



Dave Yost • Auditor of State

**UNION COUNTY
DECEMBER 31, 2017**

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards.....	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	7
Schedule of Findings.....	11
Prepared by Management:	
Corrective Action Plan	14

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UNION COUNTY

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

FEDERAL GRANTOR/ Pass Through Grantor Program Title / Cluster Title	Pass Through Entity Identifying Number	Federal CFDA Number	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
<u>SNAP Cluster</u>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1617-11-5588 / G-1819-11-5814	10.561	\$ 146,585
TOTAL U.S. DEPARTMENT OF AGRICULTURE			146,585
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through the Ohio Development Services Agency</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-15-1CU-1	14.228	649,000
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-C-15-1CU-1	14.228	292,505
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-16-1CU-1	14.228	62,625
Total Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii			1,004,130
Home Investment Partnerships Program	B-C-15-1CU-2	14.239	262,529
Supportive Housing Program (Direct)	N/A	14.235	82,136
Shelter Plus Care (Direct)	N/A	14.238	39,645
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			1,388,440
U.S. DEPARTMENT OF JUSTICE			
Bulletproof Vest Partnership Program (Direct)	N/A	16.607	4,503
<i>Passed Through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	2018-VOCA-109310234	16.575	40,866
Crime Victim Assistance	2017-VOCA-43560402	16.575	117,031
Crime Victim Assistance	2017-VOCA-78706813	16.575	821
Total Crime Victim Assistance			158,718
<i>Passed Through the Ohio Department of Public Safety / Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2016-JG-LLE-5907	16.738	11,130
Edward Byrne Memorial Justice Assistance Grant Program	2016-JG-A02-6008	16.738	12,867
Total Edward Byrne Memorial Justice Assistance Grant Program			23,997
TOTAL U.S. DEPARTMENT OF JUSTICE			187,218
U.S. DEPARTMENT OF LABOR			
<i>Passed through WIA Area 7 Board</i>			
<u>Employment Service Cluster</u>			
Employment Service/Wagner-Peyser Funded Activities	2016-7380-1	17.207	21,285
<u>WIOA Cluster</u>			
WIA/WIOA Adult Program	2016-7380-1	17.258	126,856
WIA/WIOA Youth Activities	2016-7380-1	17.259	29,477
WIA/WIOA Dislocated Worker Formula Grants	2016-7380-1	17.278	41,387
Total WIOA Cluster			197,720
TOTAL U.S. DEPARTMENT OF LABOR			219,005
U.S. DEPARTMENT OF TRANSPORTATION			
Airport Improvement Program (Direct)	N/A	20.106	555,290
<i>Passed Through the Ohio Department of Transportation</i>			
<u>Highway Planning and Construction Cluster</u>			
Highway Planning and Construction	99905	20.205	563,366
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			1,118,656
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through the Ohio Department of Education</i>			
<u>Special Education Cluster</u>			
Special Education - Preschool Grants	N/A	84.173	19,421
TOTAL U.S. DEPARTMENT OF EDUCATION			19,421

UNION COUNTY

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

FEDERAL GRANTOR/ <i>Pass Through Grantor</i> Program Title / Cluster Title	Pass Through Entity Identifying Number	Federal CFDA Number	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through the City of Columbus / Central Ohio Agency on Aging</i>			
<u>Aging Cluster</u>			
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	N/A	93.044	18,676
National Family Caregiver Support, Title III, Part E	N/A	93.052	35,928
Low-Income Home Energy Assistance	N/A	93.568	3,800
Drug Free Communities Support Program Grants (Direct)	N/A	93.276	127,214
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	N/A	93.556	11,735
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	G-1617-11-5588 / G-1819-11-5814	93.556	50,389
<u>TANF Cluster</u>			
Temporary Assistance for Needy Families	G-1617-11-5588 / G-1819-11-5814	93.558	198,587
Child Support Enforcement	G-1617-11-5588 / G-1819-11-5814	93.563	291,599
<u>CCDF Cluster</u>			
Child Care and Development Block Grant	G-1617-11-5588 / G-1819-11-5814	93.575	30,395
Stephanie Tubbs Jones Child Welfare Services Program	G-1617-11-5588 / G-1819-11-5814	93.645	45,968
Foster Care - Title IV-E	G-1617-11-5588 / G-1819-11-5814	93.658	375,959
Adoption Assistance	G-1617-11-5588 / G-1819-11-5814	93.659	161,291
Social Services Block Grant	G-1617-11-5588 / G-1819-11-5814	93.667	356,266
Chafee Foster Care Independence Program	G-1617-11-5588 / G-1819-11-5814	93.674	18,926
<u>Medicaid Cluster</u>			
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Medical Assistance Program	G-1617-11-5588 / G-1819-11-5814	93.778	378,487
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Medical Assistance Program	N/A	93.778	257,282
Total Medicaid Cluster			<u>635,769</u>
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	N/A	93.667	32,311
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>			
Social Services Block Grant	N/A	93.667	16,047
Block Grants for Community Mental Health Services	N/A	93.958	22,778
Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	196,532
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>2,630,170</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through the Ohio Public Safety / Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	EMW-2016-EP-00003-S01	97.042	35,676
Emergency Management Performance Grants	EMC-2017-EP-00006-S01	97.042	32,793
Total Emergency Management Performance Grants			<u>68,469</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>68,469</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 5,777,964</u>

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

UNION COUNTY

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

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Union County (the County) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - 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 D – PRIOR YEAR PROGRAM EXPENDITURE ADJUSTMENTS

During the calendar year, the County Board of Development Disabilities received notice of a liability owed to the Ohio Department of Development Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$6,998. The liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability was not listed on the County’s Schedule of Expenditures of Federal Awards since the liability was invoiced by the Ohio Department of Developmental Disabilities.

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

The table below summarizes federal expenditures from the U.S. Department of Transportation for the Airport Improvement Program (CFDA #20.106) that were inadvertently omitted by the County from prior years’ Schedules of Expenditures of Federal Awards.

Year	Federal Expenditures
2016	\$17,057
2015	72
2014	279

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

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit (U-Co Industries Inc.), each major fund, and the aggregate discretely presented component unit (Airport Authority) and remaining fund information of Union County, Ohio (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 6, 2018. Our report refers to other auditors who audited the financial statements of the Memorial Hospital of Union County, a major fund, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Our report also refers to other auditors who audited the financial statements of U-Co Industries Inc., a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of U-Co Industries Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2017-001.

County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not subject the County's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

June 6, 2018



Dave Yost • Auditor of State

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

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Opinion on Community Development Block Grants and Home Investment Partnerships Program

As described in finding 2017-002 in the accompanying schedule of findings, the County did not comply with requirements regarding cash management applicable to its CFDA 14.228 Community Development Block Grant and CFDA 14.239 Home Investment Partnerships Program major federal programs. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to these programs.

Qualified Opinion on Community Development Block Grants and Home Investment Partnerships Program

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Community Development Block Grants and Home Investment Partnerships Program* paragraph, Union County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Community Development Block Grants and Home Investment Partnerships Program for the year ended December 31, 2017.

Unmodified Opinion on the Other Major Federal Programs

In our opinion, Union County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2017.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected 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 was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2017-002.

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit (U-Co Industries Inc.), each major fund, and the aggregate discretely presented component unit (Airport Authority) and remaining fund information of Union County (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 6, 2018. Our report refers to other auditors who audited the financial statements of the Memorial Hospital of Union County, a major fund, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Our report also refers to other auditors who audited the financial statements of U-Co Industries Inc., a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of U-Co Industries Inc. were not audited in accordance with *Government Auditing Standards*. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

August 20, 2018

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

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	<u>Qualified</u> Community Development Block Grants & Home Improvement Partnerships Program <u>Unmodified</u> Airport Improvement Program & Highway Planning and Construction Cluster
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA #14.228 – Community Development Block Grant CFDA #14.239 – Home Improvement Partnerships Program CFDA #20.106 – Airport Improvement Program Highway Planning and Construction Cluster
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	No

UNION COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2017

(Continued)

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

FINDING NUMBER 2017-001

Finding for Recovery – Repaid Under Audit / Material Noncompliance

Ohio Rev. Code § 325.12 provides that there shall be allowed annually to the prosecuting attorney an amount equal to one-half of the official salary the prosecuting attorney receives, to provide for expenses the prosecuting attorney may incur in the performance of the prosecuting attorney's official duties and in the furtherance of justice.

Furthermore, the **Union County Prosecutor's In Office Policy for Expenditures of Funds for Justice Account Funds** provides that non-allowable expenses include alcoholic beverages.

Lastly, ***State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951)***, provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable.

Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper "Public Purpose" states that the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect. The use of public funds to purchase alcohol will be considered arbitrary and incorrect and will be cited by the Auditor of State's Office, unless the purchase meets the exceptions as outlined in Auditor of State Bulletins 2014-002 and 2014-003, which state that a county agricultural society may use moneys provided by the state, county, or "other sources" to acquire alcoholic beverages and a liquor permit to sell the beverages at an event that is open to the public and conducted on the society's or county's fairgrounds.

On September 14, 2017, David Phillips used the Prosecutor's Office Furtherance of Justice credit card to purchase \$5 in alcohol during a meal. This purchase is unallowable per the Prosecutor's In Office Policy and does not meet the exception outlined in Auditor of State Bulletins 2014-002 and 2014-003.

In accordance with the forgoing facts, and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against David Phillips in the amount of five dollars (\$5), in favor of the Union County General Fund.

The Finding for Recovery was repaid in full by David Phillips to the General Fund and deposited on February 21, 2018.

Officials' Response:

See Corrective Action Plan

UNION COUNTY

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

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2017-002		
CFDA Title and Number	Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii (CFDA #14.228) Home Improvement Partnerships Program (CFDA #14.239)		
Federal Award Identification Number / Year	B-C-15-1CU-1 and B-C-15-1CU-1		
Federal Agency	U.S. Department of Housing and Urban Development		
Compliance Requirement	Cash Management		
Pass-Through Entity	Ohio Development Services Agency		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	

Material Weakness / Noncompliance

2 C.F.R. § 2400.101 gives regulatory effect to the Department of Housing and Urban Development for **2 C.F.R. § 200.305(b)**, which states that for non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

Furthermore, **Ohio Development Services Agency's (ODSA) Office of Community Development (OCD) Program Policy Notice 17-01, Section A.2(f)** states that the grantee must develop a cash management system to minimize the time elapsed between the funds transfer from OCD and funds disbursed by the grantee, in compliance with 2 CFR 200.305 – Payment. Implementing the cash management system shall ensure disbursed OCD funds-on-hand balance is less than \$5,000 within 30 days of receiving the funds.

During 2017, 8 of 32 (25%) of Community Development Block Grant (CDBG) drawdowns and 3 of 8 (37.5%) of Home Investment Partnership Program (Home) drawdowns were not expended to less than \$5,000 within 30 days of receipt (balances at 30 days ranged from \$5,950-\$30,640 and 35-186 days after receipt before balance was expended to less than \$5,000 for CDBG and \$5,061-\$52,863 and 61-126 days for Home).

Failure to comply with cash management requirements could jeopardize future federal funding.

We recommend the County implement procedures to ensure Community Development Block Grants and Home Investment Partnerships Program funds are expended to less than \$5,000 within thirty days of the receipt of grant monies. The County should monitor grant cash balances on a regular basis and draw down requests should be limited to amounts required to meet only current cash needs.

Officials' Response

See Corrective Action Plan

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

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	<p>The County acknowledges the improper payment of \$5 by the Prosecutor's Furtherance of Justice account. This improper payment has been repaid in full.</p> <p>All employees will receive a reminder of the restrictions when purchasing items on behalf of the County and due diligence will be given to prevent human error in the future.</p>	2/21/18	David Phillips, Prosecutor
2017-002	<p>The County acknowledges CHIP funds were often not expended to less than \$5,000 within the 30 days of receipt in 2017.</p> <p>CHIP staff will monitor the flow of money more carefully to try to avoid this issue in the future. We have begun drawing half the job costs at a time to achieve a more timely spend down of funds.</p>	8/22/18	Shari Stevens Case Processor

UNION COUNTY, OHIO



Comprehensive Annual Financial Report

For Fiscal Year Ended December 31, 2017

UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017

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, 2017

TABLE OF CONTENTS

Table of Contents.....	i-v
 I. INTRODUCTORY SECTION	
Letter of Transmittal	vii-x
Certificate of Achievement for Excellence in Financial Reporting	xi
Principal Officials	xii
Organizational Chart.....	xiii
Duties and Responsibilities of the County Auditor.....	xiv
 II. FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT	1-3
MANAGEMENT’S DISCUSSION AND ANALYSIS.....	5-17
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	20-21
Statement of Activities	22-23
Fund Financial Statements:	
Balance Sheet - Governmental Funds	24
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	25
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	26
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	27
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):	
General Fund.....	28
County Board of Developmental Disabilities.....	29
Statement of Net Position - Proprietary Funds.....	30
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	31
Statement of Cash Flows - Proprietary Funds	32-33
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds.....	34
Notes to the Basic Financial Statements.....	35-98

II. FINANCIAL SECTION - (Continued)

Required Supplementary Information:

Schedule of the County's Proportionate Share of the Net Pension Liability / Net Pension Asset:	
Ohio Public Employees Retirement System (OPERS).....	100
State Teachers Retirement System (STRS) of Ohio	101
Schedule of County Contributions:	
Ohio Public Employees Retirement System (OPERS).....	102-103
State Teachers Retirement System (STRS) of Ohio	104-105
Notes to Required Supplementary Information	106
Conditional Assessment of the County's Infrastructure	107-108

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES:

Combining Statements and Individual Fund Schedules - Governmental Funds:

Major Funds:

Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Major Funds:

General Fund.....	111-117
County Board of Developmental Disabilities.....	118
Fund Descriptions - Governmental Funds.....	119-123
Combining Balance Sheet - Nonmajor Governmental Funds.....	124
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds.....	125
Combining Balance Sheet - Nonmajor Special Revenue Funds	126-136
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	138-148
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Nonmajor Special Revenue Funds (Non-GAAP Budgetary Basis):	
Real Estate Assessment	149
Computerized Legal Research	150
Delinquent Real Estate Collection	151
Recorder Equipment Set Aside	152
Treasurer Prepaid Interest	153
Federal Chip.....	154
Moving Ohio Forward.....	155
Law Library.....	156
Probate Court Conduct of Business.....	157
Indigent Guardianship	158
Probate and Juvenile Special Projects	159
Common Pleas Special Projects	160
Clerk of Courts Computerization	161
Probate and Juvenile Court Computer.....	162
Probate and Juvenile Court Computer Research	163
Juvenile Court Indigent Offenders	164
Dispute Resolution	165
CP Addiction Grant	166
CP Probation Services	167
Targeted Community Alternative	168
Economic Development	169
Convention and Tourist Bureau	170
DUI	171

II. FINANCIAL SECTION - (Continued)

Schedules of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Nonmajor Special Revenue Funds (Non-GAAP Budgetary Basis):

Forfeitures	172
Sheriff CCW Rotary	173
Law Enforcement Grants	174
Sheriff Policing Rotary	175
DARE Community Education	176
Youth Services Subsidy	177
9-1-1 Emergency	178
Local Emergency Planning	179
Juvenile Tobacco.....	180
Law Enforcement Memorial	181
Juvenile Special Projects.....	182
VOCA Grant	183
VAWA Grant.....	184
Motor Vehicle and Gas Tax	185
Road and Bridge.....	186
Ditch Rotary	187
Ditch Maintenance	188
Dog and Kennel.....	189
ADAMH.....	190
Preschool Grant.....	191
Community Support Services.....	192
Public Assistance	193
Coordination Transportation	194
Child Support Enforcement Agency	195
Children Services	196
Adult Basic Literacy Education Grant	197
Senior Services.....	198
Workplace Investment Act.....	199
Collaborative Family Risk	200
Unclaimed Monies	201
Stabilization	202
Salary and Benefit.....	203
Medicaid Sales Tax Transition.....	204
Certificate Title Administration	205
 Combining Balance Sheet - Nonmajor Debt Service Funds	 206
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds	 207
 Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Nonmajor Debt Service Funds (Non-GAAP Budgetary Basis):	
Bond Retirement	208
Sales Tax Debt	209
 Combining Balance Sheet - Nonmajor Capital Projects Funds	 210-213
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds	 214-217
 Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Nonmajor Capital Projects Fund (Non-GAAP Budgetary Basis):	
Capital Improvements	218
Capital Equipment.....	219
Capital Infrastructure.....	220
Federal Grant and Recapture CDBG.....	221
Ditch Equipment Building	222
DD Capital	223
Sheriff's Facility Construction	224

II. FINANCIAL SECTION - (Continued)

Schedules of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual - Nonmajor Capital Projects Fund (Non-GAAP Budgetary Basis):

AG Center	225
London Ave. Government Building	226
Boylan and Phelps Ditch	227
Main Street Building	228
Lower Green JT Ditch	229
Cattail Swamp Ditch	230
Multi Building Improvement.....	231
Honda TIF	232
Dublin Green TIF	233
Capital Project Issue II	234

Combining Statements and Individual Fund Schedules - Nonmajor Proprietary Funds:

Fund Descriptions - Proprietary Funds.....	235
Combining Statement of Net Position - Nonmajor Proprietary Funds	236
Combining Statement of Revenues, Expenses and Changes in Fund Net Position - Nonmajor Proprietary Funds	237
Combining Statement of Cash Flows - Nonmajor Proprietary Funds	238

Schedules of Revenues, Expenses and Changes in Fund Equity -

Budget and Actual - Nonmajor Proprietary Funds (Non-GAAP Budgetary Basis):

Sanitary Sewer	239
Building and Development.....	240

Fund Descriptions - Agency Funds

Combining Statement of Changes in Assets and Liabilities - Agency Funds	241-242
	243-246

Fund Financial Statements - Discretely Presented Component Unit:

Balance Sheet - Discretely Presented Component Unit - Union County Airport Authority	247
Statement of Revenues, Expenditures, and Changes in Fund Balances - Discretely Presented Component Unit - Union County Airport Authority.....	248

III. STATISTICAL SECTION

Statistical Section Contents.....	249
Net Position by Component - Last Ten Years.....	250-251
Changes in Net Position - Last Ten Years.....	252-255
Fund Balances - Governmental Funds - Last Ten Years	256-257
Changes in Fund Balances - Governmental Funds - Last Ten Years	258-259
Assessed Valuation and Estimated Actual Value of Taxable Property - Last Ten Years.....	260-261
Direct and Overlapping Property Tax Rates (Rate Per \$1,000 of Assessed Value) - Last Ten Years.....	262
Principal Property Taxpayers - Real Estate and Tangible Personal Property Tax - December 31, 2017 and December 31, 2008	263

III. STATISTICAL SECTION - (Continued)

Property Tax Levies and Collections - Last Ten Years.....	264
Taxable Sales by Type - Last Ten Years	266-267
Ratio of Outstanding Debt by Type - Last Ten Years.....	268-269
Ratios of General Bonded Debt Outstanding - Last Ten Years	270
Direct and Overlapping Governmental Activities Debt - as of December 31, 2017	271
Computation of Legal Debt Margin - Last Ten Years	272-273
Pledged Revenue Coverage - Governmental Revenue Bonds - Last Ten Years	274
Pledged Revenue Coverage - Waste Water Revenue Bonds – Last Four Years.....	275
Demographic and Economic Statistics - Last Ten Years.....	276
Principal Employers - Current and Nine Years Ago	277
Full-Time Equivalent County Government Employees by Function / Program - Last Ten Years	278
Operating Indicators by Function - Last Ten Years.....	280-285
Capital Asset Statistics by Function - Last Ten Years	286-287

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INTRODUCTORY SECTION

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June 6, 2018

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, 2017. 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, 2017. The independent auditor's report is located on page 1 at the front of the financial section of this report.

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

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

Profile of the Government:

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

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

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

The County Auditor serves as fiscal officer and the County Treasurer as the custodian of funds. The County is not financially accountable for the Union County General Health District, the Union County Soil and Water Conservation District, the Union County Family and Children First Council, the Union County Joint Recreation 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 222,341 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2017 decreased less than 1% from 2016.

Unemployment rates in Union County decreased 3% at an average annual rate of 3.7% during 2017. This rate continues to remain below the overall state and national rates, which were 5.0% and 4.4% respectively for 2017.

During 2017, Union County issued 1,132 residential permits for an estimated construction value of \$130 million. There were 336 commercial building permits issued at an estimated construction value of \$38 million.

In December 2016, Union County became part of the NW 33 Innovation Corridor Council of Governments (COG), which was established to oversee and manage development of the NW 33 Corridor. The NW 33 Innovation Corridor is located between Dublin, Ohio and East Liberty, Ohio and serves as a regional center of industry. The COG's purpose is to review, evaluate and make recommendations relative to the planning, programming, location, financing and scheduling of public facility projects within the region that affects the development of the US-33 Corridor area. The COG was awarded a \$5.9 million grant by the U.S. Department of Transportation (USDOT) for the advancement of the Corridor. The grant will provide funding for Dedicated Short Range Communications along the corridor for connected vehicle and autonomous vehicle testing and research. Funding was also received from the members and the State of Ohio. The project began with the installation of redundant fiber cable and DSRC transmitters will be in place by the end of 2018. Government and private fleet vehicles will be retrofitted with equipment to communicate with the corridor and each other. Once all the pieces are in place, testing will begin.

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

In 2016, the City of Marysville Purchased 206 acres between Route 33 and Industrial Parkway and created the Innovation Park. The park is a master-planned industrial development with flexible building options and lot layouts. The site offers convenient access to Ohio's 33 Smart Mobility Corridor, Interstates 270, 70 and 71 and points throughout Central Ohio. The park was created to attract primarily research and development or advanced-manufacturing companies. As of the beginning of 2018, the City of Marysville is in the process of finalizing the first potential project within the park. The Columbus-based Elford Development Company is set to secure an initial development site.

The County began a space study during 2014 that led to the decision to construct, renovate and improve various county buildings at an estimated cost of \$7.4 million. The renovation of current County office buildings was completed in 2016. The construction of the new Facilities Building, located on the County Home property, was completed in early 2017. Also, in 2017, the County purchased the Richwood Bank building on West 5th St. in anticipation of further growth. Renovation and expansion of the old Richwood Bank building is set to begin in late 2018 with renovation and expansion of the current Justice Center to follow thereafter.

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

Fed Ex announced its plans to construct a \$50 million, 530,000 square foot distribution facility in Jerome Township. Construction is set to start in the Spring of 2018 with operations to begin in the summer of 2020.

Long-term Planning:

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

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

Financial Information:

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

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

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

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

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

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

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

Debt Administration:

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

Awards and Acknowledgements:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2016. This was the twenty-first 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 2017 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, 2016

Christopher P. Morrill

Executive Director/CEO

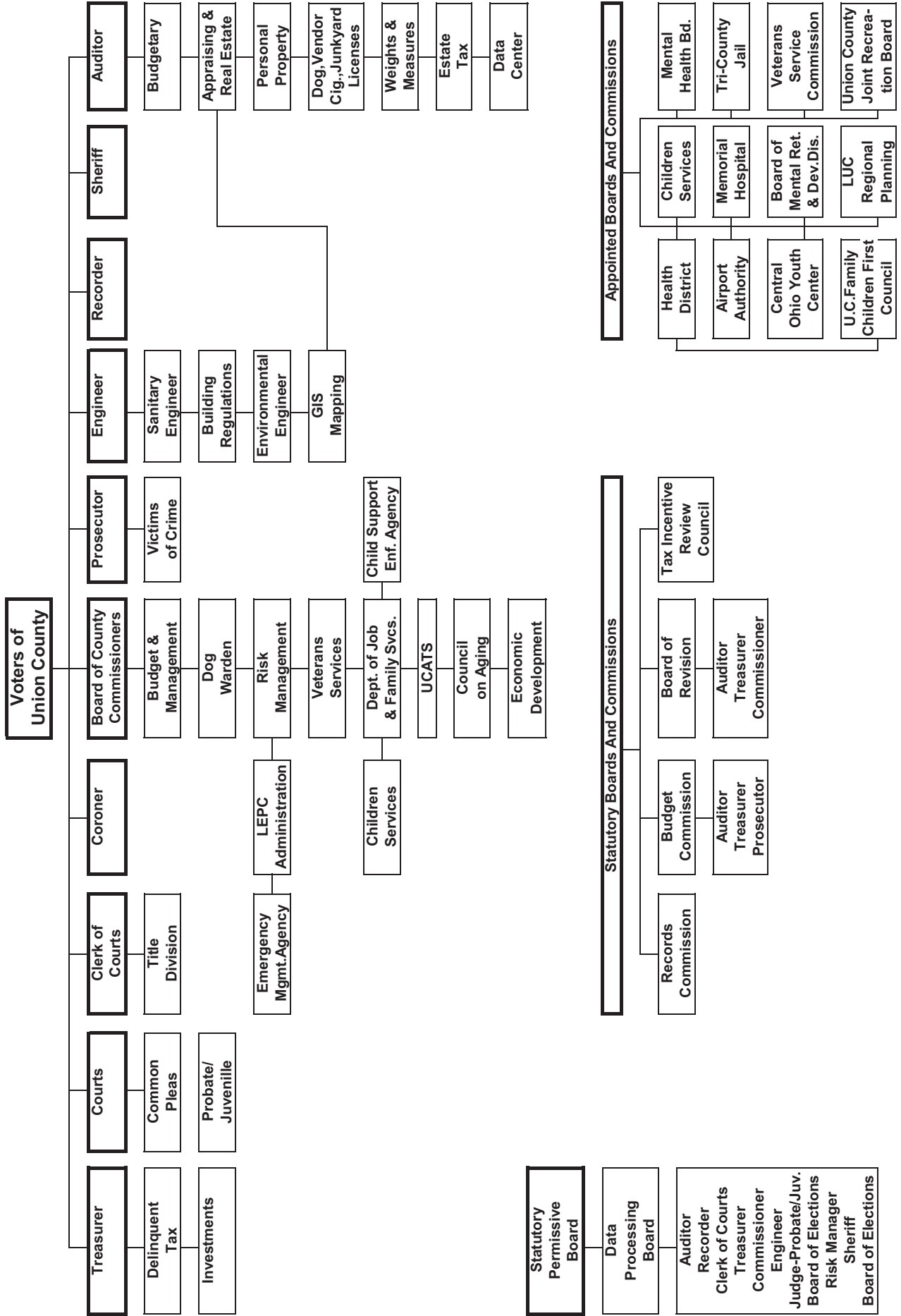
UNION COUNTY, OHIO

**PRINCIPAL OFFICIALS
DECEMBER 31, 2017**

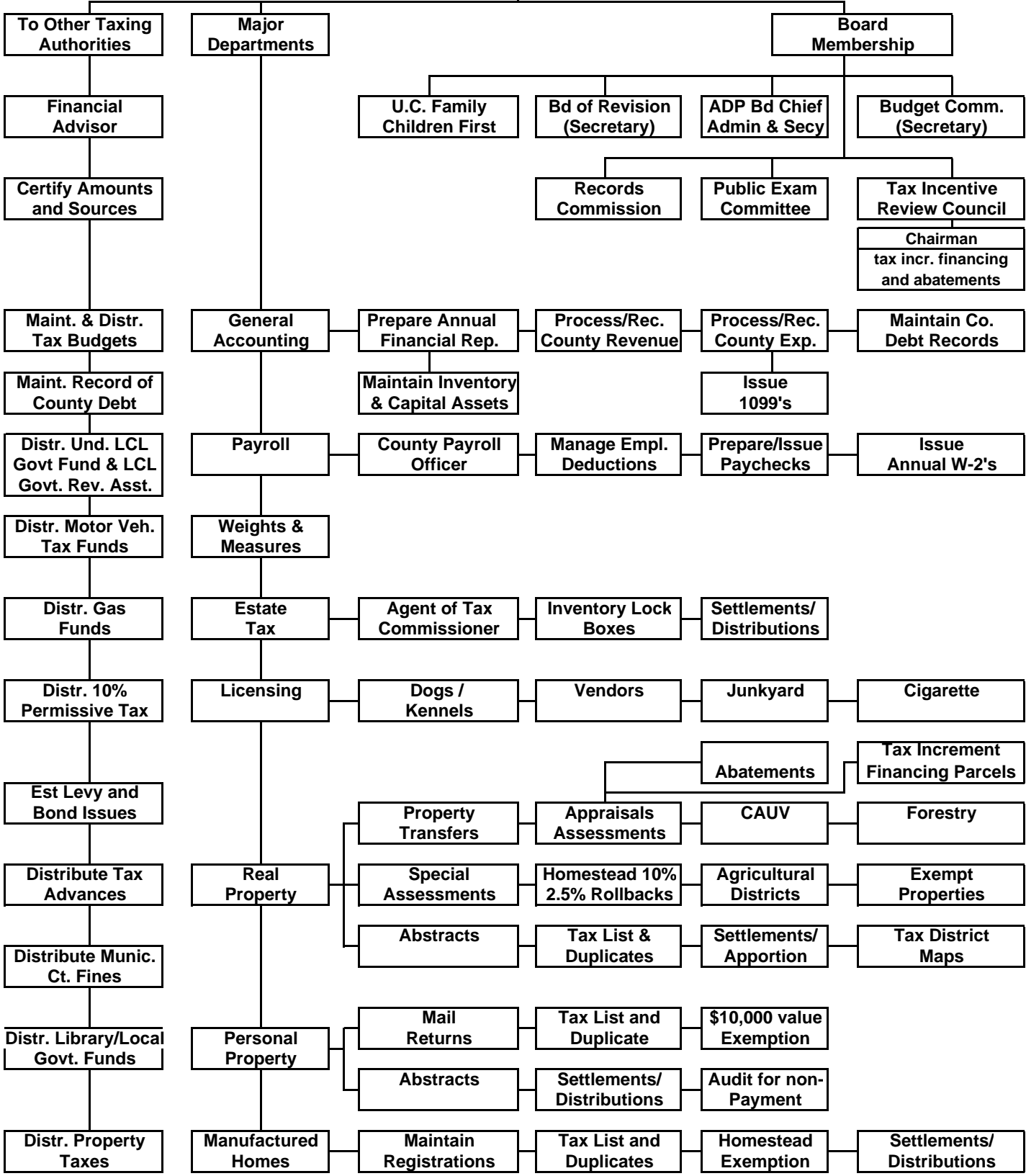
ELECTED OFFICIALS

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

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ANDREA L. WEAVER, UNION COUNTY AUDITOR

FINANCIAL SECTION

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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 discretely presented component unit (U-Co Industries Inc.), each major fund, and the aggregate discretely presented component unit (Airport Authority) and remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Memorial Hospital of Union County, which is both a major fund and 94 percent, 91 percent, and 98 percent, respectively, of the assets, net position, and revenues of the business-type activities. We also did not audit the financial statements of U-Co Industries Inc., one of the County's discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Memorial Hospital of Union County and U-Co Industries Inc., is based solely on the reports of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of U-Co Industries Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit (U-Co Industries Inc.), each major fund, and the aggregate discretely presented component unit (Airport Authority) and remaining fund information of Union County, Ohio, as of December 31, 2017, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and County Board of Development Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 6, 2018

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UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 (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, 2017. 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 2017 are as follows:

- The total net position of the County increased \$3,923,395. Net position of governmental activities decreased \$2,424,614, which represents a 1.94% decrease from 2016. Net position of business-type activities increased \$6,348,009 or 7.64% from 2016.
- General revenues accounted for \$33,830,162 or 54.98% of total governmental activities revenue. Program specific revenues accounted for \$27,703,469 or 45.02% of total governmental activities revenue.
- The County had \$63,958,245 in expenses related to governmental activities; \$27,703,469 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$33,830,162 were not adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$24,727,725 in 2017. The general fund had expenditures and other financing uses of \$24,930,565 in 2017. The net changes in revenues and expenditures contributed to the general fund balance decrease of \$195,552 or 2.34% from 2016 to 2017.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,653,532 in 2017. The Board of DD fund had expenditures of \$10,001,230 in 2017. The net changes in revenues and expenditures contributed to the Board of DD fund balance increase of \$654,826 or 4.85% from 2016 to 2017.
- 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 2017 by \$6,348,009 or 7.64%.
- In the general fund, the actual revenues and other financing sources came in \$1,156,055 greater than the final budget and actual expenditures and other financing uses were \$1,513,296 less than the amount in the final budget. These variances are a result of the County's conservative budgeting process.

Using the Basic Financial Statements (BFS)

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

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 (UNAUDITED)

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position and the statement of activities answer the question, "How did we do financially during 2017?" These statements include *all assets, deferred outflows, liabilities, deferred inflows, revenues and expenses* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

The County's major governmental funds are the general fund and 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 13.

Governmental Funds

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 (UNAUDITED)

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 24-27 and the budgetary statements for the general and major special revenue funds can be found on pages 28-29 of this report.

Proprietary Funds

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

Fiduciary Funds

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 35-98 of this report.

Required Supplementary Information

The RSI contains information regarding the County's proportionate share of the Ohio Public Employees Retirement System's (OPERS) and State Teachers Retirement System's (STRS) net pension liability/net pension asset and the County's schedule of contributions to OPERS and STRS. It also contains the conditional assessment of the County's infrastructure. The RSI can be found on pages 100-108 of this report.

Government-Wide Financial Analysis

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 (UNAUDITED)

The table below provides a summary of the County's net position at December 31, 2017 and 2016.

	Net Position					
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	2017 Total	2016 Total
	<u>2017</u>	<u>2017</u>	<u>2016</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Assets						
Current and other assets	\$ 75,931,336	\$ 114,627,175	\$ 72,009,497	\$ 100,122,560	\$ 190,558,511	\$ 172,132,057
Capital assets	<u>99,269,387</u>	<u>48,503,928</u>	<u>98,824,546</u>	<u>47,814,917</u>	<u>147,773,315</u>	<u>146,639,463</u>
Total assets	<u>175,200,723</u>	<u>163,131,103</u>	<u>170,834,043</u>	<u>147,937,477</u>	<u>338,331,826</u>	<u>318,771,520</u>
Deferred outflows	<u>13,491,904</u>	<u>23,287,595</u>	<u>10,540,931</u>	<u>18,022,944</u>	<u>36,779,499</u>	<u>28,563,875</u>
Liabilities						
Long-term liabilities outstanding	48,875,186	83,343,316	38,523,135	70,013,326	132,218,502	108,536,461
Other liabilities	<u>3,105,468</u>	<u>13,149,167</u>	<u>3,019,111</u>	<u>11,902,898</u>	<u>16,254,635</u>	<u>14,922,009</u>
Total liabilities	<u>51,980,654</u>	<u>96,492,483</u>	<u>41,542,246</u>	<u>81,916,224</u>	<u>148,473,137</u>	<u>123,458,470</u>
Deferred inflows	<u>13,943,404</u>	<u>520,051</u>	<u>14,729,545</u>	<u>986,042</u>	<u>14,463,455</u>	<u>15,715,587</u>
Net Position						
Net investment in capital assets	88,279,476	25,114,047	88,340,316	25,426,134	113,393,523	113,766,450
Restricted	28,077,196	2,742,261	23,537,451	2,154,173	30,819,457	25,691,624
Unrestricted	<u>6,411,897</u>	<u>61,549,856</u>	<u>13,315,416</u>	<u>55,477,848</u>	<u>67,961,753</u>	<u>68,793,264</u>
Total net position	<u>\$ 122,768,569</u>	<u>\$ 89,406,164</u>	<u>\$ 125,193,183</u>	<u>\$ 83,058,155</u>	<u>\$ 212,174,733</u>	<u>\$ 208,251,338</u>

During a previous year, the County adopted Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68" which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension asset/liability to the reported net position and subtracting deferred outflows related to pension.

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

Under the standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 (UNAUDITED)

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2017, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$212,174,733. This amounts to \$122,768,569 in governmental activities and \$89,406,164 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 43.68% of total governmental and business-type assets. Capital assets include land, easements, intangibles, buildings, improvements, equipment, furniture and fixtures, vehicles, construction in progress, infrastructure, water and sewer lines and property under capital lease. Net investment in capital assets at December 31, 2017, was \$113,393,523. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2017, 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 real estate taxes, operating grants and contributions and sales taxes in governmental activities and an increase in charges for services in business-type activities. Expenses of the County increased due primarily to additional pension expense costs related to the Ohio Public Employees Retirement System (OPERS) and constructing roads and infrastructure for other governments. A portion of the County's governmental activities net position, \$28,077,196 or 22.87%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net position of \$6,411,897 may be used to meet the government's ongoing obligations to citizens and creditors.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 (UNAUDITED)

The table below shows the changes in net position for 2017 and 2016.

	Change in Net Position					
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	2017 Total	2016 Total
	2017	2017	2016	2016		
Revenues						
Program revenues:						
Charges for services and sales	\$ 7,670,369	\$ 121,300,748	\$ 8,023,211	\$ 117,842,944	\$ 128,971,117	\$ 125,866,155
Operating grants and contributions	17,769,393	-	16,195,853	-	17,769,393	16,195,853
Capital grants and contributions	2,263,707	2,147,253	3,206,860	1,698,160	4,410,960	4,905,020
Total program revenues	27,703,469	123,448,001	27,425,924	119,541,104	151,151,470	146,967,028
General revenues:						
Property taxes	13,655,104	-	12,741,674	-	13,655,104	12,741,674
Sales tax	14,571,065	-	13,446,484	-	14,571,065	13,446,484
Payments in lieu of taxes	117,427	-	41,091	-	117,427	41,091
Unrestricted grants	4,121,824	502,352	4,138,647	809,682	4,624,176	4,948,329
Investment earnings	892,876	836,477	472,726	416,326	1,729,353	889,052
Miscellaneous	471,866	5,515,386	92,221	3,414,638	5,987,252	3,506,859
Total general revenues	33,830,162	6,854,215	30,932,843	4,640,646	40,684,377	35,573,489
Total revenues	61,533,631	130,302,216	58,358,767	124,181,750	191,835,847	182,540,517
Expenses						
Program expenses:						
General government						
Legislative and executive	13,649,877	-	9,873,096	-	13,649,877	9,873,096
Judicial	5,359,276	-	4,494,821	-	5,359,276	4,494,821
Public safety	9,696,051	-	7,680,750	-	9,696,051	7,680,750
Public works	13,323,260	-	7,205,718	-	13,323,260	7,205,718
Health	3,764,801	-	2,635,063	-	3,764,801	2,635,063
Human services	16,717,188	-	17,612,088	-	16,717,188	17,612,088
Economic development	654,627	-	595,592	-	654,627	595,592
Intergovernmental	483,004	-	435,714	-	483,004	435,714
Interest and fiscal charges	310,161	-	240,966	-	310,161	240,966
Memorial Hospital	-	122,135,192	-	111,342,982	122,135,192	111,342,982
Other:						
Sanitary sewer district	-	618,453	-	780,111	618,453	780,111
Building and development	-	1,200,562	-	921,447	1,200,562	921,447
Total expenses	63,958,245	123,954,207	50,773,808	113,044,540	187,912,452	163,818,348
Excess (deficiency) of revenues over (under) expenses	(2,424,614)	6,348,009	7,584,959	11,137,210	3,923,395	18,722,169
Transfers	-	-	(448,991)	448,991	-	-
Change in net position	(2,424,614)	6,348,009	7,135,968	11,586,201	3,923,395	18,722,169
Net position at beginning of year	125,193,183	83,058,155	118,057,215	71,471,954	125,193,183	189,529,169
Net position at end of year	\$ 122,768,569	\$ 89,406,164	\$ 125,193,183	\$ 83,058,155	\$ 212,174,733	\$ 208,251,338

Governmental Activities

Governmental net position decreased by \$2,424,614 in 2017 from 2016.

UNION COUNTY, OHIO

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)**

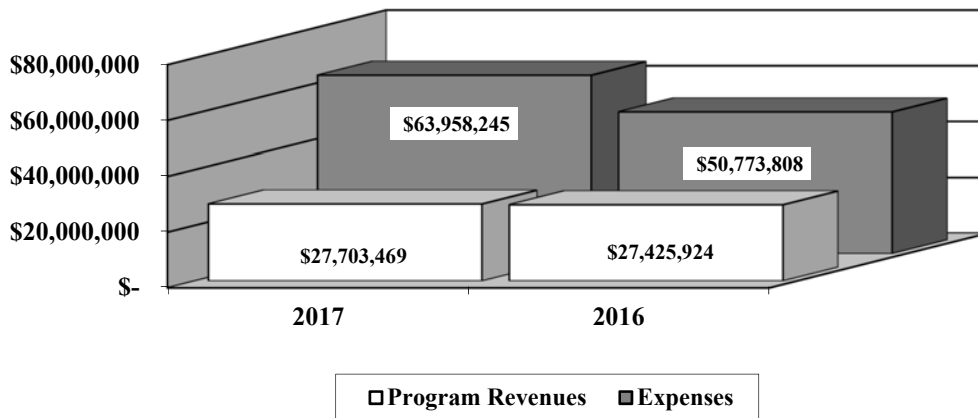
Human services represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children’s services, and the department of jobs and family services for \$16,717,188 of expenses, or 26.14% of total governmental expenses of the County. These expenses were funded by \$521,540 in charges to users of services and \$6,759,567 in operating grants and contributions in 2017. General government expenses which includes legislative and executive and judicial programs, accounted for \$19,009,153 or 29.72% of total governmental expenses. These expenses increased from the prior year due to an increase in pension expenses as well as an increase in charges related to depreciation. General government expenses were covered by \$5,077,360 of direct charges to users and \$3,055,882 in operating grants and contributions in 2017. Public works accounted for \$13,323,260 or 20.83% of total governmental expenses. Public works increased due to costs related to road projects paid for by the County but not being owned by the County. Public works expenses were covered by \$1,112,500 in direct charges to users, \$4,824,957 in operating grants and contributions and \$2,263,707 in capital grants and contributions in 2017.

The state and federal government contributed to the County revenues of \$17,769,393 in operating grants and contributions and \$2,263,707 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

General revenues totaled \$33,830,162 and amounted to 54.98% of total revenues. These revenues primarily consist of property and sales tax revenue of \$28,226,169 or 83.43% of total general revenues in 2017. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$4,121,824, or 12.18% 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 2017 and 2016. 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, 2017
(UNAUDITED)

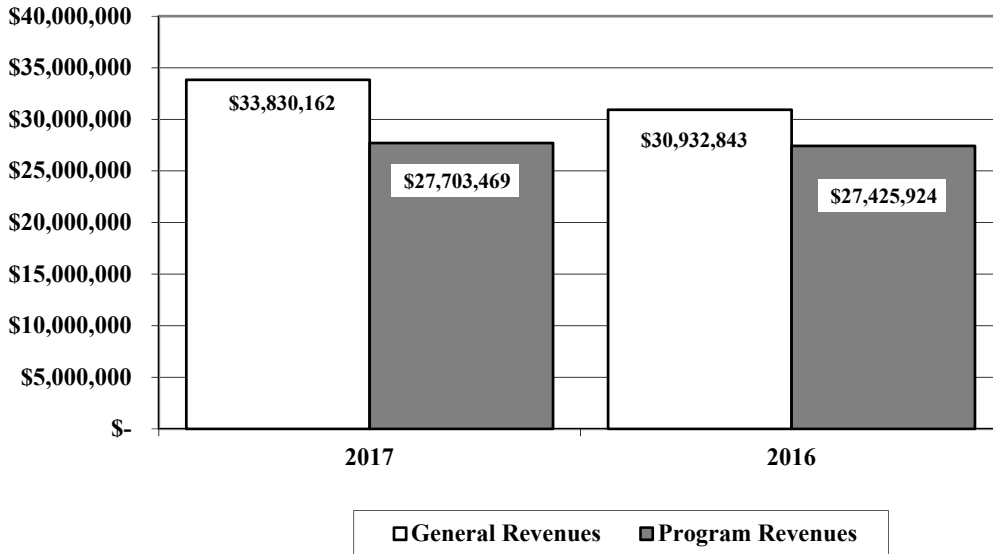
Governmental Activities

	Total Cost of Services <u>2017</u>	Net Cost of Services <u>2017</u>	Total Cost of Services <u>2016</u>	Net Cost of Services <u>2016</u>
Program expenses:				
General government				
Legislative and executive	\$ 13,649,877	\$ 7,069,307	\$ 9,873,096	\$ 5,987,341
Judicial	5,359,276	3,806,604	4,494,821	2,867,988
Public safety	9,696,051	8,317,387	7,680,750	6,206,641
Public works	13,323,260	5,122,096	7,205,718	(1,904,721)
Health	3,764,801	1,604,103	2,635,063	1,206,352
Human services	16,717,188	9,436,081	17,612,088	8,195,791
Economic development	654,627	106,033	595,592	111,812
Intergovernmental	483,004	483,004	435,714	435,714
Interest and fiscal charges	<u>310,161</u>	<u>310,161</u>	<u>240,966</u>	<u>240,966</u>
Total	<u><u>\$ 63,958,245</u></u>	<u><u>\$ 36,254,776</u></u>	<u><u>\$ 50,773,808</u></u>	<u><u>\$ 23,347,884</u></u>

The dependence upon general revenues for governmental activities is apparent, with 56.69% of expenses supported through taxes and other general revenues during 2017.

