$ 49,562	\$ 43,783	\$ 37,556
Total liabilities	<u>\$ 31,777</u>	<u>\$ 49,562</u>	<u>\$ 43,783</u>	<u>\$ 37,556</u>
Probation Improvement Grant				
Assets:				
Equity in pooled cash and equivalents	\$ 70,637	\$ 317,241	\$ 272,990	\$ 114,888
Total assets.	<u>\$ 70,637</u>	<u>\$ 317,241</u>	<u>\$ 272,990</u>	<u>\$ 114,888</u>
Liabilities:				
Undistributed monies	\$ 70,637	\$ 317,241	\$ 272,990	\$ 114,888
Total liabilities	<u>\$ 70,637</u>	<u>\$ 317,241</u>	<u>\$ 272,990</u>	<u>\$ 114,888</u>
Council of Governments				
Assets:				
Equity in pooled cash and equivalents	\$ 144,095	\$ 179,800	\$ 132,536	\$ 191,359
Total assets.	<u>\$ 144,095</u>	<u>\$ 179,800</u>	<u>\$ 132,536</u>	<u>\$ 191,359</u>
Liabilities:				
Loans due to other funds	\$ 255,800	\$ -	\$ -	\$ 255,800
Undistributed monies	(111,705)	179,800	132,536	(64,441)
Total liabilities	<u>\$ 144,095</u>	<u>\$ 179,800</u>	<u>\$ 132,536</u>	<u>\$ 191,359</u>
LUC Regional Planning				
Assets:				
Equity in pooled cash and equivalents	\$ 321,859	\$ 322,862	\$ 248,799	\$ 395,922
Total assets.	<u>\$ 321,859</u>	<u>\$ 322,862</u>	<u>\$ 248,799</u>	<u>\$ 395,922</u>
Liabilities:				
Undistributed monies	\$ 321,859	\$ 322,862	\$ 248,799	\$ 395,922
Total liabilities	<u>\$ 321,859</u>	<u>\$ 322,862</u>	<u>\$ 248,799</u>	<u>\$ 395,922</u>
Medical and Dental Insurance				
Assets:				
Equity in pooled cash and equivalents	\$ 399,685	\$ 68,287,756	\$ 68,122,120	\$ 565,321
Total assets.	<u>\$ 399,685</u>	<u>\$ 68,287,756</u>	<u>\$ 68,122,120</u>	<u>\$ 565,321</u>
Liabilities:				
Undistributed monies	\$ 399,685	\$ 68,287,756	\$ 68,122,120	\$ 565,321
Total liabilities	<u>\$ 399,685</u>	<u>\$ 68,287,756</u>	<u>\$ 68,122,120</u>	<u>\$ 565,321</u>
Ditch				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 4,972	\$ -	\$ 4,972
Total assets.	<u>\$ -</u>	<u>\$ 4,972</u>	<u>\$ -</u>	<u>\$ 4,972</u>
Liabilities:				
Undistributed monies	\$ -	\$ 4,972	\$ -	\$ 4,972
Total liabilities	<u>\$ -</u>	<u>\$ 4,972</u>	<u>\$ -</u>	<u>\$ 4,972</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, 2014

	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>
Humane Society				
Assets:				
Equity in pooled cash and equivalents	\$ 829	\$ 361	\$ -	\$ 1,190
Total assets.	<u>\$ 829</u>	<u>\$ 361</u>	<u>\$ -</u>	<u>\$ 1,190</u>
Liabilities:				
Undistributed monies	\$ 829	\$ 361	\$ -	\$ 1,190
Total liabilities	<u>\$ 829</u>	<u>\$ 361</u>	<u>\$ -</u>	<u>\$ 1,190</u>
Ohio Child's Trust				
Assets:				
Equity in pooled cash and equivalents	\$ 22,078	\$ 19,014	\$ 20,926	\$ 20,166
Total assets.	<u>\$ 22,078</u>	<u>\$ 19,014</u>	<u>\$ 20,926</u>	<u>\$ 20,166</u>
Liabilities:				
Undistributed monies	\$ 22,078	\$ 19,014	\$ 20,926	\$ 20,166
Total liabilities	<u>\$ 22,078</u>	<u>\$ 19,014</u>	<u>\$ 20,926</u>	<u>\$ 20,166</u>
Ohio Elections Commission				
Assets:				
Equity in pooled cash and equivalents	\$ 5,270	\$ 30	\$ -	\$ 5,300
Total assets.	<u>\$ 5,270</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 5,300</u>
Liabilities:				
Undistributed monies	\$ 5,270	\$ 30	\$ -	\$ 5,300
Total liabilities	<u>\$ 5,270</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 5,300</u>
Help Me Grow				
Assets:				
Equity in pooled cash and equivalents	\$ 85,419	\$ 95,690	\$ 84,811	\$ 96,298
Total assets.	<u>\$ 85,419</u>	<u>\$ 95,690</u>	<u>\$ 84,811</u>	<u>\$ 96,298</u>
Liabilities:				
Undistributed monies	\$ 85,419	\$ 95,690	\$ 84,811	\$ 96,298
Total liabilities	<u>\$ 85,419</u>	<u>\$ 95,690</u>	<u>\$ 84,811</u>	<u>\$ 96,298</u>
All Agency Funds				
Assets				
Equity in pooled cash and equivalents	\$ 7,799,635	\$ 193,047,629	\$ 192,598,684	\$ 8,248,580
Cash and cash equivalents in segregated accounts	1,243,626	512	485,931	758,207
Receivables:				
Real estate and other taxes	68,150,674	72,729,212	68,150,674	72,729,212
Due from other governments	1,875,012	1,927,480	1,875,012	1,927,480
Total assets.	<u>\$ 79,068,947</u>	<u>\$ 267,704,833</u>	<u>\$ 263,110,301</u>	<u>\$ 83,663,479</u>
Liabilities				
Loans due to other funds	\$ 255,800	\$ -	\$ -	\$ 255,800
Undistributed monies	78,813,147	267,704,833	263,110,301	83,407,679
Total liabilities.	<u>\$ 79,068,947</u>	<u>\$ 267,704,833</u>	<u>\$ 263,110,301</u>	<u>\$ 83,663,479</u>

UNION COUNTY, OHIO

BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNIT
UNION COUNTY AIRPORT AUTHORITY
DECEMBER 31, 2014

	Airport Authority
Assets:	
Equity in pooled cash and cash equivalents	\$ 504,464
Total assets	\$ 504,464
Liabilities:	
Accounts payable	6,890
Accrued wages and benefits.	338
Due to other governments	212
Total liabilities	7,440
Fund balances:	
Unassigned	497,024
Total net position	\$ 497,024

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

Total Airport Authority Fund Balances	\$ 497,024
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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.	2,423,161
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Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	
Intergovernmental receivable	8,966

Net position of The Union County Airport Authority	\$ 2,929,151
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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, 2014

	Airport Authority
Revenues:	
Charges for services	\$ 2,654
Intergovernmental	329,215
Investment income	1,127
Rental income	178,995
Other.	54
Total revenues	512,045
Expenditures:	
Current:	
Conservation and recreation	523,452
Total expenditures	523,452
Net change in fund balance.	(11,407)
Fund balance at beginning of year	508,431
Fund balance at end of year	\$ 497,024

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	\$ (11,407)
<i>Amounts reported for discretely presented component units on the statement of activities are different because:</i>	
Governmental type component unit funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays.	
Current year depreciation	(201,209)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	
Intergovernmental revenues	(24,114)
Change in Net position of The Airport Authority	\$ (236,730)

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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	226-235
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	236-242
These schedules contain information to help the reader assess the County's most significant local revenue sources, property and sales taxes.	
Debt Capacity	243-250
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	251-252
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	253-261
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.	