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

Governmental Activities - General and Program Revenues



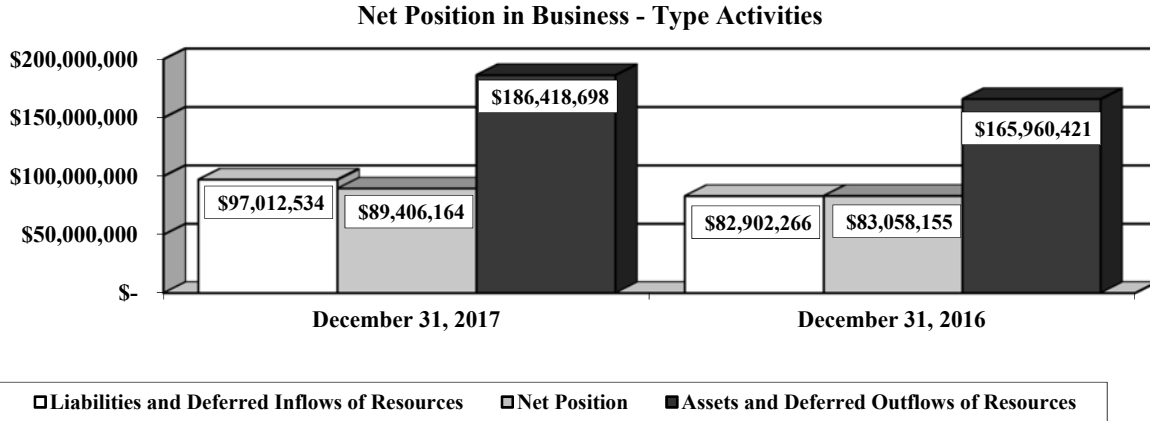
Business-Type Activities

The sanitary sewer district, building and development and Memorial Hospital are the County's enterprise funds. These operations had program revenues of \$123,448,001, general revenues of \$6,854,215 and expenses of \$123,954,207 for 2017. The net position of the enterprise funds increased \$6,348,009 or 7.64% during 2017.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)

The following graph illustrates the assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position of the County's business-type activities at December 31, 2016 and 2017.



Financial Analysis of the Government's Funds

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

Governmental Funds

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

The County's governmental funds (as reported on the balance sheet on page 24) reported a combined fund balance of \$51,272,331, which is \$3,294,751 more than last year's total of \$47,977,580. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2017 and 2016 for all major and non-major governmental funds.

	Fund Balances <u>12/31/17</u>	Fund Balances <u>12/31/16</u>	<u>Change</u>
Major funds:			
General	\$ 8,166,213	\$ 8,361,765	\$ (195,552)
County Board of DD	14,145,623	13,490,797	654,826
Other nonmajor governmental funds	<u>28,960,495</u>	<u>26,125,018</u>	<u>2,835,477</u>
Total	<u>\$ 51,272,331</u>	<u>\$ 47,977,580</u>	<u>\$ 3,294,751</u>

General Fund

The County's general fund balance decreased \$195,552.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)

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

	<u>2017</u> <u>Amount</u>	<u>2016</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<u>Revenues</u>			
Taxes	\$ 16,910,264	\$ 15,014,937	12.62 %
Charges for services	3,457,711	3,188,937	8.43 %
Licenses and permits	3,162	2,850	10.95 %
Fines and forfeitures	80,491	74,191	8.49 %
Intergovernmental	2,607,809	2,401,079	8.61 %
Investment income	892,907	458,983	94.54 %
Other	<u>700,381</u>	<u>514,216</u>	<u>36.20 %</u>
Total	<u>\$ 24,652,725</u>	<u>\$ 21,655,193</u>	<u>13.84 %</u>

Revenues of the general fund increased \$2,997,532 or 13.84%. Tax revenue represents 68.59% of all general fund revenue. Tax revenue increased 12.62% due mainly to an increase in property tax collections due to higher taxes levied during the year and an increase in sales tax collections. The County's sales tax showed increases primarily in motor vehicles tax payments and statewide master numbers. Charges for services increased 8.43% due mainly to increased conveyance fees and title fees. Intergovernmental revenues increased 8.61% due to Medicaid sales tax transition funding from the State. Investment income increased 94.54% due primarily to better rates earned on investments compared to the previous year. All other revenue remained comparable to 2016.

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

	<u>2017</u> <u>Amount</u>	<u>2016</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<u>Expenditures</u>			
General government			
Legislative and executive	\$ 7,039,688	\$ 6,417,766	9.69 %
Judicial	3,986,165	3,976,985	0.23 %
Public safety	6,572,775	5,828,364	12.77 %
Public works	277,684	265,422	4.62 %
Health	311,026	268,276	15.94 %
Human services	2,022,457	1,832,769	10.35 %
Economic development	172,000	166,775	3.13 %
Intergovernmental	<u>483,004</u>	<u>435,714</u>	<u>10.85 %</u>
Total	<u>\$ 20,864,799</u>	<u>\$ 19,192,071</u>	<u>8.72 %</u>

Total expenditures increased \$1,672,728 or 8.72%. The most significant increases were in the areas of legislative and executive, public safety and human services. Legislative and executive increased 9.69% due primarily to an increase in spending by the commissioners, auditor and facilities. Public safety increased 12.77% due to an increase in spending in law enforcement. Human services increased 10.35% which was the result of an increase in Ohio Department of Job and Family Services fees. All other expenditures remained comparable to 2016.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 (UNAUDITED)

County Board of DD

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,653,532 and expenditures of \$10,001,230. The net changes in revenues and expenditures contributed to the Board of DD fund balance increase of \$654,826 or 4.85% from 2016 to 2017. The primary reason for the increase was the result of increased property tax revenues and intergovernmental revenues while costs associated with special needs in the County decreased from the previous year.

Budgeting Highlights - General Fund

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

In the general fund, final budgeted revenues and other financing sources of \$22,570,980 were \$790,000 greater than original budgeted revenues and other financing sources of \$21,780,980. Actual revenues and other financing sources of \$23,727,035 exceeded final budgeted revenues and other financing sources by \$1,156,055.

Final budgeted expenditures and other financing uses of \$25,982,029 were \$3,667,845 greater than original budgeted expenditures and other financing uses of \$22,314,184. Actual expenditures and financing uses of \$24,468,733 were \$1,513,296 less than final budgeted expenditures and other financing uses.

Proprietary Funds

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

Capital Assets and Debt Administration

Capital Assets

At the end of 2017, the County had \$147,773,315 (net of accumulated depreciation) invested in land, easements, intangibles, improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, property under capital lease, water and sewer lines and infrastructure. Of this total, \$99,269,387 was reported in governmental activities and \$48,503,928 was reported in business-type activities.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 (UNAUDITED)

The following table shows December 31, 2017 balances compared to December 31, 2016:

Capital Assets at December 31 (Net of Depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Land	\$ 942,642	\$ 942,642	\$ 3,429,310	\$ 2,639,514	\$ 4,371,952	\$ 3,582,156
Construction in progress	392,194	1,233,609	1,982,070	436,806	2,374,264	1,670,415
Easements	11,759	4,839	-	-	11,759	4,839
Infrastructure	75,512,168	74,428,722	-	-	75,512,168	74,428,722
Land improvements	928,607	999,907	1,894,033	2,079,247	2,822,640	3,079,154
Buildings	18,491,869	18,132,671	31,330,115	31,508,950	49,821,984	49,641,621
Equipment	760,760	780,985	9,780,283	10,842,883	10,541,043	11,623,868
Furniture and fixtures	668,790	599,584	-	-	668,790	599,584
Vehicles	1,109,817	1,224,332	64,550	84,503	1,174,367	1,308,835
Sewer/water lines	-	-	17,984	26,272	17,984	26,272
Property under capital leases	-	-	-	189,484	-	189,484
Intangibles	450,781	477,255	5,583	7,258	456,364	484,513
Total	\$ 99,269,387	\$ 98,824,546	\$ 48,503,928	\$ 47,814,917	\$ 147,773,315	\$ 146,639,463

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

The County's largest capital asset category is infrastructure which includes roads, bridges and culverts. These items are immovable and of value only to the County, however, the annual cost of purchasing these items is quite significant. The book value of the County's infrastructure represents approximately 76.07% of the County's total governmental capital assets.

The modified approach is used for reporting the Union County's infrastructure assets. The plan includes a ten year program for road repairs and improvements and an annual bridge evaluation in accordance with Ohio Department of Transportation requirements. Currently 93.00% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75.00% of the roads at 5 or higher. For bridges, 95.00% of the bridges met or exceeded the numerical rating of 5 as compared to a policy of 85.00%. Estimated expenditures for roads and bridges were \$11,347,488 for 2017. Actual expenditures for the year were \$9,304,811. For more information on the rating system and results, refer to required supplementary information beginning on pages 107-108 of this report.

Debt Administration

At December 31, 2017 the County had \$13,320,000 in general obligation bonds, \$1,015,000 in sales tax revenue bonds, \$11,350,000 in bond anticipation notes, \$9,899,497 in Hospital Facilities Revenue Bonds and \$1,749,381 in other long term obligations. Of this total, \$1,801,271 is due within one year and \$35,532,607 is due in more than one year.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
(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>2017</u>	<u>2017</u>	<u>2016</u>	<u>2016</u>
Long-term obligations				
General obligation bonds:	\$ 2,090,000	\$ 11,230,000	\$ 2,855,000	\$ 11,920,000
Sales tax revenue bonds	1,015,000	-	1,205,000	-
Bond anticipation note	11,350,000	-	7,400,000	-
Hospital Facilities Revenue Bonds	-	9,899,497	-	10,000,000
Other long-term obligations	<u>701,890</u>	<u>1,047,491</u>	<u>739,830</u>	<u>717,616</u>
Total	<u>\$ 15,156,890</u>	<u>\$ 22,176,988</u>	<u>\$ 12,199,830</u>	<u>\$ 22,637,616</u>

The County's voted legal debt margin was \$39,271,001 at December 31, 2017 and the unvoted legal debt margin was \$15,054,400 at December 31, 2017. See Note 12 to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

Economic Factors and Next Year's Budgets and Rates

The average unemployment rate in the County was 3.7% for 2017, a decrease from the 3.8% average rate in 2016. This compares favorably to the State rate of 5.0% and to the national rate of 4.4%. Union County's strong industrial segment allows the County to enjoy the eighth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 80.05% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$4.67 billion for 2017.

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, 2017

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Assets:			
Equity in pooled cash and cash equivalents	\$ 46,979,635	\$ 3,952,099	\$ 50,931,734
Cash and cash equivalents in segregated accounts	852,281	21,110,126	21,962,407
Short-term Investments in segregated accounts	-	16,161,736	16,161,736
Receivables (net of allowance for uncollectibles):			
Sales taxes	3,562,862	-	3,562,862
Real estate and other taxes	13,689,662	-	13,689,662
Payments in lieu of taxes.	232,074	-	232,074
Accounts	1,537,571	12,814,833	14,352,404
Accrued interest	79,549	-	79,549
Due from other governments	6,220,170	343,625	6,563,795
Special assessments.	347,858	-	347,858
Contributions	-	662,436	662,436
Prepayments	1,692,279	1,852,332	3,544,611
Materials and supplies inventory.	643,849	908,296	1,552,145
Net pension assets.	93,546	285,064	378,610
Other hospital assets	-	1,844,551	1,844,551
Assets limited as to use - cash and cash equivalents	-	570,795	570,795
Assets limited as to use - other investments	-	1,115,624	1,115,624
Long-term investments in segregated accounts	-	53,005,658	53,005,658
Capital assets:			
Non-depreciable capital assets	76,858,763	5,411,380	82,270,143
Depreciable capital assets, net.	22,410,624	43,092,548	65,503,172
Total capital assets, net	99,269,387	48,503,928	147,773,315
Total assets	175,200,723	163,131,103	338,331,826
Deferred outflows of resources:			
Unamortized deferred charges on debt refunding	28,375	-	28,375
Pension - OPERS	12,757,115	23,287,595	36,044,710
Pension - STRS	706,414	-	706,414
Total deferred outflows of resources	13,491,904	23,287,595	36,779,499
Liabilities:			
Accounts payable.	1,653,555	4,516,796	6,170,351
Accrued wages and benefits.	876,193	6,682,710	7,558,903
Due to other governments	464,686	20,172	484,858
Accrued interest payable.	111,034	15,458	126,492
Due to external parties	-	1,399	1,399
Estimated third-party settlements	-	705,000	705,000
Other hospital liabilities.	-	1,207,632	1,207,632
Long-term liabilities:			
Due within one year	2,097,486	1,170,525	3,268,011
Due in more than one year:			
Net pension liability	31,699,482	58,774,148	90,473,630
Other amounts due in more than one year	15,078,218	23,398,643	38,476,861
Total liabilities	51,980,654	96,492,483	148,473,137
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	13,411,962	-	13,411,962
Pension - OPERS	228,233	520,051	748,284
Pension - STRS	71,135	-	71,135
Payments in lieu of taxes levied for the next fiscal year.	232,074	-	232,074
Total deferred inflows of resources	13,943,404	520,051	14,463,455
Net position:			
Net investment in capital assets.	88,279,476	25,114,047	113,393,523
Restricted for:			
Capital projects	5,775,769	2,460,573	8,236,342
Debt service	340,132	-	340,132
Public works projects	2,867,167	-	2,867,167
Public safety programs	2,347,019	-	2,347,019
Human services programs	12,594,035	-	12,594,035
Health programs	1,500,993	-	1,500,993
Legislative and executive programs	1,449,735	-	1,449,735
Judicial programs	1,202,346	-	1,202,346
Hospital pensions	-	281,688	281,688
Unrestricted	6,411,897	61,549,856	67,961,753
Total net position.	\$ 122,768,569	\$ 89,406,164	\$ 212,174,733

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units	
UCO Industries	Airport Authority
\$ -	\$ 470,025
1,234,318	-
253,996	-
-	-
-	-
-	-
812,326	1,905
-	-
-	19,697
-	-
-	-
46,127	1,202
377,421	-
-	30
-	-
-	-
-	-
224,400	1,245,220
<u>3,648,972</u>	<u>1,326,876</u>
<u>3,873,372</u>	<u>2,572,096</u>
<u>6,597,560</u>	<u>3,064,955</u>
-	-
-	4,290
-	-
<u>-</u>	<u>4,290</u>
549,382	19,453
174,170	270
-	856
-	-
-	-
-	-
65,120	-
-	9,700
-	-
<u>788,672</u>	<u>30,279</u>
-	-
-	74
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>74</u>
3,873,372	2,572,096
-	-
-	-
-	-
-	-
-	-
-	-
-	-
1,935,516	466,796
<u>\$ 5,808,888</u>	<u>\$ 3,038,892</u>

UNION COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
Current:				
General government:				
Legislative and executive.	\$ 13,649,877	\$ 3,755,105	\$ 2,825,465	\$ -
Judicial	5,359,276	1,322,255	230,417	-
Public safety.	9,696,051	682,430	696,234	-
Public works	13,323,260	1,112,500	4,824,957	2,263,707
Health.	3,764,801	146,186	2,014,512	-
Human services	16,717,188	521,540	6,759,567	-
Economic development	654,627	130,353	418,241	-
Intergovernmental	483,004	-	-	-
Interest and fiscal charges	310,161	-	-	-
Total governmental activities	<u>63,958,245</u>	<u>7,670,369</u>	<u>17,769,393</u>	<u>2,263,707</u>
Business-type activities:				
Memorial Hospital.	122,135,192	119,628,426	-	1,433,172
Other business-type activities:				
Sanitary sewer district	618,453	432,010	-	26,831
Building and development	1,200,562	1,240,312	-	687,250
Total business-type activities.	<u>123,954,207</u>	<u>121,300,748</u>	<u>-</u>	<u>2,147,253</u>
Total primary government.	<u>\$ 187,912,452</u>	<u>\$ 128,971,117</u>	<u>\$ 17,769,393</u>	<u>\$ 4,410,960</u>
Component units:				
UCO Industries	\$ 9,505,364	\$ 9,792,174	\$ -	\$ -
Airport authority.	347,826	196,365	604,509	-
Total component units	<u>\$ 9,853,190</u>	<u>\$ 9,988,539</u>	<u>\$ 604,509</u>	<u>\$ -</u>
General revenues:				
Property taxes levied for:				
General fund.				
Human services - County Board of DD				
Public safety.				
Health.				
Sales taxes levied for general purposes.				
Sales taxes levied for public works.				
Sales taxes levied for senior services				
Payment in lieu of taxes				
Grants and entitlements not restricted to specific programs				
Investment earnings				
Miscellaneous				
Total general revenues.				
Change in net position				
Net position at beginning of year.				
Net position at end of year.				

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	UCO Industries	Airport Authority
\$ (7,069,307)	\$ -	\$ (7,069,307)	\$ -	\$ -
(3,806,604)	-	(3,806,604)	-	-
(8,317,387)	-	(8,317,387)	-	-
(5,122,096)	-	(5,122,096)	-	-
(1,604,103)	-	(1,604,103)	-	-
(9,436,081)	-	(9,436,081)	-	-
(106,033)	-	(106,033)	-	-
(483,004)	-	(483,004)	-	-
(310,161)	-	(310,161)	-	-
<u>(36,254,776)</u>	<u>-</u>	<u>(36,254,776)</u>	<u>-</u>	<u>-</u>
-	(1,073,594)	(1,073,594)	-	-
-	(159,612)	(159,612)	-	-
-	727,000	727,000	-	-
-	(506,206)	(506,206)	-	-
<u>(36,254,776)</u>	<u>(506,206)</u>	<u>(36,760,982)</u>	<u>-</u>	<u>-</u>
-	-	-	286,810	-
-	-	-	-	453,048
-	-	-	286,810	453,048
5,207,880	-	5,207,880	-	-
6,802,162	-	6,802,162	-	-
988,935	-	988,935	-	-
656,127	-	656,127	-	-
11,657,473	-	11,657,473	-	-
1,456,799	-	1,456,799	-	-
1,456,793	-	1,456,793	-	-
117,427	-	117,427	-	-
4,121,824	502,352	4,624,176	-	-
892,876	836,477	1,729,353	5,713	621
471,866	5,515,386	5,987,252	-	16,660
<u>33,830,162</u>	<u>6,854,215</u>	<u>40,684,377</u>	<u>5,713</u>	<u>17,281</u>
(2,424,614)	6,348,009	3,923,395	292,523	470,329
<u>125,193,183</u>	<u>83,058,155</u>	<u>208,251,338</u>	<u>5,516,365</u>	<u>2,568,563</u>
<u>\$ 122,768,569</u>	<u>\$ 89,406,164</u>	<u>\$ 212,174,733</u>	<u>\$ 5,808,888</u>	<u>\$ 3,038,892</u>

UNION COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	General	County Board of DD	Other Governmental Funds	Total Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 7,226,567	\$ 13,110,014	\$ 26,643,054	\$ 46,979,635
Cash and cash equivalents in segregated accounts	278,674	-	573,607	852,281
Receivables (net of allowance for uncollectibles):				
Sales taxes	2,850,474	-	712,388	3,562,862
Real estate and other taxes	5,343,280	6,648,912	1,697,470	13,689,662
Payments in lieu of taxes	-	-	232,074	232,074
Accounts	134,256	-	1,403,315	1,537,571
Accrued interest	79,549	-	-	79,549
Due from other governments	1,323,919	523,402	4,372,849	6,220,170
Special assessments	-	-	347,858	347,858
Interfund loans receivable	-	-	400,000	400,000
Due from other funds	47,254	-	554,346	601,600
Prepayments	146,357	1,446,002	99,920	1,692,279
Materials and supplies inventory	110,507	18,169	515,173	643,849
Total assets	<u>\$ 17,540,837</u>	<u>\$ 21,746,499</u>	<u>\$ 37,552,054</u>	<u>\$ 76,839,390</u>
Liabilities:				
Accounts payable	\$ 381,117	\$ 255,725	\$ 1,016,713	\$ 1,653,555
Accrued wages and benefits payable	404,232	190,118	281,843	876,193
Compensated absences payable	-	15,014	-	15,014
Due to other governments	244,538	76,881	143,267	464,686
Interfund loans payable	-	-	400,000	400,000
Due to other funds	66,461	57	535,082	601,600
Total liabilities	<u>1,096,348</u>	<u>537,795</u>	<u>2,376,905</u>	<u>4,011,048</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	5,234,058	6,514,219	1,663,685	13,411,962
Delinquent property tax revenue not available	109,222	134,693	33,785	277,700
Accrued interest not available	48,511	-	-	48,511
Sales tax revenue not available	1,966,178	-	491,457	2,457,635
Special assessments revenue not available	-	-	347,858	347,858
Other nonexchange transactions	673,151	361,192	1,914,222	2,948,565
Unavailable grant revenue	96,437	52,977	1,434,630	1,584,044
Payments in lieu of taxes levied for the next fiscal year	-	-	232,074	232,074
Miscellaneous revenue not available	150,719	-	96,943	247,662
Total deferred inflows of resources	<u>8,278,276</u>	<u>7,063,081</u>	<u>6,214,654</u>	<u>21,556,011</u>
Fund balances:				
Nonspendable	354,264	1,464,171	615,093	2,433,528
Restricted	-	12,681,452	19,156,280	31,837,732
Committed	183,491	-	2,001,288	2,184,779
Assigned	288,156	-	7,197,700	7,485,856
Unassigned (deficit)	7,340,302	-	(9,866)	7,330,436
Total fund balances	<u>8,166,213</u>	<u>14,145,623</u>	<u>28,960,495</u>	<u>51,272,331</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 17,540,837</u>	<u>\$ 21,746,499</u>	<u>\$ 37,552,054</u>	<u>\$ 76,839,390</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, 2017

Total governmental fund balances		\$	51,272,331
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			99,269,387
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	2,457,635	
Real and other taxes receivable		277,700	
Accounts receivable		247,662	
Intergovernmental receivable		4,532,609	
Special assessments receivable		347,858	
Accrued interest receivable		48,511	
Total		48,511	7,911,975
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.			(111,034)
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		(2,090,000)	
Sales tax revenue bonds payable		(1,015,000)	
OPWC loans payable		(701,890)	
Bond anticipation notes payable		(11,350,000)	
Compensated absences		(1,948,234)	
Total		(1,948,234)	(17,105,124)
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.			
Deferred outflows of resources - pension		13,463,529	
Deferred inflows of resources - pension		(299,368)	
Net pension asset		93,546	
Net pension liability		(31,699,482)	
Total		(31,699,482)	(18,441,775)
Unamortized premiums are amortized over the life of the bonds on the statement of net position.			(55,566)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			28,375
Net position of governmental activities		\$	122,768,569

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, 2017

	General	County Board of DD	Other Governmental Funds	Total Governmental Funds
Revenues:				
From local sources:				
Property taxes	\$ 5,206,081	\$ 6,799,898	\$ 1,644,589	\$ 13,650,568
Sales taxes	11,704,183	-	2,925,264	14,629,447
Charges for services	3,457,711	-	3,046,497	6,504,208
Licenses and permits	3,162	-	137,547	140,709
Fines and forfeitures	80,491	-	193,023	273,514
Intergovernmental	2,607,809	3,648,297	15,386,712	21,642,818
Special assessments	-	-	258,582	258,582
Investment income	892,907	-	40,990	933,897
Rental income	407,994	-	23,965	431,959
Contributions and donations	-	5,071	33,445	38,516
Payment in lieu of taxes	-	-	117,427	117,427
Other	292,387	200,266	1,361,468	1,854,121
Total revenues	24,652,725	10,653,532	25,169,509	60,475,766
Expenditures:				
Current:				
General government:				
Legislative and executive	7,039,688	-	3,672,923	10,712,611
Judicial	3,986,165	-	560,830	4,546,995
Public safety	6,572,775	-	1,703,385	8,276,160
Public works	277,684	-	7,863,568	8,141,252
Health	311,026	-	2,354,156	2,665,182
Human services	2,022,457	10,001,230	5,004,243	17,027,930
Economic development	172,000	-	454,203	626,203
Intergovernmental	483,004	-	-	483,004
Capital outlay	-	-	7,348,106	7,348,106
Debt service:				
Principal retirement	-	-	8,392,940	8,392,940
Interest and fiscal charges	-	-	231,591	231,591
Note issuance costs	-	-	48,750	48,750
Total expenditures	20,864,799	10,001,230	37,634,695	68,500,724
Excess (deficiency) of revenues over (under) expenditures	3,787,926	652,302	(12,465,186)	(8,024,958)
Other financing sources (uses):				
Bond anticipation note issuance	-	-	11,350,000	11,350,000
Transfers in	75,000	-	4,826,186	4,901,186
Transfers out	(4,065,766)	-	(835,420)	(4,901,186)
Total other financing sources (uses)	(3,990,766)	-	15,340,766	11,350,000
Net change in fund balances	(202,840)	652,302	2,875,580	3,325,042
Fund balances at beginning of year	8,361,765	13,490,797	26,125,018	47,977,580
Change in inventory balance	7,288	2,524	(40,103)	(30,291)
Fund balances at end of year	\$ 8,166,213	\$ 14,145,623	\$ 28,960,495	\$ 51,272,331

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, 2017

Net change in fund balances - total governmental funds	\$	3,325,042
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital asset additions	\$ 3,346,008	
Current year depreciation	(3,156,718)	
Total		189,290
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		
		(140,748)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.		
		(30,291)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	4,536	
Sales tax	(58,382)	
Intergovernmental revenues	953,829	
Special assessments	95,020	
Charges for services	124,574	
Fines and forfeitures	(13,503)	
Interest income	(8,669)	
Other revenues	(39,540)	
Total		1,057,865
Proceeds of bond anticipation notes are recorded as other financing sources in the funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		
		(11,350,000)
Repayment of bond, loans and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		
		8,392,940
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
Change in accrued interest payable	(29,976)	
Amortization of deferred amounts on refunding	(8,778)	
Amortization of bond premiums	8,934	
Total		(29,820)
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		2,423,563
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.		
		(6,598,852)
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.		
		(59,902)
Change in net position of governmental activities	\$	(2,820,913)

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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 5,006,690	\$ 5,008,690	\$ 5,229,409	\$ 220,719
Sales tax	10,815,687	11,605,687	11,618,342	12,655
Charges for services	2,570,600	2,568,600	2,732,990	164,390
Licenses and permits	1,975	1,975	3,162	1,187
Fines and forfeitures	85,500	85,500	77,504	(7,996)
Intergovernmental	2,428,828	2,428,828	2,379,528	(49,300)
Investment income	403,000	403,000	881,557	478,557
Rental income	362,500	362,500	420,477	57,977
Other	26,200	26,200	245,867	219,667
Total revenues	<u>21,700,980</u>	<u>22,490,980</u>	<u>23,588,836</u>	<u>1,097,856</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	8,754,787	8,410,520	7,324,022	1,086,498
Judicial	3,699,528	3,727,379	3,529,896	197,483
Public safety	6,116,161	6,173,025	6,135,345	37,680
Public works	288,080	288,080	276,763	11,317
Health	378,525	378,525	377,525	1,000
Human services	2,209,701	2,209,700	2,054,412	155,288
Economic development	172,000	172,000	172,000	-
Intergovernmental	479,714	484,714	483,004	1,710
Total expenditures	<u>22,098,496</u>	<u>21,843,943</u>	<u>20,352,967</u>	<u>1,490,976</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(397,516)</u>	<u>647,037</u>	<u>3,235,869</u>	<u>2,588,832</u>
Other financing sources (uses):				
Sale of capital assets	20,000	20,000	-	(20,000)
Transfers in	60,000	60,000	138,199	78,199
Transfers out	(215,688)	(4,138,086)	(4,115,766)	22,320
Total other financing sources (uses)	<u>(135,688)</u>	<u>(4,058,086)</u>	<u>(3,977,567)</u>	<u>80,519</u>
Net change in fund balances	(533,204)	(3,411,049)	(741,698)	2,669,351
Fund balances at beginning of year	3,188,161	3,188,161	3,188,161	-
Prior year encumbrances appropriated	533,204	533,204	533,204	-
Fund balance at end of year	<u>\$ 3,188,161</u>	<u>\$ 310,316</u>	<u>\$ 2,979,667</u>	<u>\$ 2,669,351</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 6,900,677	\$ 6,569,605	\$ 6,692,189	\$ 122,584
Intergovernmental	2,836,083	1,960,662	3,561,111	1,600,449
Contributions and donations	-	-	5,071	5,071
Other	160,000	150,000	200,266	50,266
Total revenues.	<u>9,896,760</u>	<u>8,680,267</u>	<u>10,458,637</u>	<u>1,778,370</u>
Expenditures:				
Current:				
Human services	11,568,090	11,601,490	10,918,870	682,620
Total expenditures.	<u>11,568,090</u>	<u>11,601,490</u>	<u>10,918,870</u>	<u>682,620</u>
Excess of expenditures over revenues	<u>(1,671,330)</u>	<u>(2,921,223)</u>	<u>(460,233)</u>	<u>2,460,990</u>
Other financing uses:				
Transfers out	(134,670)	(101,270)	-	101,270
Total other financing uses.	<u>(134,670)</u>	<u>(101,270)</u>	<u>-</u>	<u>101,270</u>
Net change in fund balances	(1,806,000)	(3,022,493)	(460,233)	2,562,260
Fund balances at beginning of year	13,116,714	13,116,714	13,116,714	-
Prior year encumbrances appropriated	37,551	37,551	37,551	-
Fund balance at end of year	<u>\$ 11,348,265</u>	<u>\$ 10,131,772</u>	<u>\$ 12,694,032</u>	<u>\$ 2,562,260</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2017

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ -	\$ 3,952,099	\$ 3,952,099
Cash and cash equivalents in segregated accounts	21,110,126	-	21,110,126
Short-term investments in segregated accounts	16,161,736	-	16,161,736
Receivables (net of allowance for uncollectibles):			
Accounts	12,801,242	13,591	12,814,833
Due from other governments	-	343,625	343,625
Contributions	662,436	-	662,436
Assets limited as to use - cash and cash equivalents	570,795	-	570,795
Assets limited as to use - other investments	1,115,624	-	1,115,624
Prepayments	1,849,791	2,541	1,852,332
Materials and supplies inventory	908,296	-	908,296
Total current assets	<u>55,180,046</u>	<u>4,311,856</u>	<u>59,491,902</u>
Noncurrent assets:			
Net pension assets	281,688	3,376	285,064
Long-term investments in segregated accounts	53,005,658	-	53,005,658
Other assets:			
Long-term pledges receivable, net	1,582,051	-	1,582,051
Other assets	262,500	-	262,500
Capital assets:			
Non-depreciable capital assets	5,382,839	28,541	5,411,380
Depreciable capital assets, net	37,163,280	5,929,268	43,092,548
Total capital assets	<u>42,546,119</u>	<u>5,957,809</u>	<u>48,503,928</u>
Total noncurrent assets	<u>97,678,016</u>	<u>5,961,185</u>	<u>103,639,201</u>
Total assets	<u>152,858,062</u>	<u>10,273,041</u>	<u>163,131,103</u>
Deferred outflows of resources:			
Pension - OPERS	22,772,848	514,747	23,287,595
Total deferred outflows of resources	<u>22,772,848</u>	<u>514,747</u>	<u>23,287,595</u>
Liabilities:			
Current liabilities:			
Accounts payable	4,495,987	20,809	4,516,796
Accrued wages and benefits payable	6,649,974	32,736	6,682,710
Accrued interest payable	-	15,458	15,458
Due to other governments	-	20,172	20,172
Due to external parties	-	1,399	1,399
Estimated third-party settlements	705,000	-	705,000
Other hospital liabilities	1,207,632	-	1,207,632
Current portion of compensated absences payable	-	90,635	90,635
Current portion of revenue bonds payable	237,697	9,102	246,799
Current portion of OPWC loans payable	-	16,532	16,532
Current portion of general obligation bonds payable	816,559	-	816,559
Total current liabilities	<u>14,112,849</u>	<u>206,843</u>	<u>14,319,692</u>
Long-term liabilities:			
Compensated absences payable	1,047,128	41,524	1,088,652
Revenue bonds payable	9,661,800	625,082	10,286,882
OPWC loans payable	-	396,775	396,775
General obligation bonds payable	11,626,334	-	11,626,334
Net pension liability	57,692,706	1,081,442	58,774,148
Total long-term liabilities	<u>80,027,968</u>	<u>2,144,823</u>	<u>82,172,791</u>
Total liabilities	<u>94,140,817</u>	<u>2,351,666</u>	<u>96,492,483</u>
Deferred inflows of resources:			
Pension - OPERS	487,423	32,628	520,051
Total deferred inflows of resources	<u>487,423</u>	<u>32,628</u>	<u>520,051</u>
Net position:			
Net investment in capital assets	20,203,729	4,910,318	25,114,047
Restricted for:			
Capital improvements	2,460,573	-	2,460,573
Pensions	281,688	-	281,688
Unrestricted	<u>58,056,680</u>	<u>3,493,176</u>	<u>61,549,856</u>
Total net position	<u>\$ 81,002,670</u>	<u>\$ 8,403,494</u>	<u>\$ 89,406,164</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Operating revenues:			
Charges for services	\$ -	\$ 1,567,083	\$ 1,567,083
License and permits	-	60,358	60,358
Net patient services	119,628,426	-	119,628,426
Special assessments	-	44,881	44,881
Other operating revenues.	5,467,221	48,165	5,515,386
Total operating revenues	125,095,647	1,720,487	126,816,134
Operating expenses:			
Personal services.	71,708,520	1,060,504	72,769,024
Contract services.	22,158,864	522,926	22,681,790
Materials and supplies	11,718,148	38,371	11,756,519
Depreciation	5,002,641	154,162	5,156,803
Other	10,945,410	20,595	10,966,005
Total operating expenses	121,533,583	1,796,558	123,330,141
Operating income (loss).	3,562,064	(76,071)	3,485,993
Nonoperating revenues (expenses):			
Interest revenue	819,240	17,237	836,477
Interest expense and fiscal charges	(598,437)	(22,457)	(620,894)
Loss on sale of capital assets	(3,172)	-	(3,172)
Noncapital grants and gifts	502,352	-	502,352
Total nonoperating revenues (expenses)	719,983	(5,220)	714,763
Income (loss) before capital contributions	4,282,047	(81,291)	4,200,756
Capital contributions	1,433,172	714,081	2,147,253
Change in net position	5,715,219	632,790	6,348,009
Net position at beginning of year	75,287,451	7,770,704	83,058,155
Net position at end of year.	\$ 81,002,670	\$ 8,403,494	\$ 89,406,164

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Cash flows from operating activities:			
Cash received from sales/service charges	\$ 119,809,326	\$ 1,579,360	\$ 121,388,686
Cash received from license and permits	-	56,769	56,769
Cash received from special assessments	-	44,881	44,881
Cash received from other operating revenue	-	91,461	91,461
Cash payments for personal services	(63,208,479)	(903,238)	(64,111,717)
Cash payments for contractual services.	(35,754,394)	(511,673)	(36,266,067)
Cash payments for materials and supplies.	-	(41,721)	(41,721)
Cash payments for other expenses	(3,369,231)	(22,324)	(3,391,555)
Net cash provided by operating activities	<u>17,477,222</u>	<u>293,515</u>	<u>17,770,737</u>
Cash flows from noncapital financing activities:			
Cash received from noncapital grants and gifts	<u>502,352</u>	-	<u>502,352</u>
Net cash provided by noncapital financing activities.	<u>502,352</u>	-	<u>502,352</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.	(5,271,215)	(316,052)	(5,587,267)
Proceeds from issuance of long-term debt	123,250	-	123,250
Principal payments on bonds, notes, leases and loans	(988,369)	(35,647)	(1,024,016)
Interest payments on bonds, notes, leases and loans	(706,346)	(22,673)	(729,019)
Proceeds from loans	-	440,138	440,138
Capital gifts	634,788	-	634,788
Grants and contributions	-	370,456	370,456
Net cash provided by (used in) capital and related financing activities	<u>(6,207,892)</u>	<u>436,222</u>	<u>(5,771,670)</u>
Cash flows from investing activities:			
Interest received	819,240	17,237	836,477
Cash received from the maturity of investments	15,905,749	-	15,905,749
Cash used to purchase investments	(37,527,942)	-	(37,527,942)
Net cash provided by (used in) investing activities.	<u>(20,802,953)</u>	<u>17,237</u>	<u>(20,785,716)</u>
Net increase (decrease) in cash and cash equivalents	(9,031,271)	746,974	(8,284,297)
Cash and cash equivalents at beginning of year	<u>30,712,192</u>	<u>3,205,125</u>	<u>33,917,317</u>
Cash and cash equivalents at end of year.	<u>\$ 21,680,921</u>	<u>\$ 3,952,099</u>	<u>\$ 25,633,020</u>
Cash and cash equivalents included the following:			
Cash and cash equivalents	21,110,126	3,952,099	25,062,225
Assets limited as to use cash and cash equivalents	570,795	-	570,795
Total cash and cash equivalents	<u>21,680,921</u>	<u>3,952,099</u>	<u>25,633,020</u>

(Continued)

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ 3,562,064	\$ (76,071)	\$ 3,485,993
Adjustments:			
Depreciation	5,002,641	154,162	5,156,803
Bad debt expense	7,496,926	-	7,496,926
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources			
Accounts receivable	(8,253,438)	26,904	(8,226,534)
Due from other funds	-	43,920	43,920
Estimated amounts due from and to third-party payers	937,412	-	937,412
Net pension assets	(69,667)	(797)	(70,464)
Deferred outflows of resources - pension - OPERS	(5,082,731)	(181,920)	(5,264,651)
Prepayments	-	1,041	1,041
Other assets and liabilities	(354,408)	-	(354,408)
Accounts payable	1,233,606	6,858	1,240,464
Accrued wages and benefits	-	(33,842)	(33,842)
Due to other governments	-	(1,646)	(1,646)
Due to external parties	-	(22,711)	(22,711)
Compensated absences payable.	-	9,853	9,853
Net pension liability	13,487,636	350,936	13,838,572
Deferred inflows of resources - pension - OPERS	(482,819)	16,828	(465,991)
Net cash provided by operating activities	<u>\$ 17,477,222</u>	<u>\$ 293,515</u>	<u>\$ 17,770,737</u>

Noncash capital and related financing activities:

During 2017 and 2016, the Memorial Hospital purchased \$857,547 and \$589,804, respectively, in capital assets on account.

During 2017, the Memorial Hospital received \$798,384 in capital contributions that was recognized as a receivable at December 31, 2017.

During 2016, the sewer fund (a nonmajor enterprise fund) purchased \$6,024 in capital assets on account.

During 2017, the building and development fund received \$343,625 in capital contributions that was recognized as a receivable at December 31, 2017.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2017

	<u>Agency</u>
Assets:	
Equity in pooled cash and cash equivalents.	\$ 12,127,870
Cash and cash equivalents in segregated accounts	1,696,531
Receivables:	
Real estate and other taxes.	89,361,435
Due from other governments.	2,020,218
Due from external parties	1,399
Total assets	<u>\$ 105,207,453</u>
Liabilities:	
Undistributed monies.	<u>\$ 105,207,453</u>
Total liabilities	<u>\$ 105,207,453</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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, 2017

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

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

COMPONENT UNITS

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes.

DISCRETELY PRESENTED COMPONENT UNITS

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

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

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

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

JOINTLY GOVERNED ORGANIZATIONS

Central Ohio Youth Center

The Central Ohio Youth Center (the "Center") is a jointly governed organization involving Union, Champaign, Delaware, and Madison Counties. The Center provides facilities for the training, treatment and rehabilitation of delinquent, dependent, abused or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint Board of Trustees whose membership consists of two appointees of the Union County Commissioners, and one appointee from Champaign, Delaware and Madison Counties. Each county's ability to influence the operations of the Center is limited to its representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for its share of the operating costs of the Center based on the number of individuals from its County in attendance. In 2017, Union County contributed \$420,537 for the Center's operations which represents 21.36 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

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

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The Board of Directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to its representation on the Board of Directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2017, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

Logan, Union, Champaign Regional Planning Commission

Union County participates in the Logan, Union, Champaign Regional Planning Commission (the "Commission") which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2017, Union County contributed \$21,711. Due to the 2010 census, Union County became the fiscal agent in 2012. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

Union County Joint Recreation District

The Union County Joint Recreation District (the "District") is a jointly governed organization involving Union County, the City of Marysville and Paris Township. The District was established for the purpose of acquiring, developing, operating and maintaining a sports complex and bicycle/walking trail in Union County. 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 2017, Union County contributed \$40,714 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6th Street, Marysville, Ohio 43040.

Marysville-Union County Port Authority

The Marysville-Union County Port Authority is a joint agreement between the City of Marysville, Ohio and Union County to promote transportation, economic development, housing, recreation, education, governmental operation, culture, research and the creation and preservation of jobs and employment opportunities. The City of Marysville Mayor (with the advice and consent of Council of the City) and the Union County Board of Commissioners appoint three members each, with a joint appointment from the City and County.

West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Developmental Disabilities (DD Board) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating DD Boards. During 2017, the County contributed \$3,073,862 to West Con. Financial information can be obtained from West Con, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

NW 33 Innovation Corridor Council of Governments (COG)

The Council of Governments (COG) is a jointly governed organization involving the City of Marysville, Union County, the Marysville-Union County Port Authority and the City of Dublin. The COG was established to oversee and manage development of the NW 33 Innovation Corridor (US-33 Corridor). Its overall purpose is to review, evaluate and make recommendations relative to the planning, programming, location, financing and scheduling of public facility projects within the region that affects the development of the US-33 Corridor area. The COG's board consist of one member from each entity with a fifth member as appointed by the City of Marysville, Union County and the Marysville-Union County Port Authority. During 2017, the County contributed \$447,513 to the COG. Additional information may be obtained by writing to the City of Marysville, 209 South Main Street, Marysville, Ohio 43040.

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 2017, the Hospital received distributions from Health Partners totaling \$98,642. Health Partners, Ltd. is considered an investment by the county as shown on Note 4. Additional information may be obtained by writing to Health Partners, Ltd., 19900 St. Rt. 739, Marysville, Ohio 43040.

Marysville Ohio Medical Properties, LLC

During 2003, the Hospital and other area health providers formed Marysville Ohio Medical Properties, LLC, of which the Hospital has a 46.88 percent ownership interest. The organization was formed as the property owner for the Marysville Ohio Surgery Center facility. During 2003, the Hospital contributed \$130,000 through UCHA. During 2017, the Hospital received \$86,250 through Memorial Health Foundation. Marysville Ohio Medical Properties; LLC is considered an investment by the county as shown on Note 4. Additional information may be obtained by writing to Marysville Ohio Medical Properties, LLC, 122 Professional Parkway, Marysville, Ohio 43040.