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

UNION COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Government activities:				
Net investment in capital assets	\$ 83,382,219	\$ 78,405,934	\$ 73,714,293	\$ 69,956,230
Restricted for:				
Capital projects	6,523	6,522	16,746	6,522
Debt service	-	-	-	-
Human service programs	16,165,665	16,242,054	16,344,521	15,514,923
Public works programs	4,809,958	4,784,214	5,276,642	5,002,232
Health programs	1,221,451	1,307,086	1,132,816	1,206,926
Other purposes	4,892,583	4,519,237	4,432,282	4,339,996
Unrestricted	17,992,695	17,848,918	14,101,567	9,076,655
Total governmental activities net position	<u>\$ 128,471,094</u>	<u>\$ 123,113,965</u>	<u>\$ 115,018,867</u>	<u>\$ 105,103,484</u>
Business-type activities:				
Net investment in capital assets	\$ 25,422,957	\$ 17,585,938	\$ 14,161,858	\$ 14,560,418
Restricted	4,911,433	3,871,672	4,725,554	2,177,792
Unrestricted	55,901,985	50,382,705	43,249,046	35,695,876
Total business-type activities net position	<u>\$ 86,236,375</u>	<u>\$ 71,840,315</u>	<u>\$ 62,136,458</u>	<u>\$ 52,434,086</u>
Primary government:				
Net investment in capital assets	\$ 108,805,176	\$ 95,991,872	\$ 87,876,151	\$ 84,516,648
Restricted for:				
Capital projects	6,523	6,522	16,746	882,447
Debt service	146,887	6,024	4,328	3,591
Human service programs	16,165,665	16,242,054	16,344,521	15,514,923
Public works programs	4,809,958	4,784,214	5,276,642	5,002,232
Health programs	1,221,451	1,307,086	1,132,816	1,206,926
Other purposes	9,657,129	8,384,885	9,153,508	5,638,272
Unrestricted	73,894,680	68,231,623	57,350,613	44,772,531
Total	<u>\$ 214,707,469</u>	<u>\$ 194,954,280</u>	<u>\$ 177,155,325</u>	<u>\$ 157,537,570</u>

Source: County financial records

2010	2009	2008	2007	2006	2005
\$ 65,696,098	\$ 62,877,921	\$ 61,759,667	\$ 57,915,110	\$ 56,089,685	\$ 50,863,277
47,514	1,487,548	1,906,616	1,738,603	1,432,729	1,885,804
-	199,241	196,115	186,530	178,705	103,051
14,534,714	12,967,423	10,449,860	8,980,021	6,969,391	6,100,622
3,818,027	3,853,142	3,688,199	3,470,964	3,494,643	3,154,052
1,325,802	1,358,434	1,057,715	2,146,086	2,162,353	2,500,644
4,346,889	3,584,543	3,765,806	2,377,575	2,287,368	2,133,744
9,104,696	6,871,486	8,837,717	10,423,629	6,844,135	6,365,027
<u>\$ 98,873,740</u>	<u>\$ 93,199,738</u>	<u>\$ 91,661,695</u>	<u>\$ 87,238,518</u>	<u>\$ 79,459,009</u>	<u>\$ 73,106,221</u>
\$ 14,143,190	\$ 14,124,261	\$ 13,508,658	\$ 11,782,702	\$ 13,355,372	\$ 12,958,132
2,739,709	2,753,323	4,928,672	4,318,519	3,648,108	1,914,465
32,266,730	29,464,612	24,126,401	23,134,777	14,603,007	14,632,020
<u>\$ 49,149,629</u>	<u>\$ 46,342,196</u>	<u>\$ 42,563,731</u>	<u>\$ 39,235,998</u>	<u>\$ 31,606,487</u>	<u>\$ 29,504,617</u>
\$ 79,839,288	\$ 77,002,182	\$ 75,268,325	\$ 69,697,812	\$ 69,445,057	\$ 63,821,409
977,054	1,487,548	2,934,501	1,738,603	1,432,729	1,885,804
95,345	199,241	199,840	186,530	178,705	103,051
14,534,714	12,967,423	10,449,860	8,980,021	6,969,391	6,100,622
3,818,027	3,853,142	3,688,199	3,470,964	3,494,643	3,154,052
1,325,802	1,358,434	1,057,715	2,146,086	2,162,353	2,500,644
6,061,713	6,337,866	7,662,868	6,696,094	5,935,476	4,048,209
41,371,426	36,336,098	32,964,118	33,558,406	21,447,142	20,997,047
<u>\$ 148,023,369</u>	<u>\$ 139,541,934</u>	<u>\$ 134,225,426</u>	<u>\$ 126,474,516</u>	<u>\$ 111,065,496</u>	<u>\$ 102,610,838</u>

UNION COUNTY, OHIO

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

Expenses	2014	2013	2012	2011
Governmental activities:				
General government:				
Legislative and executive	\$ 9,298,745	\$ 8,979,834	\$ 10,044,514	\$ 11,422,420
Judicial	3,676,747	3,605,442	2,565,051	2,777,476
Public safety	6,987,399	7,129,141	6,248,453	6,925,246
Public works	6,978,212	5,826,514	5,125,903	5,853,894
Health	2,198,572	2,253,616	2,890,455	3,306,813
Human services	18,083,078	16,794,319	16,121,976	15,644,260
Economic development	389,556	290,649	382,067	369,278
Intergovernmental	391,758	433,439	367,949	1,052,051
Interest and fiscal charges	222,286	237,033	283,178	334,789
Bond issuance costs	-	-	103,024	162,721
<i>Total governmental activities expense</i>	<u>48,226,353</u>	<u>45,549,987</u>	<u>44,132,570</u>	<u>47,848,948</u>
Business-type activities:				
Memorial hospital	93,086,648	86,146,627	81,706,047	77,778,395
Nonmajor:				
Sanitary sewer district	353,606	357,614	356,915	348,656
Water district	-	-	-	-
Building and development	618,264	687,400	587,202	451,090
<i>Total business-type activities expense</i>	<u>94,058,518</u>	<u>87,191,641</u>	<u>82,650,164</u>	<u>78,578,141</u>
<i>Total primary government expenses</i>	<u>\$ 142,284,871</u>	<u>\$ 132,741,628</u>	<u>\$ 126,782,734</u>	<u>\$ 126,427,089</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 3,352,640	\$ 3,300,977	\$ 3,321,905	\$ 2,828,412
Judicial	1,087,727	1,092,365	1,095,905	1,093,056
Public safety	783,360	851,407	640,357	793,920
Public works	1,265,660	636,002	728,411	879,349
Health	182,543	132,040	158,878	154,385
Human services	455,197	592,416	623,718	917,251
Economic development	83,114	15,789	22,533	22,534
Operating grants and contributions				
General government:				
Legislative and executive	2,204,638	2,217,014	1,978,605	102,584
Judicial	-	20,754	179	3,150
Public safety	496,758	470,569	449,830	796,276
Public works	4,393,382	4,913,187	4,588,700	4,907,379
Health	998,726	1,223,761	1,532,132	1,898,428
Human services	7,187,866	6,080,234	5,958,043	7,813,675
Economic development	221,697	235,386	237,748	197,592
Capital grants and contributions				
General government:				
Legislative and executive	-	-	-	-
Public works	2,750,382	2,121,740	2,283,802	3,543,127
<i>Total governmental activities program revenues</i>	<u>25,463,690</u>	<u>23,903,641</u>	<u>23,620,746</u>	<u>25,951,118</u>

	2010	2009	2008	2007	2006	2005
\$	10,817,736	\$ 12,019,993	\$ 13,793,161	\$ 11,990,209	\$ 11,776,677	\$ 11,058,550
	2,851,552	2,461,340	2,637,145	2,371,200	2,181,237	2,248,594
	6,923,020	7,150,858	7,161,068	6,735,640	6,270,069	5,631,020
	4,644,326	5,747,722	3,227,196	3,341,555	3,089,442	3,427,498
	3,297,771	3,950,543	4,020,931	3,834,944	3,888,031	3,345,809
	15,210,709	15,526,434	16,904,850	13,834,546	14,604,599	12,759,040
	315,537	402,363	365,747	298,297	306,202	333,395
	1,433,617	576,265	519,194	-	-	-
	313,006	491,417	485,352	328,586	380,135	415,051
	-	-	-	-	-	-
	<u>45,807,274</u>	<u>48,326,935</u>	<u>49,114,644</u>	<u>42,734,977</u>	<u>42,496,392</u>	<u>39,218,957</u>
	71,780,394	69,262,201	67,061,083	62,879,762	60,705,526	58,582,150
	311,995	175,941	319,305	222,616	1,109,238	1,190,025
	-	-	-	150,000	220,104	585,926
	470,857	496,669	679,417	730,837	954,983	920,994
	<u>72,563,246</u>	<u>69,934,811</u>	<u>68,059,805</u>	<u>63,983,215</u>	<u>62,989,851</u>	<u>61,279,095</u>
\$	<u>118,370,520</u>	<u>118,261,746</u>	<u>117,174,449</u>	<u>106,718,192</u>	<u>105,486,243</u>	<u>100,498,052</u>

\$	2,852,106	\$ 2,657,714	\$ 2,799,982	\$ 2,747,434	\$ 3,023,987	\$ 3,056,333
	1,021,837	672,310	696,302	636,768	570,134	574,770
	1,411,167	1,038,616	793,587	609,138	871,808	815,211
	677,752	643,515	800,713	728,309	644,593	618,410
	195,346	256,573	174,411	210,952	179,375	170,132
	823,824	770,661	1,252,022	1,173,924	1,191,088	1,380,394
	22,533	22,534	21,876	21,239	20,621	20,621
	501,389	175,388	158,828	391,160	636,094	813,542
	133,971	-	7,593	64,316	74,447	107,541
	802,050	808,188	983,000	582,840	691,322	605,893
	4,551,194	4,495,345	4,124,622	-	-	-
	2,173,817	2,459,350	2,882,747	1,155,472	2,551,355	2,400,984
	7,363,520	8,711,064	8,038,000	6,736,671	5,392,309	4,508,522
	142,938	79,809	316,391	-	-	-
	-	-	140,828	201,015	117,400	234,795
	1,824,731	1,474,017	2,900,836	908,125	2,464,802	785,013
	<u>24,498,175</u>	<u>24,265,084</u>	<u>26,091,738</u>	<u>16,167,363</u>	<u>18,429,335</u>	<u>16,092,161</u>

UNION COUNTY, OHIO

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

Program revenues (continued)	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Business-type activities:				
Charges for services:				
Memorial hospital	99,515,008	90,989,592	87,195,877	78,417,777
Nonmajor:				
Sanitary sewer district	284,039	270,039	261,811	221,913
Water district	-	-	-	-
Building and development	1,309,380	1,035,506	607,785	417,571
Operating Grants and Contributions				
Memorial hospital	475,332	-	-	-
Capital grants and contributions				
Memorial hospital	-	363,102	468,427	326,233
Nonmajor:				
Sanitary sewer district	1,340,135	-	-	-
<i>Total business-type activities</i>				
<i>Program revenues</i>	<u>102,923,894</u>	<u>92,658,239</u>	<u>88,533,900</u>	<u>79,383,494</u>
<i>Total primary government</i>				
<i>Program revenues</i>	<u>\$ 128,387,584</u>	<u>\$ 116,561,880</u>	<u>\$ 112,154,646</u>	<u>\$ 105,334,612</u>
Net (expense)/revenue				
Governmental activities	\$ (22,762,663)	\$ (21,646,346)	\$ (20,511,824)	\$ (21,897,830)
Business-type activities	8,865,376	5,466,598	5,883,736	805,353
<i>Total primary government net expense</i>	<u>\$ (13,897,287)</u>	<u>\$ (16,179,748)</u>	<u>\$ (14,628,088)</u>	<u>\$ (21,092,477)</u>
General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 11,594,637	\$ 10,872,350	\$ 11,610,480	\$ 10,251,898
Sales taxes	12,795,973	13,193,116	12,292,840	10,332,911
Unrestricted grants and contributions	4,339,593	4,371,878	4,703,838	4,919,814
Interest	470,666	650,353	718,138	657,302
Other	504,001	653,747	1,101,911	1,974,107
Transfers	(1,585,078)	-	-	(8,458)
<i>Total governmental activities:</i>	<u>28,119,792</u>	<u>29,741,444</u>	<u>30,427,207</u>	<u>28,127,574</u>
Business-type activities:				
Unrestricted grants and contributions	-	-	-	-
Interest	195,906	138,196	183,270	171,106
Gain on sale of capital assets	-	-	-	-
Transfers	1,585,078	-	-	8,458
Other	3,749,700	4,099,063	3,635,366	2,299,540
<i>Total business-type activities:</i>	<u>5,530,684</u>	<u>4,237,259</u>	<u>3,818,636</u>	<u>2,479,104</u>
<i>Total primary government</i>	<u>\$ 33,650,476</u>	<u>\$ 33,978,703</u>	<u>\$ 34,245,843</u>	<u>\$ 30,606,678</u>
Change in net position				
Governmental activities:	\$ 5,357,129	\$ 8,095,098	\$ 9,915,383	\$ 6,229,744
Business-type activities:	14,396,060	9,703,857	9,702,372	3,284,457
<i>Total primary government</i>	<u>\$ 19,753,189</u>	<u>\$ 17,798,955</u>	<u>\$ 19,617,755</u>	<u>\$ 9,514,201</u>

Source: County financial records

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
71,729,744	69,091,683	67,410,277	66,910,751	60,142,923	58,674,289
222,331	224,570	264,358	273,086	332,884	1,143,784
-	-	3,989	6,205	64,231	636,889
469,350	446,577	609,618	730,342	766,433	848,346
-	-	-	-	-	-
359,032	1,064,803	370,484	557,971	808,334	543,753
-	-	-	-	-	-
<u>72,780,457</u>	<u>70,827,633</u>	<u>68,658,726</u>	<u>68,478,355</u>	<u>62,114,805</u>	<u>61,847,061</u>
<u>\$ 97,278,632</u>	<u>\$ 95,092,717</u>	<u>\$ 94,750,464</u>	<u>\$ 84,645,718</u>	<u>\$ 80,544,140</u>	<u>\$ 77,939,222</u>
\$ (21,309,099)	\$ (24,061,851)	\$ (23,022,906)	\$ (26,567,614)	\$ (24,067,057)	\$ (23,126,796)
217,211	892,822	598,921	4,495,140	(875,046)	567,966
<u>\$ (21,091,888)</u>	<u>\$ (23,169,029)</u>	<u>\$ (22,423,985)</u>	<u>\$ (22,072,474)</u>	<u>\$ (24,942,103)</u>	<u>\$ (22,558,830)</u>
\$ 10,893,125	\$ 10,264,681	\$ 10,360,679	\$ 11,915,812	\$ 11,242,702	\$ 11,605,612
9,298,891	8,001,168	9,565,905	9,379,361	7,163,499	7,115,148
5,284,472	5,452,939	4,312,843	9,597,276	9,108,618	9,157,542
768,985	1,001,949	1,516,355	1,800,912	1,542,329	903,077
735,260	889,908	1,687,155	1,653,762	1,362,697	1,380,009
2,368	(10,751)	3,146	-	-	-
<u>26,983,101</u>	<u>25,599,894</u>	<u>27,446,083</u>	<u>34,347,123</u>	<u>30,419,845</u>	<u>30,161,388</u>
-	-	-	-	-	-
139,436	169,467	565,872	931,447	718,364	228,887
-	-	-	-	460,169	-
(2,368)	10,751	(3,146)	-	-	-
<u>2,453,154</u>	<u>2,705,425</u>	<u>2,166,086</u>	<u>2,202,924</u>	<u>1,798,383</u>	<u>1,859,601</u>
<u>2,590,222</u>	<u>2,885,643</u>	<u>2,728,812</u>	<u>3,134,371</u>	<u>2,976,916</u>	<u>2,088,488</u>
<u>\$ 29,573,323</u>	<u>\$ 28,485,537</u>	<u>\$ 30,174,895</u>	<u>\$ 37,481,494</u>	<u>\$ 33,396,761</u>	<u>\$ 32,249,876</u>
\$ 5,674,002	\$ 1,538,043	\$ 4,423,177	\$ 7,779,509	\$ 6,352,788	\$ 7,034,592
2,807,433	3,778,465	3,327,733	7,629,511	2,101,870	2,656,454
<u>\$ 8,481,435</u>	<u>\$ 5,316,508</u>	<u>\$ 7,750,910</u>	<u>\$ 15,409,020</u>	<u>\$ 8,454,658</u>	<u>\$ 9,691,046</u>

UNION COUNTY, OHIO

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General fund				
Nonspendable	\$ 423,064	\$ 464,022	\$ 336,451	\$ 260,443
Committed	481,821	490,227	507,356	168,425
Assigned	215,777	104,917	178,578	32,380
Unassigned	7,461,470	7,476,119	7,402,858	5,416,856
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>8,582,132</u>	<u>8,535,285</u>	<u>8,425,243</u>	<u>5,878,104</u>
All other governmental funds				
Nonspendable	1,977,110	2,192,007	2,713,265	2,916,146
Restricted	23,446,490	22,459,456	23,161,585	21,392,257
Committed	844,268	532,309	541,423	2,087,935
Assigned	6,527,469	6,106,226	3,402,438	152,397
Unassigned (deficit)	(453,551)	(470,454)	(475,578)	(827,812)
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Cap. projects fund	-	-	-	-
Total all other governmental Funds	<u>32,341,786</u>	<u>30,819,544</u>	<u>29,343,133</u>	<u>25,720,923</u>
Total governmental funds	<u>\$ 40,923,918</u>	<u>\$ 39,354,829</u>	<u>\$ 37,768,376</u>	<u>\$ 31,599,027</u>

Source: County financial records

Note: The County implemented GASB 54 in 2011.