Mayhoney Dialysis, LLC

During 2014, Memorial Health Foundation and other health providers formed Mahoney Dialysis, LLC, of which Memorial Hospital has a 6.00% ownership. Memorial Health was formed to provide dialysis and renal care services and related services to the area. During 2014 Memorial Hospital contributed \$106,020 through Memorial Health Foundation. During 2017, Memorial Hospital received distributions of \$46,558 through Memorial Health Foundation.

City Gate MOB, LLC

During 2016, Memorial Health Foundation and other health providers formed City Gate MOB, LLC, of which Memorial Health Foundation has a 15.80% ownership interest. During 2017, Memorial Hospital contributed \$28,702 through Memorial Health Foundation.

Urbana MOB, LLC

During 2017, Memorial Hospital entered into an operating rental lease agreement with Urbana MOB, LLC. As part of the formation of Urbana MOB, LLC and lease agreement entered into with Memorial Hospital, Memorial Health Foundation was given a 10% ownership interest as a Class B member. Memorial Health Foundation was not required to contribute any initial capital upon creation of Urbana MOB, LLC and did not receive any distributions during 2017.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

Union County Council of Governments (COG)

The Union County Council of Governments, established in 2012, is a joint venture between the City of Marysville, the Marysville Exempted Village School District and Union County in order to share resources in the area of technology. The COG Governing Board consists of one representative from each entity. Each entity has one third interest in the Council. The County has been appointed as the fiscal agent. In 2017, the County made an annual contribution of \$4,000 and \$46,556 in reimbursements to the COG. Additional Information may be obtained by writing to the Union County Auditor's Office, 233 West Sixth Street, Marysville, Ohio 43040.

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 2017, Union County contributed \$1,560,190. 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, 2017

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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

C. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities and deferred inflows of resources are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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 revenues, expenses, and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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

E. Basis of Accounting

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, payments in lieu of taxes, grants, entitlements and donations. On an accrual basis, revenues from sales taxes are recognized in the year in which the sales are made (See Note 7). Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

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

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

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes and unavailable revenue. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes, but is not limited to, sales taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

For the County, See Note 16 for deferred inflows of resources related to the County's net pension liability. This deferred inflow of resources is only reported on the government-wide statement of net position.

Expense/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

F. Budgetary Data

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

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

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

Tax Budget - A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The purpose of the tax budget is to reflect the need for existing (or increased) tax rates. The County Budget Commission waived the requirement for the tax budget for 2017.

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 2017.

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 2017. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2017.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

G. Cash and Investments

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

During 2017, County investments were limited to Farm Federal Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, negotiable certificates of deposit, Avon Ohio Local School District notes and the State Treasury Asset Reserve of Ohio (STAR Ohio). The County Hospital's investments were limited to negotiable certificates of deposit, U.S. Government agency notes, commercial paper and private equities. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

During 2017, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2017 amounted to \$892,907 which includes \$779,509 assigned from other County funds.

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Interest is distributed by the County Treasurer to the general fund, the motor vehicle and gasoline tax fund, treasurer prepaid interest fund, federal CHIP fund, Main Street building capital project fund, multi building improvement fund, sewer enterprise fund and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2017 amounted to \$951,134 and \$621, respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$819,240 and \$5,713, 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 acquisition values as of the date received. The County maintains a capitalization threshold of \$2,000, and \$1,500 for the Hospital. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of capital assets is also capitalized for the proprietary funds.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

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

J. Compensated Absences

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

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

K. Prepaid Items

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

L. Interfund Balances

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

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

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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes, but do not meet the criteria to be classified as committed. The County Commissioners have by resolution authorized the County Auditor to assign fund balance. The County Commissioners may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

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

General Fund

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

Stabilization Fund

The stabilization fund was created to mitigate against cyclical changes in revenues and expenditures of the general fund. These funds will be used for replacing the carryover balance to guarantee the required beginning of year balance, to replace sales tax reimbursements or other revenue losses and providing dollars during economic downturns. The Commissioners shall determine the reserve balance in the stabilization fund, all of which shall be funded from the general fund when funds are deemed available. The balance in the stabilization fund at December 31, 2017 was \$2,084,225 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, 2017 was \$183,491 and is included as committed for termination benefits in the fund balance of the general fund.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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, 2017 was \$7,197,700 and is included in the assigned fund balance of the other governmental funds.

P. Net Position

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

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

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

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

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

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

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 2017.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

T. Operating Revenues and Expenses

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

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

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

U. Pensions

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

V. Fair Value Measurements

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2017, the County has implemented GASB Statement No. 80, “Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14”, GASB Statement No. 81 “Irrevocable Split-Interest Agreements”, and GASB Statement No. 82, “Pension Issues - An Amendment of GASB Statements No. 67, No. 68, and No. 73”.

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the County.

GASB Statement No. 81 improves the accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The implementation of GASB Statement No. 81 did not have an effect on the financial statements of the County.

GASB Statement No. 82 addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The implementation of GASB Statement No. 82 did not have an effect on the financial statements of the County.

B. Deficit Fund Balances

Fund balances at December 31, 2017 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Economic development fund	\$ 1,372
WIA	8,494

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. Time certificates of deposit including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in items 1 or 2 above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

A. Cash on Hand

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

B. Deposits with Financial Institutions

At December 31, 2017, the carrying amount of all County deposits was \$76,446,596, including cash in segregated accounts. As of December 31, 2017, \$76,638,621 of the County’s bank balance of \$79,972,023 was exposed to custodial risk as discussed below, while \$3,333,402 was covered by the FDIC and the remaining was covered by the Ohio Pooled Collateral System.

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a reduced rate set by the Treasurer of State.

C. Investments

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

<u>Measurement/ Investment type</u>	<u>Measurement Value</u>	<u>Investment Maturities</u>				
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>13 to 18 months</u>	<u>19 to 24 months</u>	<u>Greater than 24 months</u>
Fair value:						
FFCB	\$ 3,443,030	\$ -	\$ -	\$ -	\$ -	\$ 3,443,030
FHLB	4,410,890	-	-	-	-	4,410,890
FHLMC	5,844,749	887,139	-	-	-	4,957,610
FNMA	9,119,233	1,744,698	2,486,225	-	1,974,500	2,913,810
Negotiable CD's	4,220,234	745,252	496,456	497,332	1,242,292	1,238,902
Avon Ohio LSD note	521,082	-	-	-	521,082	-
Amortized cost:						
STAR Ohio	114,129	114,129	-	-	-	-
Fair value:						
Hospital investments (see below)	<u>53,921,637</u>	<u>33,023,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,898,232</u>
Total w/hospital	<u>\$ 81,594,984</u>	<u>\$ 36,514,623</u>	<u>\$ 2,982,681</u>	<u>\$ 497,332</u>	<u>\$ 3,737,874</u>	<u>\$ 37,862,474</u>

The weighted average of maturity of investments is 2.34 years.

Hospital investments: The hospital's investments include \$4,819,388 in negotiable certificates of deposit, \$19,154,259 in U.S. Government agency notes, \$29,305,826 in commercial paper and \$642,164 in private equities at December 31, 2017.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

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

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

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

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

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, 2017:

<u>Measurement/ Investment type</u>	<u>Measurement</u>	
	<u>Value</u>	<u>% of Total</u>
Fair value:		
FFCB	\$ 3,443,030	4.22
FHLB	4,410,890	5.41
FHLMC	5,844,749	7.16
FNMA	9,119,233	11.18
Negotiable CD's	4,220,234	5.17
Avon Ohio LSD note	521,082	0.64
Amortized cost:		
STAR Ohio	114,129	0.14
Fair value:		
Hospital investments	<u>53,921,637</u>	<u>66.08</u>
Total w/hospital	<u>\$ 81,594,984</u>	<u>100.00</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

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, 2017:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 76,446,596
Cash on hand	800
Investments	<u>81,594,984</u>
Total	<u>\$ 158,042,380</u>
 <u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 47,831,916
Business-type activities	95,916,038
Component unit - Airport	470,025
Agency funds	<u>13,824,401</u>
Total	<u>\$ 158,042,380</u>

E. Component Unit

At December 31, 2017, the U-Co Industries component unit's bank balance was \$1,252,712, of which \$250,000 was covered by the FDIC.

The component unit's cash balance at June 30, 2017 is reported as "cash and cash equivalents in segregated accounts" on the statement of net position.

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund loans receivable/payable at December 31, 2017 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>\$ 400,000</u>

Interfund loans receivable/payable are short-term interfund loans and are expected to be repaid in the subsequent fiscal year. The primary purpose of the interfund loan in the amount of \$200,000 from the capital infrastructure fund (a nonmajor governmental fund) to the motor vehicles and gas tax fund (a nonmajor governmental fund) was for an advance for delayed revenues. The primary purpose of the interfund loan in the amount of \$200,000 from the capital improvement fund (a nonmajor governmental fund) to the bond retirement fund (a nonmajor governmental fund) is for manuscript debt issued by the County in accordance with Ohio Revised Code Section 133.29 during 2017. This loan has a final maturity date of August 9, 2018 and carries an interest rate of 1.50%. Interfund loans receivable/payable between governmental funds are eliminated and are not reported on the government-wide statement of net position.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

- B.** Due to/from other funds at December 31, 2017, consisted of the following as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 47,254
Nonmajor governmental funds	General fund	66,461
Nonmajor governmental funds	County Board of DD fund	57
Nonmajor governmental funds	Nonmajor governmental funds	<u>487,828</u>
Total due to/due from other funds		<u>\$ 601,600</u>

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

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

- C.** Due to/from external parties at December 31, 2017, consisted of the following as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
Agency fund	Nonmajor enterprise fund	<u>\$ 1,399</u>

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

- D.** Interfund transfers for the year ended December 31, 2017, consisted of the following, as reported on the fund financial statements:

<u>Transfers to nonmajor governmental funds from:</u>	
General fund	\$ 4,065,766
Nonmajor governmental funds	760,420
<u>Transfers to general fund from:</u>	
Nonmajor governmental funds	<u>75,000</u>
Total	<u>\$ 4,901,186</u>

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers to the general fund from nonmajor governmental fund were for reimbursement from the dog and kennel fund. All transfers were in compliance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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. 2017 public utility property taxes became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 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, 2017 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 2017 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, 2017 was \$10.85 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2017 property tax receipts were based are as follows:

<u>Real property</u>	
Residential	\$ 1,052,948,080
Agricultural	308,035,470
Commercial/industrial/mineral	218,075,400
<u>Public utility</u>	
Real	990,890
Personal	<u>134,390,180</u>
Total assessed value	<u>\$ 1,714,440,020</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

Proceeds of the tax are credited to the general fund, the motor vehicle/gas tax fund, and the senior services fund. On the governmental fund financial statements, only amounts that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 2017 amounted to \$11,704,183 for the general fund, \$1,462,635 for the motor vehicle/gas tax fund and \$1,462,629 for the senior services fund.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2017, consisted of taxes, accounts (billings for user charged services), special assessments, accrued interest, contributions and intergovernmental receivables arising from grants, loans, notes entitlements and shared revenue. All intergovernmental receivables have been classified as "due from other governments" on the financial statements. Receivables have been recorded to the extent that they are measurable at December 31, 2017.

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

Governmental activities:

Sales taxes	\$ 3,562,862
Real estate and other taxes	13,689,662
Payments in lieu of taxes	232,074
Accounts	1,537,571
Accrued interest	79,549
Due from other governments	6,220,170
Special assessments	347,858

Business-type activities:

Accounts	12,814,833
Due from other governments	343,625
Contributions	662,436

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 8 - RECEIVABLES - (Continued)

The Hospital's receivables were calculated as follows:

Memorial Hospital

Gross patient accounts receivable	\$ 19,635,645
Less allowance for:	
Uncollectible accounts	<u>(6,834,403)</u>
Net total patient accounts receivable	<u>\$ 12,801,242</u>
Contributions receivable	662,436

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	\$ 313,313
Local government	221,338
Grants	162,324
Other intergovernmental amounts	123,253
Casino tax revenue	334,830
Medicaid local sales tax distribution	<u>168,861</u>
Total	<u>1,323,919</u>
<u>County Board of DD</u>	
Grants	162,210
Homestead and rollback	<u>361,192</u>
Total	<u>523,402</u>
<u>Nonmajor governmental funds</u>	
911 emergency	59,505
VOCA grant	14,601
Motor vehicle and gas tax	2,141,693
ADAMH	736,137
Community support services	421,446
Public assistance	568,929
Child support enforcement services	137,932
Child services	66,030
Convention and tourist bureau	54,622
Target community alternative	159,884
Honda TIF cash	170
Federal grant	<u>11,900</u>
Total nonmajor governmental funds	<u>4,372,849</u>
Total governmental funds	<u>\$ 6,220,170</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 8 - RECEIVABLES - (Continued)

A summary of the changes in loans receivable during 2017 follows:

	<u>Interest</u> <u>Rate</u>	<u>Outstanding</u> <u>12/31/2016</u>	<u>Loans</u> <u>Issued</u>	<u>Repayments</u>	<u>Outstanding</u> <u>12/31/2017</u>
<u>Bond retirement fund:</u>					
Central Ohio Youth Center	1.30% - 4.60%	\$ <u>145,000</u>	\$ <u>-</u>	\$ <u>(145,000)</u>	\$ <u>-</u>

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. There were no further amounts due to the County at December 31, 2017.

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.

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - CAPITAL ASSETS

- A. Capital asset activity for the governmental activities for the year ended December 31, 2017, was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/16</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/17</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 942,642	\$ -	\$ -	\$ 942,642
Construction in progress	1,233,609	705,543	(1,546,958)	392,194
Easements	4,839	6,920	-	11,759
Infrastructure	<u>74,428,722</u>	<u>1,083,446</u>	<u>-</u>	<u>75,512,168</u>
Total capital assets, not being depreciated	<u>76,609,812</u>	<u>1,795,909</u>	<u>(1,546,958)</u>	<u>76,858,763</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	1,696,055	8,007	(25,446)	1,678,616
Buildings	35,718,160	1,893,781	(162,105)	37,449,836
Equipment	5,548,376	366,113	(338,265)	5,576,224
Furniture and fixtures	1,585,336	162,848	(34,455)	1,713,729
Vehicles	8,437,526	478,719	(260,977)	8,655,268
Intangibles	<u>1,038,585</u>	<u>68,650</u>	<u>(14,093)</u>	<u>1,093,142</u>
Total capital assets, being depreciated	<u>54,024,038</u>	<u>2,978,118</u>	<u>(835,341)</u>	<u>56,166,815</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(696,148)	(67,114)	13,253	(750,009)
Buildings	(17,585,489)	(1,526,343)	153,865	(18,957,967)
Equipment	(4,767,391)	(384,962)	336,889	(4,815,464)
Furniture and fixtures	(985,752)	(93,642)	34,455	(1,044,939)
Vehicles	(7,213,194)	(593,234)	260,977	(7,545,451)
Intangibles	<u>(561,330)</u>	<u>(95,124)</u>	<u>14,093</u>	<u>(642,361)</u>
Total accumulated depreciation	<u>(31,809,304)</u>	<u>(2,760,419)</u>	<u>813,532</u>	<u>(33,756,191)</u>
Total capital assets being depreciated, net	<u>22,214,734</u>	<u>217,699</u>	<u>(21,809)</u>	<u>22,410,624</u>
Governmental activities capital assets, net	<u>\$ 98,824,546</u>	<u>\$ 2,013,608</u>	<u>\$ (1,568,767)</u>	<u>\$ 99,269,387</u>

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

Governmental activities:

General government:

Legislative and executive	\$ 1,587,320
Judicial	202,648
Human services	96,983
Public works	342,307
Public safety	392,932
Health	<u>138,229</u>
Total depreciation expense - governmental activities	<u>\$ 2,760,419</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - CAPITAL ASSETS - (Continued)

B. A summary of the business-type activities capital assets for the year ended December 31, 2017 is as follows:

	Balance				Balance
<u>Business-type activities:</u>	<u>12/31/16</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/17</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 2,639,514	\$ -	\$ 789,796	\$ -	\$ 3,429,310
Construction in progress	<u>436,806</u>	<u>-</u>	<u>1,545,264</u>	<u>-</u>	<u>1,982,070</u>
<i>Total capital assets, not being depreciated</i>	<u>3,076,320</u>	<u>-</u>	<u>2,335,060</u>	<u>-</u>	<u>5,411,380</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	4,178,656	(9,909)	26,182	-	4,194,929
Buildings and improvements	59,159,032	15,838	1,515,998	-	60,690,868
Equipment	42,538,652	(5,929)	1,971,746	(19,983)	44,484,486
Property under capital lease	4,083,308	-	-	-	4,083,308
Furniture and fixtures	3,003	-	-	-	3,003
Vehicles	199,518	-	-	-	199,518
Water and sewer lines	223,368	-	-	-	223,368
Intangibles	<u>12,080</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,080</u>
<i>Total capital assets, being depreciated</i>	<u>110,397,617</u>	<u>-</u>	<u>3,513,926</u>	<u>(19,983)</u>	<u>113,891,560</u>
Less: accumulated depreciation:					
Land improvements	(2,099,409)	(660)	(200,827)	-	(2,300,896)
Buildings and improvements	(27,650,082)	908	(1,711,579)	-	(29,360,753)
Equipment	(31,695,769)	(248)	(3,024,997)	16,811	(34,704,203)
Property under capital lease	(3,893,824)	-	(189,484)	-	(4,083,308)
Furniture and fixtures	(3,003)	-	-	-	(3,003)
Vehicles	(115,015)	-	(19,953)	-	(134,968)
Water and sewer lines	(197,096)	-	(8,288)	-	(205,384)
Intangibles	<u>(4,822)</u>	<u>-</u>	<u>(1,675)</u>	<u>-</u>	<u>(6,497)</u>
Total accumulated depreciation	<u>(65,659,020)</u>	<u>-</u>	<u>(5,156,803)</u>	<u>16,811</u>	<u>(70,799,012)</u>
Total capital assets, being depreciated, net	<u>44,738,597</u>	<u>-</u>	<u>(1,642,877)</u>	<u>(3,172)</u>	<u>43,092,548</u>
Business-type activities capital assets, net	<u>\$ 47,814,917</u>	<u>\$ -</u>	<u>\$ 692,183</u>	<u>\$ (3,172)</u>	<u>\$ 48,503,928</u>

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

Business-type activities:

Memorial Hospital	\$ 5,002,641
Building development	17,254
Sewer	<u>136,908</u>
Total depreciation expense - business-type activities	<u>\$ 5,156,803</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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 \$4,083,308.

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 2017 totaled \$55,041, which was paid by the Memorial Hospital fund. At December 31, 2017, there were no further capital leases outstanding.

NOTE 11 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

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

B. Employee Health Insurance

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - LONG-TERM OBLIGATIONS

A. Governmental Activities Long-Term Obligations

A schedule of changes in long-term obligations of the County during 2017 follows:

	<u>Interest</u> Rate	<u>Balance</u> 12/31/16	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> 12/31/17	<u>Amount</u> Due in One Year
Governmental activities:						
<u>General obligation bonds:</u>						
1997 airport	4.20% - 5.40%	\$ 45,000	\$ -	\$ (45,000)	\$ -	\$ -
2007 airport	4.50%	45,000	-	(45,000)	-	-
2009 various purpose refunding	2.25% - 4.50%	2,475,000	-	(510,000)	1,965,000	535,000
2010 Central Ohio youth center	1.30% - 4.60%	145,000	-	(145,000)	-	-
2012 ditch improvement	3.50%	145,000	-	(20,000)	125,000	25,000
Total general obligation bonds		<u>2,855,000</u>	<u>-</u>	<u>(765,000)</u>	<u>2,090,000</u>	<u>560,000</u>
<u>Sales tax revenue bonds</u>						
2012 London Avenue building refunding	2.00% - 2.50%	1,205,000	-	(190,000)	1,015,000	195,000
<u>OPWC Loans</u>						
OPWC Loans - Raymond Peoria		739,830	-	(37,940)	701,890	37,940
<u>Bond anticipation notes</u>						
Facilities construction and improvement	1.00% - 1.25%	7,400,000	11,350,000	(7,400,000)	11,350,000	-
<u>Other long-term obligations</u>						
Compensated absences		1,888,332	222,142	(147,226)	1,963,248	1,304,546
Net pension liability		24,370,473	7,876,153	(547,144)	31,699,482	-
Total other long-term obligations		<u>26,258,805</u>	<u>8,098,295</u>	<u>(694,370)</u>	<u>33,662,730</u>	<u>1,304,546</u>
Total governmental activities		<u>\$ 38,458,635</u>	<u>\$ 19,448,295</u>	<u>\$ (9,087,310)</u>	48,819,620	<u>\$ 2,097,486</u>
					Add: Unamortized premium on bond issue: 55,566	
					Total reported on statement of net position: \$ 48,875,186	

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 activities and are payable from unvoted property tax revenues to the extent that other resources are not available to meet annual principal and interest expenditures.

2009 various purpose refunding bonds

On June 1, 2009, the County issued general obligation bonds (2009 various purpose refunding bonds) to advance refund the callable portion of the of the 1998 building renovation bonds (callable principal \$1,765,000), to advance refund the callable portion of the 1998 sheriff facility bonds (callable principal \$1,745,000) and to provide funds to retire the Main Street bond anticipation note (\$3,000,000). The balance of the refunded 1998 building renovation bonds and the 1998 sheriff facility bonds at December 31, 2017 are \$150,000 and \$210,000 , respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

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

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

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

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

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. Principal and interest payments are made from the bond retirement fund (a nonmajor governmental fund). At December 31, 2017, there were no further obligations outstanding.

2012 Ditch Improvement general obligation bonds

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

2012 Sales Tax Revenue Refunding Bond

On July 10, 2012, the County issued sales tax receipt bonds (2012 sales tax revenue refunding bonds) to advance refund the callable portion of the of the 2002 London Avenue building bonds (callable principal \$2,230,000). The balance of the refunded 2002 London Avenue building bonds at December 31, 2017 is \$1,155,000.

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

The County has pledged future sales tax revenues, net of specified operating expenses, to repay the series 2012 sales tax revenue refunding bonds that were used for refunding the previous 2002 London Avenue building bonds. The series 2012 sales tax revenue refunding bonds are payable from sales tax revenues that are transferred to the sales tax debt fund (a nonmajor governmental fund) to make the required principal and interest payments and are payable through 2022. Annual principal and interest payments on the bonds are expected to require approximately 1.84 percent of County sales tax revenues. The total principal and interest remaining to be paid on the bonds is \$1,084,225. Principal and interest paid for the current year and total sales tax revenues of the general fund were \$190,000, \$25,688 and \$11,704,183, respectively.

Ohio Public Works Commission (OPWC) Loans

The County has entered into loan agreements with the OPWC to finance the Raymond Peoria sanitary sewer project. These bear no interest. Principal payments will be made from the debt service fund.

Facilities Construction and Improvement Bond Anticipation Notes

On March 30, 2016, the County issued \$7,400,000 in bond anticipation notes for the purpose refunding the bond anticipation notes issued during 2015 that were for the purpose of paying costs of constructing, renovating, improving, furnishing, and equipping various county buildings and facilities, with related site improvements and appurtenances. The notes matured March 29, 2017.

On March 29, 2017, the County issued \$11,350,000 in bond anticipation notes for the purpose refunding the bond anticipation notes issued during 2016 that were for the purpose of paying costs of constructing, renovating, improving, furnishing, and equipping various county buildings and facilities, with related site improvements and appurtenances and to provide additional funding for Cosgray Roundabout. The notes mature March 28, 2018. Notes that were refinanced prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported in the government-wide statements as a long-term liability. See Note 26 for detail. At December 31, 2017, there were \$592,280 in unspent proceeds. The note is backed by the full faith and credit of the County. \$3,400,000 of the outstanding notes are not included in the calculation of "net investment in capital assets" since the County will not own Cosgray Roundabout.

Compensated absences

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

Net Pension Liability

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

B. The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2017, are as follows:

Year Ended December 31,	General Obligation Bonds			Sales Tax Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2018	\$ 560,000	\$ 84,713	\$ 644,713	\$ 195,000	\$ 21,888	\$ 216,888
2019	240,000	69,680	309,680	200,000	17,987	217,987
2020	250,000	56,175	306,175	200,000	13,988	213,988
2021	255,000	41,733	296,733	205,000	9,987	214,987
2022	265,000	35,075	300,075	215,000	5,375	220,375
2023 - 2024	<u>520,000</u>	<u>35,325</u>	<u>555,325</u>	-	-	-
Total	<u>\$ 2,090,000</u>	<u>\$ 322,701</u>	<u>\$ 2,412,701</u>	<u>\$ 1,015,000</u>	<u>\$ 69,225</u>	<u>\$ 1,084,225</u>

Year Ended December 31,	OPWC Loans		
	Principal	Interest	Total
2018	\$ 37,940	\$ -	\$ 37,940
2019	37,940	-	37,940
2020	37,940	-	37,940
2021	37,940	-	37,940
2022	37,940	-	37,940
2023 - 2027	189,700	-	189,700
2028 - 2032	189,700	-	189,700
2033 - 2036	<u>132,790</u>	-	<u>132,790</u>
Total	<u>\$ 701,890</u>	<u>\$ -</u>	<u>\$ 701,890</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

C. Business-Type Activities Long-Term Obligations

A schedule of changes in long-term obligations of the County during 2017 follows:

	<u>Interest Rate</u>	<u>Balance 12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/17</u>	<u>Amount Due in One Year</u>
Business-type activities:						
<u>General obligation bonds:</u>						
2016A Memorial hospital refunding	2.00% - 4.00%	\$ 4,950,000	\$ -	\$ (505,000)	\$ 4,445,000	\$ 520,000
2016B Memorial hospital refunding	1.00% - 5.00%	6,970,000	-	(185,000)	6,785,000	225,000
Total general obligation bonds		<u>11,920,000</u>	<u>-</u>	<u>(690,000)</u>	<u>11,230,000</u>	<u>745,000</u>
<u>Hospital facilities revenue bonds</u>						
2016 Memorial hospital	2.33%	10,000,000	-	(223,753)	9,776,247	237,697
2017 Memorial hospital	2.92%	-	123,250	-	123,250	-
Total revenue bonds		<u>10,000,000</u>	<u>123,250</u>	<u>(223,753)</u>	<u>9,899,497</u>	<u>237,697</u>
<u>Notes payable:</u>						
Note payable - hospital - 2006	N/A	19,575	-	(19,575)	-	-
Total notes payable		<u>19,575</u>	<u>-</u>	<u>(19,575)</u>	<u>-</u>	<u>-</u>
<u>Other long-term obligations:</u>						
Unamortized bond premiums	N/A	1,320,802	-	(107,909)	1,212,893	71,559
Compensated absences - hospital	N/A	997,026	140,723	(90,621)	1,047,128	-
Compensated absences - other	N/A	122,306	52,169	(42,316)	132,159	90,635
USDA - Collection Revenue Bond - Sewer	3.25%	643,000	-	(8,816)	634,184	9,102
OWDA loans	N/A	-	26,831	(26,831)	-	-
OPWC loans	N/A	-	413,307	-	413,307	16,532
Capital leases - hospital	multiple	55,041	-	(55,041)	-	-
Net pension liability - hospital	N/A	44,205,070	13,487,636	-	57,692,706	-
Net pension liability - other	N/A	730,506	350,936	-	1,081,442	-
Total other long-term obligations		<u>48,073,751</u>	<u>14,471,602</u>	<u>(331,534)</u>	<u>62,213,819</u>	<u>187,828</u>
Total business-type activities		<u>\$ 70,013,326</u>	<u>\$ 14,594,852</u>	<u>\$ (1,264,862)</u>	<u>\$ 83,343,316</u>	<u>\$ 1,170,525</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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

2016A Memorial Hospital refunding bonds

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

2016B Memorial Hospital refunding bonds

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

2016 Memorial Hospital facilities revenue bonds

Dated December 14, 2016, the bonds were issued in the amount of \$10,000,000 with an interest rate of 2.33% to redeem the Series 2011 (Heart Pavilion Project) Hospital Revenue Bonds, and for capital project costs. Memorial Health executed a Mast Trust Indenture with the County and PNC Bank whereby the County and PNC Bank executed the revenue and general obligation bonds on behalf of Memorial Health. Under the terms of the agreement, Memorial Health agreed to assume liability of the debt obligations and has pledged a security interest in substantially all of its assets to the County, PNC Bank, and any other creditor for future debt obligations. Memorial Hospital is also bound by terms under the mast trust indenture to various debt covenants.

2017 Memorial Hospital facilities revenue bonds

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

Note payable

Memorial Hospital has a \$2,950,000 commercial installment note, proceeds from which were used to purchase medical buildings in December 2006. There were no further obligations outstanding at December 31, 2017.

Compensated absences

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

Wastewater Collection System Revenue Bond - Series 2014

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

The County has pledged future wastewater customer revenues, net of specified operating expenses, to repay the series 2014 wastewater revenue bonds that were used for acquiring, constructing, and improving the wastewater collection systems in the unincorporated territories of Raymond and Peoria within the County. The series 2014 wastewater revenue bonds are payable from wastewater customer net revenues and are payable through 2054. Annual principal and interest payments on the bonds are expected to require approximately 2.21 percent of net revenues. The total principal and interest remaining to be paid on the series 2014 wastewater refunding revenue bonds is \$1,099,119. Principal and interest paid for the current year and total customer net revenues (including cash and cash equivalents with the sewer fund) were \$8,816, \$20,898 and \$1,346,629, respectively.

Ohio Water Development Authority (OWDA) Loans

The County received \$26,831 in Ohio Water Development Authority (OWDA) Home Sewer Treatment System (HSTS) loans during 2017. There were no amounts outstanding at December 31, 2017.

OPWC Loans

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

Capital lease obligations

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

Net Pension Liability

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

- D.** The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2017, are as follows:

Year Ended December 31,	Memorial Hospital Debt			USDA Revenue Bonds - Sewer		
	Principal	Interest ^(A)	Total	Principal	Interest	Total
2018	\$ 982,697	\$ 563,267	\$ 1,545,964	\$ 9,102	\$ 20,611	\$ 29,713
2019	1,013,374	532,990	1,546,364	9,398	20,315	29,713
2020	1,048,576	494,638	1,543,214	9,703	20,010	29,713
2021	1,218,372	453,641	1,672,013	10,019	19,694	29,713
2022	1,136,214	411,350	1,547,564	10,344	19,369	29,713
2023 - 2027	5,467,095	1,511,610	6,978,705	56,988	91,577	148,565
2028 - 2032	4,147,387	899,093	5,046,480	66,871	81,695	148,566
2033 - 2037	2,340,545	497,851	2,838,396	78,467	70,099	148,566
2038 - 2042	1,998,022	332,369	2,330,391	92,074	56,491	148,565
2043 - 2047	1,777,215	87,097	1,864,312	108,041	40,525	148,566
2048 - 2052	-	-	-	126,775	21,789	148,564
2053 - 2054	-	-	-	56,402	2,760	59,162
Total	<u>\$ 21,129,497</u>	<u>\$ 5,783,906</u>	<u>\$ 26,913,403</u>	<u>\$ 634,184</u>	<u>\$ 464,935</u>	<u>\$ 1,099,119</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

Year Ended December 31,	OPWC Loans		
	Principal	Interest	Total
2018	\$ 16,532	\$ -	\$ 16,532
2019	16,532	-	16,532
2020	16,532	-	16,532
2021	16,532	-	16,532
2022	16,532	-	16,532
2023 - 2027	82,660	-	82,660
2028 - 2032	82,660	-	82,660
2033 - 2037	82,660	-	82,660
2038 - 2042	82,667	-	82,667
Total	\$ 413,307	\$ -	\$ 413,307

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

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, 2017 are an overall debt limit of \$17,144,400 and an un-voted debt limit of \$15,054,400.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 13 - NET PATIENT SERVICE REVENUE

Union County Memorial Hospital provides to certain patients covered by various third party payor arrangements that provide for payments to the Hospital at amounts different than its established rates. Gross patient service revenue and the allowances to reconcile to net patient service revenue for the year ended December 31, 2017, are as follows:

Gross patient service revenue	\$ 276,691,173
Less third party allowances:	
Contractual allowances	(149,075,637)
Provision for bad debt	(7,496,926)
Charity care	<u>(490,184)</u>
 Total allowances	 <u>(157,062,747)</u>
Net patient service revenue	\$ <u>119,628,426</u>

NOTE 14 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 2017:

<u>Contractor</u>	<u>Contractor Amount</u>	<u>Outstanding Balance</u>
2K General Co.	\$ 24,508	\$ 24,508
America's Floor Source	10,323	10,323
Appraisal Research Corporation	345,085	345,085
DP&L	25,000	25,000
E.P. Ferris & Associates	1,500	1,500
Eagle Electric	12,389	12,389
GPD Associates	55,731	41,859
Guider Surveying	2,500	2,500
HFH Enterprises	11,205	11,205
Lexipol, LLC	50,000	12,500
Mark Lecky Architects, LLC	10,228	10,228
Ohio Valley Archaeology, Inc.	5,000	5,000
Robert Joseph Mosko	10,200	10,200
S&ME, Inc.	46,434	37,686
Shoreline Construction & Excavation	130,200	130,200
Silling Associates	80,000	4,900
Trane	19,692	17,820

NOTE 15 - RISK MANAGEMENT

Property and Liability Insurance

The County is exposed to various risks of loss related to torts, theft or damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2017, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 15 - RISK MANAGEMENT - (Continued)

Property

- Blanket; all risks of direct physical loss or damage to property \$113,957,045 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

Equipment Breakdown

- \$100,000,000 each accident

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

The Mental Health and Recovery Board has property and liability insurance with 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.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 15 - RISK MANAGEMENT - (Continued)

For 2017, 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 is partially self-insured under a plan covering substantially all employees for health benefits. The plan is covered by a stop-loss policy that covers claims over \$125,000 per covered person up to and aggregate of \$1,000,000. Claims charged to operations when incurred were approximately \$5,288,346 and \$4,615,805 for the years ended December 31, 2017 and 2016, respectively. The Hospital also self-insures for worker's compensation. The Hospital has a \$1,500,000 per claim stop loss policy with a private insurance carrier for worker's compensation.

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

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior and current-year claims. The \$791,271 claims liability is reported as part of the accrued wages and benefits in the Memorial Hospital enterprise fund at December 31, 2017, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 15 - RISK MANAGEMENT - (Continued)

Changes in the Hospital's claims liability amount in 2017 and the prior year are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2016	\$ 638,577	\$ 4,451,382	\$ 4,615,805	\$ 474,154
2017	474,154	5,605,463	5,288,346	791,271

NOTE 16 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

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

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

GASB 68 assumes any net pension liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than licensed teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Pension Plan.

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.00% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 2.25%.

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

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 2.25% COLA adjustment on the defined benefit portion of their benefit.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2017 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2017 Actual Contribution Rates			
Employer:			
Pension	13.0 %	17.1 %	17.1 %
Post-employment Health Care Benefits	1.0 %	1.0 %	1.0 %
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$7,166,233 for 2017. Of this amount, \$707,703 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

The DC Plan allows members to place all their member contributions and 9.5% of the 14% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5% of the 13% member rate goes to the DC Plan and the remaining 1.5% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For the year ending December 31, 2017, plan members were required to contribute 14% of their annual covered salary. The County was required to contribute 14%; the entire 14% was the portion used to fund pension obligations. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$132,560 for 2017. Of this amount, \$17,355 is reported as due to other governments.

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan, Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2016, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Proportion of the net pension liability/asset prior measurement date	0.415235%	0.63595%	0.114421%	0.00681034%	
Proportion of the net pension liability/asset current measurement date	<u>0.420646%</u>	<u>0.717482%</u>	<u>0.107445%</u>	<u>0.00729306%</u>	
Change in proportionate share	<u>0.005411%</u>	<u>0.081532%</u>	<u>-0.006976%</u>	<u>0.00048272%</u>	
Proportionate share of the net pension liability	\$ 88,741,148	\$ -	\$ -	\$ 1,732,482	\$ 90,473,630
Proportionate share of the net pension asset	-	(378,242)	(368)	-	(378,610)
Pension expense	19,858,633	263,245	453	(673,808)	19,448,523

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	<u>OPERS - Traditional</u>	<u>OPERS - Combined</u>	<u>OPERS - Member- Directed</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources					
Differences between expected and actual experience	\$ 120,282	\$ -	\$ 3,738	\$ 66,904	\$ 190,924
Net difference between projected and actual earnings on pension plan investments	13,215,605	92,285	315	-	13,308,205
Changes of assumptions	14,075,427	92,186	413	378,913	14,546,939
Changes in employer's proportionate percentage/ difference between employer contributions	1,278,226	-	-	190,529	1,468,755
County contributions subsequent to the measurement date	6,767,347	347,693	51,193	70,068	7,236,301
Total deferred outflows of resources	<u>\$ 35,456,887</u>	<u>\$ 532,164</u>	<u>\$ 55,659</u>	<u>\$ 706,414</u>	<u>\$ 36,751,124</u>
Deferred inflows of resources					
Differences between expected and actual experience	\$ 528,142	\$ 193,445	\$ -	\$ 13,963	\$ 735,550
Net difference between projected and actual earnings on pension plan investments	-	-	-	57,172	57,172
Changes in employer's proportionate percentage/ difference between employer contributions	26,697	-	-	-	26,697
Total deferred inflows of resources	<u>\$ 554,839</u>	<u>\$ 193,445</u>	<u>\$ -</u>	<u>\$ 71,135</u>	<u>\$ 819,419</u>

\$7,236,301 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2018.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	Member- Directed	STRS	Total
2018	\$ 12,088,198	\$ 11,989	\$ 656	\$ 135,193	\$ 12,236,036
2019	11,770,757	11,988	655	212,966	11,996,366
2020	4,710,112	7,995	634	156,409	4,875,150
2021	(434,366)	(24,704)	515	60,643	(397,912)
2022	-	(21,255)	535	-	(20,720)
Thereafter	-	5,013	1,471	-	6,484
Total	\$ 28,134,701	\$ (8,974)	\$ 4,466	\$ 565,211	\$ 28,695,404

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the Board's actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, for the defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed income	23.00 %	2.75 %
Domestic equities	20.70	6.34
Real estate	10.00	4.75
Private equity	10.00	8.97
International equities	18.30	7.95
Other investments	18.00	4.92
Total	<u>100.00 %</u>	<u>5.66 %</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.50%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. A discount rate of 8.00% was used in the previous measurement period. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 135,571,924	\$ 88,741,148	\$ 49,715,958
Combined Plan	(13,306)	(378,242)	(693,188)
Member-Directed Plan	882	(368)	(882)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	2.50% at age 65 to 12.50% at age 20
Investment Rate of Return	7.45%, net of investment expenses, including inflation
Payroll increases	3.00%
Cost-of-Living Adjustments (COLA)	0% effective July 1, 2017

Post-retirement mortality rates are based on RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016; pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016; and post-retirement disabled mortality rates are based on RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. The 2016 year mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022–Scale AA) for Males and Females. Males' ages were set back two years through age 89 and no set back for age 90 and above. Females younger than age 80 were set back four years, one year set back from age 80 through 89 and no set back from age 90 and above.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Actuarial assumptions used in the June 30, 2017, valuation are based on the results of an actuarial experience study, effective July 1, 2017. As a result of the experience study, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) the COLA was reduced to zero, (b) inflation assumptions were lowered from 2.75% to 2.50%, (c) Investment return assumptions were lowered from 7.75% to 7.45%, (d) total salary increases rates were lowered by decreasing merit component of the individual salary increases, as well as by 0.25% due to lower inflation, (e) payroll growth assumptions were lowered to 3.00%, (f) updated the health and disability mortality assumption to the “RP-2014” mortality tables with generational improvement scale MP-2016 and (g) rates of retirement, termination and disability were modified to better reflect anticipated future experience.

The 10 year expected real rate of return on pension plan investments was determined by STRS’ investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

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

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

Discount Rate - The discount rate used to measure the total pension liability was 7.45% as of June 30, 2017. A discount rate of 7.75% was used in the previous measurement period. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 % was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$ 2,483,454	\$ 1,732,482	\$ 1,099,901

NOTE 17 - POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement System

Plan Description - OPERS administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2016 CAFR for details.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the OPERS Board of Trustees (OPERS Board) 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/financial/reports.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (800) 222-7377.

Funding Policy - The post-employment healthcare plan was established under, and is administered 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 17 - POSTRETIREMENT BENEFIT PLANS - (Continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2017, local government employers contributed 14.00% of covered payroll. 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 2017 was 1.00%.

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, 2017, 2016, and 2015 were \$604,805, \$1,145,145, and \$1,046,282, respectively; 90.01% has been contributed for 2017 and 100% has been contributed for 2016 and 2017. The remaining 2017 post-employment health care benefits liability has been reported as due to other governments 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

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

Funding Policy - Ohio 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. For 2017, STRS Ohio did not allocate any employer contributions to the Health Care Stabilization Fund. The County did not make any contributions for health care for the fiscal years ended December 31, 2017, 2016 and 2015.

NOTE 18 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The statement of revenues, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and county board of DD fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 18 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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	\$ (741,698)	\$ (460,233)
Net adjustment for revenue accruals	63,651	194,895
Net adjustment for expenditure accruals	(701,293)	751,270
Funds budgeted elsewhere	519,327	-
Adjustment for encumbrances	657,173	166,370
GAAP basis	\$ (202,840)	\$ 652,302

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

NOTE 19 - OTHER COMMITMENTS

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

<u>Fund</u>	<u>Year-End Encumbrances</u>
General fund	\$ 299,765
County Board of DD	38,267
Other governmental	554,320
Total	\$ 892,352

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 20 - FUND BALANCE

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

Fund balance	General	County Board of DD	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	\$ 110,507	\$ 18,169	\$ 515,173	\$ 643,849
Prepays	146,357	1,446,002	99,920	1,692,279
Unclaimed monies	97,400	-	-	97,400
Total nonspendable	<u>354,264</u>	<u>1,464,171</u>	<u>615,093</u>	<u>2,433,528</u>
Restricted:				
Legislative and executive programs	-	-	1,923,327	1,923,327
Judicial programs	-	-	1,175,544	1,175,544
Public safety programs	-	-	3,007,729	3,007,729
Public works projects	-	-	1,681,016	1,681,016
Health programs	-	-	870,580	870,580
Human services programs	-	12,681,452	3,979,046	16,660,498
Debt service	-	-	451,166	451,166
Capital projects	-	-	6,067,872	6,067,872
Total restricted	<u>-</u>	<u>12,681,452</u>	<u>19,156,280</u>	<u>31,837,732</u>
Committed:				
Human services programs	-	-	128,948	128,948
Economic development and assistance programs	-	-	459,825	459,825
Capital projects	-	-	1,412,515	1,412,515
Termination benefits	183,491	-	-	183,491
Total committed	<u>183,491</u>	<u>-</u>	<u>2,001,288</u>	<u>2,184,779</u>
Assigned:				
Legislative and executive programs	190,651	-	-	190,651
Judicial programs	1,211	-	-	1,211
Public safety programs	25,943	-	-	25,943
Health programs	66,499	-	-	66,499
Human services programs	3,852	-	-	3,852
Capital projects	-	-	7,197,700	7,197,700
Total assigned	<u>288,156</u>	<u>-</u>	<u>7,197,700</u>	<u>7,485,856</u>
Unassigned (deficit)	<u>7,340,302</u>	<u>-</u>	<u>(9,866)</u>	<u>7,330,436</u>
Total fund balances	<u>\$ 8,166,213</u>	<u>\$ 14,145,623</u>	<u>\$ 28,960,495</u>	<u>\$ 51,272,331</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 20 - FUND BALANCE - (Continued)

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

NOTE 21 - RELATED PARTY TRANSACTIONS

During 2017, 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 2017, 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 2017, the County provided the Union County Council for Families and Children First with use of office space at the London Avenue facility free of charge. The estimated value of rent is less than \$4,860 annually.

NOTE 22 - CONTINGENT LIABILITIES

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 23 - U-CO INDUSTRIES, INC.

A. Summary of Significant Accounting Policies

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

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

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

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

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

Investments - Marketable securities are report at their fair values in the statement of net position.

Accounts Receivable, trade - Accounts receivable consist of amounts due from customers for trade activities. The Organization provides for probable losses on accounts receivable using the allowance method. The Allowance is determined based on management's experience and collection efforts. The Organization had a balance of \$9,475 and \$0 in the allowance of doubtful accounts as of June 30, 2017 and 2016.

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

Subsequent events - The Organization evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through October 9, 2017, the date financial statements were available to be issued.

B. Inventory

Inventory is comprised of the following as of June 30:

	<u>2017</u>	<u>2016</u>
Raw materials	\$ 230,152	\$ 403,089
Finished goods	<u>147,269</u>	<u>130,211</u>
Total inventory	<u>\$ 377,421</u>	<u>\$ 533,300</u>

C. Deferred Lease

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

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

U-CO Industries, Inc. additionally entered into a contract with UCBDD in January 2011 to support the sheltered employment of the consumers served by the UCBDD. U-CO Industries, Inc. received payments of \$370,943 and \$341,051 during the years ended June 30, 2017 and 2016, respectively. U-CO Industries also receives payments from UCBDD for utilities and janitorial services.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

D. Fair Value Measurements

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

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

Level 2 inputs are based on significant other observable inputs.

Level 3 inputs are based on significant unobservable inputs.

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

E. Concentration of Risk

The Organization provides services to businesses in Union County and Central Ohio. Due to the nature of the Organization's business and the specialization of its workforce, the Organization generally conducts most of its business with fewer than ten customers. Credit risk with respect to trade receivables consists of reliance on these businesses as the Organization extends credit to its customers in the ordinary course of its business. One customer in the automotive industry accounted for 93% and 92% of the Organization's revenues for the years ended June 30, 2017 and 2016, respectively.

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, 2017 and 2016. At June 30, 2017 and 2016 and at various times during the year the Organization had on deposit funds in excess of insured balances.

F. Board Designated Cash

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

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY

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

A. Basis of Accounting

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

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

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

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

A summary of capital assets at December 31, 2017, follows:

Non-depreciable capital assets	\$ 1,245,220
Depreciable capital assets, net	<u>1,326,876</u>
Net capital assets	<u>\$ 2,572,096</u>

B. Deposits with Financial Institutions

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

C. Net Pension Liability/Asset

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

	<u>OPERS</u>
Proportion of the net pension asset prior measurement date	0.00008277%
Proportion of the net pension asset current measurement date	<u>0.00004271%</u>
Change in proportionate share	<u>-0.00004006%</u>
Proportionate share of the net pension liability	\$ 9,700
Proportionate share of the net pension asset	(30)
Pension expense	2,114

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 14
Net difference between projected and actual earnings on pension plan investments	1,452
Changes of assumptions	1,546
Changes in employer's proportionate percentage/ difference between employer contributions	516
County contributions subsequent to the measurement date	762
Total deferred outflows of resources	\$ 4,290
 Deferred inflows of resources	
Differences between expected and actual experience	73
Changes in employer's proportionate percentage/ difference between employer contributions	1
Total deferred inflows of resources	\$ 74

NOTE 25 - TAX ABATEMENTS

A. Tax Abatements Entered into by the County

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

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

The EZ agreements were entered into under the authority of the 2003 Union County-Marysville Economic Development Action Plan which required the recipients to invest in real estate in order to provide an increase in FTE employment and show an overall increase in income taxes. The County reduces the assessed property tax valuation causing a decrease in overall real property tax collections. Under the agreements, the County's property taxes collections were reduced by \$50,950 during 2017.

UNION COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE 25 - TAX ABATEMENTS - (Continued)

B. Tax Abatements Entered into by Other Governments

Within the County, the taxing districts of the Village of Richwood and the City of Marysville have entered into tax abatement agreements that forgo real property taxes assessed to the County. Under the agreements, the County's property taxes collections were reduced by \$10,502 during 2017.

NOTE 26 - SUBSEQUENT EVENTS

On March 28, 2018, the County issued Sales Tax Receipt Bonds, Series 2018, totaling \$10,865,000 to refund the Series 2017 Bond Anticipation Notes. The bonds carry interest rates ranging from 2.25-5.00% and have a final maturity date of December 1, 2037.

On April 19, 2018, the Hospital issued \$28,000,000 in general obligation bonds for certain capital improvements. The bonds carry interest rates from 3.00-5.00% and have a final maturity date of December 1, 2047.

REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST FOUR YEARS

	<u>2017</u>	<u>2016</u>	<u>2015 (1)</u>	<u>2014</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.420646%	0.415235%	0.385959%	0.385959%
County's proportionate share of the net pension liability	\$ 88,741,148	\$ 67,026,423	\$ 46,455,444	\$ 46,083,565
County's covered payroll	\$ 50,083,283	\$ 57,863,175	\$ 54,376,400	\$ 51,022,346
County's proportionate share of the net pension liability as a percentage of its covered payroll	177.19%	115.84%	85.43%	90.32%
Plan fiduciary net position as a percentage of the total pension liability	77.25%	81.08%	86.45%	86.36%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.717482%	0.635950%	0.574536%	0.213663%
County's proportionate share of the net pension asset	\$ 378,242	\$ 292,250	\$ 221,210	\$ 22,420
County's covered payroll	\$ 2,771,733	\$ 2,598,967	\$ 781,017	\$ 646,800
County's proportionate share of the net pension asset as a percentage of its covered payroll	13.65%	11.24%	28.32%	3.47%
Plan fiduciary net position as a percentage of the total pension asset	116.55%	116.90%	114.83%	104.56%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.107445%	0.114421%	n/a	n/a
County's proportionate share of the net pension asset	\$ 368	\$ 359	n/a	n/a
County's covered payroll	\$ 447,417	\$ 602,067	n/a	n/a
County's proportionate share of the net pension asset as a percentage of its covered payroll	0.08%	0.06%	n/a	n/a
Plan fiduciary net position as a percentage of the total pension asset	103.40%	103.91%	n/a	n/a

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

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014 (1)</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 6,767,347	\$ 6,009,994	\$ 6,943,581	\$ 6,525,168
Contributions in relation to the contractually required contribution	<u>(6,767,347)</u>	<u>(6,009,994)</u>	<u>(6,943,581)</u>	<u>(6,525,168)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 52,056,515	\$ 50,083,283	\$ 57,863,175	\$ 54,376,400
Contributions as a percentage of covered payroll	13.00%	12.00%	12.00%	12.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 347,693	\$ 332,608	\$ 311,876	\$ 93,722
Contributions in relation to the contractually required contribution	<u>(347,693)</u>	<u>(332,608)</u>	<u>(311,876)</u>	<u>(93,722)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 2,674,562	\$ 2,771,733	\$ 2,598,967	\$ 781,017
Contributions as a percentage of covered payroll	13.00%	12.00%	12.00%	12.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 51,193	\$ 53,690	\$ 72,248	
Contributions in relation to the contractually required contribution	<u>(51,193)</u>	<u>(53,690)</u>	<u>(72,248)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
County's covered payroll	\$ 393,792	\$ 447,417	\$ 602,067	
Contributions as a percentage of covered payroll	13.00%	12.00%	12.00%	

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 6,632,905	\$ 4,916,104	\$ 5,092,534	\$ 4,366,669	\$ 4,061,434	\$ 3,474,611
<u>(6,632,905)</u>	<u>(4,916,104)</u>	<u>(5,092,534)</u>	<u>(4,366,669)</u>	<u>(4,061,434)</u>	<u>(3,474,611)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 51,022,346	\$ 49,161,040	\$ 50,925,340	\$ 48,971,989	\$ 49,986,880	\$ 49,637,300
13.00%	10.00%	10.00%	8.92%	8.13%	7.00%
\$ 84,084	\$ 55,236	\$ 56,536	\$ 65,580	\$ -	\$ -
<u>(84,084)</u>	<u>(55,236)</u>	<u>(56,536)</u>	<u>(65,580)</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 646,800	\$ 694,792	\$ 711,145	\$ 677,013	\$ -	\$ -
13.00%	7.95%	7.95%	9.69%	8.13%	7.00%

UNION COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 132,560	\$ 114,260	\$ 129,981	\$ 127,684
Contributions in relation to the contractually required contribution	<u>(132,560)</u>	<u>(114,260)</u>	<u>(129,981)</u>	<u>(127,684)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 946,857	\$ 816,143	\$ 928,436	\$ 982,185
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	13.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 113,732	\$ 109,935	\$ 113,557	\$ 120,270	\$ 114,996	\$ 111,111
<u>(113,732)</u>	<u>(109,935)</u>	<u>(113,557)</u>	<u>(120,270)</u>	<u>(114,996)</u>	<u>(111,111)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 874,862	\$ 845,654	\$ 873,515	\$ 925,154	\$ 884,585	\$ 854,700
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

UNION COUNTY, OHIO

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2017.

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

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2016. For 2017, the Cost of Living Adjustment (COLA) was reduced to 0% effective July 1, 2017.

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

UNION COUNTY, OHIO

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017

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 2017 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 93% of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on state law and in accordance with Ohio Department of Transportation (ODOT) requirements. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. The practice of the Union County Engineer is to maintain a bridge system in the County where at least 85.00% of the structures have a bridge appraisal rating of 5 or more. The most recent inspections found that 95.00% of the County bridges have a numerical rating of 5 or higher.

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

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

UNION COUNTY, OHIO

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017

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

The following summarizes the overall ratings as of December 31, 2017.

	2015		2016		2017	
	Centerline Miles	Percent	Centerline Miles	Percent	Centerline Miles	Percent
Condition Assessment of Fair or Better	455	98%	433	93%	433	93%
Condition Assessment of Less than Fair	11	2%	35	7%	35	7%

	2015		2016		2017	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
Condition Assessment of Fair or Better	291	91%	291	91%	304	95%
Condition Assessment of Less than Fair	29	9%	29	9%	16	5%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2017	\$ 11,347,488	\$ 9,304,811	\$ 2,042,677
2016	8,003,405	6,800,393	1,203,012
2015	8,615,985	7,882,189	733,796
2014	10,225,507	8,436,204	1,789,303
2013	10,192,288	9,334,786	857,502
2012	9,677,135	8,161,478	1,515,657
2011	10,656,158	8,948,524	1,707,634
2010	8,280,426	7,458,087	822,339
2009	8,294,305	7,003,742	1,290,563
2008	8,366,634	8,022,284	344,350

COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

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UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 5,006,690	\$ 5,008,690	\$ 5,229,409	\$ 220,719
Sales taxes	10,815,687	11,605,687	11,618,342	12,655
Charges for services.	2,570,600	2,568,600	2,732,990	164,390
Licenses and permits	1,975	1,975	3,162	1,187
Fines and forfeitures.	85,500	85,500	77,504	(7,996)
Intergovernmental	2,428,828	2,428,828	2,379,528	(49,300)
Investment income.	403,000	403,000	881,557	478,557
Rental income.	362,500	362,500	420,477	57,977
Other	26,200	26,200	245,867	219,667
Total revenues	21,700,980	22,490,980	23,588,836	1,097,856
Expenditures:				
Current:				
General government:				
Legislative and executive				
Budgetary:				
Personal services	415,951	415,951	409,299	6,652
Materials and supplies.	11,112	11,112	9,001	2,111
Contractual services.	134,391	134,391	130,906	3,485
Other	19,980	19,980	17,508	2,472
Total budgetary	581,434	581,434	566,714	14,720
Information technology:				
Personal services	239,336	239,336	233,343	5,993
Materials and supplies.	8,090	8,090	3,259	4,831
Contractual services.	237,310	237,310	221,684	15,626
Other	29,100	29,100	23,211	5,889
Information technology	513,836	513,836	481,497	32,339
Assessing property:				
Personal services	16,457	16,457	-	16,457
Assessing property	16,457	16,457	-	16,457
Total Auditor	1,111,727	1,111,727	1,048,211	63,516
Board of elections:				
Personal services	430,290	450,683	399,240	51,443
Materials and supplies.	22,395	28,973	28,018	955
Contractual services.	82,549	86,049	85,791	258
Other	25,000	21,500	21,269	231
Total board of elections	560,234	587,205	534,318	52,887
Commissioners:				
County planning:				
Disbursement	21,711	21,711	21,711	-
Total county planning	21,711	21,711	21,711	-
COYC operating:				
Disbursement	420,537	420,537	420,537	-
Total COYC operating	420,537	420,537	420,537	-
VOCA:				
Disbursement	25,314	25,314	25,314	-
Total VOCA	25,314	25,314	25,314	-
Transportation:				
Disbursement	50,000	50,000	50,000	-
Total transportation	50,000	50,000	50,000	-

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<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>
Contingencies:				
Disbursement	\$ 609,688	\$ 212,108	\$ 117,358	\$ 94,750
Total contingencies	609,688	212,108	117,358	94,750
Municipal Court Fees:				
Disbursement	-	32,876	27,897	4,979
Total municipal court fees	-	32,876	27,897	4,979
Commissioners office:				
Personal services	340,510	338,556	332,205	6,351
Materials and supplies.	9,821	9,821	6,800	3,021
Contractual services.	536,455	503,211	399,734	103,477
Other	10,462	14,762	13,146	1,616
Total commissioners office.	897,248	866,350	751,885	114,465
EMA:				
Personal services	143,196	143,196	131,750	11,446
Materials and supplies.	10,823	9,918	9,729	189
Contractual services.	19,244	18,902	18,679	223
Other	7,820	9,320	7,640	1,680
Total EMA	181,083	181,336	167,798	13,538
Human Resources				
Personal services	91,545	110,863	110,621	242
Materials and supplies.	1,806	1,806	1,806	-
Contractual services	3,100	3,100	3,069	31
Other	4,000	4,000	4,000	-
Total human resources.	100,451	119,769	119,496	273
Archives:				
Personal services	68,355	72,942	72,793	149
Materials and supplies.	4,500	4,500	4,120	380
Contractual services.	8,430	8,430	5,061	3,369
Other	300	300	237	63
Total archives	81,585	86,172	82,211	3,961
CEBCO wellness grant:				
Materials and supplies.	12,955	12,133	12,042	91
Contractual services.	3,000	3,822	3,822	-
Total CEBCO wellness grant	15,955	15,955	15,864	91
Commissioners administrator:				
Personal services	126,438	127,297	125,102	2,195
Materials and supplies.	1,000	1,000	165	835
Contractual services.	2,615	2,615	1,173	1,442
Other	7,000	6,347	3,185	3,162
Total commissioners administrator	137,053	137,259	129,625	7,634
Total commissioners.	2,540,625	2,169,387	1,929,696	239,691
Prosecutor:				
Personal services.	1,046,141	1,046,141	982,488	63,653
Materials and supplies.	26,225	26,225	23,877	2,348
Contractual services.	35,138	35,138	27,905	7,233
Other	37,700	37,700	37,700	-
Total prosecutor.	1,145,204	1,145,204	1,071,970	73,234

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Recorder:				
Personal services	\$ 238,850	\$ 238,850	\$ 236,742	\$ 2,108
Materials and supplies.	6,000	6,000	1,784	4,216
Contractual services.	16,454	16,454	13,492	2,962
Other	500	500	290	210
Total recorder.	<u>261,804</u>	<u>261,804</u>	<u>252,308</u>	<u>9,496</u>
Treasurer:				
Personal services	165,467	168,691	162,523	6,168
Materials and supplies.	20,394	26,511	26,473	38
Contractual services	12,630	6,143	5,884	259
Other	3,744	890	699	191
Total treasurer	<u>202,235</u>	<u>202,235</u>	<u>195,579</u>	<u>6,656</u>
Facilities:				
Personal services	980,292	980,292	944,606	35,686
Materials and supplies.	179,738	179,738	140,120	39,618
Contractual services	1,767,928	1,767,928	1,207,015	560,913
Other	5,000	5,000	199	4,801
Total facilities	<u>2,932,958</u>	<u>2,932,958</u>	<u>2,291,940</u>	<u>641,018</u>
Total general government - legislative and executive.	<u>8,754,787</u>	<u>8,410,520</u>	<u>7,324,022</u>	<u>1,086,498</u>
General government:				
Judicial:				
Auditor - public defender:				
Contractual services.	451,000	451,000	451,000	-
Other	2,344	14,150	14,150	-
Total auditor - public defender	<u>453,344</u>	<u>465,150</u>	<u>465,150</u>	<u>-</u>
Clerk of courts:				
Personal services	460,352	486,233	476,212	10,021
Materials and supplies.	15,217	15,217	14,505	712
Contractual services.	57,617	66,834	60,052	6,782
Total clerk of courts.	<u>533,186</u>	<u>568,284</u>	<u>550,769</u>	<u>17,515</u>
Common pleas:				
Common pleas-general:				
Personal services	730,829	860,394	816,346	44,048
Materials and supplies.	27,000	27,000	18,763	8,237
Contractual services.	149,808	116,512	102,343	14,169
Other	25,000	26,000	22,861	3,139
Total common pleas-general.	<u>932,637</u>	<u>1,029,906</u>	<u>960,313</u>	<u>69,593</u>
Drug court:				
Personal services	376,094	259,772	194,685	65,087
Total drug court.	<u>376,094</u>	<u>259,772</u>	<u>194,685</u>	<u>65,087</u>
Total common pleas.	<u>1,308,731</u>	<u>1,289,678</u>	<u>1,154,998</u>	<u>134,680</u>
Juvenile probate court:				
Juvenile court:				
Personal services	1,139,732	1,182,764	1,166,492	16,272
Materials and supplies.	36,000	32,000	29,183	2,817
Contractual services.	33,500	34,500	31,366	3,134
Other	18,000	12,000	7,235	4,765
Total juvenile court	<u>1,227,232</u>	<u>1,261,264</u>	<u>1,234,276</u>	<u>26,988</u>

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Probate court:				
Personal services	\$ 148,185	\$ 114,603	\$ 108,078	\$ 6,525
Contractual services	22,850	22,850	16,025	6,825
Other	6,000	5,550	600	4,950
Total probate court	<u>177,035</u>	<u>143,003</u>	<u>124,703</u>	<u>18,300</u>
Total juvenile probate court	<u>1,404,267</u>	<u>1,404,267</u>	<u>1,358,979</u>	<u>45,288</u>
Total general government - judicial	<u>3,699,528</u>	<u>3,727,379</u>	<u>3,529,896</u>	<u>197,483</u>
Public safety:				
Coroner:				
Personal services	80,294	114,185	112,890	1,295
Materials and supplies	4,000	4,000	3,444	556
Contractual services	68,465	64,560	63,744	816
Other	2,780	95	95	-
Total coroner	<u>155,539</u>	<u>182,840</u>	<u>180,173</u>	<u>2,667</u>
Administration:				
Personal services	495,654	455,075	452,829	2,246
Materials and supplies	10,630	8,260	8,231	29
Contractual services	54,323	72,898	69,670	3,228
Other	35,694	33,489	33,488	1
Total administration	<u>596,301</u>	<u>569,722</u>	<u>564,218</u>	<u>5,504</u>
Law enforcement:				
Personal services	2,116,634	2,254,619	2,248,130	6,489
Materials and supplies	154,076	158,295	156,628	1,667
Contractual services	124,451	105,569	98,065	7,504
Other	40,356	38,102	37,634	468
Total law enforcement	<u>2,435,517</u>	<u>2,556,585</u>	<u>2,540,457</u>	<u>16,128</u>
Court services:				
Personal services	459,097	448,107	444,708	3,399
Materials and supplies	6,273	3,607	3,581	26
Contractual services	1,645,768	1,658,246	1,656,864	1,382
Other	2,879	2,899	2,895	4
Total court services	<u>2,114,017</u>	<u>2,112,859</u>	<u>2,108,048</u>	<u>4,811</u>
Investigation:				
Personal services	582,385	535,742	529,940	5,802
Materials and supplies	11,660	10,760	9,910	850
Contractual services	18,234	11,649	11,130	519
Other	14,539	9,850	9,850	-
Total investigation	<u>626,818</u>	<u>568,001</u>	<u>560,830</u>	<u>7,171</u>
Community service:				
Personal services	166,662	156,452	155,174	1,278
Materials and supplies	3,307	2,184	2,183	1
Contractual services	2,565	895	895	-
Other	6,435	5,656	5,656	-
Total community service	<u>178,969</u>	<u>165,187</u>	<u>163,908</u>	<u>1,279</u>

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Transportation:				
Materials and supplies	\$ 9,000	\$ 17,831	\$ 17,711	\$ 120
Total transportation	9,000	17,831	17,711	120
Total sheriff	5,960,622	5,990,185	5,955,172	35,013
Total public safety	6,116,161	6,173,025	6,135,345	37,680
Public works:				
Engineer:				
Engineer - general:				
Personal services	173,459	173,749	169,254	4,495
Contractual services	14,500	14,210	9,087	5,123
Total engineer - general	187,959	187,959	178,341	9,618
Env engineer:				
Personal services	100,121	100,121	98,422	1,699
Total env engineer	100,121	100,121	98,422	1,699
Total engineer	288,080	288,080	276,763	11,317
Total public works	288,080	288,080	276,763	11,317
Human services:				
Children/families first:				
Disbursement	5,000	5,000	5,000	-
Total children/families first	5,000	5,000	5,000	-
Commissioners office - collaborative family risk				
Disbursement	110,000	110,000	110,000	-
Total collaborative family risk	110,000	110,000	110,000	-
Public assistance:				
Disbursement	74,000	74,000	74,000	-
Total public assistance	74,000	74,000	74,000	-
CS rotary local share:				
Other	619,000	619,000	619,000	-
Total CS rotary local share	619,000	619,000	619,000	-
ODJFS administration fees:				
Disbursement	493,535	493,535	493,535	-
Total ODJFS administration fees	493,535	493,535	493,535	-
Veteran's services:				
Personal services	370,258	370,358	336,799	33,559
Materials and supplies	24,192	16,192	14,250	1,942
Contractual services	149,776	119,675	88,431	31,244
Capital outlay	64,563	64,563	38,368	26,195
Other	299,377	337,377	275,029	62,348
Total veteran's services	908,166	908,165	752,877	155,288
Total human services	2,209,701	2,209,700	2,054,412	155,288
Health:				
Apiary inspection:				
Disbursement	3,000	3,000	3,000	-
Total apiary inspection	3,000	3,000	3,000	-

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Vital stats:				
Disbursement	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Total vital stats	1,000	1,000	-	1,000
Crippled children:				
Disbursement	149,525	149,525	149,525	-
Total crippled children	149,525	149,525	149,525	-
Council on aging:				
Disbursement	150,000	150,000	150,000	-
Total council on aging	150,000	150,000	150,000	-
Humane society:				
Disbursement	75,000	75,000	75,000	-
Total humane society	75,000	75,000	75,000	-
Total health	378,525	378,525	377,525	1,000
Economic development and assistance				
Economic development:				
Disbursement	132,000	132,000	132,000	-
Total economic development	132,000	132,000	132,000	-
Airport operating:				
Disbursement	40,000	40,000	40,000	-
Total airport operating	40,000	40,000	40,000	-
Total Economic development and assistance	172,000	172,000	172,000	-
Intergovernmental:				
Extension office grant:				
Disbursement	203,000	203,000	203,000	-
Total extension office grant	203,000	203,000	203,000	-
Soil and water:				
Disbursement	200,000	200,000	200,000	-
Total soil and water	200,000	200,000	200,000	-
Richwood fair:				
Disbursement	8,000	8,000	8,000	-
Total richwood fair	8,000	8,000	8,000	-
Union County fair:				
Disbursement	8,000	8,000	8,000	-
Total Union County fair	8,000	8,000	8,000	-
Park and recreation:				
Disbursement	40,714	40,714	40,714	-
Total park and recreation	40,714	40,714	40,714	-

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Historical society:				
Disbursement	\$ 20,000	\$ 25,000	\$ 23,290	\$ 1,710
Total historical society	<u>20,000</u>	<u>25,000</u>	<u>23,290</u>	<u>1,710</u>
 Total intergovernmental	 479,714	 484,714	 483,004	 1,710
 Total expenditures	 22,098,496	 21,843,943	 20,352,967	 1,490,976
 Excess (deficiency) of revenues over (under) expenditures	 (397,516)	 647,037	 3,235,869	 2,588,832
 Other financing sources (uses):				
Sale of capital assets	20,000	20,000	-	(20,000)
Transfer in	60,000	60,000	138,199	78,199
Transfers out	(215,688)	(4,138,086)	(4,115,766)	22,320
Total other financing sources (uses)	<u>(135,688)</u>	<u>(4,058,086)</u>	<u>(3,977,567)</u>	<u>80,519</u>
 Net change in fund balance	 (533,204)	 (3,411,049)	 (741,698)	 2,669,351
 Fund balance at beginning of year	 3,188,161	 3,188,161	 3,188,161	 -
Prior year encumbrances appropriated	533,204	533,204	533,204	-
 Fund balance at end of year	 \$ 3,188,161	 \$ 310,316	 \$ 2,979,667	 \$ 2,669,351

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, 2017

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Property taxes	\$ 6,900,677	\$ 6,569,605	\$ 6,692,189	\$ 122,584
Intergovernmental	2,836,083	1,960,662	3,561,111	1,600,449
Contributions and donations	-	-	5,071	5,071
Other	160,000	150,000	200,266	50,266
Total revenues.	<u>9,896,760</u>	<u>8,680,267</u>	<u>10,458,637</u>	<u>1,778,370</u>
Expenditures:				
Current:				
Human services:				
Personal services	4,691,997	4,715,397	4,535,556	179,841
Materials and supplies	64,045	64,045	52,451	11,594
Contractual services	6,168,467	6,168,467	5,899,602	268,865
Capital outlay	105,910	90,910	89,850	1,060
Other	537,671	562,671	341,411	221,260
Total expenditures	<u>11,568,090</u>	<u>11,601,490</u>	<u>10,918,870</u>	<u>682,620</u>
Excess of expenditures over revenues	<u>(1,671,330)</u>	<u>(2,921,223)</u>	<u>(460,233)</u>	<u>2,460,990</u>
Other financing uses:				
Transfers out	<u>(134,670)</u>	<u>(101,270)</u>	<u>-</u>	<u>101,270</u>
Total other financing uses	<u>(134,670)</u>	<u>(101,270)</u>	<u>-</u>	<u>101,270</u>
Net change in fund balance	(1,806,000)	(3,022,493)	(460,233)	2,562,260
Fund balance at beginning of year	13,116,714	13,116,714	13,116,714	-
Prior year encumbrances appropriated.	<u>37,551</u>	<u>37,551</u>	<u>37,551</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 11,348,265</u>	<u>\$ 10,131,772</u>	<u>\$ 12,694,032</u>	<u>\$ 2,562,260</u>

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

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

Real Estate Assessment

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

Computerized Legal Research

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

Delinquent Real Estate Collection

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

Recorder Equipment Set Aside

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

Treasurer Prepaid Interest

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

Federal Chip

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

Moving Ohio Forward

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

Law Library

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

Probate Court Conduct of Business

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

Indigent Guardianship

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

Probate and Juvenile Special Projects

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

Common Pleas Special Projects

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

Clerk of Courts Computerization

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

Probate and Juvenile Court Computer

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

Probate and Juvenile Court Computer Research

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

UNION COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

Juvenile Court Indigent Offenders

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

Dispute Resolution

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

CP Addiction Grant

To account for State grant monies received related to the Common Pleas Drug Court Program.

CP Probation Services

To account for charges for services that are restricted to be used for the Common Pleas Probation services.

Targeted Community Alternative

To account from money received by the State that is restricted for use on the Targeted Community Alternative.

Economic Development

To account for joint revenues between the County and the City of Marysville to maintain a director of economic development.

Convention and Tourist Bureau

To account for monies collected and distributed related to the "County Lodging Tax".

DUI

To account for fines collected through the courts from offenders operating motor vehicles under the influence of alcohol or drugs. These monies are used for enforcement and education programs.

Forfeitures

A fund established to account for revenues derived from the seizure of assets as a result of criminal activities for the purposes of supporting law enforcement activities.

Sheriff CCW Rotary

To account for the collection and distribution of fees associated with the issuance of concealed handgun licenses.

Law Enforcement Grants

A combination of competitive grants, based on availability and need, that may or may not be received in a given year.

Sheriff Policing Rotary

To account for contract fees collected for services which include patrols, dispatching, and the shooting range.

DARE Community Education

To account for grants, fundraising and expenditure activity for various education programs including DARE and Safety Town.

Youth Services Subsidy

To account for State grant monies received from the Ohio Department of Youth Services and used for placement of children, diversion program-juvenile delinquency prevention, and other related activities.

9-1-1 Emergency

To account for the 9-1-1 emergency phone system for the County, funded by a county-wide property tax.

Local Emergency Planning

To account for State monies and local revenues used to operate the County emergency program and increase community awareness of emergency plans.

Juvenile Tobacco

To account for revenues and expenditures with the juvenile court smoking cessation program.

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

Law Enforcement Memorial

To account for contribution and grant money received for the construction of a Union County Law Enforcement Memorial.

Juvenile Special Projects

To account for court costs collected and expenditure activity for various court projects as determined necessary by the court.

VOCA Grant

Funds established to account for federal Victims of Crime Act (VOCA) grant awards to assist primary and secondary victims of crime to stabilize their lives, and understand and participate in the criminal justice system.

VAWA Grant

Fund established to account for Violence Against Women Act (VAWA) grant awards to strengthen the criminal justice system's response to violence against women and enhance services to victims of sexual assault, domestic violence and stalking.

Motor Vehicle and Gas Tax

This fund accounts for revenues derived from the sale of motor vehicle licenses, gasoline taxes, interest, and a portion of the restricted sales tax. Expenditures are restricted by State law and sales tax ballot language to county road and bridge repair and improvement programs.

Road and Bridge

To account for revenues derived from court fines. Monies are used for a law enforcement officer's salary, scales, fleet insurance, and traffic control signs.

Ditch Rotary

To pay for equipment, materials, and labor related to the general maintenance of water courses within the County.

Ditch Maintenance

To account for special assessment revenues which are used to provide irrigation ditches and maintain existing ditches.

Dog and Kennel

To account for the dog warden's operation that is financed by sales of dog tags and kennel permits and fine collections.

ADAMH

To account for a county-wide property tax levy and federal and State grants used to fund the costs of various services related to alcohol and drug dependencies and mental health consultation and support.

Preschool Grant

To account for grant expenses associated with preschool for the mentally retarded.

Community Support Services

To account for grant revenue of OhioMHAS and HUD funds and all related expenses. This fund also contains activity related to the Wings Enrichment Center and housing rentals for the disabled.

Public Assistance

To account for various federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and for certain public social services.

Coordination Transportation

To provide transportation services to seniors or disadvantaged citizens.

Child Support Enforcement Agency

To account for poundage fees on child support payments and other local, State and federal revenues used to administer the County Child Support Enforcement Agency.

UNION COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

Children Services

To account for various monies received from federal, State, and local grants used for children's support programs, including: emergency care, medical costs, counseling, foster care, parental counseling and training and education costs.

Adult Basic Literacy Education Grant

To account for State and federal grants and local revenues used to pay for adult basic literacy education.

Senior Services

To account for revenues and expenditures related to Union County Senior Services.

Workplace Investment Act

To account for revenues and expenditures associated with the Workforce Investment Act of 1998.

Collaborative Family Risk

To account for revenues and expenditures associated with the Functional Family Therapy and Multisystemic Therapy 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.

Medicaid Sales Tax Transition

To account for money received from the State to account for a loss in sales tax revenue from Medicaid providers.

Certificate Title Administration

To account for fees collected by the Clerk of Courts. These monies are used for costs associated with the processing of titles.

Nonmajor Debt Service Funds

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

Bond Retirement

To account for the retirement of debt.

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.

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Capital Project Funds - (Continued)

Capital Equipment

To account for various capital equipment purchases throughout the County.

Capital Infrastructure

To account for various capital infrastructure purchases throughout the County.

Federal Grant and Recapture CDBG

To account for federal grant monies received for payments to individuals/companies for community development block grant reinvestments projects.

Ditch Equipment Building

To account for special assessments and/or note proceeds used for activities related to the construction of ditches.

DD Capital

To account for various capital improvements at the DD school and workshop.

Sheriff's Facility Construction

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

AG Center

To account for building renovation costs.

London Ave. Government Building

To account for funds used to purchase and refurbish an office building.

Boylan and Phelps Ditch

To account for funds used for activities related to the construction of ditches.

Main Street Building

To account for funds used to purchase and renovate a building for archives and office space.

Lower Green JT Ditch

To account for funds used for activities related to the construction of the lower green JT ditch.

Cattail Swamp Ditch

To account for funds used for activities related to the construction of the cattail swamp ditch.

Multi Building Improvement

To account for constructing, renovating, improving, furnishing, and equipping various county buildings and facilities, with related site improvements and appurtenances.

Honda TIF

To account for the monies received within the County's Tax Increment Financing District and its expenditures on public infrastructure improvements within that District.

Dublin Green TIF

To account for monies received within the County's Tax Increment Financing District and its expenditures on public infrastructure improvements within that District.

Capital Project Issue II

To account for funds received for Issue II certified projects.

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 12,382,767	\$ 651,166	\$ 13,609,121	\$ 26,643,054
Cash and cash equivalents in segregated accounts	555,351	-	18,256	573,607
Receivables (net of allowance for uncollectibles):				
Sales taxes	712,388	-	-	712,388
Real estate and other taxes	1,697,470	-	-	1,697,470
Payment in lieu of taxes	-	-	232,074	232,074
Accounts	553,315	-	850,000	1,403,315
Due from other governments	4,360,779	-	12,070	4,372,849
Special assessments	347,858	-	-	347,858
Interfund loans receivable	-	-	400,000	400,000
Due from other funds	554,346	-	-	554,346
Prepayments	88,449	-	11,471	99,920
Materials and supplies inventory	515,173	-	-	515,173
Total assets	<u>\$ 21,767,896</u>	<u>\$ 651,166</u>	<u>\$ 15,132,992</u>	<u>\$ 37,552,054</u>
Liabilities:				
Accounts payable	\$ 805,523	\$ -	\$ 211,190	\$ 1,016,713
Accrued wages and benefits payable	281,843	-	-	281,843
Due to other governments	143,267	-	-	143,267
Interfund loans payable	200,000	200,000	-	400,000
Due to other funds	535,082	-	-	535,082
Total liabilities	<u>1,965,715</u>	<u>200,000</u>	<u>211,190</u>	<u>2,376,905</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	1,663,685	-	-	1,663,685
Delinquent property tax revenue not available	33,785	-	-	33,785
Sales tax revenue not available	491,457	-	-	491,457
Special assessments revenue not available	347,858	-	-	347,858
Other nonexchange transactions	1,914,052	-	170	1,914,222
Unavailable grant revenue	1,434,630	-	-	1,434,630
Payments in lieu of taxes levied for the next fiscal year	-	-	232,074	232,074
Miscellaneous revenue not available	96,943	-	-	96,943
Total deferred inflows of resources	<u>5,982,410</u>	<u>-</u>	<u>232,244</u>	<u>6,214,654</u>
Fund balances:				
Nonspendable	603,622	-	11,471	615,093
Restricted	12,637,242	451,166	6,067,872	19,156,280
Committed	588,773	-	1,412,515	2,001,288
Assigned	-	-	7,197,700	7,197,700
Unassigned (deficit)	(9,866)	-	-	(9,866)
Total fund balances	<u>13,819,771</u>	<u>451,166</u>	<u>14,689,558</u>	<u>28,960,495</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 21,767,896</u>	<u>\$ 651,166</u>	<u>\$ 15,132,992</u>	<u>\$ 37,552,054</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
From local sources:				
Property taxes	\$ 1,644,589	\$ -	\$ -	\$ 1,644,589
Sales taxes	2,925,264	-	-	2,925,264
Charges for services	3,040,107	-	6,390	3,046,497
Licenses and permits	137,547	-	-	137,547
Fines and forfeitures	193,023	-	-	193,023
Intergovernmental	13,321,057	-	2,065,655	15,386,712
Special assessments	196,936	-	61,646	258,582
Investment income	32,352	-	8,638	40,990
Rental income	23,965	-	-	23,965
Contributions and donations	33,445	-	-	33,445
Payment in lieu of taxes	-	-	117,427	117,427
Other	1,010,903	152,173	198,392	1,361,468
Total revenues	22,559,188	152,173	2,458,148	25,169,509
Expenditures:				
Current:				
General government:				
Legislative and executive	3,672,923	-	-	3,672,923
Judicial	560,830	-	-	560,830
Public safety.	1,703,385	-	-	1,703,385
Public works.	7,863,568	-	-	7,863,568
Health	2,354,156	-	-	2,354,156
Human services	4,982,208	-	22,035	5,004,243
Economic development	454,203	-	-	454,203
Capital outlay.	-	-	7,348,106	7,348,106
Debt service:				
Principal retirement	-	8,392,940	-	8,392,940
Interest and fiscal charges	-	231,591	-	231,591
Note issuance costs	-	48,750	-	48,750
Total expenditures	21,591,273	8,673,281	7,370,141	37,634,695
Excess (deficiency) of revenues over (under) expenditures	967,915	(8,521,108)	(4,911,993)	(12,465,186)
Other financing sources (uses):				
Bond anticipation note issuance	-	7,950,000	3,400,000	11,350,000
Transfers in	-	976,186	3,850,000	4,826,186
Transfers out	(162,019)	-	(673,401)	(835,420)
Total other financing sources (uses).	(162,019)	8,926,186	6,576,599	15,340,766
Net change in fund balances	805,896	405,078	1,664,606	2,875,580
Fund balances at beginning of year	13,053,978	46,088	13,024,952	26,125,018
Change in inventory balance.	(40,103)	-	-	(40,103)
Fund balances at end of year	\$ 13,819,771	\$ 451,166	\$ 14,689,558	\$ 28,960,495

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2017

	<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	\$ 1,521,082	\$ 54,722	\$ 359,525	\$ 30,903
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	25	232	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	6,480	-	-	6,273
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 1,527,587</u>	<u>\$ 54,954</u>	<u>\$ 359,525</u>	<u>\$ 37,176</u>
Liabilities:				
Accounts payable	\$ 2,240	\$ -	\$ -	\$ -
Accrued wages and benefits payable	20,649	-	4,537	-
Due to other governments	7,618	-	1,682	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>30,507</u>	<u>-</u>	<u>6,219</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	6,480	-	-	6,273
Restricted	1,490,600	54,954	353,306	30,903
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>1,497,080</u>	<u>54,954</u>	<u>353,306</u>	<u>37,176</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,527,587</u>	<u>\$ 54,954</u>	<u>\$ 359,525</u>	<u>\$ 37,176</u>

Treasurer Prepaid Interest	Federal Chip	Moving Ohio Forward	Law Library	Probate Court Conduct of Business	Indigent Guardianship
\$ 24,516	\$ 51,062	\$ 200	\$ 181,573	\$ 9,294	\$ 1,185
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	9,783	14	410
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,730	-	-
-	-	-	100	-	-
<u>\$ 24,516</u>	<u>\$ 51,062</u>	<u>\$ 200</u>	<u>\$ 194,186</u>	<u>\$ 9,308</u>	<u>\$ 1,595</u>
\$ -	\$ 27,060	\$ -	\$ 14,918	\$ -	\$ -
-	-	-	308	-	-
-	-	-	47	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	27,060	-	15,273	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,830	-	-
24,516	24,002	200	176,083	9,308	1,595
-	-	-	-	-	-
-	-	-	-	-	-
<u>24,516</u>	<u>24,002</u>	<u>200</u>	<u>178,913</u>	<u>9,308</u>	<u>1,595</u>
<u>\$ 24,516</u>	<u>\$ 51,062</u>	<u>\$ 200</u>	<u>\$ 194,186</u>	<u>\$ 9,308</u>	<u>\$ 1,595</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2017

	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	\$ 18,103	\$ 577,332	\$ 100,967	\$ 14,526
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	220	7,734	1,444	590
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	37,661	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	\$ 18,323	\$ 622,727	\$ 102,411	\$ 15,116
Liabilities:				
Accounts payable	\$ -	\$ 175	\$ -	\$ -
Accrued wages and benefits payable	-	2,268	-	-
Due to other governments	-	869	-	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	3,312	-	-
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	-	37,661	-	-
Total deferred inflows of resources	-	37,661	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	18,323	581,754	102,411	15,116
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	18,323	581,754	102,411	15,116
Total liabilities, deferred inflows of resources and fund balances	\$ 18,323	\$ 622,727	\$ 102,411	\$ 15,116

Probate and Juvenile Court Computer Research	Juvenile Court Indigent Offenders	Dispute Resolution	CP Addiction Grant	Economic Development	Convention and Tourist Bureau
\$ 19,444	\$ 4,535	\$ 103,714	\$ 50,000	\$ 4,559	\$ 459,825
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
132	28	2,058	-	-	-
-	-	-	-	-	54,622
-	-	-	-	-	-
-	-	562	-	-	-
-	-	-	-	-	-
<u>\$ 19,576</u>	<u>\$ 4,563</u>	<u>\$ 106,334</u>	<u>\$ 50,000</u>	<u>\$ 4,559</u>	<u>\$ 514,447</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	4,274	-
-	-	-	-	1,657	-
-	-	-	-	-	-
-	-	-	37,661	-	-
-	-	-	<u>37,661</u>	<u>5,931</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	54,622
-	-	-	-	-	-
-	-	-	-	-	<u>54,622</u>
-	-	562	-	-	-
19,576	4,563	105,772	12,339	-	-
-	-	-	-	-	459,825
-	-	-	-	(1,372)	-
<u>19,576</u>	<u>4,563</u>	<u>106,334</u>	<u>12,339</u>	<u>(1,372)</u>	<u>459,825</u>
<u>\$ 19,576</u>	<u>\$ 4,563</u>	<u>\$ 106,334</u>	<u>\$ 50,000</u>	<u>\$ 4,559</u>	<u>\$ 514,447</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2017

	DUI	Forfeitures	Sheriff CCW Rotary	Law Enforcement Grants
Assets:				
Equity in pooled cash and cash equivalents	\$ 5,100	\$ 4,502	\$ 148,406	\$ 65,049
Cash and cash equivalents in segregated accounts	555,351	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	35	-	1,061	17,140
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	\$ 560,486	\$ 4,502	\$ 149,467	\$ 82,189
Liabilities:				
Accounts payable	\$ -	\$ 3,574	\$ 21	\$ -
Accrued wages and benefits payable	-	-	676	-
Due to other governments	-	-	2,137	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	3,574	2,834	-
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	560,486	928	146,633	82,189
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	560,486	928	146,633	82,189
Total liabilities, deferred inflows of resources and fund balances	\$ 560,486	\$ 4,502	\$ 149,467	\$ 82,189