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
863,451	525,319	245,743	899,462	845,718	777,801
5,810,986	4,947,149	6,288,735	6,775,931	5,090,874	4,443,403
<u>6,674,437</u>	<u>5,472,468</u>	<u>6,534,478</u>	<u>7,675,393</u>	<u>5,936,592</u>	<u>5,221,204</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,001,621	1,121,733	425,736	612,590	943,813	684,784
20,160,285	17,822,141	15,283,376	14,084,346	11,284,106	10,035,585
1,353,231	1,483,648	1,695,857	1,675,771	1,303,416	1,663,846
<u>23,515,137</u>	<u>20,427,522</u>	<u>17,404,969</u>	<u>16,372,707</u>	<u>13,531,335</u>	<u>12,384,215</u>
<u>\$ 30,189,574</u>	<u>\$ 25,899,990</u>	<u>\$ 23,939,447</u>	<u>\$ 24,048,100</u>	<u>\$ 19,467,927</u>	<u>\$ 17,605,419</u>

UNION COUNTY, OHIO

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

	2014	2013	2012	2011
Revenues				
Property taxes	\$ 11,609,436	\$ 11,189,135	\$ 11,640,235	\$ 10,312,236
Sales taxes	13,354,194	12,657,207	11,904,107	9,532,046
Charges for services	6,453,336	5,630,525	5,702,000	5,746,123
Licenses and permits	170,045	164,159	149,577	140,540
Fines and forfeitures	215,729	293,905	328,306	310,308
Intergovernmental	21,341,405	20,104,135	20,886,903	23,185,233
Special assessments	170,736	173,248	141,711	302,925
Investment earnings	445,960	685,017	742,796	696,775
Rental income	450,438	460,492	450,517	435,660
Other	2,000,044	1,486,393	1,961,477	2,710,709
Total revenues	56,211,323	52,844,216	53,907,629	53,372,555
Expenditures				
General government:				
Legislative and executive	9,542,722	8,821,409	9,684,539	10,794,384
Judicial	3,530,975	3,406,943	2,632,086	2,812,044
Public safety	6,823,695	7,049,233	6,143,948	6,878,971
Public works	7,241,291	7,516,145	6,401,112	5,876,236
Health	2,289,183	2,227,373	2,770,824	3,199,561
Human services	18,107,074	17,092,953	16,039,947	15,542,198
Economic development	387,249	295,249	378,475	361,247
Intergovernmental	391,758	433,439	367,949	1,052,051
Capital outlay	4,926,423	3,342,064	2,185,670	4,129,296
Debt service				
Principal retirement	870,000	845,000	790,000	993,167
Interest and fiscal charges	224,512	239,518	290,188	322,780
Bond issuance costs	-	-	103,024	-
Total expenditures	54,334,882	51,269,326	47,787,762	51,961,935
Excess of revenues over (under) expenditures	1,876,441	1,574,890	6,119,867	1,410,620
Other financing sources (uses)				
Transfers in	3,983,687	4,495,640	3,130,717	1,584,823
Transfers out	(4,464,117)	(4,495,640)	(3,130,717)	(1,593,281)
Sale of capital assets	-	-	-	-
Payment to refunded bond escrow agent	-	-	(2,282,518)	-
Issuance of bonds/other sources	-	-	2,332,168	-
Total other financing sources (uses)	(480,430)	-	49,650	(8,458)
Net change in fund balance	\$ 1,396,011	\$ 1,574,890	\$ 6,169,517	\$ 1,402,162
Debt service as a percentage of noncapital expenditures	2.3%	2.4%	2.5%	2.8%

Source: County financial records

	2010	2009	2008	2007	2006	2005
\$	10,774,173	\$ 10,966,686	\$ 11,009,045	\$ 11,534,140	\$ 11,160,274	\$ 11,606,766
	9,232,138	8,981,387	9,433,349	8,369,261	7,120,385	7,084,993
	5,270,357	4,836,343	5,761,653	5,343,223	5,635,607	6,097,268
	149,043	131,311	128,261	118,402	180,251	94,460
	883,143	561,756	192,350	235,629	164,042	141,674
	22,216,858	22,747,753	22,584,156	19,777,156	21,396,153	17,154,412
	221,038	118,378	97,984	126,962	88,551	89,389
	806,883	1,018,093	1,516,355	1,800,912	1,542,329	903,077
	447,374	526,924	449,072	430,510	521,706	84,593
	1,826,325	1,542,400	1,713,362	1,484,520	1,319,146	1,508,496
	<u>51,827,332</u>	<u>51,431,031</u>	<u>52,885,587</u>	<u>49,220,715</u>	<u>49,128,444</u>	<u>44,765,128</u>
	10,184,817	11,414,974	12,270,523	11,043,570	12,236,331	10,554,369
	2,540,917	2,475,547	2,461,789	2,170,932	1,989,364	1,930,903
	6,718,534	6,852,816	7,054,154	6,596,109	6,386,829	5,694,979
	6,231,680	5,895,941	8,189,213	5,539,221	6,979,286	4,266,177
	3,178,564	3,819,033	3,806,892	3,694,242	3,896,255	3,292,537
	15,033,670	15,427,818	16,835,929	13,873,946	14,265,234	12,859,327
	310,486	959,955	283,263	296,826	305,905	248,882
	1,433,617	-	676,156	638,179	667,141	335,732
	1,686,313	1,706,028	3,109,724	391,053	45,914	861,815
	856,794	3,630,375	600,000	567,807	611,771	585,557
	341,620	421,651	485,352	325,986	382,123	416,828
	18,399	176,378	-	-	-	-
	<u>48,535,411</u>	<u>52,780,516</u>	<u>55,772,995</u>	<u>45,137,871</u>	<u>47,766,153</u>	<u>41,047,106</u>
	<u>3,291,921</u>	<u>(1,349,485)</u>	<u>(2,887,408)</u>	<u>4,082,844</u>	<u>1,362,291</u>	<u>3,718,022</u>
	1,109,452	1,063,200	1,297,061	1,746,800	931,130	1,500,530
	(1,107,084)	(1,073,951)	(1,293,915)	(1,746,800)	(931,130)	(1,500,530)
	-	-	-	400,000	537,301	18,936
	-	-	-	-	-	-
	920,000	3,015,122	3,000,000	42,280	-	-
	<u>922,368</u>	<u>3,004,371</u>	<u>3,003,146</u>	<u>442,280</u>	<u>537,301</u>	<u>18,936</u>
\$	<u>4,214,289</u>	<u>\$ 1,654,886</u>	<u>\$ 115,738</u>	<u>\$ 4,525,124</u>	<u>\$ 1,899,592</u>	<u>\$ 3,736,958</u>
	2.7%	8.0%	2.3%	2.1%	2.4%	2.6%

UNION COUNTY, OHIO

ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

Year	Real Property		Personal Property	
	Residential Property	Commercial/Utility Property	General Tangible	Utility
2005	\$ 751,898,720	\$ 207,204,030	\$ 175,853,243	\$ 54,180,240
2006	804,078,830	218,700,810	102,984,000	54,697,210
2007	852,330,970	229,413,290	102,984,000	55,416,250
2008	969,568,317	249,268,670	58,786,230	50,922,180
2009	987,109,240	250,813,100	-	52,115,040
2010	977,083,700	252,127,160	-	51,952,330
2011	1,023,108,310	254,817,810	-	52,772,850
2012	1,032,911,580	256,693,420	-	55,448,220
2013	1,037,946,330	249,798,450	-	59,677,410
2014	1,146,127,680	212,086,160	-	88,450,940

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		
\$ 1,189,136,233	\$ 3,534,583,872	33.64%	\$ 10.6000
1,180,460,850	3,413,483,463	34.58%	10.6000
1,240,144,510	3,582,770,897	34.61%	10.6000
1,328,545,397	3,785,200,130	35.10%	10.8500
1,290,037,380	3,596,142,608	35.87%	10.8500
1,281,163,190	3,571,067,767	35.88%	10.8500
1,330,698,970	3,711,186,633	35.86%	10.8500
1,345,053,220	3,747,595,055	35.89%	10.8500
1,347,422,190	3,747,086,039	35.96%	10.8500
1,446,664,780	3,981,123,403	36.34%	10.8500