Sheriff Policing Rotary	DARE Community Education	Youth Services Subsidy	9-1-1 Emergency	Local Emergency Planning	Juvenile Tobacco	Law Enforcement Memorial
\$ 105,395	\$ 62,856	\$ 230,651	\$ 1,716,785	\$ 51,156	\$ 455	\$ 3,260
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,011,447	-	-	-
2,934	2,256	-	34	-	-	-
-	-	-	59,505	-	-	-
-	-	-	-	-	-	-
115	-	-	-	-	-	-
3,178	-	-	25,666	2,310	-	-
-	-	-	1,286	-	-	-
<u>\$ 111,622</u>	<u>\$ 65,112</u>	<u>\$ 230,651</u>	<u>\$ 2,814,723</u>	<u>\$ 53,466</u>	<u>\$ 455</u>	<u>\$ 3,260</u>
\$ 1,243	\$ -	\$ 11,648	\$ 1,635	\$ 338	\$ -	\$ 1,250
-	-	6,406	35,990	231	-	-
1,889	-	990	42,224	89	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,132</u>	<u>-</u>	<u>19,044</u>	<u>79,849</u>	<u>658</u>	<u>-</u>	<u>1,250</u>
-	-	-	990,933	-	-	-
-	-	-	20,514	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	59,505	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,070,952</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,178	-	-	26,952	2,310	-	-
105,312	65,112	211,607	1,636,970	50,498	455	2,010
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>108,490</u>	<u>65,112</u>	<u>211,607</u>	<u>1,663,922</u>	<u>52,808</u>	<u>455</u>	<u>2,010</u>
<u>\$ 111,622</u>	<u>\$ 65,112</u>	<u>\$ 230,651</u>	<u>\$ 2,814,723</u>	<u>\$ 53,466</u>	<u>\$ 455</u>	<u>\$ 3,260</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2017

	<u>Juvenile Special Projects</u>	<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>Motor Vehicle and Gas Tax</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 96,460	\$ 32,027	\$ 27,925	\$ 550,793
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	356,195
Real estate and other taxes	-	-	-	-
Accounts	646	-	-	459,142
Due from other governments	-	14,601	-	2,141,693
Special assessments	-	-	-	-
Due from other funds	-	-	-	17,881
Prepayments	-	349	-	3,249
Materials and supplies inventory	-	1,576	-	502,273
Total assets	<u>\$ 97,106</u>	<u>\$ 48,553</u>	<u>\$ 27,925</u>	<u>\$ 4,031,226</u>
Liabilities:				
Accounts payable	\$ -	\$ 3,112	\$ -	\$ 114,766
Accrued wages and benefits payable	-	6,069	-	80,024
Due to other governments	-	2,348	-	31,220
Interfund loans payable	-	-	-	200,000
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>11,529</u>	<u>-</u>	<u>426,010</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	245,729
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	1,817,569
Unavailable grant revenue	-	14,601	-	-
Miscellaneous revenue not available	-	-	-	29,571
Total deferred inflows of resources	<u>-</u>	<u>14,601</u>	<u>-</u>	<u>2,092,869</u>
Fund balances:				
Nonspendable	-	1,925	-	505,522
Restricted	97,106	20,498	27,925	1,006,825
Committed	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>97,106</u>	<u>22,423</u>	<u>27,925</u>	<u>1,512,347</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 97,106</u>	<u>\$ 48,553</u>	<u>\$ 27,925</u>	<u>\$ 4,031,226</u>

Road and Bridge	Ditch Rotary	Ditch Maintenance	Dog and Kennel	ADAMH	Preschool Grant
\$ 2,602	\$ 41,147	\$ 629,200	\$ 143,982	\$ 619,333	\$ 28,640
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	686,023	-
1,941	-	-	8,609	-	-
-	-	-	-	736,137	-
-	-	347,858	-	-	-
-	-	-	-	-	-
-	-	-	-	17,763	-
-	-	-	-	2,555	-
<u>\$ 4,543</u>	<u>\$ 41,147</u>	<u>\$ 977,058</u>	<u>\$ 152,591</u>	<u>\$ 2,061,811</u>	<u>\$ 28,640</u>
\$ -	\$ -	\$ -	\$ 6,694	\$ 289,819	\$ -
550	-	-	-	12,755	-
149	-	-	14	7,865	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>699</u>	<u>-</u>	<u>-</u>	<u>6,708</u>	<u>310,439</u>	<u>-</u>
-	-	-	-	672,752	-
-	-	-	-	13,271	-
-	-	-	-	-	-
-	-	347,858	-	-	-
-	-	-	-	36,978	-
-	-	-	-	515,909	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>347,858</u>	<u>-</u>	<u>1,238,910</u>	<u>-</u>
-	-	-	-	20,318	-
3,844	41,147	629,200	145,883	492,144	28,640
-	-	-	-	-	-
<u>3,844</u>	<u>41,147</u>	<u>629,200</u>	<u>145,883</u>	<u>512,462</u>	<u>28,640</u>
<u>\$ 4,543</u>	<u>\$ 41,147</u>	<u>\$ 977,058</u>	<u>\$ 152,591</u>	<u>\$ 2,061,811</u>	<u>\$ 28,640</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2017

	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 265,571	\$ 888,164	\$ 371,791	\$ 470,541
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	17,695	1,210	12,089
Due from other governments	421,446	568,929	-	137,932
Special assessments	-	-	-	-
Due from other funds	-	388,747	96,271	-
Prepayments	-	8,789	2,453	8,634
Materials and supplies inventory	-	7,383	-	-
Total assets	<u>\$ 687,017</u>	<u>\$ 1,879,707</u>	<u>\$ 471,725</u>	<u>\$ 629,196</u>
Liabilities:				
Accounts payable	\$ 60,667	\$ 23,038	\$ 4,975	\$ 256
Accrued wages and benefits payable	-	72,340	9,796	12,660
Due to other governments	991	27,604	3,820	4,910
Interfund loans payable	-	-	-	-
Due to other funds	-	52,276	19,941	40,265
Total liabilities	<u>61,658</u>	<u>175,258</u>	<u>38,532</u>	<u>58,091</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	421,446	92,421	-	137,932
Miscellaneous revenue not available	-	388	15,652	-
Total deferred inflows of resources	<u>421,446</u>	<u>92,809</u>	<u>15,652</u>	<u>137,932</u>
Fund balances:				
Nonspendable	-	16,172	2,453	8,634
Restricted	203,913	1,595,468	415,088	424,539
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>203,913</u>	<u>1,611,640</u>	<u>417,541</u>	<u>433,173</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 687,017</u>	<u>\$ 1,879,707</u>	<u>\$ 471,725</u>	<u>\$ 629,196</u>

Children Services	Adult Basic Literacy Education Grant	Senior Services	Workplace Investment Act	Targeted Community Alternative
\$ 699,830	\$ 116	\$ 1,256,523	\$ 56,435	\$ 28,215
-	-	-	-	-
-	-	356,193	-	-
1,142	-	969	-	-
66,030	-	-	-	159,884
-	-	-	-	-
-	-	13,671	-	-
-	-	-	13	-
-	-	-	-	-
<u>\$ 767,002</u>	<u>\$ 116</u>	<u>\$ 1,627,356</u>	<u>\$ 56,448</u>	<u>\$ 188,099</u>
\$ 69,972	\$ -	\$ 97,856	\$ 21,447	\$ -
-	-	11,123	-	-
368	-	4,318	-	-
-	-	-	-	-
258,064	-	83,393	43,482	-
<u>328,404</u>	<u>-</u>	<u>196,690</u>	<u>64,929</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	245,728	-	-
-	-	-	-	-
-	-	-	-	-
66,030	-	-	-	131,669
-	-	13,671	-	-
<u>66,030</u>	<u>-</u>	<u>259,399</u>	<u>-</u>	<u>131,669</u>
-	-	-	13	-
372,568	116	1,171,267	-	56,430
-	-	-	-	-
-	-	-	(8,494)	-
<u>372,568</u>	<u>116</u>	<u>1,171,267</u>	<u>(8,481)</u>	<u>56,430</u>
<u>\$ 767,002</u>	<u>\$ 116</u>	<u>\$ 1,627,356</u>	<u>\$ 56,448</u>	<u>\$ 188,099</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
DECEMBER 31, 2017

	Collaborative Family Risk	CP Probation Services	Total Nonmajor Special Revenue Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 175,593	\$ 17,197	\$ 12,382,767
Cash and cash equivalents in segregated accounts	-	-	555,351
Receivables (net of allowance for uncollectibles):			
Sales taxes	-	-	712,388
Real estate and other taxes	-	-	1,697,470
Accounts	-	3,742	553,315
Due from other governments	-	-	4,360,779
Special assessments	-	-	347,858
Due from other funds	-	-	554,346
Prepayments	-	-	88,449
Materials and supplies inventory	-	-	515,173
Total assets	\$ 175,593	\$ 20,939	\$ 21,767,896
Liabilities:			
Accounts payable	\$ 45,000	\$ 3,819	\$ 805,523
Accrued wages and benefits payable	1,187	-	281,843
Due to other governments	458	-	143,267
Interfund loans payable	-	-	200,000
Due to other funds	-	-	535,082
Total liabilities	46,645	3,819	1,965,715
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	-	-	1,663,685
Delinquent property tax revenue not available	-	-	33,785
Sales tax revenue not available	-	-	491,457
Special assessments revenue not available	-	-	347,858
Other nonexchange transactions	-	-	1,914,052
Unavailable grant revenue	-	-	1,434,630
Miscellaneous revenue not available	-	-	96,943
Total deferred inflows of resources	-	-	5,982,410
Fund balances:			
Nonspendable	-	-	603,622
Restricted	-	17,120	12,637,242
Committed	128,948	-	588,773
Unassigned (deficit)	-	-	(9,866)
Total fund balances (deficit)	128,948	17,120	13,819,771
Total liabilities, deferred inflows of resources and fund balances	\$ 175,593	\$ 20,939	\$ 21,767,896

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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, 2017

	<u>Real Estate Assessment</u>	<u>Computerized Legal Research</u>	<u>Delinquent Real Estate Collection</u>	<u>Recorder Equipment Set Aside</u>
Revenues:				
From local sources:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	1,166,828	3,040	137,728	232
Licenses and permits	20	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	328	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	3,708	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,170,556	3,040	138,056	232
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	1,074,767	-	120,115	8,267
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	1,074,767	-	120,115	8,267
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	95,789	3,040	17,941	(8,035)
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	95,789	3,040	17,941	(8,035)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	1,401,291	51,914	335,365	45,211
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 1,497,080</u>	<u>\$ 54,954</u>	<u>\$ 353,306</u>	<u>\$ 37,176</u>

<u>Treasurer Prepaid Interest</u>	<u>Federal Chip</u>	<u>Moving Ohio Forward</u>	<u>Law Library</u>	<u>Probate Court Conduct of Business</u>	<u>Indigent Guardianship</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	5,362	309	5,205
-	-	-	-	-	-
-	-	-	160,370	-	-
-	496,057	-	-	-	-
-	-	-	-	-	-
11,494	610	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
451	19,230	-	411	-	-
<u>11,945</u>	<u>515,897</u>	<u>-</u>	<u>166,143</u>	<u>309</u>	<u>5,205</u>
1,961	598,827	-	-	-	-
-	-	-	192,090	-	6,653
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,961</u>	<u>598,827</u>	<u>-</u>	<u>192,090</u>	<u>-</u>	<u>6,653</u>
9,984	(82,930)	-	(25,947)	309	(1,448)
-	-	-	-	-	-
-	-	-	-	-	-
9,984	(82,930)	-	(25,947)	309	(1,448)
14,532	106,932	200	204,905	8,999	3,043
-	-	-	(45)	-	-
<u>\$ 24,516</u>	<u>\$ 24,002</u>	<u>\$ 200</u>	<u>\$ 178,913</u>	<u>\$ 9,308</u>	<u>\$ 1,595</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, 2017

	Probate and Juvenile Special Projects	Common Pleas Special Projects	Clerk of Courts Computerization	Probate and Juvenile Court Computer
Revenues:				
From local sources:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services.	3,120	98,292	18,186	9,061
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	-	3,900	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	-	346	-	-
	3,120	102,538	18,186	9,061
Total revenues	3,120	102,538	18,186	9,061
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	282,459	12,482	8,502
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
	-	282,459	12,482	8,502
Total expenditures	-	282,459	12,482	8,502
Excess (deficiency) of revenues over (under) expenditures	3,120	(179,921)	5,704	559
Other financing uses:				
Transfers out.	-	-	-	-
Total other financing uses.	-	-	-	-
Net change in fund balances	3,120	(179,921)	5,704	559
Fund balance (deficit) at end of year	15,203	761,675	96,707	14,557
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	\$ 18,323	\$ 581,754	\$ 102,411	\$ 15,116

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
1,779	358	29,217	50,000	130,353	-
-	-	-	-	-	-
-	-	-	-	132,000	231,619
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,779</u>	<u>358</u>	<u>29,217</u>	<u>50,000</u>	<u>262,353</u>	<u>231,619</u>
-	-	-	-	-	-
-	-	6,501	37,661	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	265,000	189,203
<u>-</u>	<u>-</u>	<u>6,501</u>	<u>37,661</u>	<u>265,000</u>	<u>189,203</u>
<u>1,779</u>	<u>358</u>	<u>22,716</u>	<u>12,339</u>	<u>(2,647)</u>	<u>42,416</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>
1,779	358	22,716	12,339	(2,647)	42,416
17,797	4,205	83,618	-	1,275	417,409
-	-	-	-	-	-
<u>\$ 19,576</u>	<u>\$ 4,563</u>	<u>\$ 106,334</u>	<u>\$ 12,339</u>	<u>\$ (1,372)</u>	<u>\$ 459,825</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, 2017

	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>
Revenues:				
From local sources:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services.	135	-	49,099	-
Licenses and permits	-	-	-	-
Fines and forfeitures	468	-	-	-
Intergovernmental.	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	6	3,574	127	17,140
	<u>609</u>	<u>3,574</u>	<u>49,226</u>	<u>17,140</u>
Total revenues	<u>609</u>	<u>3,574</u>	<u>49,226</u>	<u>17,140</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety.	45,703	3,574	38,374	4,629
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
	<u>45,703</u>	<u>3,574</u>	<u>38,374</u>	<u>4,629</u>
Total expenditures	<u>45,703</u>	<u>3,574</u>	<u>38,374</u>	<u>4,629</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(45,094)</u>	<u>-</u>	<u>10,852</u>	<u>12,511</u>
Other financing uses:				
Transfers out.	-	-	-	-
Total other financing uses.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(45,094)	-	10,852	12,511
Fund balance (deficit) at end of year	605,580	928	135,781	69,678
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 560,486</u>	<u>\$ 928</u>	<u>\$ 146,633</u>	<u>\$ 82,189</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>
\$ -	\$ -	\$ -	\$ 988,650	\$ -	\$ -
-	-	-	-	-	-
40,382	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
30,132	442	295,629	240,365	17,822	-
-	-	-	-	-	-
-	-	-	-	-	-
1,950	-	-	-	-	-
-	18,279	-	-	-	-
12,799	2,556	631	4,755	42	-
<u>85,263</u>	<u>21,277</u>	<u>296,260</u>	<u>1,233,770</u>	<u>17,864</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
86,430	10,002	222,175	1,071,080	15,769	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>86,430</u>	<u>10,002</u>	<u>222,175</u>	<u>1,071,080</u>	<u>15,769</u>	<u>-</u>
<u>(1,167)</u>	<u>11,275</u>	<u>74,085</u>	<u>162,690</u>	<u>2,095</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>	<u>-</u>
(1,167)	11,275	74,085	162,690	2,095	-
109,657	53,837	137,522	1,501,658	50,713	455
-	-	-	(426)	-	-
<u>\$ 108,490</u>	<u>\$ 65,112</u>	<u>\$ 211,607</u>	<u>\$ 1,663,922</u>	<u>\$ 52,808</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, 2017

	<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>	<u>VOCA Grant</u>	<u>VAWA Grant</u>
Revenues:				
From local sources:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services.	-	8,608	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	-	15,000	194,841	33,009
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	2,431	-	395	-
Other.	-	-	-	-
Total revenues	<u>2,431</u>	<u>23,608</u>	<u>195,236</u>	<u>33,009</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety.	1,280	6,569	197,395	405
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>1,280</u>	<u>6,569</u>	<u>197,395</u>	<u>405</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,151</u>	<u>17,039</u>	<u>(2,159)</u>	<u>32,604</u>
Other financing uses:				
Transfers out.	-	-	-	-
Total other financing uses.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,151	17,039	(2,159)	32,604
Fund balance (deficit) at end of year	859	80,067	27,264	(4,679)
Change in inventory balance	-	-	(2,682)	-
Fund balance (deficit) at end of year	<u>\$ 2,010</u>	<u>\$ 97,106</u>	<u>\$ 22,423</u>	<u>\$ 27,925</u>

<u>Motor Vehicle and Gas Tax</u>	<u>Road and Bridge</u>	<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>ADAMH</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 655,939
1,462,635	-	-	-	-	-
726,664	-	-	-	4,168	-
1,700	-	-	-	135,827	-
-	25,994	-	-	6,191	-
4,489,902	141	-	-	-	1,155,341
-	-	-	196,936	-	-
20,248	-	-	-	-	-
-	-	-	-	-	17,569
-	-	-	-	512	-
275,812	-	54,074	-	602	12,881
<u>6,976,961</u>	<u>26,135</u>	<u>54,074</u>	<u>196,936</u>	<u>147,300</u>	<u>1,841,730</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,606,688	25,037	24,588	207,255	-	-
-	-	-	-	48,677	2,014,126
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,606,688</u>	<u>25,037</u>	<u>24,588</u>	<u>207,255</u>	<u>48,677</u>	<u>2,014,126</u>
<u>(629,727)</u>	<u>1,098</u>	<u>29,486</u>	<u>(10,319)</u>	<u>98,623</u>	<u>(172,396)</u>
<u>(87,019)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>	<u>-</u>
<u>(87,019)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>	<u>-</u>
(716,746)	1,098	29,486	(10,319)	23,623	(172,396)
2,269,162	2,746	11,661	639,519	122,260	683,895
(40,069)	-	-	-	-	963
<u>\$ 1,512,347</u>	<u>\$ 3,844</u>	<u>\$ 41,147</u>	<u>\$ 629,200</u>	<u>\$ 145,883</u>	<u>\$ 512,462</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, 2017

	<u>Preschool Grant</u>	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>
Revenues:				
From local sources:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	-	371,256
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	19,421	315,266	2,938,090	50,000
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	4,446	-	-
Contributions and donations	-	-	-	11,828
Other	-	-	448,933	10,092
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	19,421	319,712	3,387,023	443,176
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	1,868,986	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	19,421	271,932	-	-
Human services	-	-	933,076	417,674
Economic development	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	19,421	271,932	2,802,062	417,674
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	-	47,780	584,961	25,502
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	-	47,780	584,961	25,502
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance (deficit) at end of year	28,640	156,133	1,024,523	392,039
Change in inventory balance	-	-	2,156	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance (deficit) at end of year	<u>\$ 28,640</u>	<u>\$ 203,913</u>	<u>\$ 1,611,640</u>	<u>\$ 417,541</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,462,629	-
149,123	-	-	-	-
-	-	-	-	-
-	-	-	-	-
379,268	1,718,300	-	235,680	162,074
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,113	42,370	-	90,250	-
<u>538,504</u>	<u>1,760,670</u>	<u>-</u>	<u>1,788,559</u>	<u>162,074</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
506,923	1,683,729	-	1,075,638	256,470
-	-	-	-	-
<u>506,923</u>	<u>1,683,729</u>	<u>-</u>	<u>1,075,638</u>	<u>256,470</u>
-	-	-	-	-
31,581	76,941	-	712,921	(94,396)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
31,581	76,941	-	712,921	(94,396)
401,592	295,627	116	458,346	85,915
-	-	-	-	-
<u>\$ 433,173</u>	<u>\$ 372,568</u>	<u>\$ 116</u>	<u>\$ 1,171,267</u>	<u>\$ (8,481)</u>

-- Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 2017

	Targeted Community Alternative	Collaborative Family Risk	CP Probation Services	Total Nonmajor Special Revenue Funds
Revenues:				
From local sources:				
Property taxes	\$ -	\$ -	\$ -	\$ 1,644,589
Sales taxes	-	-	-	2,925,264
Charges for services	-	-	31,602	3,040,107
Licenses and permits	-	-	-	137,547
Fines and forfeitures	-	-	-	193,023
Intergovernmental	56,430	110,000	-	13,321,057
Special assessments	-	-	-	196,936
Investment income	-	-	-	32,352
Rental income	-	-	-	23,965
Contributions and donations	-	-	-	33,445
Other	-	-	-	1,010,903
	<u>56,430</u>	<u>110,000</u>	<u>31,602</u>	<u>22,559,188</u>
Total revenues				
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	3,672,923
Judicial	-	-	14,482	560,830
Public safety	-	-	-	1,703,385
Public works	-	-	-	7,863,568
Health	-	-	-	2,354,156
Human services	-	108,698	-	4,982,208
Economic development	-	-	-	454,203
	<u>-</u>	<u>108,698</u>	<u>14,482</u>	<u>21,591,273</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>56,430</u>	<u>1,302</u>	<u>17,120</u>	<u>967,915</u>
Other financing uses:				
Transfers out	-	-	-	(162,019)
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(162,019)</u>
Net change in fund balances	<u>56,430</u>	<u>1,302</u>	<u>17,120</u>	<u>805,896</u>
Fund balance (deficit) at end of year	-	127,646	-	13,053,978
Change in inventory balance	-	-	-	(40,103)
Fund balance (deficit) at end of year	<u>\$ 56,430</u>	<u>\$ 128,948</u>	<u>\$ 17,120</u>	<u>\$ 13,819,771</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 REAL ESTATE ASSESSMENT
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 1,003,000	\$ 1,003,000	\$ 1,166,803	\$ 163,803
Licenses and permits	30	30	20	(10)
Other	-	-	3,708	3,708
Total revenues	1,003,030	1,003,030	1,170,531	167,501
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	613,427	613,427	572,334	41,093
Materials and supplies	11,800	20,900	20,548	352
Contractual services	1,061,137	1,043,037	802,451	240,586
Capital outlay	20,000	29,000	23,150	5,850
Other	30,150	30,150	16,389	13,761
Total expenditures	1,736,514	1,736,514	1,434,872	301,642
Net change in fund balance	(733,484)	(733,484)	(264,341)	469,143
Fund balance at beginning of year	1,305,836	1,305,836	1,305,836	-
Prior year encumbrances appropriated.	115,220	115,220	115,220	-
Fund balance at end of year.	\$ 687,572	\$ 687,572	\$ 1,156,715	\$ 469,143

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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,000	\$ 2,000	\$ 2,993	\$ 993
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,993</u>	<u>993</u>
Net change in fund balance	2,000	2,000	2,993	993
Fund balance at beginning of year	<u>51,729</u>	<u>51,729</u>	<u>51,729</u>	<u>-</u>
Fund balance at end of year	<u>\$ 53,729</u>	<u>\$ 53,729</u>	<u>\$ 54,722</u>	<u>\$ 993</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 120,000	\$ 120,000	\$ 137,728	\$ 17,728
Intergovernmental	-	-	328	328
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>138,056</u>	<u>18,056</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services	116,539	122,194	119,008	3,186
Materials and supplies	48,600	48,600	190	48,410
Contractual services	30,500	28,991	500	28,491
Capital outlay	1,503	1,503	-	1,503
Other	650	650	-	650
Total expenditures	<u>197,792</u>	<u>201,938</u>	<u>119,698</u>	<u>82,240</u>
Net change in fund balance.	(77,792)	(81,938)	18,358	100,296
Fund balance at beginning of year	<u>341,167</u>	<u>341,167</u>	<u>341,167</u>	<u>-</u>
Fund balance at end of year	<u>\$ 263,375</u>	<u>\$ 259,229</u>	<u>\$ 359,525</u>	<u>\$ 100,296</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ -	\$ -	\$ 608	\$ 608
Total revenues.	<u>-</u>	<u>-</u>	<u>608</u>	<u>608</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Capital outlay.	10,000	10,000	8,267	1,733
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>8,267</u>	<u>1,733</u>
Net change in fund balance.	(10,000)	(10,000)	(7,659)	2,341
Fund balance at beginning of year	<u>38,562</u>	<u>38,562</u>	<u>38,562</u>	<u>-</u>
Fund balance at end of year	<u>\$ 28,562</u>	<u>\$ 28,562</u>	<u>\$ 30,903</u>	<u>\$ 2,341</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 4,000	\$ 4,000	\$ 12,266	\$ 8,266
Other	-	-	451	451
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>12,717</u>	<u>8,717</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Materials and supplies	7,685	8,136	2,003	6,133
Total expenditures	<u>7,685</u>	<u>8,136</u>	<u>2,003</u>	<u>6,133</u>
Net change in fund balance	(3,685)	(4,136)	10,714	14,850
Fund balance at beginning of year	13,542	13,542	13,542	-
Prior year encumbrances appropriated	260	260	260	-
Fund balance at end of year	<u><u>\$ 10,117</u></u>	<u><u>\$ 9,666</u></u>	<u><u>\$ 24,516</u></u>	<u><u>\$ 14,850</u></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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 390,783	\$ 692,581	\$ 496,057	\$ (196,524)
Investment income.	95	95	640	545
Other	-	-	19,230	19,230
Total revenues.	<u>390,878</u>	<u>692,676</u>	<u>515,927</u>	<u>(176,749)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	446,175	745,043	586,995	158,048
Other	-	6,365	6,365	-
Total expenditures	<u>446,175</u>	<u>751,408</u>	<u>593,360</u>	<u>158,048</u>
Net change in fund balance	(55,297)	(58,732)	(77,433)	(18,701)
Fund balance at beginning of year	113,445	113,445	113,445	-
Prior year encumbrances appropriated	15,050	15,050	15,050	-
Fund balance at end of year	<u>\$ 73,198</u>	<u>\$ 69,763</u>	<u>\$ 51,062</u>	<u>\$ (18,701)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 200	\$ 200	\$ 200	\$ -
Fund balance at end of year	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAW LIBRARY
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 5,250	\$ 5,250	\$ 5,362	\$ 112
Fines and forfeitures	180,000	180,000	150,587	(29,413)
Other	-	-	411	411
Total revenues	185,250	185,250	156,360	(28,890)
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	68,090	68,090	48,884	19,206
Materials and supplies	2,000	2,000	437	1,563
Contractual services	144,600	144,600	141,166	3,434
Capital outlay	3,000	3,000	2,166	834
Other	1,000	1,000	141	859
Total expenditures	218,690	218,690	192,794	25,896
Net change in fund balance.	(33,440)	(33,440)	(36,434)	(2,994)
Fund balance at beginning of year.	187,323	187,323	187,323	-
Prior year encumbrances appropriated	20,800	20,800	20,800	-
Fund balance at end of year	\$ 174,683	\$ 174,683	\$ 171,689	\$ (2,994)

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, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 320	\$ 320	\$ 308	\$ (12)
Total revenues	<u>320</u>	<u>320</u>	<u>308</u>	<u>(12)</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	20	20	308	288
Fund balance at beginning of year	<u>8,986</u>	<u>8,986</u>	<u>8,986</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 9,006</u>	<u>\$ 9,006</u>	<u>\$ 9,294</u>	<u>\$ 288</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 5,000	\$ 5,000	\$ 5,085	\$ 85
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,085</u>	<u>85</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	8,000	8,000	7,411	589
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>7,411</u>	<u>589</u>
Net change in fund balance.	(3,000)	(3,000)	(2,326)	674
Fund balance at beginning of year	<u>3,511</u>	<u>3,511</u>	<u>3,511</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 511</u>	<u>\$ 511</u>	<u>\$ 1,185</u>	<u>\$ 674</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,500	\$ 2,500	\$ 3,080	\$ 580
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>3,080</u>	<u>580</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	5,000	5,000	-	5,000
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance	(2,500)	(2,500)	3,080	5,580
Fund balance at beginning of year	<u>15,023</u>	<u>15,023</u>	<u>15,023</u>	<u>-</u>
Fund balance at end of year	<u>\$ 12,523</u>	<u>\$ 12,523</u>	<u>\$ 18,103</u>	<u>\$ 5,580</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 100,000	\$ 100,000	\$ 98,318	\$ (1,682)
Intergovernmental	-	-	3,900	3,900
Other	-	-	38,007	38,007
Total revenues	100,000	100,000	140,225	40,225
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	73,218	73,818	73,606	212
Capital outlay	202,761	202,762	149,464	53,298
Other	199,996	199,395	73,961	125,434
Total expenditures	475,975	475,975	297,031	178,944
Net change in fund balance	(375,975)	(375,975)	(156,806)	219,169
Fund balance at beginning of year	711,402	711,402	711,402	-
Prior year encumbrances appropriated	22,736	22,736	22,736	-
Fund balance at end of year	\$ 358,163	\$ 358,163	\$ 577,332	\$ 219,169

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, 2017

	<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	\$ -	\$ -	\$ 17,762	\$ 17,762
Total revenues	<u>-</u>	<u>-</u>	<u>17,762</u>	<u>17,762</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	-	9,000	9,000	-
Capital outlay	75,000	66,000	3,482	62,518
Total expenditures	<u>75,000</u>	<u>75,000</u>	<u>12,482</u>	<u>62,518</u>
Net change in fund balance	(75,000)	(75,000)	5,280	80,280
Fund balance at beginning of year	<u>95,687</u>	<u>95,687</u>	<u>95,687</u>	<u>-</u>
Fund balance at end of year	<u>\$ 20,687</u>	<u>\$ 20,687</u>	<u>\$ 100,967</u>	<u>\$ 80,280</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 8,000	\$ 8,000	\$ 9,037	\$ 1,037
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>9,037</u>	<u>1,037</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	16,320	16,320	9,071	7,249
Total expenditures	<u>16,320</u>	<u>16,320</u>	<u>9,071</u>	<u>7,249</u>
Net change in fund balance.	(8,320)	(8,320)	(34)	8,286
Fund balance at beginning of year.	13,240	13,240	13,240	-
Prior year encumbrances appropriated	1,320	1,320	1,320	-
Fund balance at end of year	<u>\$ 6,240</u>	<u>\$ 6,240</u>	<u>\$ 14,526</u>	<u>\$ 8,286</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.	\$ 2,500	\$ 2,500	\$ 1,779	\$ (721)
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>1,779</u>	<u>(721)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	5,000	5,000	-	5,000
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance.	(2,500)	(2,500)	1,779	4,279
Fund balance at beginning of year	<u>17,665</u>	<u>17,665</u>	<u>17,665</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 15,165</u>	<u>\$ 15,165</u>	<u>\$ 19,444</u>	<u>\$ 4,279</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, 2017

	<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	\$ 363	\$ (137)
Total revenues	<u>500</u>	<u>500</u>	<u>363</u>	<u>(137)</u>
Net change in fund balance.	500	500	363	(137)
Fund balance at beginning of year	<u>4,172</u>	<u>4,172</u>	<u>4,172</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 4,672</u>	<u>\$ 4,672</u>	<u>\$ 4,535</u>	<u>\$ (137)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 24,000	\$ 24,000	\$ 28,978	\$ 4,978
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>28,978</u>	<u>4,978</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	20,000	20,000	6,872	13,128
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>6,872</u>	<u>13,128</u>
Excess of revenues over expenditures.	<u>4,000</u>	<u>4,000</u>	<u>22,106</u>	<u>18,106</u>
Other financing uses:				
Transfers out	(10,000)	(10,000)	-	10,000
Total other financing uses	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance.	(6,000)	(6,000)	22,106	28,106
Fund balance at beginning of year.	<u>81,608</u>	<u>81,608</u>	<u>81,608</u>	<u>-</u>
Fund balance at end of year	<u>\$ 75,608</u>	<u>\$ 75,608</u>	<u>\$ 103,714</u>	<u>\$ 28,106</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 37,661	\$ 37,661	\$ 50,000	\$ 12,339
Total revenues	<u>37,661</u>	<u>37,661</u>	<u>50,000</u>	<u>12,339</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contract services.	37,661	37,661	37,661	-
Total expenditures	<u>37,661</u>	<u>37,661</u>	<u>37,661</u>	<u>-</u>
Net change in fund balance.	-	-	12,339	12,339
Fund balance at beginning of year	<u>37,661</u>	<u>37,661</u>	<u>37,661</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 37,661</u>	<u>\$ 37,661</u>	<u>\$ 50,000</u>	<u>\$ 12,339</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CP PROBATION SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ -	\$ 15,800	\$ 27,860	\$ 12,060
Total revenues	<u>-</u>	<u>15,800</u>	<u>27,860</u>	<u>12,060</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Materials and supplies	-	6,000	5,026	974
Contract services.	-	6,000	4,532	1,468
Other.	-	2,000	1,405	595
Total expenditures	<u>-</u>	<u>14,000</u>	<u>10,963</u>	<u>3,037</u>
Net change in fund balance.	-	1,800	16,897	15,097
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year.	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 16,897</u>	<u>\$ 15,097</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 TARGETED COMMUNITY ALTERNATIVE
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 28,215	\$ 28,215
Total revenues	-	-	28,215	28,215
Net change in fund balance.	-	-	28,215	28,215
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>\$ 28,215</u>	<u>\$ 28,215</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 132,000	\$ 132,000	\$ 130,353	\$ (1,647)
Intergovernmental	132,000	132,000	132,000	-
Total revenues	<u>264,000</u>	<u>264,000</u>	<u>262,353</u>	<u>(1,647)</u>
Expenditures:				
Current:				
Economic development:				
Personal services	115,301	118,815	118,815	-
Contractual services.	148,699	145,471	145,459	12
Total expenditures.	<u>264,000</u>	<u>264,286</u>	<u>264,274</u>	<u>12</u>
Net change in fund balance	-	(286)	(1,921)	(1,635)
Fund balance at beginning of year	<u>6,480</u>	<u>6,480</u>	<u>6,480</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 6,480</u>	<u>\$ 6,194</u>	<u>\$ 4,559</u>	<u>\$ (1,635)</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, 2017

	<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	\$ 231,619	\$ 111,619
Total revenues.	<u>120,000</u>	<u>120,000</u>	<u>231,619</u>	<u>111,619</u>
Expenditures:				
Current:				
Economic development:				
Contractual services	174,000	199,000	194,000	5,000
Total expenditures	<u>174,000</u>	<u>199,000</u>	<u>194,000</u>	<u>5,000</u>
Net change in fund balance.	(54,000)	(79,000)	37,619	116,619
Fund balance at beginning of year.	<u>417,409</u>	<u>417,409</u>	<u>417,409</u>	<u>-</u>
Fund balance at end of year	<u>\$ 363,409</u>	<u>\$ 338,409</u>	<u>\$ 455,028</u>	<u>\$ 116,619</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ -	\$ -	\$ 100	\$ 100
Fines and forfeitures	400	400	468	68
Other	-	-	6	6
Total revenues	<u>400</u>	<u>400</u>	<u>574</u>	<u>174</u>
Expenditures:				
Current:				
Public safety:				
Personal services	3,630	3,630	-	3,630
Materials and supplies.	200	200	-	200
Contractual services.	200	200	-	200
Total expenditures.	<u>4,030</u>	<u>4,030</u>	<u>-</u>	<u>4,030</u>
Net change in fund balance	(3,630)	(3,630)	574	4,204
Fund balance at beginning of year	<u>4,526</u>	<u>4,526</u>	<u>4,526</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 896</u>	<u>\$ 896</u>	<u>\$ 5,100</u>	<u>\$ 4,204</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other.	\$ 3,000	\$ 3,000	\$ 3,574	\$ 574
Total revenues.	<u>3,000</u>	<u>3,000</u>	<u>3,574</u>	<u>574</u>
Net change in fund balance.	3,000	3,000	3,574	574
Fund balance at beginning of year	<u>928</u>	<u>928</u>	<u>928</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,928</u>	<u>\$ 3,928</u>	<u>\$ 4,502</u>	<u>\$ 574</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services.	\$ 56,100	\$ 56,100	\$ 51,027	\$ (5,073)
Other	-	-	127	127
Total revenues.	<u>56,100</u>	<u>56,100</u>	<u>51,154</u>	<u>(4,946)</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	18,304	18,304	17,098	1,206
Materials and supplies	3,116	3,116	1,678	1,438
Contractual services	45,400	45,400	19,921	25,479
Other.	1,000	1,000	-	1,000
Total expenditures	<u>67,820</u>	<u>67,820</u>	<u>38,697</u>	<u>29,123</u>
Net change in fund balance	(11,720)	(11,720)	12,457	24,177
Fund balance at beginning of year	133,419	133,419	133,419	-
Prior year encumbrances appropriated	2,516	2,516	2,516	-
Fund balance at end of year	<u>\$ 124,215</u>	<u>\$ 124,215</u>	<u>\$ 148,392</u>	<u>\$ 24,177</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 14,800	\$ 14,800	\$ -	\$ (14,800)
Total revenues	<u>14,800</u>	<u>14,800</u>	<u>-</u>	<u>(14,800)</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies	5,000	6,500	4,629	1,871
Contractual services.	1,000	1,000	-	1,000
Capital outlay	2,500	1,000	-	1,000
Other	9,000	9,000	-	9,000
Total expenditures	<u>17,500</u>	<u>17,500</u>	<u>4,629</u>	<u>12,871</u>
Net change in fund balance.	(2,700)	(2,700)	(4,629)	(1,929)
Fund balance at beginning of year.	69,678	69,678	69,678	-
Fund balance at end of year	<u>\$ 66,978</u>	<u>\$ 66,978</u>	<u>\$ 65,049</u>	<u>\$ (1,929)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 38,500	\$ 38,500	\$ 38,258	\$ (242)
Intergovernmental	24,200	24,200	30,468	6,268
Rental income	500	500	1,950	1,450
Other	12,750	12,750	12,799	49
Total revenues	<u>75,950</u>	<u>75,950</u>	<u>83,475</u>	<u>7,525</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	7,985	7,985	7,889	96
Materials and supplies	4,000	4,000	923	3,077
Contractual services	54,159	54,159	42,254	11,905
Capital outlay	25,000	35,000	34,286	714
Other	1,500	1,500	472	1,028
Total expenditures	<u>92,644</u>	<u>102,644</u>	<u>85,824</u>	<u>16,820</u>
Net change in fund balance.	(16,694)	(26,694)	(2,349)	24,345
Fund balance at beginning of year.	103,835	103,835	103,835	-
Prior year encumbrances appropriated	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>-</u>
Fund balance at end of year	<u>\$ 89,300</u>	<u>\$ 79,300</u>	<u>\$ 103,645</u>	<u>\$ 24,345</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 945	\$ 945	\$ 442	\$ (503)
Contributions and donations	9,600	9,600	18,279	8,679
Other	-	-	300	300
Total revenues.	<u>10,545</u>	<u>10,545</u>	<u>19,021</u>	<u>8,476</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies.	11,022	11,022	9,427	1,595
Contractual services.	500	500	80	420
Capital outlay	1,000	1,000	-	1,000
Other	2,000	2,000	1,492	508
Total expenditures.	<u>14,522</u>	<u>14,522</u>	<u>10,999</u>	<u>3,523</u>
Net change in fund balance.	(3,977)	(3,977)	8,022	11,999
Fund balance at beginning of year.	53,837	53,837	53,837	-
Prior year encumbrances appropriated	<u>22</u>	<u>22</u>	<u>22</u>	<u>-</u>
Fund balance at end of year	<u>\$ 49,882</u>	<u>\$ 49,882</u>	<u>\$ 61,881</u>	<u>\$ 11,999</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 YOUTH SERVICES SUBSIDY
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 221,547	\$ 221,547	\$ 295,629	\$ 74,082
Other	100	100	631	531
Total revenues	<u>221,647</u>	<u>221,647</u>	<u>296,260</u>	<u>74,613</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	147,599	138,801	135,874	2,927
Contractual services	61,037	85,535	65,118	20,417
Other	50,000	52,000	17,854	34,146
Total expenditures	<u>258,636</u>	<u>276,336</u>	<u>218,846</u>	<u>57,490</u>
Net change in fund balance	(36,989)	(54,689)	77,414	132,103
Fund balance at beginning of year	<u>153,237</u>	<u>153,237</u>	<u>153,237</u>	<u>-</u>
Fund balance at end of year	<u>\$ 116,248</u>	<u>\$ 98,548</u>	<u>\$ 230,651</u>	<u>\$ 132,103</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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Property taxes	\$ 911,208	\$ 911,208	\$ 971,519	\$ 60,311
Intergovernmental	239,892	239,892	246,467	6,575
Other	-	-	4,721	4,721
Total revenues	1,151,100	1,151,100	1,222,707	71,607
Expenditures:				
Current:				
Public safety:				
Personal services	930,719	930,718	858,799	71,919
Materials and supplies	4,200	6,700	5,209	1,491
Contractual services	167,711	175,198	144,860	30,338
Capital outlay	346,550	346,550	27,835	318,715
Other	10,455	12,469	11,690	779
Total expenditures	1,459,635	1,471,635	1,048,393	423,242
Net change in fund balance.	(308,535)	(320,535)	174,314	494,849
Fund balance at beginning of year.	1,487,142	1,487,142	1,487,142	-
Prior year encumbrances appropriated	13,965	13,965	13,965	-
Fund balance at end of year	\$ 1,192,572	\$ 1,180,572	\$ 1,675,421	\$ 494,849

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 17,822	\$ (2,178)
Other	-	-	42	42
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>17,864</u>	<u>(2,136)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	5,853	5,921	5,912	9
Materials and supplies	3,500	3,500	1,455	2,045
Contractual services	5,500	5,500	3,307	2,193
Capital outlay	30,000	30,000	5,055	24,945
Other	3,500	3,432	-	3,432
Total expenditures	<u>48,353</u>	<u>48,353</u>	<u>15,729</u>	<u>32,624</u>
Net change in fund balance	(28,353)	(28,353)	2,135	30,488
Fund balance at beginning of year	<u>48,683</u>	<u>48,683</u>	<u>48,683</u>	<u>-</u>
Fund balance at end of year	<u>\$ 20,330</u>	<u>\$ 20,330</u>	<u>\$ 50,818</u>	<u>\$ 30,488</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, 2017

	<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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Contributions and donations	\$ 50	\$ 50	\$ 2,431	\$ 2,381
Total revenues.	50	50	2,431	2,381
Expenditures:				
Current:				
Public safety				
Materials and supplies	300	300	30	270
Contractual services	300	300	-	300
Total expenditures	600	600	30	570
Net change in fund balance.	(550)	(550)	2,401	2,951
Fund balance at beginning of year.	859	859	859	-
Fund balance at end of year	\$ 309	\$ 309	\$ 3,260	\$ 2,951

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 9,100	\$ 9,100	\$ 8,658	\$ (442)
Intergovernmental	-	-	15,000	15,000
Total revenues	<u>9,100</u>	<u>9,100</u>	<u>23,658</u>	<u>14,558</u>
Expenditures:				
Current:				
Public safety:				
Personal services	-	1,000	-	1,000
Contract services	-	7,000	5,644	1,356
Other	31,500	35,500	925	34,575
Total expenditures	<u>31,500</u>	<u>43,500</u>	<u>6,569</u>	<u>36,931</u>
Net change in fund balance	(22,400)	(34,400)	17,089	51,489
Fund balance at beginning of year	<u>79,371</u>	<u>79,371</u>	<u>79,371</u>	<u>-</u>
Fund balance at end of year	<u>\$ 56,971</u>	<u>\$ 44,971</u>	<u>\$ 96,460</u>	<u>\$ 51,489</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 226,568	\$ 227,468	\$ 199,268	\$ (28,200)
Contributions and donations	-	395	395	-
Total revenues	<u>226,568</u>	<u>227,863</u>	<u>199,663</u>	<u>(28,200)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	200,006	200,006	172,896	27,110
Materials and supplies	6,600	7,735	7,121	614
Contractual services	15,924	15,924	7,929	7,995
Capital outlay	1,288	1,288	1,163	125
Other	2,750	2,973	2,862	111
Total expenditures	<u>226,568</u>	<u>227,926</u>	<u>191,971</u>	<u>35,955</u>
Net change in fund balance	-	(63)	7,692	7,755
Fund balance at beginning of year	<u>20,798</u>	<u>20,798</u>	<u>20,798</u>	<u>-</u>
Fund balance at end of year	<u>\$ 20,798</u>	<u>\$ 20,735</u>	<u>\$ 28,490</u>	<u>\$ 7,755</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 46,185	\$ 46,185	\$ 33,009	\$ (13,176)
Total revenues	<u>46,185</u>	<u>46,185</u>	<u>33,009</u>	<u>(13,176)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	42,015	42,015	4,998	37,017
Materials and supplies	1,205	1,205	107	1,098
Contractual services	2,905	3,955	1,088	2,867
Other	60	60	-	60
Total expenditures	<u>46,185</u>	<u>47,235</u>	<u>6,193</u>	<u>41,042</u>
Net change in fund balance	-	(1,050)	26,816	27,866
Fund balance at beginning of year	<u>1,109</u>	<u>1,109</u>	<u>1,109</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,109</u>	<u>\$ 59</u>	<u>\$ 27,925</u>	<u>\$ 27,866</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 1,330,000	\$ 1,330,000	\$ 1,466,624	\$ 136,624
Charges for services.	670,000	670,000	497,811	(172,189)
Licenses and permits	2,000	2,000	1,660	(340)
Intergovernmental.	5,923,000	5,923,000	4,474,736	(1,448,264)
Investment income.	10,000	10,000	21,077	11,077
Other	121,000	121,000	219,272	98,272
Total revenues	8,056,000	8,056,000	6,681,180	(1,374,820)
Expenditures:				
Current:				
Public works:				
Engineer:				
Personal services	581,711	581,711	454,909	126,802
Materials and supplies.	19,000	19,000	9,601	9,399
Contractual services.	507,464	507,464	238,090	269,374
Capital outlay	55,250	55,250	36,096	19,154
Other	10,245	10,245	6,259	3,986
Total engineer	1,173,670	1,173,670	744,955	428,715
Roads:				
Personal services	1,963,087	1,963,087	1,719,070	244,017
Materials and supplies.	1,807,152	1,807,152	1,645,999	161,153
Contractual services.	962,166	1,525,193	1,195,266	329,927
Capital outlay	357,469	383,969	382,862	1,107
Other	4,000	4,000	1,473	2,527
Total roads	5,093,874	5,683,401	4,944,670	738,731
Bridges and culverts:				
Materials and supplies	80,000	77,000	52,688	24,312
Contractual services	2,724,118	2,162,371	1,875,878	286,493
Other	87,020	150,001	-	150,001
Total bridges and culverts	2,891,138	2,389,372	1,928,566	460,806
Total expenditures.	9,158,682	9,246,443	7,618,191	1,628,252
Excess of expenditures over revenues	(1,102,682)	(1,190,443)	(937,011)	253,432
Other financing sources (uses):				
Transfers out	-	(87,019)	(87,019)	-
Advance in	-	-	200,000	200,000
Total other financing sources (uses)	-	(87,019)	112,981	200,000
Net change in fund balance	(1,102,682)	(1,277,462)	(824,030)	453,432
Fund balance at beginning of year	1,232,936	1,232,936	1,232,936	-
Prior year encumbrances appropriated.	79,429	79,429	79,429	-
Fund balance at end of year	\$ 209,683	\$ 34,903	\$ 488,335	\$ 453,432

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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fines and forfeitures	\$ 30,000	\$ 30,000	\$ 24,053	\$ (5,947)
Intergovernmental.	-	-	141	141
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>24,194</u>	<u>(5,806)</u>
Expenditures:				
Current:				
Public works:				
Personal services	29,735	29,735	25,383	4,352
Capital outlay.	1,000	1,000	-	1,000
Total expenditures	<u>30,735</u>	<u>30,735</u>	<u>25,383</u>	<u>5,352</u>
Net change in fund balance	(735)	(735)	(1,189)	(454)
Fund balance at beginning of year	<u>3,791</u>	<u>3,791</u>	<u>3,791</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,056</u>	<u>\$ 3,056</u>	<u>\$ 2,602</u>	<u>\$ (454)</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 36,000	\$ 36,000	\$ 54,074	\$ 18,074
Total revenues.	<u>36,000</u>	<u>36,000</u>	<u>54,074</u>	<u>18,074</u>
Expenditures:				
Current:				
Public works:				
Materials and supplies.	5,000	5,000	32	4,968
Contractual services.	25,000	25,000	23,512	1,488
Capital outlay	1,400	1,400	1,044	356
Other	4,600	4,600	-	4,600
Total expenditures.	<u>36,000</u>	<u>36,000</u>	<u>24,588</u>	<u>11,412</u>
Net change in fund balance.	-	-	29,486	29,486
Fund balance at beginning of year.	<u>11,661</u>	<u>11,661</u>	<u>11,661</u>	<u>-</u>
Fund balance at end of year	<u>\$ 11,661</u>	<u>\$ 11,661</u>	<u>\$ 41,147</u>	<u>\$ 29,486</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments.	\$ 252,838	\$ 261,583	\$ 196,936	\$ (64,647)
Total revenues	<u>252,838</u>	<u>261,583</u>	<u>196,936</u>	<u>(64,647)</u>
Expenditures:				
Current:				
Public works:				
Contractual services.	777,906	789,335	207,255	582,080
Total expenditures	<u>777,906</u>	<u>789,335</u>	<u>207,255</u>	<u>582,080</u>
Net change in fund balance	(525,068)	(527,752)	(10,319)	517,433
Fund balance at beginning of year	<u>639,519</u>	<u>639,519</u>	<u>639,519</u>	<u>-</u>
Fund balance at end of year	<u>\$ 114,451</u>	<u>\$ 111,767</u>	<u>\$ 629,200</u>	<u>\$ 517,433</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, 2017

	<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:				
Licenses and permits	\$ 121,500	\$ 121,500	\$ 138,779	\$ 17,279
Fines and forfeitures	11,500	11,500	6,078	(5,422)
Contributions and donations.	-	-	512	512
Other.	-	-	873	873
Total revenues	<u>133,000</u>	<u>133,000</u>	<u>146,242</u>	<u>13,242</u>
Expenditures:				
Current:				
Health:				
Personal services.	68,898	68,898	33,500	35,398
Materials and supplies	30,486	28,639	11,062	17,577
Contractual services	8,507	8,507	3,802	4,705
Capital outlay	2,394	4,241	3,741	500
Other	2,878	2,878	1,172	1,706
Total expenditures	<u>113,163</u>	<u>113,163</u>	<u>53,277</u>	<u>59,886</u>
 Excess of revenues over expenditures	 19,837	 19,837	 92,965	 73,128
Other financing uses:				
Transfers out	(75,000)	(75,000)	(75,000)	-
Total other financing uses	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Net change in fund balance	(55,163)	(55,163)	17,965	73,128
Fund balance at beginning of year	113,335	113,335	113,335	-
Prior year encumbrances appropriated.	6,471	6,471	6,471	-
Fund balance at end of year.	<u>\$ 64,643</u>	<u>\$ 64,643</u>	<u>\$ 137,771</u>	<u>\$ 73,128</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 617,469	\$ 617,469	\$ 644,914	\$ 27,445
Intergovernmental.	904,942	1,533,767	1,002,769	(530,998)
Rental income.	25,000	25,000	17,834	(7,166)
Other.	10,000	10,000	12,881	2,881
Total revenues	<u>1,557,411</u>	<u>2,186,236</u>	<u>1,678,398</u>	<u>(507,838)</u>
Expenditures:				
Current:				
Health:				
Personal services.	376,686	378,411	364,505	13,906
Materials and supplies	33,886	38,986	22,342	16,644
Contractual services	1,141,000	1,687,098	1,477,075	210,023
Capital outlay	7,500	81,902	71,102	10,800
Other.	27,736	29,236	20,419	8,817
Total expenditures	<u>1,586,808</u>	<u>2,215,633</u>	<u>1,955,443</u>	<u>260,190</u>
Excess of expenditures over revenues	<u>(29,397)</u>	<u>(29,397)</u>	<u>(277,045)</u>	<u>(247,648)</u>
Other financing uses:				
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>
Total other financing uses	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	(79,397)	(79,397)	(277,045)	(197,648)
Fund balance at beginning of year	<u>870,824</u>	<u>870,824</u>	<u>870,824</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 791,427</u>	<u>\$ 791,427</u>	<u>\$ 593,779</u>	<u>\$ (197,648)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 19,421	\$ 19,421	\$ 19,421	\$ -
Total revenues	<u>19,421</u>	<u>19,421</u>	<u>19,421</u>	<u>-</u>
Expenditures:				
Current:				
Health:				
Contractual services	19,421	19,421	19,421	-
Total expenditures	<u>19,421</u>	<u>19,421</u>	<u>19,421</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>28,640</u>	<u>28,640</u>	<u>28,640</u>	<u>-</u>
Fund balance at end of year	<u>\$ 28,640</u>	<u>\$ 28,640</u>	<u>\$ 28,640</u>	<u>\$ -</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 256,578	\$ 271,578	\$ 315,266	\$ 43,688
Rental income	25,000	25,000	4,446	(20,554)
Total revenues	<u>281,578</u>	<u>296,578</u>	<u>319,712</u>	<u>23,134</u>
Expenditures:				
Current:				
Health:				
Contractual services	367,727	382,479	272,660	109,819
Capital outlay	6,900	7,148	5,487	1,661
Total expenditures	<u>374,627</u>	<u>389,627</u>	<u>278,147</u>	<u>111,480</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(93,049)</u>	<u>(93,049)</u>	<u>41,565</u>	<u>134,614</u>
Other financing sources:				
Transfers in	50,000	50,000	-	(50,000)
Total other financing sources	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Net change in fund balance	(43,049)	(43,049)	41,565	84,614
Fund balance at beginning of year	223,579	223,579	223,579	-
Prior year encumbrances appropriated.	427	427	427	-
Fund balance at end of year	<u>\$ 180,957</u>	<u>\$ 180,957</u>	<u>\$ 265,571</u>	<u>\$ 84,614</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 3,269,817	\$ 3,269,817	\$ 2,931,608	\$ (338,209)
Other	15,800	15,800	104,593	88,793
Total revenues	<u>3,285,617</u>	<u>3,285,617</u>	<u>3,036,201</u>	<u>(249,416)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services	1,521,795	1,520,793	1,132,603	388,190
Materials and supplies	42,300	57,300	43,365	13,935
Contractual services	653,465	639,065	620,237	18,828
Capital outlay	14,250	18,735	10,396	8,339
Other	58,464	49,964	44,176	5,788
Total legislative and executive	<u>2,290,274</u>	<u>2,285,857</u>	<u>1,850,777</u>	<u>435,080</u>
Human services				
Public social services:				
Personal services	974,650	979,067	921,698	57,369
Contractual services	6,000	6,000	5,698	302
Total human services	<u>980,650</u>	<u>985,067</u>	<u>927,396</u>	<u>57,671</u>
Total expenditures	<u>3,270,924</u>	<u>3,270,924</u>	<u>2,778,173</u>	<u>492,751</u>
Net change in fund balance	14,693	14,693	258,028	243,335
Fund balance at beginning of year	629,134	629,134	629,134	-
Prior year encumbrances appropriated	1,002	1,002	1,002	-
Fund balance at end of year	<u>\$ 644,829</u>	<u>\$ 644,829</u>	<u>\$ 888,164</u>	<u>\$ 243,335</u>

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 562,994	\$ 562,994	\$ 381,356	\$ (181,638)
Intergovernmental	50,000	50,000	50,000	-
Contributions and donations	15,000	15,000	11,828	(3,172)
Other.	6,000	6,000	10,628	4,628
Total revenues	<u>633,994</u>	<u>633,994</u>	<u>453,812</u>	<u>(180,182)</u>
Expenditures:				
Current:				
Human services:				
Personal services.	480,753	480,753	315,266	165,487
Materials and supplies	31,920	33,659	23,609	10,050
Contractual services	72,861	68,611	52,197	16,414
Other.	3,000	5,511	5,141	370
Total expenditures	<u>588,534</u>	<u>588,534</u>	<u>396,213</u>	<u>192,321</u>
Net change in fund balance	45,460	45,460	57,599	12,139
Fund balance at beginning of year	<u>314,192</u>	<u>314,192</u>	<u>314,192</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 359,652</u>	<u>\$ 359,652</u>	<u>\$ 371,791</u>	<u>\$ 12,139</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 153,400	\$ 153,400	\$ 148,610	\$ (4,790)
Intergovernmental	506,286	506,286	415,038	(91,248)
Other	10,000	10,000	9,765	(235)
Total revenues.	<u>669,686</u>	<u>669,686</u>	<u>573,413</u>	<u>(96,273)</u>
Expenditures:				
Current:				
Human services:				
Personal services.	366,195	366,195	275,045	91,150
Materials and supplies	6,200	12,997	11,475	1,522
Contractual services	268,850	260,053	251,259	8,794
Capital outlay	7,900	7,900	885	7,015
Other	1,350	3,350	1,999	1,351
Total expenditures	<u>650,495</u>	<u>650,495</u>	<u>540,663</u>	<u>109,832</u>
Net change in fund balance.	19,191	19,191	32,750	13,559
Fund balance at beginning of year	<u>437,791</u>	<u>437,791</u>	<u>437,791</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 456,982</u>	<u>\$ 456,982</u>	<u>\$ 470,541</u>	<u>\$ 13,559</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 1,720,136	\$ 1,720,136	\$ 1,718,300	\$ (1,836)
Other	91,000	91,000	43,476	(47,524)
Total revenues	<u>1,811,136</u>	<u>1,811,136</u>	<u>1,761,776</u>	<u>(49,360)</u>
Expenditures:				
Current:				
Human services:				
Contractual services	1,646,914	1,691,114	1,555,484	135,630
Other	163,550	119,350	72,027	47,323
Total expenditures	<u>1,810,464</u>	<u>1,810,464</u>	<u>1,627,511</u>	<u>182,953</u>
Net change in fund balance	672	672	134,265	133,593
Fund balance at beginning of year	<u>565,565</u>	<u>565,565</u>	<u>565,565</u>	<u>-</u>
Fund balance at end of year	<u>\$ 566,237</u>	<u>\$ 566,237</u>	<u>\$ 699,830</u>	<u>\$ 133,593</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, 2017

	<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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Sales taxes	\$ 1,300,000	\$ 1,300,000	\$ 1,466,619	\$ 166,619
Intergovernmental	246,528	246,528	235,680	(10,848)
Other	100,000	100,000	89,674	(10,326)
Total revenues	<u>1,646,528</u>	<u>1,646,528</u>	<u>1,791,973</u>	<u>145,445</u>
Expenditures:				
Current:				
Human services:				
Personal services	382,604	384,029	342,144	41,885
Materials and supplies.	16,085	15,965	4,924	11,041
Contractual services.	1,018,085	1,017,280	656,280	361,000
Other	12,500	12,000	5,149	6,851
Total expenditures.	<u>1,429,274</u>	<u>1,429,274</u>	<u>1,008,497</u>	<u>420,777</u>
Net change in fund balance.	217,254	217,254	783,476	566,222
Fund balance at beginning of year.	<u>473,047</u>	<u>473,047</u>	<u>473,047</u>	<u>-</u>
Fund balance at end of year	<u>\$ 690,301</u>	<u>\$ 690,301</u>	<u>\$ 1,256,523</u>	<u>\$ 566,222</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, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 200,200	\$ 301,848	\$ 162,074	\$ (139,774)
Total revenues	<u>200,200</u>	<u>301,848</u>	<u>162,074</u>	<u>(139,774)</u>
Expenditures:				
Current:				
Human services:				
Other	200,200	301,848	219,005	82,843
Total expenditures.	<u>200,200</u>	<u>301,848</u>	<u>219,005</u>	<u>82,843</u>
Net change in fund balance.	-	-	(56,931)	(56,931)
Fund balance at beginning of year.	<u>113,366</u>	<u>113,366</u>	<u>113,366</u>	<u>-</u>
Fund balance at end of year	<u>\$ 113,366</u>	<u>\$ 113,366</u>	<u>\$ 56,435</u>	<u>\$ (56,931)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 110,000	\$ 110,000	\$ 110,000	\$ -
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>-</u>
Expenditures:				
Current:				
Human services:				
Personal services	-	4,255	3,446	809
Contractual services	110,000	105,745	59,307	46,438
Total expenditures	<u>110,000</u>	<u>110,000</u>	<u>62,753</u>	<u>47,247</u>
Net change in fund balance	-	-	47,247	47,247
Fund balance at beginning of year	<u>128,346</u>	<u>128,346</u>	<u>128,346</u>	<u>-</u>
Fund balance at end of year	<u>\$ 128,346</u>	<u>\$ 128,346</u>	<u>\$ 175,593</u>	<u>\$ 47,247</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, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other revenue	\$ -	\$ 2,903	\$ 2,903	\$ -
Total revenues	<u>-</u>	<u>2,903</u>	<u>2,903</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	-	2,205	2,205	-
Total expenditures	<u>-</u>	<u>2,205</u>	<u>2,205</u>	<u>-</u>
Net change in fund balance	-	698	698	-
Fund balance at beginning of year	<u>96,702</u>	<u>96,702</u>	<u>96,702</u>	<u>-</u>
Fund balance at end of year	<u>\$ 96,702</u>	<u>\$ 97,400</u>	<u>\$ 97,400</u>	<u>\$ -</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, 2017

	<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:				
Investment income	\$ 9,200	\$ 9,200	\$ 29,371	\$ 20,171
Total revenues	<u>9,200</u>	<u>9,200</u>	<u>29,371</u>	<u>20,171</u>
Excess of revenues over expenditures	<u>9,200</u>	<u>9,200</u>	<u>29,371</u>	<u>20,171</u>
Other financing sources (uses):				
Transfers in	50,000	50,000	-	(50,000)
Transfers out.	(1,000,000)	(1,000,000)	-	1,000,000
Total other financing sources (uses)	<u>(950,000)</u>	<u>(950,000)</u>	<u>-</u>	<u>950,000</u>
Net change in fund balance	(940,800)	(940,800)	29,371	970,171
Fund balance at beginning of year	<u>2,054,854</u>	<u>2,054,854</u>	<u>2,054,854</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 1,114,054</u>	<u>\$ 1,114,054</u>	<u>\$ 2,084,225</u>	<u>\$ 970,171</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 2,100	\$ 2,100	\$ 2,340	\$ 240
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>2,340</u>	<u>240</u>
Excess of revenues over expenditures	<u>2,100</u>	<u>2,100</u>	<u>2,340</u>	<u>240</u>
Other financing sources (uses):				
Transfers in	40,000	40,000	50,000	10,000
Transfers out	(180,000)	(180,000)	(63,199)	116,801
Total other financing sources (uses)	<u>(140,000)</u>	<u>(140,000)</u>	<u>(13,199)</u>	<u>126,801</u>
Net change in fund balance	(137,900)	(137,900)	(10,859)	127,041
Fund balance at beginning of year	<u>194,350</u>	<u>194,350</u>	<u>194,350</u>	<u>-</u>
Fund balance at end of year	<u>\$ 56,450</u>	<u>\$ 56,450</u>	<u>\$ 183,491</u>	<u>\$ 127,041</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MEDICAID SALES TAX TRANSITION
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 55,643	\$ 55,643
Total revenues	-	-	55,643	55,643
Net change in fund balance	-	-	55,643	55,643
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,643</u>	<u>\$ 55,643</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 500,000	\$ 500,000	\$ 728,720	\$ 228,720
Intergovernmental	-	-	1,615	1,615
Investment income	325	325	618	293
Total revenues	500,325	500,325	730,953	230,628
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	409,001	409,001	355,905	53,096
Materials and supplies	24,808	31,198	23,491	7,707
Contractual services	124,615	124,860	96,823	28,037
Capital outlay	34,964	35,825	33,325	2,500
Other	1,034	1,034	152	882
Total expenditures	594,422	601,918	509,696	92,222
Net change in fund balance.	(94,097)	(101,593)	221,257	322,850
Fund balance at beginning of year	1,002,590	1,002,590	1,002,590	-
Prior year encumbrances appropriated	34,829	34,829	34,829	-
Fund balance at end of year	\$ 943,322	\$ 935,826	\$ 1,258,676	\$ 322,850

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2017

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Equity in pooled cash and cash equivalents . . .	\$ 500,006	\$ 151,160	\$ 651,166
Total assets	<u>\$ 500,006</u>	<u>\$ 151,160</u>	<u>\$ 651,166</u>
Liabilities:			
Interfund loan payable	\$ 200,000	\$ -	\$ 200,000
Total liabilities.	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Fund balances:			
Restricted	<u>300,006</u>	<u>151,160</u>	<u>451,166</u>
Total fund balances	<u>300,006</u>	<u>151,160</u>	<u>451,166</u>
Total liabilities and fund balances.	<u>\$ 500,006</u>	<u>\$ 151,160</u>	<u>\$ 651,166</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Bond Retirement	Sales Tax Debt	Total Nonmajor Debt Service Funds
Revenues:			
Other	\$ 152,173	\$ -	\$ 152,173
Total revenues	<u>152,173</u>	<u>-</u>	<u>152,173</u>
Expenditures:			
Debt service:			
Principal retirement	8,202,940	190,000	8,392,940
Interest and fiscal charges	205,903	25,688	231,591
Note issuance costs	48,750	-	48,750
Total expenditures	<u>8,457,593</u>	<u>215,688</u>	<u>8,673,281</u>
Excess of expenditures over revenues	<u>(8,305,420)</u>	<u>(215,688)</u>	<u>(8,521,108)</u>
Other financing sources:			
Note issuance	7,950,000	-	7,950,000
Transfers in	760,420	215,766	976,186
Total other financing sources	<u>8,710,420</u>	<u>215,766</u>	<u>8,926,186</u>
Net change in fund balance	405,000	78	405,078
Fund balance (deficit) at beginning of year . . .	<u>(104,994)</u>	<u>151,082</u>	<u>46,088</u>
Fund balance at end of year	<u>\$ 300,006</u>	<u>\$ 151,160</u>	<u>\$ 451,166</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Other	\$ -	\$ -	\$ 94,567	\$ 94,567
Total revenues.	<u>-</u>	<u>-</u>	<u>94,567</u>	<u>94,567</u>
Expenditures:				
Debt service:				
Principal retirement	8,461,754	11,563,006	8,202,940	3,360,066
Interest and fiscal charges	231,382	231,380	205,903	25,477
Note issuance costs.	-	48,750	48,750	-
Total expenditures.	<u>8,693,136</u>	<u>11,843,136</u>	<u>8,457,593</u>	<u>3,385,543</u>
Excess of expenditures over revenues	<u>(8,693,136)</u>	<u>(11,843,136)</u>	<u>(8,363,026)</u>	<u>3,480,110</u>
Other financing sources (uses):				
Note issuance.	7,650,000	11,600,000	7,950,000	(3,650,000)
Advance in	-	-	200,000	200,000
Advance out	-	(250,000)	(250,000)	-
Transfers in	1,043,136	1,043,136	963,026	(80,110)
Total other financing sources (uses).	<u>8,693,136</u>	<u>12,393,136</u>	<u>8,863,026</u>	<u>(3,530,110)</u>
Net change in fund balance	-	550,000	500,000	(50,000)
Fund balance at beginning of year	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 6</u>	<u>\$ 550,006</u>	<u>\$ 500,006</u>	<u>\$ (50,000)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SALES TAX DEBT
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Debt service:				
Principal retirement	\$ 190,000	\$ 190,000	\$ 190,000	\$ -
Interest and fiscal charges	25,688	25,688	25,688	-
Total expenditures	<u>215,688</u>	<u>215,688</u>	<u>215,688</u>	<u>-</u>
Excess of expenditures over revenues	<u>(215,688)</u>	<u>(215,688)</u>	<u>(215,688)</u>	<u>-</u>
Other financing sources:				
Transfers in	215,688	215,688	215,766	78
Total other financing sources	<u>215,688</u>	<u>215,688</u>	<u>215,766</u>	<u>78</u>
Net change in fund balance	-	-	78	78
Fund balance at beginning of year	<u>151,082</u>	<u>151,082</u>	<u>151,082</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 151,082</u></u>	<u><u>\$ 151,082</u></u>	<u><u>\$ 151,160</u></u>	<u><u>\$ 78</u></u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2017

	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>	<u>DD Capital</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 7,142,700	\$ 3,916	\$ 3,081	\$ 184,311
Cash and cash equivalents in segregated accounts . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	11,900	-	-
Interfund loans receivable	200,000	-	-	-
Prepayments	-	-	-	-
Total assets	<u>\$ 7,342,700</u>	<u>\$ 15,816</u>	<u>\$ 3,081</u>	<u>\$ 184,311</u>
Liabilities:				
Accounts payable	<u>\$ 145,000</u>	<u>\$ 12,375</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>145,000</u>	<u>12,375</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Other nonexchange transactions	-	-	-	-
Payments in lieu of taxes levied for the next fiscal year.	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	3,441	3,081	-
Committed	-	-	-	184,311
Assigned	<u>7,197,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>7,197,700</u>	<u>3,441</u>	<u>3,081</u>	<u>184,311</u>
Total deferred inflows of resources and fund balances. .	<u>\$ 7,342,700</u>	<u>\$ 15,816</u>	<u>\$ 3,081</u>	<u>\$ 184,311</u>

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

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2017

	<u>Cattail Swamp Ditch</u>	<u>Honda TIF</u>	<u>Capital Equipment</u>	<u>Capital Infrastructure</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 54,261	\$ 199,823	\$ 1,206,610	\$ 1,849,364
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	119,152	-	-
Accounts	-	-	-	-
Due from other governments	-	170	-	-
Interfund loans receivable	-	-	-	200,000
Prepayments	-	-	11,471	-
Total assets	<u>\$ 54,261</u>	<u>\$ 319,145</u>	<u>\$ 1,218,081</u>	<u>\$ 2,049,364</u>
Liabilities:				
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,035</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>3,035</u>	<u>-</u>
Deferred inflows of resources:				
Other nonexchange transactions	-	170	-	-
Payments in lieu of taxes levied for the next fiscal year.	-	119,152	-	-
Total deferred inflows of resources	<u>-</u>	<u>119,322</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	11,471	-
Restricted	54,261	199,823	-	2,049,364
Committed	-	-	1,203,575	-
Assigned	-	-	-	-
Total fund balances	<u>54,261</u>	<u>199,823</u>	<u>1,215,046</u>	<u>2,049,364</u>
Total deferred inflows of resources and fund balances	<u>\$ 54,261</u>	<u>\$ 319,145</u>	<u>\$ 1,218,081</u>	<u>\$ 2,049,364</u>

Multi Building Improvement	Dublin Green TIF	Total Nonmajor Capital Project Funds
\$ 111,766	\$ 2,735,944	\$ 13,609,121
-	-	18,256
-	112,922	232,074
-	850,000	850,000
-	-	12,070
-	-	400,000
-	-	11,471
<u>\$ 111,766</u>	<u>\$ 3,698,866</u>	<u>\$ 15,132,992</u>
\$ 19,486	\$ 31,294	\$ 211,190
<u>19,486</u>	<u>31,294</u>	<u>211,190</u>
-	-	170
-	112,922	232,074
<u>-</u>	<u>112,922</u>	<u>232,244</u>
-	-	11,471
92,280	3,554,650	6,067,872
-	-	1,412,515
-	-	7,197,700
<u>92,280</u>	<u>3,554,650</u>	<u>14,689,558</u>
<u>\$ 111,766</u>	<u>\$ 3,698,866</u>	<u>\$ 15,132,992</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Capital Improvements	Federal Grant and Recapture CDBG	Ditch Equipment Building	DD Capital
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	724,000	-	-
Special assessments	-	-	-	-
Investment income	3,740	-	-	-
Payment in lieu of taxes	-	-	-	-
Other	191,277	-	-	-
Total revenues	195,017	724,000	-	-
Expenditures:				
Current:				
Human services	-	-	-	22,035
Capital outlay	1,185,552	721,000	-	-
Total expenditures	1,185,552	721,000	-	22,035
Excess (deficiency) of revenues over (under) expenditures.	(990,535)	3,000	-	(22,035)
Other financing sources (uses):				
Bond anticipation note issuance	-	-	-	-
Transfers in.	2,100,000	-	-	-
Transfers out.	(610,385)	-	-	-
Total other financing sources (uses).	1,489,615	-	-	-
Net change in fund balances	499,080	3,000	-	(22,035)
Fund balance at beginning of year.	6,698,620	441	3,081	206,346
Fund balance at end of year	\$ 7,197,700	\$ 3,441	\$ 3,081	\$ 184,311

Sheriff's Facility Construction	AG Center	London Ave. Government Building	Boylan and Phelps Ditch	Main Street Building	Lower Green JT Ditch
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	16,763
-	-	-	-	89	-
-	-	-	-	-	-
-	-	305	-	-	-
-	-	305	-	89	16,763
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	305	-	89	16,763
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	305	-	89	16,763
3,807	325	19,807	30,405	296	63,804
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 20,112</u>	<u>\$ 30,405</u>	<u>\$ 385</u>	<u>\$ 80,567</u>

-- Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Cattail Swamp Ditch</u>	<u>Capital Project Issue II</u>	<u>Honda TIF</u>	<u>Capital Equipment</u>
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	1,341,315	340	-
Special assessments	24,187	-	-	-
Investment income	-	-	-	-
Payment in lieu of taxes	-	-	117,427	-
Other	-	-	-	6,810
Total revenues	<u>24,187</u>	<u>1,341,315</u>	<u>117,767</u>	<u>6,810</u>
Expenditures:				
Current:				
Human services	-	-	-	-
Capital outlay	-	1,341,315	-	495,328
Total expenditures	<u>-</u>	<u>1,341,315</u>	<u>-</u>	<u>495,328</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>24,187</u>	<u>-</u>	<u>117,767</u>	<u>(488,518)</u>
Other financing sources (uses):				
Bond anticipation note issuance	-	-	-	-
Transfers in.	-	-	-	950,000
Transfers out.	(25,076)	-	-	-
Total other financing sources (uses).	<u>(25,076)</u>	<u>-</u>	<u>-</u>	<u>950,000</u>
Net change in fund balances	(889)	-	117,767	461,482
Fund balance at end of year	<u>55,150</u>	<u>-</u>	<u>82,056</u>	<u>753,564</u>
Fund balance at end of year	<u>\$ 54,261</u>	<u>\$ -</u>	<u>\$ 199,823</u>	<u>\$ 1,215,046</u>

Capital Infrastructure	Multi Building Improvement	Dublin Green TIF	Total Nonmajor Capital Project Funds
\$ 6,390	\$ -	\$ -	\$ 6,390
-	-	-	2,065,655
20,696	-	-	61,646
-	4,809	-	8,638
-	-	-	117,427
-	-	-	198,392
<u>27,086</u>	<u>4,809</u>	<u>-</u>	<u>2,458,148</u>
-	-	-	22,035
<u>565,019</u>	<u>915,646</u>	<u>2,124,246</u>	<u>7,348,106</u>
<u>565,019</u>	<u>915,646</u>	<u>2,124,246</u>	<u>7,370,141</u>
<u>(537,933)</u>	<u>(910,837)</u>	<u>(2,124,246)</u>	<u>(4,911,993)</u>
-	-	3,400,000	3,400,000
800,000	-	-	3,850,000
(37,940)	-	-	(673,401)
<u>762,060</u>	<u>-</u>	<u>3,400,000</u>	<u>6,576,599</u>
224,127	(910,837)	1,275,754	1,664,606
<u>1,825,237</u>	<u>1,003,117</u>	<u>2,278,896</u>	<u>13,024,952</u>
<u>\$ 2,049,364</u>	<u>\$ 92,280</u>	<u>\$ 3,554,650</u>	<u>\$ 14,689,558</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment income	\$ -	\$ -	\$ 3,740	\$ 3,740
Other	146,374	146,374	191,277	44,903
Total revenues.	146,374	146,374	195,017	48,643
Expenditures:				
Current:				
Capital outlay:				
Contractual services	1,093,472	959,756	719,999	239,757
Equipment	225,837	730,707	693,773	36,934
Total expenditures.	1,319,309	1,690,463	1,413,772	276,691
Excess of expenditures over revenues.	(1,172,935)	(1,544,089)	(1,218,755)	325,334
Other financing sources (uses):				
Transfers in	400,000	1,000,000	2,100,000	1,100,000
Transfers out	(732,789)	(611,635)	(610,385)	1,250
Advances in	-	-	250,000	250,000
Advances out	-	(200,000)	(200,000)	-
Total other financing sources (uses).	(332,789)	188,365	1,539,615	1,351,250
Net change in fund balance	(1,505,724)	(1,355,724)	320,860	1,676,584
Fund balance at beginning of year.	6,446,403	6,446,403	6,446,403	-
Prior year encumbrances appropriated	179,609	179,609	179,609	-
Fund balance at end of year	\$ 5,120,288	\$ 5,270,288	\$ 6,946,872	\$ 1,676,584

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL EQUIPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 6,810	\$ 6,810
Total revenues.	<u>-</u>	<u>-</u>	<u>6,810</u>	<u>6,810</u>
Expenditures:				
Current:				
Capital outlay:				
Equipment	758,216	750,132	601,019	149,113
Total expenditures.	<u>758,216</u>	<u>750,132</u>	<u>601,019</u>	<u>149,113</u>
Excess of expenditures over revenues.	<u>(758,216)</u>	<u>(750,132)</u>	<u>(594,209)</u>	<u>155,923</u>
Other financing sources:				
Transfers in	-	-	950,000	950,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>950,000</u>	<u>950,000</u>
Net change in fund balance	(758,216)	(750,132)	355,791	1,105,923
Fund balance at beginning of year.	725,855	725,855	725,855	-
Prior year encumbrances appropriated	<u>46,660</u>	<u>46,660</u>	<u>46,660</u>	<u>-</u>
Fund balance at end of year	<u>\$ 14,299</u>	<u>\$ 22,383</u>	<u>\$ 1,128,306</u>	<u>\$ 1,105,923</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL INFRASTRUCTURE
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ -	\$ -	\$ 6,390	\$ 6,390
Special assessments	-	-	20,696	20,696
Contributions and donations	-	-	(50,000)	(50,000)
Total revenues.	<u>-</u>	<u>-</u>	<u>(22,914)</u>	<u>(22,914)</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	595,002	546,395	528,630	17,765
Debt service:				
Principal retirement	-	18,970	-	18,970
Total expenditures.	<u>595,002</u>	<u>565,365</u>	<u>528,630</u>	<u>36,735</u>
Excess of expenditures over revenues	<u>(595,002)</u>	<u>(565,365)</u>	<u>(551,544)</u>	<u>13,821</u>
Other financing sources (uses):				
Transfers in	-	600,000	800,000	200,000
Transfers out	-	(37,940)	(37,940)	-
Advances out	-	(200,000)	(200,000)	-
Total other financing sources (uses)	<u>-</u>	<u>362,060</u>	<u>562,060</u>	<u>200,000</u>
Net change in fund balance	(595,002)	(203,305)	10,516	213,821
Fund balance at beginning of year.	<u>1,825,237</u>	<u>1,825,237</u>	<u>1,825,237</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,230,235</u>	<u>\$ 1,621,932</u>	<u>\$ 1,835,753</u>	<u>\$ 213,821</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 657,500	\$ 732,500	\$ 712,100	\$ (20,400)
Total revenues	<u>657,500</u>	<u>732,500</u>	<u>712,100</u>	<u>(20,400)</u>
Expenditures:				
Current:				
Capital outlay:				
Other	657,500	732,500	711,625	20,875
Total expenditures	<u>657,500</u>	<u>732,500</u>	<u>711,625</u>	<u>20,875</u>
Net change in fund balance	-	-	475	475
Fund balance at beginning of year	<u>3,441</u>	<u>3,441</u>	<u>3,441</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,441</u>	<u>\$ 3,441</u>	<u>\$ 3,916</u>	<u>\$ 475</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, 2017

	<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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Current:				
Human services:				
Contractual services.	\$ 10,000	\$ 22,035	\$ 22,035	\$ -
Total expenditures.	<u>10,000</u>	<u>22,035</u>	<u>22,035</u>	<u>-</u>
Excess of expenditures over revenues	<u>(10,000)</u>	<u>(22,035)</u>	<u>(22,035)</u>	<u>-</u>
Other financing sources:				
Transfers in	10,000	10,000	-	(10,000)
Total other financing sources.	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Net change in fund balance.	-	(12,035)	(22,035)	(10,000)
Fund balance at beginning of year.	<u>206,346</u>	<u>206,346</u>	<u>206,346</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 206,346</u></u>	<u><u>\$ 194,311</u></u>	<u><u>\$ 184,311</u></u>	<u><u>\$ (10,000)</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF'S FACILITY CONSTRUCTION
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<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, 2017

	<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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Capital outlay:				
Contractual services	\$ 1,856	\$ 1,856	\$ -	\$ 1,856
Total expenditures	1,856	1,856	-	1,856
Net change in fund balance.	(1,856)	(1,856)	-	1,856
Fund balance at beginning of year.	1,856	1,856	1,856	-
Fund balance at end of year	\$ -	\$ -	\$ 1,856	\$ 1,856

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, 2017

	<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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ -	\$ 89	\$ 89
Total revenues	<u>-</u>	<u>-</u>	<u>89</u>	<u>89</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services.	296	296	-	296
Total expenditures	<u>296</u>	<u>296</u>	<u>-</u>	<u>296</u>
Net change in fund balance.	(296)	(296)	89	385
Fund balance at beginning of year.	<u>296</u>	<u>296</u>	<u>296</u>	<u>-</u>
Fund balance at end of year.	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 385</u></u>	<u><u>\$ 385</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, 2017

	<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:				
Special assessments	\$ 13,000	\$ 13,000	\$ 16,763	\$ 3,763
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>16,763</u>	<u>3,763</u>
Net change in fund balance.	13,000	13,000	16,763	3,763
Fund balance at beginning of year.	<u>63,804</u>	<u>63,804</u>	<u>63,804</u>	<u>-</u>
Fund balance at end of year	<u>\$ 76,804</u>	<u>\$ 76,804</u>	<u>\$ 80,567</u>	<u>\$ 3,763</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 23,000	\$ 23,000	\$ 24,187	\$ 1,187
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>24,187</u>	<u>1,187</u>
Expenditures:				
Debt service:				
Principal retirement	20,000	-	-	-
Interest expense	2,887	350	-	350
Total expenditures	<u>22,887</u>	<u>350</u>	<u>-</u>	<u>350</u>
Excess of revenues over expenditures	<u>113</u>	<u>22,650</u>	<u>24,187</u>	<u>1,537</u>
Other financing uses:				
Transfers out	(2,888)	(25,425)	(25,076)	349
Total other financing uses	<u>(2,888)</u>	<u>(25,425)</u>	<u>(25,076)</u>	<u>349</u>
Net change in fund balance	(2,775)	(2,775)	(889)	1,886
Fund balance at beginning of year	<u>55,150</u>	<u>55,150</u>	<u>55,150</u>	<u>-</u>
Fund balance at end of year	<u>\$ 52,375</u>	<u>\$ 52,375</u>	<u>\$ 54,261</u>	<u>\$ 1,886</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MULTI BUILDING IMPROVEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ -	\$ 5,770	\$ 5,770
Total revenues	<u>-</u>	<u>-</u>	<u>5,770</u>	<u>5,770</u>
Expenditures:				
Current:				
Capital outlay:				
Materials and supplies	-	500	70	430
Contractual services	1,021,333	1,020,833	985,333	35,500
Equipment	<u>74,273</u>	<u>74,273</u>	<u>64,258</u>	<u>10,015</u>
Total expenditures	<u>1,095,606</u>	<u>1,095,606</u>	<u>1,049,661</u>	<u>45,945</u>
Net change in fund balance.	(1,095,606)	(1,095,606)	(1,043,891)	51,715
Fund balance at beginning of year.	184,125	184,125	184,125	-
Prior year encumbrances appropriated	<u>935,818</u>	<u>935,818</u>	<u>935,818</u>	
Fund balance at end of year	<u>\$ 24,337</u>	<u>\$ 24,337</u>	<u>\$ 76,052</u>	<u>\$ 51,715</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HONDA TIF
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in lieu of taxes	\$ 119,660	\$ 119,660	\$ 117,427	\$ (2,233)
Intergovernmental	340	340	340	-
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>117,767</u>	<u>(2,233)</u>
Expenditures:				
Current:				
Public works				
Contractual services	123,000	123,000	-	123,000
Total expenditures	<u>123,000</u>	<u>123,000</u>	<u>-</u>	<u>123,000</u>
Net change in fund balance.	(3,000)	(3,000)	117,767	120,767
Fund balance at beginning of year.	<u>82,056</u>	<u>82,056</u>	<u>82,056</u>	<u>-</u>
Fund balance at end of year	<u>\$ 79,056</u>	<u>\$ 79,056</u>	<u>\$ 199,823</u>	<u>\$ 120,767</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DUBLIN GREEN TIF
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Contributions and donations	100,000	100,000	50,000	(50,000)
Total revenues	110,000	110,000	50,000	(60,000)
Expenditures:				
Current:				
Capital outlay:				
Contractual services	4,000,000	4,000,000	1,903,274	2,096,726
Total expenditures	4,000,000	4,000,000	1,903,274	2,096,726
Excess of expenditures over revenues	(3,890,000)	(3,890,000)	(1,853,274)	2,036,726
Other financing sources:				
Note issuance	4,000,000	4,000,000	3,400,000	(600,000)
Total other financing sources	4,000,000	4,000,000	3,400,000	(600,000)
Net change in fund balance	110,000	110,000	1,546,726	1,436,726
Fund balance at beginning of year	1,140,287	1,140,287	1,140,287	-
Fund balance at end of year	\$ 1,250,287	\$ 1,250,287	\$ 2,687,013	\$ 1,436,726

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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 2,237,500	\$ 3,432,362	\$ 1,651,343	\$ (1,781,019)
Total revenues.	<u>2,237,500</u>	<u>3,432,362</u>	<u>1,651,343</u>	<u>(1,781,019)</u>
Expenditures:				
Current:				
Capital outlay				
Contractual services.	2,237,500	3,341,549	1,651,343	1,690,206
Total expenditures.	<u>2,237,500</u>	<u>3,341,549</u>	<u>1,651,343</u>	<u>1,690,206</u>
Net change in fund balance	-	90,813	-	(90,813)
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year.	<u>\$ -</u>	<u>\$ 90,813</u>	<u>\$ -</u>	<u>\$ (90,813)</u>

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - PROPRIETARY FUNDS

ENTERPRISE FUNDS

The enterprise funds are used to account for the financing of costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis that are financed or recovered primarily through user charges. The following is a description of the enterprise funds:

Major Enterprise Fund

Memorial Hospital of Union County

Although not a legally separate entity, funds are not co-mingled with the County's Treasury but consolidated for annual reporting.

Nonmajor Enterprise Funds

Sanitary Sewer

To account for the operations of the sewer collection system within the County.

Building and Development

To account for fees collected from the general public for building and construction permits.