UNION COUNTY, OHIO

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</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	0.50
9-1-1	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County	<u>10.60</u>	<u>10.60</u>	<u>10.60</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>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	41.70	40.90	45.50	45.50	46.00	45.80	45.80	44.57	44.30	44.20
Marysville EVSD	52.56	54.06	54.06	58.06	58.06	58.06	58.06	59.06	59.56	62.27
North Union LSD	41.30	41.40	41.25	39.55	37.70	37.70	37.70	37.05	36.15	35.40
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	39.70	39.40	39.30	36.80	35.71	35.71	35.71	35.70	35.70	35.70
Triad LSD	28.85	28.80	28.75	28.60	28.60	28.60	28.60	28.60	27.85	27.85
Jonathan Alder LSD	48.10	38.60	38.10	38.10	38.10	37.60	38.35	38.30	38.35	37.60
Hilliard CSD	74.40	73.14	75.89	82.79	82.85	82.95	82.95	89.45	89.45	89.55
Dublin CSD	64.60	72.50	72.50	72.50	80.40	80.40	80.40	87.34	88.59	88.59
Buckeye Valley LSD	33.20	33.06	32.80	34.80	34.95	34.73	34.73	34.66	35.80	34.20
<u>Corporations</u>										
Richwood	11.00	11.00	11.00	11.00	11.00	10.70	10.70	6.70	6.70	6.70
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Plain City	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.15	8.15	8.15
Magnetic Springs	5.90	5.90	5.90	5.90	5.90	10.90	10.90	10.90	10.90	10.90
Marysville	4.50	4.50	5.20	4.50	5.20	4.50	4.50	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	0.50	0.50	1.30	1.30	1.30	1.30	1.30	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	2.00
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	3.20	3.20
<u>Township / Fire</u>										
Allen	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	6.30	6.30	6.50	6.30	4.80	4.60	4.60	4.60	6.60	6.60
Dover	4.90	4.90	4.90	4.90	4.90	5.40	5.40	5.40	5.40	6.40
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Jerome	13.90	13.90	13.90	15.10	15.10	15.10	18.00	17.90	17.90	17.90
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Liberty	5.40	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15
Millcreek	6.20	6.20	6.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Paris	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Taylor	6.20	7.70	7.70	7.95	7.95	7.95	7.95	7.95	5.20	5.20
Union	8.30	8.30	8.30	8.30	8.30	7.10	7.10	7.10	7.60	7.60
Washington	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	5.40	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90

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.

* Also, please note that in 2006 tax rates for Claibourne, Jackson and York the rate does not include the 8.90 mills for the Northern Union County Fire District.

* For 2006 in Washington Township, the rate does not reflect the 4.50 mills for the Southeast Hardin/Northwest Union County Fire District.

* 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, 2014 AND DECEMBER 31, 2005

2014		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Honda of America	\$ 51,664,600	3.57%
AEP Ohio Transmission	27,536,340	1.90%
Ohio Power Company	20,221,040	1.40%
Union Rural Electric	14,724,580	1.02%
Dayton Power & Light	13,878,240	0.96%
Jerome Village	8,333,160	0.58%
Scotts Company	8,317,260	0.57%
Ohio Edison	7,139,150	0.49%
NHI-REIT of Ohio LLC	5,320,040	0.37%
Nestle USA	4,592,830	0.32%
Total	\$ 161,727,240	11.18%
Total County Assessed Valuation	\$ 1,446,664,780	

2005		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Honda of America	\$ 62,891,500	5.03%
Ohio Power Company	16,300,930	1.30%
O M Scotts & Sons	13,391,330	1.07%
Union Rural Electric	11,714,840	0.94%
Dayton Power and Light	9,660,000	0.77%
M/I Homes	5,875,600	0.47%
Dominion Homes	4,411,440	0.35%
United Telephone	4,387,800	0.35%
Nestle USA	4,310,310	0.34%
Ohio Edison	4,228,250	0.34%
Total	\$ 137,172,000	10.96%
Total County Assessed Valuation	\$ 1,249,695,427	

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			
2005	\$ 8,684,051	\$ 8,130,450	93.63%	\$ 304,813	\$ 8,435,263	97.14%
2006	9,744,662	8,883,821	91.17%	294,585	9,178,406	94.19%
2007	10,241,038	10,009,698	97.74%	480,983	10,490,681	102.44%
2008	10,707,861	9,969,683	93.11%	649,395	10,619,078	99.17%
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%

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 NINE YEARS**

	2014	2013	2012	2011	2010
Sales tax payments	\$ 1,882,823	\$ 2,400,660	\$ 2,318,214	\$ 2,131,080	\$ 2,049,169
Direct pay tax return payments	4,450,761	5,263,685	5,329,231	3,044,041	3,354,697
Seller's use tax return payments	1,375,082	1,124,161	1,009,092	857,176	819,106
Consumer's use tax return payments	584,215	268,884	213,849	231,294	213,464
Motor vehicle tax payments	1,601,724	1,440,167	1,302,929	1,189,690	1,051,373
Non-resident motor vehicle	15,285	11,817	11,347	11,002	6,436
Watercraft and outboard motors	17,119	24,167	17,124	13,615	12,126
Department of liquor control	26,061	21,236	19,053	17,870	16,908
Sales tax on motor vehicle fuel refunds	5,436	32,344	5,673	5,297	1,112
Sales/use tax voluntary payments	7,229	11,156	5,832	4,269	6,637
Statewide master numbers	2,754,591	2,514,078	2,432,663	2,309,797	2,295,576
Sales/use tax assessment payments	28,230	45,669	57,832	65,687	79,683
Streamlined sales tax payments	5,164	8,137	2,167	2,636	2,795
Use tax amnesty payments	1,375	6,311	32,509	709	-
Managed audit tax payments	(13,380)	-	-	-	-
Transient sales	836,821	-	-	-	-
Certified assessment payment	2,551	-	-	-	-
Adjustments to prior allocations	(15)	-	-	(168,834)	-
Administrative rotary fund fee	(131,712)	(131,421)	(121,031)	(95,764)	(94,381)
Sales/use tax refunds approved	(408,974)	(30,412)	(590,182)	(115,882)	(470,999)
Destination sourcing adjustment	-	-	-	-	-
Total	\$ 13,040,386	\$ 13,010,640	\$12,046,302	\$ 9,503,685	\$ 9,343,703
Sales tax rate	1.25%	1.25%	1.25%	1.25%	1.25%

Source: Ohio Department of Taxation.

Notes:

(1) The sales tax rate increased to 1.25 percent in July 2008 due to a voter-approved increase of .25 percent to the 1.00 percent sales tax rate.

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.

Information is not available before 2006, therefore the past eight years will be disclosed.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 1,935,818	\$ 1,981,654	\$ 1,762,443	\$ 1,664,744
3,548,504	3,553,821	3,216,653	2,670,063
824,429	725,989	587,154	553,429
233,781	318,992	170,263	249,500
934,342	957,942	926,225	898,328
7,466	12,037	1,197	
13,408	10,394	15,050	11,615
16,611	14,083	11,274	9,870
4,778	9,361	6,114	7,294
4,288	4,459	3,977	3,319
2,245,815	2,116,023	1,817,119	1,677,746
57,964	38,408	10,058	21,259
2,002	3,420	687	32
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	(628)
(90,473)	(97,328)	(74,777)	(77,308)
(781,851)	(13,797)	(81,851)	(525,765)
-	(4,762)	(2,057)	-
<u>\$ 8,956,881</u>	<u>\$ 9,630,696</u>	<u>\$ 8,369,529</u>	<u>\$ 7,163,498</u>
1.25%	1.25% (A)	1.00%	1.00%

UNION COUNTY, OHIO

**RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS**

Year	Government Activities				Business-type Activities				
	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan Debt	Bond Anticipation Note	General Obligation Bonds	Enterprise/ Hospital Notes	Capital Leases	Revenue Bonds	OWDA Loan
2005	\$ 3,010,000	\$ 5,200,000	\$ 98,961	\$ -	\$ 16,749,383	\$ 4,776,058	\$ 340,734	\$ -	\$ -
2006	2,665,000	4,950,000	82,190	-	16,095,000	7,253,019	106,897	-	-
2007	6,275,000	4,690,000	64,367	-	20,910,000	3,544,239	57,192	-	-
2008	2,445,000	4,420,000	45,336	3,000,000	19,730,000	3,456,853	33,383	-	-
2009	6,680,000	2,535,000	24,961	-	18,900,000	3,364,438	11,322	4,000,000	364,023
2010	6,915,000	2,385,000	3,167	-	18,060,000	3,266,201	-	4,889,904	458,679
2011	6,080,000	2,230,000	-	700,000	17,285,000	1,061,391	820,000	6,414,355	456,606
2012	5,660,000	1,930,000	-	450,000	16,485,000	912,488	1,362,046	14,828,955	465,731
2013	5,053,543	1,782,758	-	450,000	15,660,000	697,613	1,044,459	13,497,960	468,470
2014	4,357,723	1,599,645	-	450,000	14,800,000	477,264	720,847	12,759,194	-

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 on page 251 for personal income and population data.