UNION COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
DECEMBER 31, 2017

	<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.	\$ 1,335,749	\$ 2,616,350	\$ 3,952,099
Receivables (net of allowance for uncollectibles):			
Accounts	1,042	12,549	13,591
Due from other governments	-	343,625	343,625
Prepayments.	1,810	731	2,541
Total current assets.	<u>1,338,601</u>	<u>2,973,255</u>	<u>4,311,856</u>
Noncurrent assets:			
Net pension asset	447	2,929	3,376
Capital assets:			
Non-depreciable capital assets.	28,541	-	28,541
Depreciable capital assets, net	5,866,468	62,800	5,929,268
Total capital assets	<u>5,895,009</u>	<u>62,800</u>	<u>5,957,809</u>
Total noncurrent assets	<u>5,895,456</u>	<u>65,729</u>	<u>5,961,185</u>
Total assets	<u>7,234,057</u>	<u>3,038,984</u>	<u>10,273,041</u>
Deferred outflows of resources:			
Pension - OPERS.	61,008	453,739	514,747
Total deferred outflows of resources	<u>61,008</u>	<u>453,739</u>	<u>514,747</u>
Liabilities:			
Current liabilities:			
Accounts payable	11,862	8,947	20,809
Accrued wages and benefits payable.	4,009	28,727	32,736
Accrued interest payable.	15,458	-	15,458
Due to other governments	6,267	13,905	20,172
Due to external parties	-	1,399	1,399
Current portion of compensated absences payable.	11,252	79,383	90,635
Current portion of revenue bonds payable	9,102	-	9,102
Current portion of OPWC loans payable.	16,532	-	16,532
Total current liabilities	<u>74,482</u>	<u>132,361</u>	<u>206,843</u>
Long-term liabilities:			
Compensated absences payable	7,352	34,172	41,524
Revenue bonds payable.	625,082	-	625,082
OPWC loans	396,775	-	396,775
Net pension liability	143,081	938,361	1,081,442
Total long-term liabilities	<u>1,172,290</u>	<u>972,533</u>	<u>2,144,823</u>
Total liabilities	<u>1,246,772</u>	<u>1,104,894</u>	<u>2,351,666</u>
Deferred inflows of resources:			
Pension - OPERS.	25,493	7,135	32,628
Total deferred inflows of resources	<u>25,493</u>	<u>7,135</u>	<u>32,628</u>
Net position:			
Net investment in capital assets.	4,847,518	62,800	4,910,318
Unrestricted	1,175,282	2,317,894	3,493,176
Total net position.	<u>\$ 6,022,800</u>	<u>\$ 2,380,694</u>	<u>\$ 8,403,494</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Sanitary Sewer	Building and Development	Total Nonmajor Proprietary Funds
Operating revenues:			
Charges for services	\$ 386,779	\$ 1,180,304	\$ 1,567,083
License and permits	350	60,008	60,358
Special assessments	44,881	-	44,881
Other operating revenues.	<u>20,721</u>	<u>27,444</u>	<u>48,165</u>
Total operating revenues	<u>452,731</u>	<u>1,267,756</u>	<u>1,720,487</u>
Operating expenses:			
Personal services	136,744	923,760	1,060,504
Contract services	297,937	224,989	522,926
Materials and supplies	23,155	15,216	38,371
Depreciation	136,908	17,254	154,162
Other	<u>1,252</u>	<u>19,343</u>	<u>20,595</u>
Total operating expenses	<u>595,996</u>	<u>1,200,562</u>	<u>1,796,558</u>
Operating income (loss)	<u>(143,265)</u>	<u>67,194</u>	<u>(76,071)</u>
Nonoperating revenues (expenses):			
Interest revenue.	17,237	-	17,237
Interest expense and fiscal charges	<u>(22,457)</u>	<u>-</u>	<u>(22,457)</u>
Total nonoperating revenues (expenses).	<u>(5,220)</u>	<u>-</u>	<u>(5,220)</u>
Income (loss) before capital contributions.	(148,485)	67,194	(81,291)
Capital contributions	<u>26,831</u>	<u>687,250</u>	<u>714,081</u>
Change in net position	(121,654)	754,444	632,790
Net position at beginning of year	<u>6,144,454</u>	<u>1,626,250</u>	<u>7,770,704</u>
Net position at end of year	<u>\$ 6,022,800</u>	<u>\$ 2,380,694</u>	<u>\$ 8,403,494</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<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	\$ 387,672	\$ 1,191,688	\$ 1,579,360
Cash received from license and permits	400	56,369	56,769
Cash received from special assessments	44,881	-	44,881
Cash received from other operating revenue	64,016	27,445	91,461
Cash payments for personal services	(147,051)	(756,187)	(903,238)
Cash payments for contractual services	(291,764)	(219,909)	(511,673)
Cash payments for materials and supplies	(27,602)	(14,119)	(41,721)
Cash payments for other expenses	(1,318)	(21,006)	(22,324)
Net cash provided by operating activities	<u>29,234</u>	<u>264,281</u>	<u>293,515</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(316,052)	-	(316,052)
Principal payments on bonds, notes, leases and loans	(35,647)	-	(35,647)
Interest payments on bonds, notes, leases and loans	(22,673)	-	(22,673)
Proceeds from loans	440,138	-	440,138
Grants and contributions	26,831	343,625	370,456
Net cash provided by capital and related financing activities	<u>92,597</u>	<u>343,625</u>	<u>436,222</u>
Cash flows from investing activities:			
Interest received	17,237	-	17,237
Net cash provided by investing activities	<u>17,237</u>	<u>-</u>	<u>17,237</u>
Net increase in cash and cash equivalents	139,068	607,906	746,974
Cash and cash equivalents at beginning of year	<u>1,196,681</u>	<u>2,008,444</u>	<u>3,205,125</u>
Cash and cash equivalents at end of year	<u>\$ 1,335,749</u>	<u>\$ 2,616,350</u>	<u>\$ 3,952,099</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ (143,265)	\$ 67,194	\$ (76,071)
Adjustments:			
Depreciation	136,908	17,254	154,162
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	943	25,961	26,904
Due from other funds	43,169	751	43,920
Net pension assets	113	(910)	(797)
Deferred outflows of resources - pension - OPERS	11,284	(193,204)	(181,920)
Prepayments	896	145	1,041
Accounts payable	(366)	7,224	6,858
Accrued wages and benefits	(20,793)	(13,049)	(33,842)
Due to other governments	(2,363)	717	(1,646)
Due to external parties	-	(22,711)	(22,711)
Compensated absences payable	(3,764)	13,617	9,853
Net pension liability	(15,589)	366,525	350,936
Deferred inflows of resources - pension - OPERS	22,061	(5,233)	16,828
Net cash provided by operating activities	<u>\$ 29,234</u>	<u>\$ 264,281</u>	<u>\$ 293,515</u>
Noncash capital and related financing activities:			

During 2016, the sewer fund purchased \$6,024 in capital assets on account.

During 2017, the building and development fund received \$343,625 in capital contributions that was recognized as a receivable at December 31, 2017.

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 371,000	\$ 371,000	\$ 387,672	\$ 16,672
Licenses and permits	1,000	1,000	400	(600)
Special assessment	45,000	45,000	44,881	(119)
Other operating revenue	1,200	1,200	64,016	62,816
Total operating revenues	418,200	418,200	496,969	78,769
Operating expenses:				
Personal services	190,948	190,948	147,051	43,897
Materials and supplies	53,036	53,036	29,602	23,434
Contractual services	496,136	496,135	170,234	325,901
Capital outlay	70,500	90,787	2,796	87,991
Other	38,000	38,000	1,318	36,682
Total operating expenses	848,620	868,906	351,001	517,905
Operating income (loss)	(430,420)	(450,706)	145,968	596,674
Nonoperating revenues (expenses):				
Investment income	5,700	5,700	18,127	12,427
Principal retirement	(50,000)	(8,816)	(8,816)	-
Interest expense	(1,776)	(22,674)	(22,673)	1
Total nonoperating revenues (expenses):	(46,076)	(25,790)	(13,362)	12,428
Change in fund equity	(476,496)	(476,496)	132,606	609,102
Fund equity at beginning of year	1,190,962	1,190,962	1,190,962	-
Prior year encumbrances appropriated	4,829	4,829	4,829	-
Fund equity at end of year	\$ 719,295	\$ 719,295	\$ 1,328,397	\$ 609,102

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 1,048,000	\$ 1,048,000	\$ 1,191,688	\$ 143,688
Licenses and permits	52,000	52,000	56,369	4,369
Other operating revenues	107,000	107,000	27,445	(79,555)
Total operating revenues	<u>1,207,000</u>	<u>1,207,000</u>	<u>1,275,502</u>	<u>68,502</u>
Operating expenses:				
Personal services	770,868	793,852	756,187	37,665
Materials and supplies	11,709	16,009	13,370	2,639
Contractual services	340,960	335,950	257,720	78,230
Capital outlay.	52,500	29,516	1,214	28,302
Other.	62,300	63,010	21,006	42,004
Total operating expenses	<u>1,238,337</u>	<u>1,238,337</u>	<u>1,049,497</u>	<u>188,840</u>
Operating income (loss).	(31,337)	(31,337)	226,005	257,342
Capital contributions	-	-	343,625	343,625
Change in fund equity	(31,337)	(31,337)	569,630	600,967
Fund equity at beginning of year	2,008,235	2,008,235	2,008,235	-
Prior year encumbrances appropriated	<u>209</u>	<u>209</u>	<u>209</u>	<u>-</u>
Fund equity at end of year	<u>\$ 1,977,107</u>	<u>\$ 1,977,107</u>	<u>\$ 2,578,074</u>	<u>\$ 600,967</u>

UNION COUNTY, OHIO

FUND DESCRIPTIONS - AGENCY FUNDS

The agency funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, and/or other governments. The following are the County's fiduciary funds:

Agency Funds

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

Tax Collections

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

Central Ohio Youth Center

To account for monies received and expended for a five county joint juvenile detention center for which the Union County Auditor served as fiscal agent.

General Health District

To account for the funds and sub-funds of the Board of Health for which the County Auditor serves as ex-officio fiscal agent.

Soil and Water Conservation District

To account for monies received and expended for the Soil and Water Conservation District for which the County Auditor serves as fiscal agent.

Marriage License

To account for monies collected on each marriage license to be used for a battered spouse program provided by Turning Point and Choices, Inc.

Indigent Counsel and Restitution

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

Domestic Violence

To account for fees collected on each divorce and dissolution case to be used for a battered spouse program provided by Turning Point and Choices, Inc.

County Courts

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

Alimony and Child Support

To account for the collection of alimony and child support payments and the distribution of such monies to the court designated agencies.

Payroll

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

Joint Recreation Board

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

UNION COUNTY, OHIO

FUND DESCRIPTIONS - AGENCY FUNDS
(continued)

Housing Trust

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

Union County Family and Children First

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

Probation Improvement Grant

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

Council of Governments

To account for the receipts and expenditures of the local government innovation collaboration jointly governed by the City of Marysville, Union County and the Marysville Exempted Village School District.

LUC Regional Planning

To account for the receipts and expenditures of the commission which is jointly governed by the counties, villages, cities, and townships within Logan, Union and Champaign Counties.

Medical and Dental Insurance

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

Other Agency Funds

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

Ditch
Humane Society
Ohio Elections Commission

Help Me Grow
Fine Cash

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Balance 12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/17</u>
Tax Collections				
Assets:				
Equity in pooled cash and equivalents	\$ 3,236,154	\$ 124,665,672	\$ 121,296,183	\$ 6,605,643
Receivables:				
Real estate and other taxes	82,544,074	89,361,435	82,544,074	89,361,435
Due from other governments	2,078,107	2,020,218	2,078,107	2,020,218
Total assets.	<u>\$ 87,858,335</u>	<u>\$ 216,047,325</u>	<u>\$ 205,918,364</u>	<u>\$ 97,987,296</u>
Liabilities:				
Undistributed monies	\$ 87,858,335	\$ 216,047,325	\$ 205,918,364	\$ 97,987,296
Total liabilities	<u>\$ 87,858,335</u>	<u>\$ 216,047,325</u>	<u>\$ 205,918,364</u>	<u>\$ 97,987,296</u>
Central Ohio Youth Center				
Assets:				
Equity in pooled cash and equivalents	\$ 93,301	\$ 3,281,829	\$ 3,090,272	\$ 284,858
Total assets.	<u>\$ 93,301</u>	<u>\$ 3,281,829</u>	<u>\$ 3,090,272</u>	<u>\$ 284,858</u>
Liabilities:				
Undistributed monies	\$ 93,301	\$ 3,281,829	\$ 3,090,272	\$ 284,858
Total liabilities	<u>\$ 93,301</u>	<u>\$ 3,281,829</u>	<u>\$ 3,090,272</u>	<u>\$ 284,858</u>
General Health District				
Assets:				
Equity in pooled cash and equivalents	\$ 2,671,873	\$ 4,259,017	\$ 4,250,383	\$ 2,680,507
Due from external parties	27,379	1,399	27,379	1,399
Total assets.	<u>\$ 2,699,252</u>	<u>\$ 4,260,416</u>	<u>\$ 4,277,762</u>	<u>\$ 2,681,906</u>
Liabilities:				
Undistributed monies	\$ 2,699,252	\$ 4,260,416	\$ 4,277,762	\$ 2,681,906
Total liabilities	<u>\$ 2,699,252</u>	<u>\$ 4,260,416</u>	<u>\$ 4,277,762</u>	<u>\$ 2,681,906</u>
Soil and Water Conservation District				
Assets:				
Equity in pooled cash and equivalents	\$ 220,836	\$ 415,839	\$ 361,168	\$ 275,507
Total assets.	<u>\$ 220,836</u>	<u>\$ 415,839</u>	<u>\$ 361,168</u>	<u>\$ 275,507</u>
Liabilities:				
Undistributed monies	\$ 220,836	\$ 415,839	\$ 361,168	\$ 275,507
Total liabilities	<u>\$ 220,836</u>	<u>\$ 415,839</u>	<u>\$ 361,168</u>	<u>\$ 275,507</u>
Marriage License				
Assets:				
Equity in pooled cash and equivalents	\$ 3,417	\$ 5,236	\$ 5,899	\$ 2,754
Total assets.	<u>\$ 3,417</u>	<u>\$ 5,236</u>	<u>\$ 5,899</u>	<u>\$ 2,754</u>
Liabilities:				
Undistributed monies	\$ 3,417	\$ 5,236	\$ 5,899	\$ 2,754
Total liabilities	<u>\$ 3,417</u>	<u>\$ 5,236</u>	<u>\$ 5,899</u>	<u>\$ 2,754</u>
Indigent Counsel and Restitution				
Assets:				
Equity in pooled cash and equivalents	\$ 505	\$ 14,144	\$ 12,139	\$ 2,510
Total assets.	<u>\$ 505</u>	<u>\$ 14,144</u>	<u>\$ 12,139</u>	<u>\$ 2,510</u>
Liabilities:				
Undistributed monies	\$ 505	\$ 14,144	\$ 12,139	\$ 2,510
Total liabilities.	<u>\$ 505</u>	<u>\$ 14,144</u>	<u>\$ 12,139</u>	<u>\$ 2,510</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, 2017

	<u>Balance 12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/17</u>
Domestic Violence				
Assets:				
Equity in pooled cash and equivalents	\$ 2,144	\$ 4,864	\$ 4,832	\$ 2,176
Total assets.	<u>\$ 2,144</u>	<u>\$ 4,864</u>	<u>\$ 4,832</u>	<u>\$ 2,176</u>
Liabilities:				
Undistributed monies	\$ 2,144	\$ 4,864	\$ 4,832	\$ 2,176
Total liabilities	<u>\$ 2,144</u>	<u>\$ 4,864</u>	<u>\$ 4,832</u>	<u>\$ 2,176</u>
County Courts				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 1,359,829	\$ 335,327	\$ -	\$ 1,695,156
Total assets.	<u>\$ 1,359,829</u>	<u>\$ 335,327</u>	<u>\$ -</u>	<u>\$ 1,695,156</u>
Liabilities:				
Undistributed monies	\$ 1,359,829	\$ 335,327	\$ -	\$ 1,695,156
Total liabilities	<u>\$ 1,359,829</u>	<u>\$ 335,327</u>	<u>\$ -</u>	<u>\$ 1,695,156</u>
Alimony and Child Support				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 752	\$ 623	\$ -	\$ 1,375
Total assets.	<u>\$ 752</u>	<u>\$ 623</u>	<u>\$ -</u>	<u>\$ 1,375</u>
Liabilities:				
Undistributed monies	\$ 752	\$ 623	\$ -	\$ 1,375
Total liabilities	<u>\$ 752</u>	<u>\$ 623</u>	<u>\$ -</u>	<u>\$ 1,375</u>
Payroll				
Assets:				
Equity in pooled cash and equivalents	\$ 294,459	\$ 19,649	\$ 62,346	\$ 251,762
Total assets.	<u>\$ 294,459</u>	<u>\$ 19,649</u>	<u>\$ 62,346</u>	<u>\$ 251,762</u>
Liabilities:				
Undistributed monies	\$ 294,459	\$ 19,649	\$ 62,346	\$ 251,762
Total liabilities	<u>\$ 294,459</u>	<u>\$ 19,649</u>	<u>\$ 62,346</u>	<u>\$ 251,762</u>
Joint Recreation Board				
Assets:				
Equity in pooled cash and equivalents	\$ 130,643	\$ 124,910	\$ 160,178	\$ 95,375
Total assets.	<u>\$ 130,643</u>	<u>\$ 124,910</u>	<u>\$ 160,178</u>	<u>\$ 95,375</u>
Liabilities:				
Undistributed monies	\$ 130,643	\$ 124,910	\$ 160,178	\$ 95,375
Total liabilities	<u>\$ 130,643</u>	<u>\$ 124,910</u>	<u>\$ 160,178</u>	<u>\$ 95,375</u>
Housing Trust				
Assets:				
Equity in pooled cash and equivalents	\$ 84,017	\$ 319,145	\$ 329,521	\$ 73,641
Total assets.	<u>\$ 84,017</u>	<u>\$ 319,145</u>	<u>\$ 329,521</u>	<u>\$ 73,641</u>
Liabilities:				
Undistributed monies	\$ 84,017	\$ 319,145	\$ 329,521	\$ 73,641
Total liabilities	<u>\$ 84,017</u>	<u>\$ 319,145</u>	<u>\$ 329,521</u>	<u>\$ 73,641</u>

- - Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Balance 12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/17</u>
Union County Family and Children First				
Assets:				
Equity in pooled cash and equivalents	\$ 67,784	\$ 103,480	\$ 118,390	\$ 52,874
Due from external parties	2,539	-	2,539	-
Total assets.	<u>\$ 70,323</u>	<u>\$ 103,480</u>	<u>\$ 120,929</u>	<u>\$ 52,874</u>
Liabilities:				
Undistributed monies	\$ 70,323	\$ 103,480	\$ 120,929	\$ 52,874
Total liabilities	<u>\$ 70,323</u>	<u>\$ 103,480</u>	<u>\$ 120,929</u>	<u>\$ 52,874</u>
Probation Improvement Grant				
Assets:				
Equity in pooled cash and equivalents	\$ 108,682	\$ 491,157	\$ 316,213	\$ 283,626
Total assets.	<u>\$ 108,682</u>	<u>\$ 491,157</u>	<u>\$ 316,213</u>	<u>\$ 283,626</u>
Liabilities:				
Undistributed monies	\$ 108,682	\$ 491,157	\$ 316,213	\$ 283,626
Total liabilities	<u>\$ 108,682</u>	<u>\$ 491,157</u>	<u>\$ 316,213</u>	<u>\$ 283,626</u>
Council of Governments				
Assets:				
Equity in pooled cash and equivalents	\$ 6,234	\$ 169,335	\$ 143,989	\$ 31,580
Total assets.	<u>\$ 6,234</u>	<u>\$ 169,335</u>	<u>\$ 143,989</u>	<u>\$ 31,580</u>
Liabilities:				
Undistributed monies	\$ 6,234	\$ 169,335	\$ 143,989	\$ 31,580
Total liabilities	<u>\$ 6,234</u>	<u>\$ 169,335</u>	<u>\$ 143,989</u>	<u>\$ 31,580</u>
LUC Regional Planning				
Assets:				
Equity in pooled cash and equivalents	\$ 478,346	\$ 315,969	\$ 528,633	\$ 265,682
Total assets.	<u>\$ 478,346</u>	<u>\$ 315,969</u>	<u>\$ 528,633</u>	<u>\$ 265,682</u>
Liabilities:				
Undistributed monies	\$ 478,346	\$ 315,969	\$ 528,633	\$ 265,682
Total liabilities	<u>\$ 478,346</u>	<u>\$ 315,969</u>	<u>\$ 528,633</u>	<u>\$ 265,682</u>
Medical and Dental Insurance				
Assets:				
Equity in pooled cash and equivalents	\$ 1,470,213	\$ 72,137,882	\$ 72,435,243	\$ 1,172,852
Total assets.	<u>\$ 1,470,213</u>	<u>\$ 72,137,882</u>	<u>\$ 72,435,243</u>	<u>\$ 1,172,852</u>
Liabilities:				
Undistributed monies	\$ 1,470,213	\$ 72,137,882	\$ 72,435,243	\$ 1,172,852
Total liabilities	<u>\$ 1,470,213</u>	<u>\$ 72,137,882</u>	<u>\$ 72,435,243</u>	<u>\$ 1,172,852</u>
Ditch				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 5,160	\$ 5,160	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 5,160</u>	<u>\$ 5,160</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	\$ -	\$ 5,160	\$ 5,160	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 5,160</u>	<u>\$ 5,160</u>	<u>\$ -</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONCLUDED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Balance 12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/17</u>
Humane Society				
Assets:				
Equity in pooled cash and equivalents	\$ 2,142	\$ 147	\$ -	\$ 2,289
Total assets.	<u>\$ 2,142</u>	<u>\$ 147</u>	<u>\$ -</u>	<u>\$ 2,289</u>
Liabilities:				
Undistributed monies	\$ 2,142	\$ 147	\$ -	\$ 2,289
Total liabilities	<u>\$ 2,142</u>	<u>\$ 147</u>	<u>\$ -</u>	<u>\$ 2,289</u>
Ohio Elections Commission				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 790	\$ 780	\$ 10
Total assets.	<u>\$ -</u>	<u>\$ 790</u>	<u>\$ 780</u>	<u>\$ 10</u>
Liabilities:				
Undistributed monies	\$ -	\$ 790	\$ 780	\$ 10
Total liabilities	<u>\$ -</u>	<u>\$ 790</u>	<u>\$ 780</u>	<u>\$ 10</u>
Help Me Grow				
Assets:				
Equity in pooled cash and equivalents	\$ 44,224	\$ -	\$ -	\$ 44,224
Total assets.	<u>\$ 44,224</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,224</u>
Liabilities:				
Undistributed monies	\$ 44,224	\$ -	\$ -	\$ 44,224
Total liabilities	<u>\$ 44,224</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,224</u>
Fine Cash				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 158,743	\$ 158,743	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 158,743</u>	<u>\$ 158,743</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	\$ -	\$ 158,743	\$ 158,743	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 158,743</u>	<u>\$ 158,743</u>	<u>\$ -</u>
All Agency Funds				
Assets				
Equity in pooled cash and equivalents	\$ 8,914,974	\$ 206,492,968	\$ 203,280,072	\$ 12,127,870
Cash and cash equivalents in segregated accounts	1,360,581	335,950	-	1,696,531
Receivables:				
Real estate and other taxes	82,544,074	89,361,435	82,544,074	89,361,435
Due from other governments	2,078,107	2,020,218	2,078,107	2,020,218
Due from external parties	29,918	1,399	29,918	1,399
Total assets.	<u>\$ 94,927,654</u>	<u>\$ 298,211,970</u>	<u>\$ 287,932,171</u>	<u>\$ 105,207,453</u>
Liabilities				
Undistributed monies	\$ 94,927,654	\$ 298,211,970	\$ 287,932,171	\$ 105,207,453
Total liabilities.	<u>\$ 94,927,654</u>	<u>\$ 298,211,970</u>	<u>\$ 287,932,171</u>	<u>\$ 105,207,453</u>

UNION COUNTY, OHIO

BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNIT
UNION COUNTY AIRPORT AUTHORITY
DECEMBER 31, 2017

	Airport Authority
Assets:	
Equity in pooled cash and cash equivalents	\$ 470,025
Receivables (net of allowances of uncollectibles):	
Accounts	1,905
Due from other governments	19,697
Prepayments	1,202
Total assets	\$ 492,829
Liabilities:	
Accounts payable	19,453
Accrued wages and benefits	270
Due to other governments	856
Total liabilities	20,579
Fund balances:	
Unassigned	472,250
Total fund balance	\$ 472,250

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

Total Airport Authority Fund Balances	\$ 472,250
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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.	2,572,096
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The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.

Deferred outflows of resources - pension	4,290
Deferred inflows of resources - pension	(74)
Net pension asset	30
Net pension liability	(9,700)

Net position of The Union County Airport Authority	\$ 3,038,892
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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, 2017

	<u>Airport Authority</u>
Revenues:	
Charges for services	\$ 9,260
Intergovernmental	604,509
Investment income	621
Rental income	187,105
Other.	<u>16,660</u>
Total revenues	<u>818,155</u>
Expenditures:	
Current:	
Conservation and recreation	<u>804,593</u>
Total expenditures	<u>804,593</u>
Net change in fund balance.	13,562
Fund balance at beginning of year	<u>458,688</u>
Fund balance at end of year	<u><u>\$ 472,250</u></u>

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	\$ 13,562
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Amounts reported for discretely presented component units on the statement of activities are different because:

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

Capital asset additions	\$ 564,535	
Current year depreciation	<u>(106,416)</u>	
Total		458,119

Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	762
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Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.	(2,114)
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Change in Net position of The Airport Authority	<u><u>\$ 470,329</u></u>
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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	250-259
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	260-267
These schedules contain information to help the reader assess the County's most significant local revenue sources, property and sales taxes.	
Debt Capacity	268-275
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	276-277
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	278-287
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>2017</u>	<u>2016</u>	<u>(Restated) 2015</u>	<u>(Restated) 2014</u>
Governmental activities:				
Net investment in capital assets	\$ 88,279,476	\$ 88,340,316	\$ 89,412,748	\$ 83,382,219
Restricted for:				
Capital projects	5,775,769	2,283,379	4,576,805	6,523
Debt service	340,132	-	-	-
Public works programs	2,867,167	3,910,521	2,910,254	4,809,958
Public safety programs	2,347,019	2,408,844	-	-
Human service programs	12,594,035	11,118,842	13,048,233	16,165,665
Health programs	1,500,993	1,108,238	1,019,605	1,221,451
Legislative and executive programs	1,449,735	1,544,750	-	-
Judicial programs	1,202,346	1,162,877	-	-
Other purposes	-	-	4,441,472	4,892,583
Unrestricted	6,411,897	13,315,416	2,648,098	2,875,066
Total governmental activities net position	<u>\$ 122,768,569</u>	<u>\$ 125,193,183</u>	<u>\$ 118,057,215</u>	<u>\$ 113,353,465</u>
Business-type activities:				
Net investment in capital assets	\$ 25,114,047	\$ 25,426,134	\$ 26,781,366	\$ 25,422,957
Restricted	2,742,261	2,154,173	670,277	4,911,433
Unrestricted	61,549,856	55,477,848	44,020,311	29,995,710
Total business-type activities net position	<u>\$ 89,406,164</u>	<u>\$ 83,058,155</u>	<u>\$ 71,471,954</u>	<u>\$ 60,330,100</u>
Primary government:				
Net investment in capital assets	\$ 113,393,523	\$ 113,766,450	\$ 116,194,114	\$ 108,805,176
Restricted for:				
Capital projects	8,236,342	4,225,531	4,576,805	6,523
Debt service	340,132	-	80,184	146,887
Public works programs	2,867,167	3,910,521	2,910,254	4,809,958
Public safety programs	2,347,019	2,408,844	-	-
Human service programs	12,594,035	11,118,842	13,048,233	16,165,665
Health programs	1,500,993	1,108,238	1,019,605	1,221,451
Legislative and executive programs	1,449,735	1,544,750	-	-
Judicial programs	1,202,346	1,162,877	-	-
Other purposes	281,688	212,021	5,031,565	9,657,129
Unrestricted	67,961,753	68,793,264	46,668,409	32,870,776
Total	<u>\$ 212,174,733</u>	<u>\$ 208,251,338</u>	<u>\$ 189,529,169</u>	<u>\$ 173,683,565</u>

Source: County financial records

Note:

The net position at December 31, 2014 has been restated for GASB statement No. 68 and 71.
The net position of business-type activities at December 31, 2015 has been restated.

2013	2012	2011	2010	2009	2008
\$ 78,405,934	\$ 73,714,293	\$ 69,956,230	\$ 65,696,098	\$ 62,877,921	\$ 61,759,667
6,522	16,746	6,522	47,514	1,487,548	1,906,616
-	-	-	-	199,241	196,115
4,784,214	5,276,642	5,002,232	3,818,027	3,853,142	3,688,199
-	-	-	-	-	-
16,242,054	16,344,521	15,514,923	14,534,714	12,967,423	10,449,860
1,307,086	1,132,816	1,206,926	1,325,802	1,358,434	1,057,715
-	-	-	-	-	-
-	-	-	-	-	-
4,519,237	4,432,282	4,339,996	4,346,889	3,584,543	3,765,806
17,848,918	14,101,567	9,076,655	9,104,696	6,871,486	8,837,717
<u>\$ 123,113,965</u>	<u>\$ 115,018,867</u>	<u>\$ 105,103,484</u>	<u>\$ 98,873,740</u>	<u>\$ 93,199,738</u>	<u>\$ 91,661,695</u>
\$ 17,585,938	\$ 14,161,858	\$ 14,560,418	\$ 14,143,190	\$ 14,124,261	\$ 13,508,658
3,871,672	4,725,554	2,177,792	2,739,709	2,753,323	4,928,672
50,382,705	43,249,046	35,695,876	32,266,730	29,464,612	24,126,401
<u>\$ 71,840,315</u>	<u>\$ 62,136,458</u>	<u>\$ 52,434,086</u>	<u>\$ 49,149,629</u>	<u>\$ 46,342,196</u>	<u>\$ 42,563,731</u>
\$ 95,991,872	\$ 87,876,151	\$ 84,516,648	\$ 79,839,288	\$ 77,002,182	\$ 75,268,325
6,522	16,746	882,447	977,054	1,487,548	2,934,501
6,024	4,328	3,591	95,345	199,241	199,840
4,784,214	5,276,642	5,002,232	3,818,027	3,853,142	3,688,199
-	-	-	-	-	-
16,242,054	16,344,521	15,514,923	14,534,714	12,967,423	10,449,860
1,307,086	1,132,816	1,206,926	1,325,802	1,358,434	1,057,715
-	-	-	-	-	-
-	-	-	-	-	-
8,384,885	9,153,508	5,638,272	6,061,713	6,337,866	7,662,868
68,231,623	57,350,613	44,772,531	41,371,426	36,336,098	32,964,118
<u>\$ 194,954,280</u>	<u>\$ 177,155,325</u>	<u>\$ 157,537,570</u>	<u>\$ 148,023,369</u>	<u>\$ 139,541,934</u>	<u>\$ 134,225,426</u>

UNION COUNTY, OHIO

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

Expenses	2017	2016	2015	2014
Governmental activities:				
General government:				
Legislative and executive	\$ 13,649,877	\$ 9,873,096	\$ 10,184,523	\$ 9,298,745
Judicial	5,359,276	4,494,821	3,859,783	3,676,747
Public safety	9,696,051	7,680,750	7,379,669	6,987,399
Public works	13,323,260	7,205,718	6,126,575	6,978,212
Health	3,764,801	2,635,063	2,630,045	2,198,572
Human services	16,717,188	17,612,088	18,699,446	18,083,078
Economic development	654,627	595,592	524,981	389,556
Intergovernmental	483,004	435,714	432,174	391,758
Interest and fiscal charges	310,161	240,966	250,736	222,286
Bond issuance costs	-	-	-	-
<i>Total governmental activities expense</i>	<u>63,958,245</u>	<u>50,773,808</u>	<u>50,087,932</u>	<u>48,226,353</u>
Business-type activities:				
Memorial hospital	122,135,192	111,342,982	99,465,833	93,086,648
Nonmajor:				
Sanitary sewer district	618,453	780,111	477,664	353,606
Building and development	1,200,562	921,447	823,460	618,264
<i>Total business-type activities expense</i>	<u>123,954,207</u>	<u>113,044,540</u>	<u>100,766,957</u>	<u>94,058,518</u>
<i>Total primary government expenses</i>	<u>\$ 187,912,452</u>	<u>\$ 163,818,348</u>	<u>\$ 150,854,889</u>	<u>\$ 142,284,871</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 3,755,105	\$ 3,510,146	\$ 3,432,735	\$ 3,352,640
Judicial	1,322,255	1,287,312	1,017,218	1,087,727
Public safety	682,430	756,064	1,022,351	783,360
Public works	1,112,500	1,281,919	610,967	1,265,660
Health	146,186	167,349	248,395	182,543
Human services	521,540	888,421	504,143	455,197
Economic development	130,353	132,000	100,000	83,114
Operating grants and contributions				
General government:				
Legislative and executive	2,825,465	375,609	2,445,338	2,204,638
Judicial	230,417	339,521	-	-
Public safety	696,234	718,045	500,206	496,758
Public works	4,824,957	4,621,660	5,086,880	4,393,382
Health	2,014,512	1,261,362	1,175,446	998,726
Human services	6,759,567	8,527,876	6,940,391	7,187,866
Economic development	418,241	351,780	304,798	221,697
Capital grants and contributions				
General government:				
Legislative and executive	-	-	-	-
Public works	2,263,707	3,206,860	600,425	2,750,382
<i>Total governmental activities program revenues</i>	<u>27,703,469</u>	<u>27,425,924</u>	<u>23,989,293</u>	<u>25,463,690</u>

2013	2012	2011	2010	2009	2008
\$ 8,979,834	\$ 10,044,514	\$ 11,422,420	\$ 10,817,736	\$ 12,019,993	\$ 13,793,161
3,605,442	2,565,051	2,777,476	2,851,552	2,461,340	2,637,145
7,129,141	6,248,453	6,925,246	6,923,020	7,150,858	7,161,068
5,826,514	5,125,903	5,853,894	4,644,326	5,747,722	3,227,196
2,253,616	2,890,455	3,306,813	3,297,771	3,950,543	4,020,931
16,794,319	16,121,976	15,644,260	15,210,709	15,526,434	16,904,850
290,649	382,067	369,278	315,537	402,363	365,747
433,439	367,949	1,052,051	1,433,617	576,265	519,194
237,033	283,178	334,789	313,006	491,417	485,352
-	103,024	162,721	-	-	-
<u>45,549,987</u>	<u>44,132,570</u>	<u>47,848,948</u>	<u>45,807,274</u>	<u>48,326,935</u>	<u>49,114,644</u>
86,146,627	81,706,047	77,778,395	71,780,394	69,262,201	67,061,083
357,614	356,915	348,656	311,995	175,941	319,305
687,400	587,202	451,090	470,857	496,669	679,417
<u>87,191,641</u>	<u>82,650,164</u>	<u>78,578,141</u>	<u>72,563,246</u>	<u>69,934,811</u>	<u>68,059,805</u>
<u>\$ 132,741,628</u>	<u>\$ 126,782,734</u>	<u>\$ 126,427,089</u>	<u>\$ 118,370,520</u>	<u>\$ 118,261,746</u>	<u>\$ 117,174,449</u>
\$ 3,300,977	\$ 3,321,905	\$ 2,828,412	\$ 2,852,106	\$ 2,657,714	\$ 2,799,982
1,092,365	1,095,905	1,093,056	1,021,837	672,310	696,302
851,407	640,357	793,920	1,411,167	1,038,616	793,587
636,002	728,411	879,349	677,752	643,515	800,713
132,040	158,878	154,385	195,346	256,573	174,411
592,416	623,718	917,251	823,824	770,661	1,252,022
15,789	22,533	22,534	22,533	22,534	21,876
2,217,014	1,978,605	102,584	501,389	175,388	158,828
20,754	179	3,150	133,971	-	7,593
470,569	449,830	796,276	802,050	808,188	983,000
4,913,187	4,588,700	4,907,379	4,551,194	4,495,345	4,124,622
1,223,761	1,532,132	1,898,428	2,173,817	2,459,350	2,882,747
6,080,234	5,958,043	7,813,675	7,363,520	8,711,064	8,038,000
235,386	237,748	197,592	142,938	79,809	316,391
-	-	-	-	-	140,828
2,121,740	2,283,802	3,543,127	1,824,731	1,474,017	2,900,836
<u>23,903,641</u>	<u>23,620,746</u>	<u>25,951,118</u>	<u>24,498,175</u>	<u>24,265,084</u>	<u>26,091,738</u>

--Continued

UNION COUNTY, OHIO

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

Program revenues (continued)	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Business-type activities:				
Charges for services:				
Memorial hospital	\$ 119,628,426	\$ 116,152,447	\$ 104,248,736	\$ 99,515,008
Nonmajor:				
Sanitary sewer district	432,010	425,410	537,930	284,039
Water district	-	-	-	-
Building and development	1,240,312	1,265,087	1,231,373	1,309,380
Operating Grants and Contributions				
Memorial hospital	-	-	672,872	475,332
Capital grants and contributions				
Memorial hospital	1,433,172	1,510,013	-	-
Nonmajor:				
Sanitary sewer district	26,831	188,147	1,377,589	1,340,135
Building and development	687,250	-	-	-
<i>Total business-type activities</i>				
<i>Program revenues</i>	<u>123,448,001</u>	<u>119,541,104</u>	<u>108,068,500</u>	<u>102,923,894</u>
<i>Total primary government</i>				
<i>Program revenues</i>	<u>\$ 151,151,470</u>	<u>\$ 146,967,028</u>	<u>\$ 132,057,793</u>	<u>\$ 128,387,584</u>
 Net (expense)/revenue				
Governmental activities	\$ (36,254,776)	\$ (23,347,884)	\$ (26,098,639)	\$ (22,762,663)
Business-type activities	(506,206)	6,496,564	7,301,543	8,865,376
<i>Total primary government net expense</i>	<u>\$ (36,760,982)</u>	<u>\$ (16,851,320)</u>	<u>\$ (18,797,096)</u>	<u>\$ (13,897,287)</u>
 General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 13,655,104	\$ 12,741,674	\$ 11,944,272	\$ 11,594,637
Sales taxes	14,571,065	13,446,484	13,741,639	12,795,973
Payment in lieu of taxes	117,427	41,091	-	-
Unrestricted grants and contributions	4,121,824	4,138,647	4,230,544	4,339,593
Interest	892,876	472,726	532,664	470,666
Miscellaneous	471,866	92,221	353,270	504,001
Transfers	-	(448,991)	-	(1,585,078)
<i>Total governmental activities:</i>	<u>33,830,162</u>	<u>30,483,852</u>	<u>30,802,389</u>	<u>28,119,792</u>
Business-type activities:				
Unrestricted grants and contributions	502,352	809,682	-	-
Interest	836,477	416,326	193,292	195,906
Transfers	-	448,991	-	1,585,078
Other	5,515,386	3,414,638	3,647,019	3,749,700
<i>Total business-type activities:</i>	<u>6,854,215</u>	<u>5,089,637</u>	<u>3,840,311</u>	<u>5,530,684</u>
<i>Total primary government</i>	<u>\$ 40,684,377</u>	<u>\$ 35,573,489</u>	<u>\$ 34,642,700</u>	<u>\$ 33,650,476</u>
 Change in net position				
Governmental activities:	\$ (2,424,614)	\$ 7,135,968	\$ 4,703,750	\$ 5,357,129
Business-type activities:	6,348,009	11,586,201	11,141,854	14,396,060
<i>Total primary government</i>	<u>\$ 3,923,395</u>	<u>\$ 18,722,169</u>	<u>\$ 15,845,604</u>	<u>\$ 19,753,189</u>

Source: County financial records

2013	2012	2011	2010	2009	2008
\$ 90,989,592	\$ 87,195,877	\$ 78,417,777	\$ 71,729,744	\$ 69,091,683	\$ 67,410,277
270,039	261,811	221,913	222,331	224,570	264,358
-	-	-	-	-	3,989
1,035,506	607,785	417,571	469,350	446,577	609,618
-	-	-	-	-	-
363,102	468,427	326,233	359,032	1,064,803	370,484
-	-	-	-	-	-
-	-	-	-	-	-
<u>92,658,239</u>	<u>88,533,900</u>	<u>79,383,494</u>	<u>72,780,457</u>	<u>70,827,633</u>	<u>68,658,726</u>
<u>\$ 116,561,880</u>	<u>\$ 112,154,646</u>	<u>\$ 105,334,612</u>	<u>\$ 97,278,632</u>	<u>\$ 95,092,717</u>	<u>\$ 94,750,464</u>
\$ (21,646,346)	\$ (20,511,824)	\$ (21,897,830)	\$ (21,309,099)	\$ (24,061,851)	\$ (23,022,906)
5,466,598	5,883,736	805,353	217,211	892,822	598,921
<u>\$ (16,179,748)</u>	<u>\$ (14,628,088)</u>	<u>\$ (21,092,477)</u>	<u>\$ (21,091,888)</u>	<u>\$ (23,169,029)</u>	<u>\$ (22,423,985)</u>
\$ 10,872,350	\$ 11,610,480	\$ 10,251,898	\$ 10,893,125	\$ 10,264,681	\$ 10,360,679
13,193,116	12,292,840	10,332,911	9,298,891	8,001,168	9,565,905
-	-	-	-	-	-
4,371,878	4,703,838	4,919,814	5,284,472	5,452,939	4,312,843
650,353	718,138	657,302	768,985	1,001,949	1,516,355
653,747	1,101,911	1,974,107	735,260	889,908	1,687,155
-	-	(8,458)	2,368	(10,751)	3,146
<u>29,741,444</u>	<u>30,427,207</u>	<u>28,127,574</u>	<u>26,983,101</u>	<u>25,599,894</u>	<u>27,446,083</u>
-	-	-	-	-	-
138,196	183,270	171,106	139,436	169,467	565,872
-	-	8,458	(2,368)	10,751	(3,146)
4,099,063	3,635,366	2,299,540	2,453,154	2,705,425	2,166,086
<u>4,237,259</u>	<u>3,818,636</u>	<u>2,479,104</u>	<u>2,590,222</u>	<u>2,885,643</u>	<u>2,728,812</u>
<u>\$ 33,978,703</u>	<u>\$ 34,245,843</u>	<u>\$ 30,606,678</u>	<u>\$ 29,573,323</u>	<u>\$ 28,485,537</u>	<u>\$ 30,174,895</u>
\$ 8,095,098	\$ 9,915,383	\$ 6,229,744	\$ 5,674,002	\$ 1,538,043	\$ 4,423,177
9,703,857	9,702,372	3,284,457	2,807,433	3,778,465	3,327,733
<u>\$ 17,798,955</u>	<u>\$ 19,617,755</u>	<u>\$ 9,514,201</u>	<u>\$ 8,481,435</u>	<u>\$ 5,316,508</u>	<u>\$ 7,750,910</u>

UNION COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General fund				
Nonspendable	\$ 354,264	\$ 374,371	\$ 353,350	\$ 423,064
Committed	183,491	194,469	186,088	481,821
Assigned	288,156	288,988	265,363	215,777
Unassigned	7,340,302	7,503,937	7,142,810	7,461,470
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>8,166,213</u>	<u>8,361,765</u>	<u>7,947,611</u>	<u>8,582,132</u>
 All other governmental funds				
Nonspendable	2,079,264	1,277,462	1,580,584	1,977,110
Restricted	31,837,732	28,510,204	27,997,956	23,446,490
Committed	2,001,288	3,006,064	3,174,670	844,268
Assigned	7,197,700	6,931,758	7,327,853	6,527,469
Unassigned (deficit)	(9,866)	(109,673)	(454,608)	(453,551)
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Cap. projects fund	-	-	-	-
Total all other governmental Funds	<u>43,106,118</u>	<u>39,615,815</u>	<u>39,626,455</u>	<u>32,341,786</u>
Total governmental funds	<u>\$ 51,272,331</u>	<u>\$ 47,977,580</u>	<u>\$ 47,574,066</u>	<u>\$ 40,923,918</u>

Source: County financial records

Note: The County implemented GASB 54 in 2011.