Source: Union County Auditor

Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 30,175,136	2.22%	\$ 660
31,152,106	2.19%	667
35,540,798	2.42%	752
33,130,572	2.13%	687
35,879,744	2.31%	734
35,977,951	2.54%	688
35,047,352	2.43%	664
42,094,220	2.86%	799
38,654,803	2.60%	725
35,164,673	2.27%	654

UNION COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	General Obligation Bonds (1)	Less: Amounts Restricted in Debt Service Fund (2)	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (3)
2005	\$ 19,759,383	\$ -	\$ 19,759,383	0.56%	\$ 432
2006	18,760,000	-	18,760,000	0.55%	402
2007	27,185,000	-	27,185,000	0.76%	576
2008	22,175,000	-	22,175,000	0.59%	460
2009	25,580,000	-	25,580,000	0.71%	523
2010	24,975,000	-	24,975,000	0.70%	478
2011	23,365,000	-	23,365,000	0.63%	443
2012	22,145,000	-	22,145,000	0.59%	420
2013	20,713,543	-	20,713,543	0.55%	389
2014	19,157,723	-	19,157,723	0.48%	356

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) All debt service balances are assigned rather than restricted.

(3) Population data can be found in the Schedule of Demographic and Economic Statistics on page 251.

Source: Union County Auditor

UNION COUNTY, OHIO

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2014

<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	\$ 6,407,368	100.00%	\$ 6,407,368
Total direct debt			<u>6,407,368</u>
Overlapping debt:			
All Villages and Cities wholly within the County	16,825,000	100.00%	16,825,000
City of Dublin	31,540,000	5.46%	1,722,084
Village of Plain City	1,855,000	16.17%	299,954
Washington Township-Franklin County	1,550,000	5.38%	83,390
<u>All School Districts</u>			
Dublin City School District	144,028,543	7.07%	10,182,818
Hilliard City School District	124,639,887	0.01%	12,464
Benjamin Logan Local School District	1,735,000	1.40%	24,290
Buckeye Valley Local School District	18,042,532	0.08%	14,434
Fairbanks School District	9,902,077	86.50%	8,565,297
Jonathan Alder Local School District	18,385,993	35.06%	6,446,129
Marysville Exempted Village School District	76,604,573	100.00%	76,604,573
North Union Local School District	7,235,000	94.46%	6,834,181
Triad Local School District	2,255,000	6.69%	150,860
Tolles Career & Tech. Jt. Vocational School	2,045,000	7.86%	160,737
Solid Waste Authority of Central Ohio	104,945,000	0.40%	419,780
Total overlapping debt			<u>128,345,991</u>
Total direct and overlapping debt			<u>\$ 134,753,359</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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Assessed value (a)	\$ 1,189,136,233	\$ 1,180,460,850	\$ 1,240,144,510	\$ 1,328,545,397
Unvoted debt limit (1% of total assessed)	11,891,362	11,804,609	12,401,445	13,285,454
Debt applicable to limit:				
General obligation bonds	3,010,000	2,665,000	6,275,000	2,445,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>3,010,000</u>	<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>
Legal debt margin	<u>\$ 8,881,362</u>	<u>\$ 9,139,609</u>	<u>\$ 6,126,445</u>	<u>\$ 10,840,454</u>
Legal debt margin as a percentage of the unvoted debt limit	74.69%	77.42%	49.40%	81.60%
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.	<u>22,228,406</u>	<u>22,011,521</u>	<u>23,503,613</u>	<u>25,713,635</u>
	<u>28,228,406</u>	<u>28,011,521</u>	<u>29,503,613</u>	<u>31,713,635</u>
Debt applicable to limit:				
General obligation bonds	3,010,000	2,665,000	6,275,000	2,445,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>3,010,000</u>	<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>
Legal debt margin	<u>\$ 25,218,406</u>	<u>\$ 25,346,521</u>	<u>\$ 23,228,613</u>	<u>\$ 29,268,635</u>
Legal debt margin as a percentage of the unvoted debt limit	89.34%	90.49%	78.73%	92.29%

Source: Union County Auditor

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

(a) Beginning in 2007, the debt limit excludes the assessed valuation of tangible personal property tax, as well as railroad and telephone public utility personal property in accordance with Ohio House Bill 530.

2009	2010	2011	2012	2013	2014
\$ 1,289,221,460	\$ 1,280,889,570	\$ 1,330,425,350	\$ 1,345,053,220	\$ 1,347,422,190	\$ 1,446,664,780
12,892,215	12,808,896	13,304,254	13,450,532	13,474,222	14,466,648
6,680,000	5,995,000	5,285,000	4,990,000	4,445,000	3,885,000
-	-	-	-	-	-
<u>6,680,000</u>	<u>5,995,000</u>	<u>5,285,000</u>	<u>4,990,000</u>	<u>4,445,000</u>	<u>3,885,000</u>
<u>\$ 6,212,215</u>	<u>\$ 6,813,896</u>	<u>\$ 8,019,254</u>	<u>\$ 8,460,532</u>	<u>\$ 9,029,222</u>	<u>\$ 10,581,648</u>
48.19%	53.20%	60.28%	62.90%	67.01%	73.15%
\$ 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
<u>24,730,537</u>	<u>24,522,239</u>	<u>25,760,634</u>	<u>26,126,331</u>	<u>26,185,555</u>	<u>28,666,620</u>
<u>30,730,537</u>	<u>30,522,239</u>	<u>31,760,634</u>	<u>32,126,331</u>	<u>32,185,555</u>	<u>34,666,620</u>
6,680,000	5,995,000	5,285,000	4,990,000	4,445,000	3,885,000
-	-	-	-	-	-
<u>6,680,000</u>	<u>5,995,000</u>	<u>5,285,000</u>	<u>4,990,000</u>	<u>4,445,000</u>	<u>3,885,000</u>
<u>\$ 24,050,537</u>	<u>\$ 24,527,239</u>	<u>\$ 26,475,634</u>	<u>\$ 27,136,331</u>	<u>\$ 27,740,555</u>	<u>\$ 30,781,620</u>
78.26%	80.36%	83.36%	84.47%	86.19%	88.79%

UNION COUNTY, OHIO

PLEGGED 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	
2005	\$ 7,115,148	\$ 6,575,148	\$ 536,200	\$ 240,000	\$ 250,597	1.09
2006	7,163,499	6,669,099	494,400	250,000	232,604	1.02
2007	8,839,988	8,347,988	492,000	260,000	193,065	1.09
2008	8,769,759	8,277,759	492,000	270,000	214,789	1.01
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

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

CITY OF ALLIANCE, OHIO

PLEDGED REVENUE COVERAGE
WASTE WATER REVENUE BONDS
LAST YEAR

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

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 for the reporting period. The Net Revenue Available for Debt Service also includes restricted cash held by a fiscal agent to meet the Rate Covenant as described in the Trust Agreement.

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)
2005	45,751	\$ 1,359,216,459	\$ 29,709	233,229	735	4.9%
2006	46,702	1,423,523,662	30,481	231,812	578	4.5%
2007	47,234	1,467,418,678	31,067	230,729	364	4.5%
2008	48,223	1,553,600,391	32,217	231,047	811	5.2%
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%

Sources:

(a) Numbers from 2004 and 2005 were estimates provided by Ohio State University. The source for 2006-2009 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 - 2014 statistics came from quickfacts.census.gov.

(b) Per capita income for 2003 - 2006 came from the Ohio Department of Development, Office of Strategic Research. Amounts for 2007 - 2008 were estimates. Amounts for 2009 - 2014 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

Employer	2014		
	Employees	Rank	Percentage of Total Employment
Honda of America	8,095	1	31.50%
The Scotts Company	1,500	2	5.84%
Memorial Hospital	750	3	2.92%
Select Sires	500	4	1.95%
Ohio Reformatory for Women	498	5	1.94%
Veyance Technologies	400	6	1.56%
Scioto Services	300	7	1.17%
Environmental Management	275	8	1.07%
Parker Hannifin Hydraulics	250	9	0.97%
Nestle PTC	225	10	0.88%
Total top 10 employers	12,793		49.80%
Total Employment within the County	25,700		

Employer	2005		
	Employees	Rank	Percentage of Total Employment
Honda of America	7,300	1	31.47%
The Scotts Company	1,012	2	4.36%
Memorial Hospital	815	3	3.51%
Marysville Exempted Village Schools	719	4	3.10%
Union County	450	5	1.94%
Goodyear	326	6	1.41%
Nestle R&D	225	7	0.97%
Scioto Corp	200	8	0.86%
Parker	198	9	0.85%
Ohio Reformatory for Women	156	10	0.67%
Total top 10 employers	11,401		49.14%
Total Employment within the County	23,200		

Source: Union County Chamber of Commerce

UNION COUNTY ,OHIO

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

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	13	12	13	14	12	13	11	11	12	13
Board of Elections	4	4	4	4	4	7	4	4	3	4
Commissioners Dept.	10	12	14	15	16	15	15	17	17	17
Data Processing	2	2	2	2	2	2	2	2	2	2
Engineers Office	7	7	7	8	8	12	6	5	5	3
Janitor / Maintenance	16	17	18	18	17	16	16	11	14	14
Prosecutor	12	11	12	12	11	12	12	12	11	12
Recorder	4	4	4	5	4	4	4	4	4	4
Treasurer	5	5	5	5	5	5	4	4	4	4
Welfare Administration	21	20	23	26	21	19	19	18	25	34
<i>Judicial</i>										
Clerk of Courts	11	11	11	11	11	11	12	11	12	13
Common Pleas Court	7	6	6	10	9	12	12	11	11	11
Law Library	1	1	1	1	1	1	1	1	1	1
Juvenile Court	12	13	14	18	15	15	14	15	15	17
Probate Court	5	5	5	5	5	5	5	5	4	5
<i>Public Safety</i>										
Coroner	2	2	2	2	2	2	2	2	2	2
Sheriff	66	65	69	74	68	111	56	56	53	55
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	26	25	24	26	32	48	25	25	27	26
<i>Health</i>										
Dog Warden	1	-	1	1	1	1	1	1	1	1
Mental Health	3	3	3	5	3	3	3	3	3	3
DD	68	69	76	76	78	81	85	78	72	78
<i>Human Services</i>										
Able	2	2	2	1	-	-	-	-	-	-
Child Support	9	11	10	11	8	9	6	6	7	7
PA Transportation	7	6	7	12	9	13	16	12	14	14
Public Social Service	14	19	20	20	13	16	15	16	19	19
Veterans	3	3	3	3	4	4	4	4	4	4
<i>Sewer</i>										
Sanitary Engineer	4	2	2	4	7	7	4	3	2	2
<i>Building Development</i>										
Building Regulation	9	9	8	6	9	10	5	5	5	5
	<u>345</u>	<u>347</u>	<u>367</u>	<u>396</u>	<u>376</u>	<u>455</u>	<u>360</u>	<u>343</u>	<u>350</u>	<u>371</u>

Source: Union County Auditor

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UNION COUNTY, OHIO

**OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS**

Function	2005	2006	2007	2008
General Government				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	669	702	684	649
Number of Meetings	104	103	104	102
<u>Auditor</u>				
Number of Non Exempt Conveyances	1,840	1,541	1,371	853
Number of Exempt Conveyances	953	932	782	1,062
Number of Real Estate Transfers	2,793	2,373	2,153	1,915
Number of Checks Issued (budgetary)	18,694	15,856	16,178	20,060
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	25,377	26,042	25,400	25,526
Number of Pay-Ins Processed	6,856	7,092	7,429	7,255
Return on Portfolio	3.07%	5.19%	5.00%	4.60%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	329	259	223	245
Number of Cases Prosecuted	180	199	216	202
Number of Mortgage Foreclosures Answered	229	231	272	297
Number of County Contracts Reviewed	121	62	113	122
Number of Township Issues Assisted With	82	106	32	34
Number of Nonsupport Cases Opened & Serviced	172	567	457	24
Number of Crime Victims Assisted	819	923	532	1,238
Number of new Juvenile Cases	443	375	957	841
<u>Board of Elections</u>				
Number of Registered Voters	28,608	30,185	30,893	33,114
Number of Voters-Last General Election	11,881	17,382	11,300	25,227
Percentage of Registered Voters	41.74%	57.58%	36.58%	76.18%
<u>Recorder</u>				
Number of Deeds Recorded	2,756	2,305	2,065	1,627
Number of Mortgages Recorded	4,769	4,043	3,329	2,447
<u>Buildings and Grounds</u>				
Number of Buildings Maintained	13	14	15	15
Square Footage of Buildings	257,199	279,199	301,199	301,199
<u>Data Processing</u>				
Number of Users Served	326	370	370	371
<u>Risk Management</u>				
Number of Claims	13	11	16	11
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	180	199	216	202
Number of Cases Filed- Civil	557	585	545	618
Number of Cases Filed- Divorce/Dissolution	238	244	269	253
Number of Cases Filed- Domestic Reopens	155	149	269	211
<u>Probate Court</u>				
Number of Cases Filed- Civil	265	257	7	6
Passports Issued	332	309	329	281
Marriage License Issued	307	301	299	314
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	440	429	367	349
Number of Cases Filed- Mediation	273	305	243	256
Number of Cases Filed- Other	798	1,067	1,106	14
Number of Filings Terminated	1,272	1,769	1,689	1,644
<u>Clerk of Courts</u>				
Titles Issued	22,559	23,629	24,385	15,400
Watercraft Titles Issued	269	329	325	222

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.

2009	2010	2011	2012	2013	2014
710	548	460	490	650	305
102	104	103	101	102	102
974	707	674	1,194	1,597	1,516
768	941	917	817	827	841
1,742	1,648	1,591	2,011	2,424	2,357
14,974	15,032	13,875	17,597	13,793	14,794
25,529	25,511	25,511	25,687	28,083	27,482
7,361	7,358	6,884	6,865	6,948	11,220
3.75%	2.75%	1.95%	1.71%	1.47%	1.40%
276	254	415	400	393	426
224	232	237	299	215	220
316	236	313	328	193	189
275	206	171	178	160	313
33	35	34	73	35	37
12	14	101	10	7	7
1,076	570	856	730	1,391	916
921	812	835	682	666	528
33,035	34,147	32,689	34,099	33,467	34,077
15,434	17,912	16,992	25,762	9,539	14,325
46.72%	52.46%	51.98%	75.55%	38.50%	42.00%
1,642	1,946	1,969	2,077	2,750	2,248
3,011	3,402	2,528	3,244	7,538	2,430
15	15	15	15	15	15
301,199	301,199	301,199	301,199	301,199	301,199
384	380	400	410	483	483
4	10	9	5	43	41
224	232	237	299	282	286
613	641	546	475	381	324
241	276	257	167	181	171
43	244	158	110	162	143
3	5	5	5	4	5
146	145	79	-	n/a	n/a
276	253	254	282	275	314
315	342	347	318	342	279
297	275	250	270	225	226
6	11	27	33	51	81
1,514	1,521	1,618	1,418	1,424	1,344
15,680	21,049	24,814	26,665	32,239	34,405
289	331	319	338	326	278

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Continued)
LAST TEN YEARS

Function	2005	2006	2007	2008
<u>General Government (continued)</u>				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	40	38	43	35
Prisoners Booked	1,464	1,644	1,595	1,292
Prisoners Released	1,461	1,617	1,608	1,306
<u>Enforcement</u>				
Number of Incidents Reported	1,403	1,214	1,393	1,418
Number of Citations Issued	3,915	4,416	4,598	3,166
Number of Papers Served	3,212	3,036	2,354	2,436
Number of Telephone Calls	16,870	19,612	17,260	18,367
Number of Warrants Served	1,236	1,335	1,200	975
Number of Prisoner Transports	1,185	1,346	1,343	1,176
Number of Sheriff's Appraisals & Sales	181	188	192	240
Number of Record Checks	639	910	1,045	1,178
Number of Sex Offender Registrations	64	105	123	201
Number of CCW Permits Issued	157	99	146	461
<u>Emergency Medical Services</u>				
Number of Emergency Responses	366	585	274	236
<u>911 Services</u>				
Number of Calls	8,110	10,674	10,743	13,111
<u>Coroner</u>				
Number of Cases Investigated	23	34	35	30
Number of Autopsies Performed	13	26	27	25
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	14	31	37	35
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	24	16	12	35
Miles of Roads Widened	14	8	4	2
Miles of Roads Chip Sealed	52	28	60	65
Miles of Roads Striped	104	99	98	175
Number of Bridges Replaced / Improved	5	9	8	9
Number of Culverts Replaced / Improved	44	39	26	2
Driveway Permits Issued	270	205	145	96
Property Transfers Checked	3,544	3,082	2,980	2,401
Deed Approvals	2,026	1,666	1,625	1,263
<u>Building Development</u>				
Number of Permits Issued	1,120	944	1,035	811
Number of Inspections Performed	15,606	12,417	10,128	8,439
Correction Notices Written	5,157	4,287	3,104	2,081
<u>Sewer District</u>				
Number of Tap-ins	70	1	6	2
Number of Customers	922	455	461	466
<u>Water District</u>				
Number of Tap-ins	56	1	n/a	n/a
Number of Customers	480	-	n/a	n/a
<u>Health</u>				
<u>Dog Warden</u>				
Calls for Service	2,173	780	1,429	1,752
Total Dogs to Humane Society	578	209	522	705
Citations Issued	3	-	22	49

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.