2013	2012	2011	2010	2009	2008
\$ 464,022	\$ 336,451	\$ 260,443	\$ -	\$ -	\$ -
490,227	507,356	168,425	-	-	-
104,917	178,578	32,380	-	-	-
7,476,119	7,402,858	5,416,856	-	-	-
-	-	-	863,451	525,319	245,743
-	-	-	5,810,986	4,947,149	6,288,735
<u>8,535,285</u>	<u>8,425,243</u>	<u>5,878,104</u>	<u>6,674,437</u>	<u>5,472,468</u>	<u>6,534,478</u>
2,192,007	2,713,265	2,916,146	-	-	-
22,459,456	23,161,585	21,392,257	-	-	-
532,309	541,423	2,087,935	-	-	-
6,106,226	3,402,438	152,397	-	-	-
(470,454)	(475,578)	(827,812)	-	-	-
-	-	-	2,001,621	1,121,733	425,736
-	-	-	20,160,285	17,822,141	15,283,376
-	-	-	1,353,231	1,483,648	1,695,857
<u>30,819,544</u>	<u>29,343,133</u>	<u>25,720,923</u>	<u>23,515,137</u>	<u>20,427,522</u>	<u>17,404,969</u>
<u>\$ 39,354,829</u>	<u>\$ 37,768,376</u>	<u>\$ 31,599,027</u>	<u>\$ 30,189,574</u>	<u>\$ 25,899,990</u>	<u>\$ 23,939,447</u>

UNION COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues				
Property taxes	\$ 13,650,568	\$ 12,747,616	\$ 11,961,234	\$ 11,609,436
Sales taxes	14,629,447	13,002,252	13,634,032	13,354,194
Charges for services	6,504,208	6,618,819	5,865,300	6,453,336
Licenses and permits	140,709	137,623	121,673	170,045
Fines and forfeitures	273,514	289,852	280,751	215,729
Intergovernmental	21,642,818	19,606,116	19,349,363	21,341,405
Special assessments	258,582	287,269	191,989	170,736
Investment income	933,897	498,301	798,656	445,960
Rental income	431,959	445,002	536,244	450,438
Contributions and donations	38,516	2,568,917	46,330	-
Payment in lieu of taxes	117,427	41,091	40,695	-
Other	1,854,121	1,400,802	1,781,826	2,000,044
Total revenues	<u>60,475,766</u>	<u>57,643,660</u>	<u>54,608,093</u>	<u>56,211,323</u>
Expenditures				
General government:				
Legislative and executive	10,712,611	10,251,481	9,740,153	9,542,722
Judicial	4,546,995	4,387,727	3,873,515	3,530,975
Public safety	8,276,160	7,509,458	7,413,308	6,823,695
Public works	8,141,252	6,712,940	7,477,456	7,241,291
Health	2,665,182	2,356,288	2,370,945	2,289,183
Human services	17,027,930	17,803,584	18,686,802	18,107,074
Economic development	626,203	596,812	523,430	387,249
Intergovernmental	483,004	435,714	432,174	391,758
Capital outlay	7,348,106	6,084,992	4,395,747	4,926,423
Debt service				
Principal retirement	8,392,940	8,338,970	895,000	870,000
Interest and fiscal charges	231,591	243,065	197,032	224,512
Bond/note issuance costs	48,750	29,092	-	-
Total expenditures	<u>68,500,724</u>	<u>64,750,123</u>	<u>56,005,562</u>	<u>54,334,882</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,024,958)</u>	<u>(7,106,463)</u>	<u>(1,397,469)</u>	<u>1,876,441</u>
Other financing sources (uses)				
Transfers in	4,901,186	3,047,100	3,872,770	3,983,687
Transfers out	(4,901,186)	(3,047,100)	(3,872,770)	(4,464,117)
Bond anticipation note issuance	11,350,000	7,400,000	7,400,000	-
Premium on note issuance	-	41,736	-	-
OPWC loan proceeds	-	-	758,800	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of bonds/other sources	-	-	-	-
Total other financing sources (uses)	<u>11,350,000</u>	<u>7,441,736</u>	<u>8,158,800</u>	<u>(480,430)</u>
Net change in fund balance	<u>\$ 3,325,042</u>	<u>\$ 335,273</u>	<u>\$ 6,761,331</u>	<u>\$ 1,396,011</u>
Debt service as a percentage of noncapital expenditures	13.2%	14.7%	2.2%	2.3%

Source: County financial records

	2013	2012	2011	2010	2009	2008
\$	11,189,135	\$ 11,640,235	\$ 10,312,236	\$ 10,774,173	\$ 10,966,686	\$ 11,009,045
	12,657,207	11,904,107	9,532,046	9,232,138	8,981,387	9,433,349
	5,630,525	5,702,000	5,746,123	5,270,357	4,836,343	5,761,653
	164,159	149,577	140,540	149,043	131,311	128,261
	293,905	328,306	310,308	883,143	561,756	192,350
	20,104,135	20,886,903	23,185,233	22,216,858	22,747,753	22,584,156
	173,248	141,711	302,925	221,038	118,378	97,984
	685,017	742,796	696,775	806,883	1,018,093	1,516,355
	460,492	450,517	435,660	447,374	526,924	449,072
	-	-	-	-	-	-
	-	-	-	-	-	-
	1,486,393	1,961,477	2,710,709	1,826,325	1,542,400	1,713,362
	<u>52,844,216</u>	<u>53,907,629</u>	<u>53,372,555</u>	<u>51,827,332</u>	<u>51,431,031</u>	<u>52,885,587</u>
	8,821,409	9,684,539	10,794,384	10,184,817	11,414,974	12,270,523
	3,406,943	2,632,086	2,812,044	2,540,917	2,475,547	2,461,789
	7,049,233	6,143,948	6,878,971	6,718,534	6,852,816	7,054,154
	7,516,145	6,401,112	5,876,236	6,231,680	5,895,941	8,189,213
	2,227,373	2,770,824	3,199,561	3,178,564	3,819,033	3,806,892
	17,092,953	16,039,947	15,542,198	15,033,670	15,427,818	16,835,929
	295,249	378,475	361,247	310,486	959,955	283,263
	433,439	367,949	1,052,051	1,433,617	-	676,156
	3,342,064	2,185,670	4,129,296	1,686,313	1,706,028	3,109,724
	845,000	790,000	993,167	856,794	3,630,375	600,000
	239,518	290,188	322,780	341,620	421,651	485,352
	-	103,024	-	18,399	176,378	-
	<u>51,269,326</u>	<u>47,787,762</u>	<u>51,961,935</u>	<u>48,535,411</u>	<u>52,780,516</u>	<u>55,772,995</u>
	1,574,890	6,119,867	1,410,620	3,291,921	(1,349,485)	(2,887,408)
	4,495,640	3,130,717	1,584,823	1,109,452	1,063,200	1,297,061
	(4,495,640)	(3,130,717)	(1,593,281)	(1,107,084)	(1,073,951)	(1,293,915)
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	(2,282,518)	-	-	-	-
	-	2,332,168	-	920,000	3,015,122	3,000,000
	<u>-</u>	<u>49,650</u>	<u>(8,458)</u>	<u>922,368</u>	<u>3,004,371</u>	<u>3,003,146</u>
\$	<u>1,574,890</u>	<u>\$ 6,169,517</u>	<u>\$ 1,402,162</u>	<u>\$ 4,214,289</u>	<u>\$ 1,654,886</u>	<u>\$ 115,738</u>
	2.4%	2.5%	2.8%	2.7%	8.0%	2.3%

UNION COUNTY, OHIO

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

Tax Year/ Collection Year	Real Property		Personal Property	
	Residential Property	Commercial/Utility Property	General Tangible	Utility
2007/2008	\$ 852,330,970	\$ 229,413,290	\$ 102,984,000	\$ 55,416,250
2008/2009	969,568,317	249,268,670	58,786,230	50,922,180
2009/2010	987,109,240	250,813,100	-	52,115,040
2010/2011	977,083,700	252,127,160	-	51,952,330
2011/2012	1,023,108,310	254,817,810	-	52,772,850
2012/2013	1,032,911,580	256,693,420	-	55,448,220
2013/2014	1,037,946,330	249,798,450	-	59,677,410
2014/2015	1,146,127,680	212,086,160	-	88,450,940
2015/2016	1,190,808,980	214,693,810	-	89,745,440
2016/2017	1,360,983,550	218,075,400	-	135,381,070

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		
\$ 1,240,144,510	\$ 3,582,770,897	34.61%	\$ 10.60
1,328,545,397	3,785,200,130	35.10%	10.85
1,290,037,380	3,596,142,608	35.87%	10.85
1,281,163,190	3,571,067,767	35.88%	10.85
1,330,698,970	3,711,186,633	35.86%	10.85
1,345,053,220	3,747,595,055	35.89%	10.85
1,347,422,190	3,747,086,039	35.96%	10.85
1,446,664,780	3,981,123,403	36.34%	10.85
1,495,248,230	4,117,705,712	36.31%	10.85
1,714,440,020	4,665,439,125	36.75%	10.85

UNION COUNTY, OHIO

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<u>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	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County	<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>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	45.50	45.50	46.00	45.80	45.80	44.57	44.30	44.20	44.20	41.80
Marysville EVSD	54.06	58.06	58.06	58.06	58.06	59.06	59.56	62.27	62.27	62.27
North Union LSD	41.25	39.55	37.70	37.70	37.70	37.05	36.15	35.40	35.40	34.70
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	39.30	36.80	35.71	35.71	35.71	35.70	35.70	35.70	35.70	35.40
Triad LSD	28.75	28.60	28.60	28.60	28.60	28.60	27.85	27.85	27.85	28.10
Jonathan Alder LSD	38.10	38.10	38.10	37.60	38.35	38.30	38.35	37.60	37.60	36.10
Hilliard CSD	75.89	82.79	82.85	82.95	82.95	89.45	89.45	89.55	89.55	94.35
Dublin CSD	72.50	72.50	80.40	80.40	80.40	87.34	88.59	88.59	88.59	88.59
Buckeye Valley LSD	32.80	34.80	34.95	34.73	34.73	34.66	35.80	34.20	34.20	35.00
<u>Corporations</u>										
Richwood	11.00	11.00	11.00	10.70	10.70	6.70	6.70	6.70	6.70	6.70
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	4.50
Plain City	6.00	6.00	6.00	6.00	6.00	8.15	8.15	8.15	8.15	8.00
Magnetic Springs	5.90	5.90	5.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
Marysville	5.20	4.50	5.20	4.50	4.50	4.30	4.30	4.30	4.30	4.30
Milford Center	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
<u>Joint Vocational Schools</u>										
Tolles Career & Technical Center	1.30	1.30	1.30	1.30	1.30	1.60	1.60	1.60	1.60	1.60
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
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	1.50
<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	6.50	6.30	4.80	4.60	4.60	4.60	6.60	6.60	6.80	6.85
Dover	4.90	4.90	4.90	5.40	5.40	5.40	5.40	6.40	6.40	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	15.10	15.10	15.10	18.00	17.90	17.90	17.90	17.90	17.90
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.50	4.50
Liberty	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	8.15
Millcreek	6.20	8.20	8.20	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	6.30
Taylor	7.70	7.95	7.95	7.95	7.95	7.95	5.20	5.20	5.20	7.95
Union	8.30	8.30	8.30	7.10	7.10	7.10	7.60	7.60	8.80	14.30
Washington	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.50

Notes:

* For Darby Twp. ,this is what is collected in district 7.
For other districts in this Township, the rate is 1.60 with an additional 12.5 mills for the Pleasant Valley Fire District which started to be collected for this district in 1995 tax year.

* The rates represented in this Table represent the original voted rates.

Source: Union County Auditor

UNION COUNTY, OHIO

PRINCIPAL PROPERTY TAXPAYERS
REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX
DECEMBER 31, 2017 AND DECEMBER 31, 2008

2017		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
AEP Ohio Transmission	\$ 71,569,220	4.17%
Honda Of America Mfg. Inc	52,551,720	3.07%
Ohio Power Company	17,005,070	0.99%
Union Rural Electric	16,365,470	0.95%
Dayton Power & Light	14,917,300	0.87%
Jerome Village	9,345,050	0.55%
Scotts Company	8,353,720	0.49%
Ohio Edison	6,902,470	0.40%
Columbia Gas of Ohio	4,478,890	0.26%
Nestle USA	4,234,690	0.25%
Total	\$ 205,723,600	12.00%
Total County Assessed Valuation	\$ 1,714,440,020	

2008		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Honda of America	\$ 74,566,440	6.01%
Ohio Power Company	18,677,170	1.51%
O M Scotts & Sons	13,510,290	1.09%
Union Rural Electric	13,061,920	1.05%
Dayton Power & Light	10,652,280	0.86%
Nestle USA	5,173,460	0.42%
Ohio Edison	4,737,080	0.38%
Select Sires	3,723,910	0.30%
SM Links LLC	3,460,270	0.28%
Watkins Glen Holdings	3,395,510	0.27%
Total	\$ 150,958,330	12.17%
Total County Assessed Valuation	\$ 1,240,144,510	

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			
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%
2015	13,627,343	13,224,139	97.04%	358,793	13,582,932	99.67%
2016	14,477,584	14,046,617	97.02%	293,700	14,340,317	99.05%
2017	14,731,474	13,728,864	93.19%	348,011	14,076,875	95.56%

Source: Union County Auditor

- (1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.
- (2) The County does not provide delinquent taxes by levy year, therefore the collection year is used.
- (3) The County does not identify delinquent tax collections by tax year. The amounts shown represent delinquent taxes collected in that fiscal year regardless of the year of initial levy.

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UNION COUNTY, OHIO

**TAXABLE SALES BY TYPE
LAST TEN YEARS**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Sales tax payments	\$ 1,827,072	\$ 1,672,433	\$ 1,499,686	\$ 1,882,823	\$ 2,400,660
Direct pay tax return payments	3,170,130	2,965,853	3,916,625	4,450,761	5,263,685
Seller's use tax return payments	1,763,344	1,658,481	1,621,047	1,375,082	1,124,161
Consumer's use tax return payments	829,672	853,721	856,659	584,215	268,884
Motor vehicle tax payments	1,958,680	1,683,263	1,623,751	1,601,724	1,440,167
Non-resident motor vehicle	19,565	17,791	15,400	15,285	11,817
Watercraft and outboard motors	22,539	24,036	17,567	17,119	24,167
Department of liquor control	35,916	33,142	28,833	26,061	21,236
Sales tax on motor vehicle fuel refunds	2,996	7,603	5,662	5,436	32,344
Sales/use tax voluntary payments	7,470	13,836	7,428	7,229	11,156
Statewide master numbers	3,780,311	3,198,665	2,939,031	2,754,591	2,514,078
Sales/use tax assessment payments	47,174	12,052	105,984	28,230	45,669
Streamlined sales tax payments	21,964	22,743	14,268	5,164	8,137
Use tax amnesty payments	3,321	12	32	1,375	6,311
Managed audit tax payments	16,817	17,091	205,366	(13,380)	-
Transient sales	1,225,248	1,025,057	1,196,200	836,821	-
Certified assessment payment	42,492	281,107	54,815	2,551	-
Adjustments to prior allocations	-	-	-	(15)	-
Administrative rotary fund fee	(147,056)	(130,949)	(140,610)	(131,712)	(131,421)
Sales/use tax refunds approved	(69,063)	(392,003)	(47,358)	(408,974)	(30,412)
Destination sourcing adjustment	-	-	-	-	-
Total	<u>\$ 14,558,592</u>	<u>\$ 12,963,934</u>	<u>\$ 13,920,386</u>	<u>\$ 13,040,386</u>	<u>\$ 13,010,640</u>
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.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 2,318,214	\$ 2,131,080	\$ 2,049,169	\$ 1,935,818	\$ 1,981,654
5,329,231	3,044,041	3,354,697	3,548,504	3,553,821
1,009,092	857,176	819,106	824,429	725,989
213,849	231,294	213,464	233,781	318,992
1,302,929	1,189,690	1,051,373	934,342	957,942
11,347	11,002	6,436	7,466	12,037
17,124	13,615	12,126	13,408	10,394
19,053	17,870	16,908	16,611	14,083
5,673	5,297	1,112	4,778	9,361
5,832	4,269	6,637	4,288	4,459
2,432,663	2,309,797	2,295,576	2,245,815	2,116,023
57,832	65,687	79,683	57,964	38,408
2,167	2,636	2,795	2,002	3,420
32,509	709	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(168,834)	-	-	-
(121,031)	(95,764)	(94,381)	(90,473)	(97,328)
(590,182)	(115,882)	(470,999)	(781,851)	(13,797)
-	-	-	-	(4,762)
<u>\$ 12,046,302</u>	<u>\$ 9,503,685</u>	<u>\$ 9,343,703</u>	<u>\$ 8,956,881</u>	<u>\$ 9,630,696</u>
1.25%	1.25%	1.25%	1.25%	1.25% (1)

UNION COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Year	Governmental Activities				
	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan Debt	OPWC Loan	Bond Anticipation Note
2008	\$ 2,445,000	\$ 4,420,000	\$ 45,336	\$ -	\$ 3,000,000
2009	6,680,000	2,535,000	24,961	-	-
2010	6,915,000	2,385,000	3,167	-	-
2011	6,080,000	2,230,000	-	-	-
2012	5,660,000	1,930,000	-	-	-
2013	5,053,543	1,782,758	-	-	-
2014	4,357,723	1,599,645	-	-	-
2015	3,641,902	1,411,532	-	758,800	7,400,000
2016	2,919,500	1,205,000	-	739,830	7,400,000
2017	2,090,000	1,015,000	-	701,890	11,350,000

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 276 for personal income and population data.

Source: Union County Auditor

Business-type Activities

General Obligation Bonds	Enterprise/ Hospital Notes	Capital Leases	Revenue Bonds	OPWC Loan	OWDA Loan	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 19,730,000	\$ 3,456,853	\$ 33,383	\$ -	\$ -	\$ -	\$ 33,130,572	2.13%	\$ 687
18,900,000	3,364,438	11,322	4,000,000	-	364,023	35,879,744	2.31%	734
18,060,000	3,266,201	-	4,889,904	-	458,679	35,977,951	2.54%	688
17,285,000	1,061,391	820,000	6,414,355	-	456,606	34,347,352	2.38%	651
16,485,000	912,488	1,362,046	14,828,955	-	465,731	41,644,220	2.83%	790
15,660,000	697,613	1,044,459	13,497,960	-	468,470	38,204,803	2.57%	717
14,800,000	477,264	720,847	12,759,194	-	-	34,714,673	2.24%	646
13,905,000	251,309	391,084	11,734,296	-	-	39,493,923	2.54%	728
13,240,802	19,575	55,041	10,643,000	-	-	36,222,748	2.29%	653
11,230,000	-	-	10,533,681	413,307	-	37,333,878	2.37%	658

UNION COUNTY, OHIO

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS**

Year	General Obligation Bonds (1)	Less: Amounts Restricted in Debt Service Fund	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (2)
2008	\$ 22,175,000	\$ -	\$ 22,175,000	0.62%	\$ 460
2009	25,580,000	-	25,580,000	0.68%	523
2010	24,975,000	-	24,975,000	0.69%	478
2011	23,365,000	-	23,365,000	0.65%	443
2012	22,145,000	-	22,145,000	0.60%	420
2013	20,713,543	-	20,713,543	0.55%	389
2014	19,157,723	-	19,157,723	0.51%	356
2015	17,546,902	-	17,546,902	0.44%	323
2016	16,160,302	-	16,160,302	0.39%	291
2017	13,320,000	451,166	12,868,834	0.28%	227

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements

(1) This amount includes both governmental activities and business type activities.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics on page 276.

Source: Union County Auditor

UNION COUNTY, OHIO

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2017

<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	\$ 15,156,890	100.00%	\$ 15,156,890
Total direct debt			<u>15,156,890</u>
Overlapping debt:			
City of Dublin	57,400,000	6.54%	3,753,960
Village of Plain City	1,680,000	16.48%	276,864
All Townships wholly within the County	2,000,000	100.00%	2,000,000
Solid Waste Authority of Central Ohio	83,650,000	0.48%	401,520
<u>All School Districts</u>			
Dublin City School District	124,286,104	9.55%	11,869,323
Hilliard City School District	147,555,006	0.01%	14,756
Benjamin Logan Local School District	1,190,000	1.34%	15,946
Buckeye Valley Local School District	45,255,000	0.05%	22,628
Fairbanks School District	8,995,258	88.02%	7,917,626
Jonathan Alder Local School District	15,885,000	37.42%	5,944,167
Marysville Exempted Village School District	66,287,963	100.00%	66,287,963
North Union Local School District	5,225,000	94.92%	4,959,570
Triad Local School District	1,505,000	7.14%	107,457
Total overlapping debt			<u>103,571,780</u>
Total direct and overlapping debt			<u>\$ 118,728,670</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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Assessed value	\$ 1,240,144,510	\$ 1,328,545,397	\$ 1,290,037,380	\$ 1,281,163,190
Unvoted debt limit (1% of total assessed)	12,401,445	13,285,454	12,900,374	12,811,632
Debt applicable to limit:				
General obligation bonds	2,445,000	6,680,000	5,995,000	5,285,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>2,445,000</u>	<u>6,680,000</u>	<u>5,995,000</u>	<u>5,285,000</u>
Legal debt margin	<u>\$ 9,956,445</u>	<u>\$ 6,605,454</u>	<u>\$ 6,905,374</u>	<u>\$ 7,526,632</u>
Legal debt margin as a percentage of the unvoted debt limit	80.28%	49.72%	53.53%	58.75%
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.	23,503,613	25,713,635	24,750,935	24,529,080
	<u>29,503,613</u>	<u>31,713,635</u>	<u>30,750,935</u>	<u>30,529,080</u>
Debt applicable to limit:				
General obligation bonds	2,445,000	6,680,000	5,995,000	5,285,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>2,445,000</u>	<u>6,680,000</u>	<u>5,995,000</u>	<u>5,285,000</u>
Legal debt margin	<u>\$ 27,058,613</u>	<u>\$ 25,033,635</u>	<u>\$ 24,755,935</u>	<u>\$ 25,244,080</u>
Legal debt margin as a percentage of the debt limit	91.71%	78.94%	80.50%	82.69%

Source: Union County Auditor

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

2012	2013	2014	2015	2016	2017
\$ 1,330,698,970	\$ 1,345,053,220	\$ 1,347,422,190	\$ 1,446,664,780	\$ 1,495,248,230	\$ 1,714,440,020
13,306,990	13,450,532	13,474,222	14,466,648	14,952,482	17,144,400
4,990,000	4,445,000	3,885,000	3,310,000	2,710,000	2,090,000
-	-	-	-	-	-
4,990,000	4,445,000	3,885,000	3,310,000	2,710,000	2,090,000
\$ 8,316,990	\$ 9,005,532	\$ 9,589,222	\$ 11,156,648	\$ 12,242,482	\$ 15,054,400
62.50%	66.95%	71.17%	77.12%	81.88%	87.81%
\$ 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
25,767,474	26,126,331	26,185,555	28,666,620	29,881,206	35,361,001
31,767,474	32,126,331	32,185,555	34,666,620	35,881,206	41,361,001
4,990,000	4,445,000	3,885,000	3,310,000	2,710,000	2,090,000
-	-	-	-	-	-
4,990,000	4,445,000	3,885,000	3,310,000	2,710,000	2,090,000
\$ 26,777,474	\$ 27,681,331	\$ 28,300,555	\$ 31,356,620	\$ 33,171,206	\$ 39,271,001
84.29%	86.16%	87.93%	90.45%	92.45%	94.95%

UNION COUNTY, OHIO

PLEDGED REVENUE COVERAGE
GOVERNMENTAL REVENUE BONDS
LAST TEN YEARS

Year	Sales Tax Revenue Bonds					
	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
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
2015	10,799,407	10,581,343	218,064	185,000	33,064	1.00
2016	10,437,623	10,223,267	214,356	185,000	29,355	1.00
2017	11,618,263	11,402,575	215,688	190,000	25,688	1.00

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The amount retained for the general fund represents the total received less the amount required to meet the debt obligation.

Source: Union County Auditor

UNION COUNTY, OHIO

PLEDGED REVENUE COVERAGE
WASTE WATER REVENUE BONDS
LAST FOUR YEARS

Year	Operating Revenues	Direct Operating Expenses (1)	Cash and cash equivalents in Sewer Fund	Net Revenues Available for Debt Service	Debt Service		Coverage
					Principal	Interest	
2014	\$ 284,193	\$ 327,766	\$ 175,383	\$ 131,810	\$ -	\$ 19,237	6.85
2015	538,170	417,347	417,205	538,028	-	20,898	25.75
2016	494,726	630,804	1,196,681	1,060,603	-	20,898	50.75
2017	452,731	459,088	1,335,749	1,329,392	8,816	20,898	44.74

Source: City financial records

Notes:

(1) Direct operating expenses do not include depreciation and amortization expense.

Net Revenue Available for Debt Service is computed by subtracting direct operating expenses from operating revenues plus cash and cash equivalents in the Sewer fund for the reporting period.

UNION COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year	(a) Population	Personal Income	Per Capita Income (b)	Agricultural Acres (c)	Building Permits (d)	Unemployment Rate (e)
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%
2015	54,277	1,554,927,496	28,648	223,182	1,326	3.8%
2016	55,457	1,583,241,893	28,549	222,680	1,405	3.8%
2017	56,741	1,577,399,800	27,800	222,341	1,468	3.7%

Sources:

(a) The source for 2008-2009 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 - 2017 statistics came from quickfacts.census.gov.

(b) Per capita income for 2008 was an estimate. Amounts for 2009 - 2017 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	2017		
	Employees	Rank	Percentage of Total Employment
Honda of America	7,064	1	25.20%
The Scotts Company	1,100	2	3.92%
Memorial Hospital	868	3	3.10%
Marysville Exempted Village School District	746	4	2.66%
Ohio Reformatory for Women	504	5	1.80%
Union County	475	6	1.69%
TRC	450	7	1.61%
Continental	400	8	1.43%
WalMart	310	9	1.11%
Scioto Services	300	10	1.07%
Total top 10 employers	12,217		43.59%
Total Employment within the County	28,036		

Employer	2008		
	Employees	Rank	Percentage of Total Employment
Honda of America	9,225	1	38.28%
The Scotts Company	1,259	2	5.22%
Marysville Schools	758	3	3.15%
Memorial Hospital	732	4	3.04%
Transportation Research Center	630	5	2.61%
Union County	487	6	2.02%
Ohio Reformatory for Women	483	7	2.00%
Veyance Technologies, Inc.	340	8	1.41%
Wal Mart	320	9	1.33%
Environmental Management	280	10	1.16%
Total top 10 employers	14,514		60.22%
Total Employment within the County	24,101		

Source: Union County Chamber of Commerce

UNION COUNTY, OHIO

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

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	14	12	13	11	11	12	13	13	13	13
Board of Elections	4	4	7	4	4	3	4	4	4	4
Commissioners Dept.	15	16	15	15	17	17	17	18	16	19
Data Processing	2	2	2	2	2	2	2	2	2	2
Engineers Office	8	8	12	6	5	5	3	8	8	8
Janitor / Maintenance	18	17	16	16	11	14	14	17	17	17
Prosecutor	12	11	12	12	12	11	12	12	11	15
Recorder	5	4	4	4	4	4	4	4	4	4
Treasurer	5	5	5	4	4	4	4	4	4	3
Welfare Administration	26	21	19	19	18	25	34	26	24	20
<i>Judicial</i>										
Clerk of Courts	11	11	11	12	11	12	13	14	14	16
Common Pleas Court	10	9	12	12	11	11	11	12	12	13
Law Library	1	1	1	1	1	1	1	1	1	1
Juvenile Court	18	15	15	14	15	15	17	18	20	21
Probate Court	5	5	5	5	5	4	5	3	3	3
<i>Public Safety</i>										
Coroner	2	2	2	2	2	2	2	4	3	3
Sheriff	74	68	111	56	56	53	55	56	58	62
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	26	32	48	25	25	27	26	24	24	26
<i>Health</i>										
Dog Warden	1	1	1	1	1	1	1	1	1	1
Mental Health	5	3	3	3	3	3	3	3	5	4
DD	76	78	81	85	78	72	78	75	78	86
<i>Human Services</i>										
Able	1	-	-	-	-	-	-	-	-	-
Child Support	11	8	9	6	6	7	7	8	7	7
PA Transportation	12	9	13	16	12	14	14	12	7	6
Public Social Service	20	13	16	15	16	19	19	19	19	16
Veterans	3	4	4	4	4	4	4	5	5	5
<i>Sewer</i>										
Sanitary Engineer	4	7	7	4	3	2	2	3	3	2
<i>Building Development</i>										
Building Regulation	6	9	10	5	5	5	5	6	6	9
	<u>396</u>	<u>376</u>	<u>455</u>	<u>360</u>	<u>343</u>	<u>350</u>	<u>371</u>	<u>373</u>	<u>370</u>	<u>387</u>

Source: Union County Auditor

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UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

Function	2008	2009	2010	2011
<u>General Government</u>				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	649	710	548	460
Number of Meetings	102	102	104	103
<u>Auditor</u>				
Number of Non Exempt Conveyances	853	974	707	674
Number of Exempt Conveyances	1,062	768	941	917
Number of Real Estate Transfers	1,915	1,742	1,648	1,591
Number of Checks Issued (budgetary)	20,060	14,974	15,032	13,875
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	25,526	25,529	25,511	25,511
Number of Pay-Ins Processed	7,255	7,361	7,358	6,884
Return on Portfolio	4.60%	3.75%	2.75%	1.95%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	245	276	254	415
Number of Cases Prosecuted	202	224	232	237
Number of Mortgage Foreclosures Answered	297	316	236	313
Number of County Contracts Reviewed	122	275	206	171
Number of Township Issues Assisted With	34	33	35	34
Number of Nonsupport Cases Opened & Serviced	24	12	14	101
Number of Crime Victims Assisted	1,238	1,076	570	856
Number of new Juvenile Cases	841	921	812	835
<u>Board of Elections</u>				
Number of Registered Voters	33,114	33,035	34,147	32,689
Number of Voters-Last General Election	25,227	15,434	17,912	16,992
Percentage of Registered Voters	76.18%	46.72%	52.46%	51.98%
<u>Recorder</u>				
Number of Deeds Recorded	1,627	1,642	1,946	1,969
Number of Mortgages Recorded	2,447	3,011	3,402	2,528
<u>Buildings and Grounds</u>				
Number of Buildings Maintained	15	15	15	15
Square Footage of Buildings	301,199	301,199	301,199	301,199
<u>Data Processing</u>				
Number of Users Served	371	384	380	400
<u>Risk Management</u>				
Number of Claims	11	4	10	9
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	202	224	232	237
Number of Cases Filed- Civil	618	613	641	546
Number of Cases Filed- Divorce/Dissolution	253	241	276	257
Number of Cases Filed- Domestic Reopens	211	43	244	158
<u>Probate Court</u>				
Number of Cases Filed- Civil	6	3	5	5
Passports Issued	281	146	145	79
Marriage License Issued	314	276	253	254
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	349	315	342	347
Number of Cases Filed- Mediation	256	297	275	250
Number of Cases Filed- Other	14	6	11	27
Number of Filings Terminated	1,644	1,514	1,521	1,618
<u>Clerk of Courts</u>				
Titles Issued	15,400	15,680	21,049	24,814
Watercraft Titles Issued	222	289	331	319

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.

2012	2013	2014	2015	2016	2017
490	650	305	489	495	433
101	102	102	96	109	102
1,194	1,597	1,516	1,723	1,774	1,870
817	827	841	822	803	807
2,011	2,424	2,357	2,545	2,577	2,677
17,597	13,793	14,794	14,064	19,635	14,024
25,687	28,083	27,482	27,482	30,373	27,375
6,865	6,948	11,220	11,399	20,069	19,906
1.71%	1.47%	1.40%	0.96%	1.00%	1.26%
400	393	426	255	346	395
299	215	220	250	274	277
328	193	189	102	121	112
178	160	313	271	402	127
73	35	37	24	31	35
10	7	7	0	0	1
730	1,391	916	813	603	603
682	666	528	605	617	629
34,099	33,467	34,077	33,849	36,205	36,992
25,762	9,539	14,325	16,152	27,959	10,840
75.55%	38.50%	42.00%	47.72%	77.22%	29.30%
2,077	2,750	2,248	2,416	2,483	2,583
3,244	7,538	2,430	2,883	3,185	2,994
15	15	15	15	8	11
301,199	301,199	301,199	301,199	257,700	289,680
410	483	483	374	223	258
5	43	41	18	7	0
299	282	286	250	274	273
475	381	324	241	267	275
167	181	171	195	207	193
110	162	143	123	84	102
5	4	5	5	5	1
-	N/A	N/A	N/A	N/A	N/A
282	275	314	293	316	309
318	342	279	286	325	260
270	225	226	219	161	133
33	51	81	70	40	29
1,418	1,424	1,344	1,318	1,182	1,003
26,665	32,239	34,405	33,488	46,331	64,893
338	326	278	281	343	378

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Continued)
LAST TEN YEARS

Function	2008	2009	2010	2011
<u>General Government (continued)</u>				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	35	44	46	158
Prisoners Booked	1,292	1,312	1,168	4,247
Prisoners Released	1,306	1,302	1,163	4,235
<u>Enforcement</u>				
Number of Incidents Reported	1,418	1,502	1,068	927
Number of Citations Issued	3,166	3,087	2,682	1,844
Number of Papers Served	2,436	1,061	2,182	1,972
Number of Telephone Calls	18,367	17,680	15,574	12,978
Number of Warrants Served	975	768	790	782
Number of Prisoner Transports	1,176	1,381	1,396	1,426
Number of Sheriff's Appraisals & Sales	240	350	219	172
Number of Record Checks	1,178	742	1,935	728
Number of Sex Offender Registrations	201	341	671	522
Number of CCW Permits Issued	461	451	306	239
<u>Emergency Medical Services</u>				
Number of Emergency Responses	236	236	173	349
<u>911 Services</u>				
Number of Calls	13,111	12,861	13,433	13,048
<u>Coroner</u>				
Number of Cases Investigated	30	28	32	29
Number of Autopsies Performed	25	16	19	14
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	35	57	18	24
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	35	11	13	11
Miles of Roads Widened	2	4	4	-
Miles of Roads Chip Sealed	65	83	86	73
Miles of Roads Striped	175	175	240	192
Number of Bridges Replaced / Improved	9	1	1	2
Number of Culverts Replaced / Improved	2	5	8	4
Driveway Permits Issued	96	85	82	99
Property Transfers Checked	2,401	2,098	2,011	2,116
Deed Approvals	1,263	1,697	1,846	1,722
<u>Building Development</u>				
Number of Permits Issued	811	485	434	402
Number of Inspections Performed	8,439	6,257	5,386	5,010
Correction Notices Written	2,081	1,554	1,581	1,505
<u>Sewer District</u>				
Number of Tap-ins	2	-	-	-
Number of Customers	466	467	467	467
<u>Water District</u>				
Number of Tap-ins	N/A	N/A	N/A	N/A
Number of Customers	N/A	N/A	N/A	N/A
<u>Health</u>				
<u>Dog Warden</u>				
Calls for Service	1,752	1,600	1,836	1,775
Total Dogs to Humane Society	705	645	657	652
Citations Issued	49	41	45	56

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.

2012	2013	2014	2015	2016	2017
181	55	57	62	71	71
4,259	1,663	1,738	1,885	2,173	2,146
4,238	1,034	1,287	1,434	1,486	1,104
1,032	824	778	897	829	967
2,032	2,097	1,635	1,520	2,141	1,747
2,235	1,659	2,046	2,614	2,690	3,006
13,931	53,305	14,392	17,344	18,549	16,812
1,339	688	1,158	1,149	1,302	1,333
1,549	1,405	1,411	1,444	1,599	1,604
284	240	159	137	83	82
1,000	499	675	657	652	540
451	188	83	116	119	132
410	900	669	838	1,194	796
2,851	2,740	3,149	3,358	5,304	6,098
14,311	13,839	14,941	15,011	15,524	13,718
25	33	26	38	47	60
12	20	20	41	39	34
27	33	37	32	21	18
10	11	9	10	8	7
-	-	-	0	0	0
84	94	69	90	82	121
199	191	82	186	182	90
3	5	5	5	7	11
3	2	26	25	27	16
102	116	119	102	120	82
2,420	2,424	2,357	2,545	2,577	2,677
2,307	2,816	2,850	3,257	3,920	3,692
488	1,134	1,260	1,326	1,405	1,468
6,791	9,794	10,919	12,878	13,191	13,617
1,881	2,846	3,123	3,558	3,733	3,618
-	-	-	108	35	4
467	467	467	582	617	615
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
1,422	1,554	1,444	1,813	1,456	N/A
564	516	461	412	397	205
45	31	27	48	22	N/A

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Concluded)
LAST TEN YEARS

Function	2008	2009	2010	2011
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	49	55	45	40
Preschool	118	121	166	97
Number Employed at Workshop	85	86	74	84
<u>Mental Health</u>				
Client Count - direct outpatient services	1,590	1,348	1,515	1,709
Client Count - other including prevention services	8,740	12,217	12,400	13,657
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Employment Resource Cntr.	8,013	11,097	8,986	7,603
Client Count - Number of Job Club Participants	162	196	25	4
Job Club Part. - Successfully Completed Classes	24	58	21	4
Client Applications Processed - Food Stamps	1,474	2,100	2,069	1,652
Client Applications Processed - OWF	538	820	715	640
Client Applications Processed - Medicaid	10,410	11,237	10,421	9,289
Number of Open Public Assistance Cases	2,218	2,504	2,746	2,902
Average Number of Certified Daycare Providers.	44	35	29	18
<u>Children's Services</u>				
Number of Placements	89	82	89	92
Number of Investigations	565	525	514	519
Number of Information and Referrals	877	494	402	822
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	2,272	2,799	3,293	2,908
Number of new Cases	362	362	494	448
Percentage Collected	78.18%	78.18%	77.02%	81.00%
<u>Veteran Services</u>				
Number of Clients Served	5,342	5,554	2,434	1,228
Amount of Benefits paid to Residents (\$000)	193	286	280	251
Number of Veterans Transported	1,182	1,365	1,442	1,216
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	18,819	27,375	28,097	29,382
Number of Individuals served	N/A	N/A	N/A	N/A
Total Vehicle Miles	251,440	423,596	462,663	425,622
Total Vehicle Hours	20,014	687,827	11,731	11,489
<u>Council on Aging</u>				
Number of Function Attendees	3,950	11,433	15,482	1,384
Monthly Newsletter Circulation	2,669	2,991	2,578	2,188
<u>ABLE</u>				
Number of Students who Enroll in the Pgm.	37	169	130	130
Number of Students Earning their GED	16	53	22	25
No. of Students -Trans. to Post Secondary	2	29	8	10
<u>Economic Development</u>				
Commercial / Industrial Projects	32	19	13	22
Estimated Number of Jobs Created	90	53	180	382
Estimated Number of Site/Building Inquiries	23	3	65	25
Economic Development Grants Received	5	5	-	3
Retention Visits	178	178	202	214

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.

2012	2013	2014	2015	2016	2017
39	48	82	67	52	112
120	81	190	147	171	267
90	N/A	N/A	N/A	N/A	N/A
1,493	1,675	1,233	1,298	1,346	1,600
12,896	13,107	12,402	1,892	2,250	2,700
6,159	6,304	5,861	6,067	14,206	10,332
11	N/A	24	27	12	N/A
7	N/A	17	27	12	N/A
1,691	1,635	1,379	1,392	1,539	1,228
614	289	217	105	91	86
10,772	7,174	5,262	5,626	5,737	4,986
3,059	3,022	5,558	2,492	2,120	3,560
14	11	20	20	7	16
71	83	78	77	119	70
459	429	392	422	451	295
293	208	161	264	159	N/A
2,850	2,857	2,879	2,853	2,730	2,845
215	149	239	168	154	128
80.00%	77.27%	77.86%	77.37%	77.70%	76.00%
1,635	1,656	1,573	1,453	1,483	1,645
202	217	324	224	203	233
1,224	1,290	1,234	1,035	1,124	1,192
27,161	23,838	20,697	20,042	11,323	8,744
N/A	N/A	N/A	N/A	344	287
430,078	380,993	355,477	342,632	163,067	N/A
13,590	32,083	32,599	40,003	9,558	N/A
1,492	1,458	2,830	1,648	1,236	N/A
2,602	2,587	2,605	1,903	1,732	N/A
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11	23	34	27	32	31
207	603	479	1020	405	246
19	23	36	34	24	27
-	2	-	-	3	1
51	155	144	21	17	13

UNION COUNTY, OHIO

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

Function	2008	2009	2010	2011
General government				
Legislative and executive				
Easements	N/A	N/A	N/A	N/A
Land & land improvements	1,537	1,584	1,584	1,584
Buildings	18,923	18,936	18,936	18,942
Equipment	1,889	1,879	1,898	1,872
Furniture & fixtures	296	296	296	296
Vehicles	207	134	134	134
Intangibles	N/A	N/A	N/A	N/A
Judicial				
Land & land improvements	20	20	20	20
Buildings	4,830	4,830	4,830	4,830
Equipment	515	547	571	644
Furniture & fixtures	149	176	174	186
Intangibles	N/A	N/A	N/A	N/A
Public safety				
Land & land improvements	440	440	440	437
Buildings	936	936	936	936
Equipment	1,178	1,192	1,235	1,380
Furniture & fixtures	52	66	66	66
Vehicles	1,232	1,277	1,368	1,471
Intangibles	N/A	N/A	N/A	N/A
Public works				
Land & land improvements	9	9	9	9
Buildings	15	15	15	42
Equipment	427	406	410	457
Furniture & fixtures	87	87	87	87
Vehicles	3,754	3,768	3,871	3,839
Infrastructure	51,000	52,699	53,371	53,371
Intangibles	N/A	N/A	N/A	N/A
Health				
Land & land improvements	355	355	355	355
Buildings	4,078	4,078	4,078	4,078
Equipment	439	439	439	397
Furniture & fixtures	106	106	104	104
Vehicles	93	49	49	29
Intangibles	N/A	N/A	N/A	N/A
Human Services				
Land & land improvements	31	31	31	31
Buildings	93	93	93	93
Equipment	58	58	152	163
Furniture & fixtures	215	215	214	214
Vehicles	296	261	302	293
Intangibles	N/A	N/A	N/A	N/A
Construction in progress	-	-	1,330	-
Sewer				
Land	29	29	29	29
Net depreciable assets	603	159	159	250
Building development				
Net depreciable assets	118	24	122	122
Memorial Hospital				
Net capital assets	35,943	40,188	40,183	40,980

Source: Union County Auditor

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

2012	2013	2014	2015	2016	2017
N/A	N/A	N/A	N/A	\$ -	\$ 12
1,584	1,584	1,584	1,584	1,826	1,091
18,942	18,942	20,324	20,391	25,614	14,256
2,080	1,936	2,076	2,193	2,264	332
302	371	393	393	887	576
117	153	332	332	562	256
N/A	N/A	N/A	N/A	N/A	242
20	20	20	20	20	20
4,830	4,830	4,843	4,843	4,843	2,731
901	665	913	1,051	868	184
186	186	179	191	196	23
N/A	N/A	N/A	N/A	N/A	78
437	437	437	437	437	436
936	936	936	936	936	497
1,413	1,314	1,542	1,654	1,419	133
66	66	66	66	58	3
1,617	1,645	1,144	1,276	1,458	-
N/A	N/A	N/A	N/A	N/A	105
9	9	9	9	9	7
42	69	69	69	69	36
475	453	487	526	290	-
87	87	87	87	87	-
4,177	4,029	5,130	5,320	5,772	744
63,182	63,547	70,369	73,128	74,428	75,512
N/A	N/A	N/A	N/A	N/A	13
355	355	355	355	316	316
4,078	4,078	4,263	4,301	4,153	965
438	442	502	505	463	29
104	122	124	124	124	10
29	47	23	23	23	109
N/A	N/A	N/A	N/A	N/A	9
31	31	31	31	31	2
93	93	93	93	102	6
169	75	241	245	244	83
217	217	214	214	233	57
496	363	595	634	645	-
N/A	N/A	N/A	N/A	N/A	4
13	717	254	3,395	507	392
29	29	29	29	29	29
250	250	250	250	5,693	5,866
140	140	199	233	80	63
48,504	70,254	70,254	89,152	42,013	42,546

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Dave Yost • Auditor of State

UNION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 25, 2018