2009	2010	2011	2012	2013	2014
44	46	158	181	55	57
1,312	1,168	4,247	4,259	1,663	1,738
1,302	1,163	4,235	4,238	1,034	1,287
1,502	1,068	927	1,032	824	778
3,087	2,682	1,844	2,032	2,097	1,635
1,061	2,182	1,972	2,235	1,659	2,046
17,680	15,574	12,978	13,931	53,305	14,392
768	790	782	1,339	688	1,158
1,381	1,396	1,426	1,549	1,405	1,411
350	219	172	284	240	159
742	1,935	728	1,000	499	675
341	671	522	451	188	83
451	306	239	410	900	669
236	173	349	2,851	2,740	3,149
12,861	13,433	13,048	14,311	13,839	14,941
28	32	29	25	33	26
16	19	14	12	20	20
57	18	24	27	33	37
11	13	11	10	11	9
4	4	-	-	-	-
83	86	73	84	94	69
175	240	192	199	191	82
1	1	2	3	5	5
5	8	4	3	2	26
85	82	99	102	116	119
2,098	2,011	2,116	2,420	2,424	2,357
1,697	1,846	1,722	2,307	2,816	2,850
485	434	402	488	1,134	1,260
6,257	5,386	5,010	6,791	9,794	10,919
1,554	1,581	1,505	1,881	2,846	3,123
-	-	-	-	-	-
467	467	467	467	467	467
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1,600	1,836	1,775	1,422	1,554	1,444
645	657	652	564	516	461
41	45	56	45	31	27

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Concluded)
LAST TEN YEARS

Function	2005	2006	2007	2008
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	66	88	59	49
Preschool	88	82	103	118
Number Employed at Workshop	70	58	47	85
<u>Mental Health</u>				
Client Count - direct outpatient services	1,458	1,637	2,023	1,590
Client Count - other including prevention services	4,580	5,083	10,165	8,740
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Employment Resource Cntr.	7,280	7,010	5,102	8,013
Client Count - Number of Job Club Participants	296	218	168	162
Job Club Part. - Successfully Completed Classes	84	54	39	24
Client Applications Processed - Food Stamps	1,021	1,480	1,580	1,474
Client Applications Processed - OWF	729	884	653	538
Client Applications Processed - Medicaid	6,458	10,221	10,824	10,410
Number of Open Public Assistance Cases	2,037	1,946	2,100	2,218
Average Number of Certified Daycare Providers.	38	51	46	44
<u>Children's Services</u>				
Number of Placements	55	77	96	89
Number of Investigations	472	513	492	565
Number of Information and Referrals	398	569	374	877
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	2,573	2,570	2,165	2,272
Number of new Cases	229	208	505	362
Percentage Collected	81.57%	77.79%	78.57%	78.18%
<u>Veteran Services</u>				
Number of Clients Served	695	551	327	5,342
Amount of Benefits paid to Residents (\$000)	111	89	49	193
Number of Veterans Transported	1,244	1,540	1,359	1,182
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	19,001	17,493	22,276	18,819
Total Vehicle Miles	220,628	208,450	232,930	251,440
Total Vehicle Hours	15,951	16,590	18,540	20,014
<u>Council on Aging</u>				
Number of Function Attendees	2,057	2,938	4,933	3,950
Monthly Newsletter Circulation	1,848	2,119	2,108	2,669
<u>ABLE</u>				
Number of Students who Enroll in the Pgm.	73	70	51	37
Number of Students Earning their GED	28	24	17	16
No. of Students -Trans. to Post Secondary	14	2	1	2
<u>Economic Development</u>				
Commercial / Industrial Projects	40	48	28	32
Estimated Number of Jobs Created	400	400	90	90
Estimated Number of Site/Building Inquiries	30	32	30	23
Economic Development Grants Received	2	3	4	5
Retention Visits	14	18	21	178

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.

2009	2010	2011	2012	2013	2014
55	45	40	39	48	82
121	166	97	120	81	190
86	74	84	90	n/a	n/a
1,348	1,515	1,709	1,493	1,675	1,233
12,217	12,400	13,657	12,896	13,107	12,402
11,097	8,986	7,603	6,159	6,304	5,861
196	25	4	11	n/a	24
58	21	4	7	n/a	17
2,100	2,069	1,652	1,691	1,635	1,379
820	715	640	614	289	217
11,237	10,421	9,289	10,772	7,174	5,262
2,504	2,746	2,902	3,059	3,022	5,558
35	29	18	14	11	20
82	89	92	71	83	78
525	514	519	459	429	392
494	402	822	293	208	161
2,799	3,293	2,908	2,850	2,857	2,879
362	494	448	215	149	239
78.18%	77.02%	81.00%	80.00%	77.27%	77.86%
5,554	2,434	1,228	1,635	1,656	1,573
286	280	251	202	217	324
1,365	1,442	1,216	1,224	1,290	1,234
27,375	28,097	29,382	27,161	23,838	20,697
423,596	462,663	425,622	430,078	380,993	355,477
687,827	11,731	11,489	13,590	32,083	32,599
11,433	15,482	1,384	1,492	1,458	2,830
2,991	2,578	2,188	2,602	2,587	2,605
169	130	130	-	-	-
53	22	25	-	-	-
29	8	10	-	-	-
19	13	22	11	23	34
53	180	382	207	603	479
3	65	25	19	23	36
5	-	3	-	2	-
178	202	214	51	155	144

UNION COUNTY, OHIO

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

Function	2005	2006	2007	2008
General government				
Legislative and executive				
Land & improvements	\$ 1,495	\$ 1,411	\$ 1,537	\$ 1,537
Buildings	15,734	16,112	16,239	18,923
Equipment	1,206	1,180	1,793	1,889
Furniture & fixtures	247	244	244	296
Vehicles	108	137	146	207
Judicial				
Land & improvements	20	20	20	20
Buildings	4,808	4,808	4,830	4,830
Equipment	290	390	493	515
Furniture & fixtures	143	145	145	149
Public safety				
Land & improvements	133	139	139	440
Buildings	914	940	938	936
Equipment	714	844	909	1,178
Furniture & fixtures	52	52	52	52
Vehicles	862	955	947	1,232
Public works				
Land & improvements	15	9	9	9
Buildings	61	15	15	15
Equipment	445	468	492	427
Furniture & fixtures	87	87	87	87
Vehicles	3,373	3,493	3,680	3,754
Infrastructure	42,872	44,079	46,409	51,000
Health				
Land & improvements	311	355	355	355
Buildings	7,229	4,060	4,060	4,078
Equipment	391	419	426	439
Furniture & fixtures	71	106	106	106
Vehicles	90	132	110	93
Human Services				
Land & improvements	17	31	31	31
Buildings	15	93	165	93
Equipment	65	86	96	58
Furniture & fixtures	217	215	215	215
Vehicles	258	237	232	296
Construction in progress	289	743	172	-
Sewer				
Land	33	29	29	29
Net depreciable assets	2,868	756	728	603
Water				
Net depreciable assets	1,495	-	-	-
Building development				
Net depreciable assets	82	61	122	118
Memorial Hospital				
Net capital assets	33,680	35,911	36,004	35,943

Source: Union County Auditor

	2009	2010	2011	2012	2013	2014
\$	1,584	\$ 1,584	\$ 1,584	\$ 1,584	\$ 1,584	\$ 1,584
	18,936	18,936	18,942	18,942	18,942	20,324
	1,879	1,898	1,872	2,080	1,936	2,076
	296	296	296	302	371	393
	134	134	134	117	153	332
	20	20	20	20	20	20
	4,830	4,830	4,830	4,830	4,830	4,843
	547	571	644	901	665	913
	176	174	186	186	186	179
	440	440	437	437	437	437
	936	936	936	936	936	936
	1,192	1,235	1,380	1,413	1,314	1,542
	66	66	66	66	66	66
	1,277	1,368	1,471	1,617	1,645	1,144
	9	9	9	9	9	9
	15	15	42	42	69	69
	406	410	457	475	453	487
	87	87	87	87	87	87
	3,768	3,871	3,839	4,177	4,029	5,130
	52,699	53,371	53,371	63,182	63,547	70,369
	355	355	355	355	355	355
	4,078	4,078	4,078	4,078	4,078	4,263
	439	439	397	438	442	502
	106	104	104	104	122	124
	49	49	29	29	47	23
	31	31	31	31	31	31
	93	93	93	93	93	93
	58	152	163	169	75	241
	215	214	214	217	217	214
	261	302	293	496	363	595
	-	1,330	-	13	717	254
	29	29	29	29	29	29
	159	159	250	250	250	250
	-	-	-	-	-	-
	24	122	122	140	140	199
	40,188	40,183	40,980	48,504	70,254	70,254

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Dave Yost • Auditor of State

UNION COUNTY FINANCIAL CONDITION

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
AUGUST 4, 2015