



Dave Yost • Auditor of State

UNION COUNTY

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UNION COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

<u>FEDERAL GRANTOR/ Pass Through Grantor Program Title</u>	Pass Through Entity Identifying Number	Federal CFDA Number	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through the Ohio Development Services Agency</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-C-13-1CU-1	14.228	\$ 242,265
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-14-1CU-1	14.228	16,475
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-W-11-1CU-1	14.228	138,289
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			<u>397,029</u>
Supportive Housing Program (Direct)	N/A	14.235	135,830
Shelter Plus Care (Direct)	N/A	14.238	<u>23,695</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>556,554</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
State Criminal Alien Assistance Program (Direct)	N/A	16.606	549
Bulletproof Vest Partnership Program (Direct)	N/A	16.607	7,018
<i>Passed Through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	2015-VOCA-10201189	16.575	107,041
Crime Victim Assistance	2016-VOCA-19813874	16.575	23,640
Total Crime Victim Assistance			<u>130,681</u>
<i>Passed Through the Ohio Department of Public Safety / Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	2012-WF-VA5-8421B	16.588	8,705
Violence Against Women Formula Grants	2014-WF-VA5-8421	16.588	36,395
Total Violence Against Women Formula Grants			<u>45,100</u>
Edward Byrne Memorial Justice Assistance Grant Program	2014-JG-LLE-5907	16.738	<u>10,071</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>193,419</u>
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through the WIA Area 7 Board</i>			
Employment Service/Wagner-Peyser Funded Activities	2014-7380-1 / 2015-7380-1	17.207	11,714
<u>Workforce Investment Act (WIA) Cluster:</u>			
WIA Adult Program	2014-7380-1 / 2015-7380-1	17.258	468,184
WIA Youth Activities	2014-7380-1 / 2015-7380-1	17.259	93,058
WIA Dislocated Worker Formula Grants	2014-7380-1 / 2015-7380-1	17.278	82,943
Total Workforce Investment Act Cluster			<u>644,185</u>
TOTAL U.S. DEPARTMENT OF LABOR			<u>655,899</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program (Direct)	N/A	20.106	32,934
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	83340	20.205	102,377
Highway Planning and Construction	90248	20.205	25,539
Total Highway Planning and Construction			<u>127,916</u>
Job Access and Reverse Commute Program	JARC-4080-087-151	20.516	<u>103,201</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>264,051</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through the Ohio Department of Education</i>			
Special Education - Preschool Grants	31-6400-087	84.173	19,429
<i>Passed Through the Ohio Department of Health</i>			
Special Education - Grants for Infants and Families	08010021HG0416	84.181	<u>27,736</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>47,165</u>

UNION COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

<u>FEDERAL GRANTOR/ Pass Through Grantor Program Title</u>	<u>Pass Through Entity Identifying Number</u>	<u>Federal CFDA Number</u>	<u>Total Federal Expenditures</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through the City of Columbus/Central Ohio Area Agency on Aging</i>			
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	EL016658	93.044	5,255
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	EL016657	93.044	26,041
Total Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers			<u>31,296</u>
National Family Caregiver Support, Title III, Part E	31-6400-087	93.052	35,928
Low-Income Home Energy Assistance	31-6400-087	93.568	2,850
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	G-1415-11-5436 / G-1617-11-5588	93.556	50,682
Temporary Assistance for Needy Families	G-1415-11-5436 / G-1617-11-5588	93.558	389,362
Child Support Enforcement	G-1415-11-5436 / G-1617-11-5588	93.563	264,865
Child Care and Development Block Grant	G-1415-11-5436 / G-1617-11-5588	93.575	27,513
Community-Based Child Abuse Prevention Grants	G-1415-11-5436 / G-1617-11-5588	93.590	2,000
Stephanie Tubbs Jones Child Welfare Services Program	G-1415-11-5436 / G-1617-11-5588	93.645	44,441
Foster Care - Title IV-E	G-1415-11-5436 / G-1617-11-5588	93.658	364,407
Adoption Assistance - Title IV-E	G-1415-11-5436 / G-1617-11-5588	93.659	124,342
Social Services Block Grant	G-1415-11-5436 / G-1617-11-5588	93.667	413,601
Chafee Foster Care Independence Program	G-1415-11-5436 / G-1617-11-5588	93.674	22,740
Medical Assistance Program	G-1415-11-5436 / G-1617-11-5588	93.778	359,728
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	31-6400-087	93.667	32,690
Medical Assistance Program	31-6400-087	93.778	175,794
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>			
Social Services Block Grant	31-6400-087	93.667	15,565
Block Grants for Community Mental Health Services	31-6400-087	93.958	22,777
Block Grants for Prevention and Treatment of Substance Abuse	31-6400-087	93.959	<u>164,200</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>2,544,781</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through the Ohio Department of Public Safety / Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	EMW-2015-EP-00034-S01	97.042	38,469
Emergency Management Performance Grants	EMW-2014-EP-00064	97.042	57,824
Total Emergency Management Performance Grants			<u>96,293</u>
Homeland Security Grant Program	EMW-2014-SS-00101-S01	97.067	34,113
Homeland Security Grant Program	EMW-2013-SS-00120	97.067	1,526
Total Homeland Security Grant Program			<u>35,639</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>131,932</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1415-11-5436 / G-1617-11-5588	10.561	191,775
Water and Waste Disposal Loans and Grants (Direct)	N/A	10.770	<u>752,719</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>944,494</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 5,338,295</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, 2015**

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's) under programs of the federal government for the year ended December 31, 2015. 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 OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or 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 – CORRECTION TO 2014 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The table below summarizes federal expenditures from the U.S. Department of Health and Human Services that were inadvertently omitted by the County from the 2014 Federal Awards Expenditure Schedule.

Program	CFDA #	2014 Federal Expenditure
Special Programs for the Aging _ Title III Part B Grants for Supportive Services and Senior	93.044	\$5,275.00
National Family Caregiver Support, Title III Par	93.052	\$35,928.00
Home Energy Assistance Program (HEAP)	93.568	\$1,900.00

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Dave Yost • Auditor of State

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

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate discretely presented component unit and remaining fund information of Union County, Ohio (the County) as of and for the year ended December 31, 2015, 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 28, 2016, wherein we noted the County adopted Governmental Accounting Standard No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our report refers to other auditors who audited the financial statements of the Memorial Hospital of Union County and Affiliates, a major fund, as described in our report on the County's financial statements. This report does not include the results of the other auditors' 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 2015-001.

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 audit the County's response 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 communication is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016



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, 2015. 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.

The County's basic financial statements include the operations of the Memorial Hospital of Union County and Affiliates, which received \$350,000 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards for the year ended December 31, 2015. Our audit of Federal awards, described below, did not include the operations of the Memorial Hospital of Union County and Affiliates because the department engaged another auditor to audit its Federal award programs in accordance with the Uniform Guidance.

Basis for Qualified Opinion on Water and Waste Disposal Loans and Grants

As described in finding 2015-002 in the accompanying schedule of findings, the County did not comply with requirements regarding cash management applicable to its CFDA 10.770 Water and Waste Disposal Loans and Grants major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

Qualified Opinion on Water and Waste Disposal Loans and Grants

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Water and Waste Disposal Loans and Grants* paragraph, Union County complied, in all material respects, with the requirements referred to above that could directly and materially affect its *Water and Waste Disposal Loans and Grants* program for the year ended December 31, 2015.

Unmodified Opinion on the Other Major Federal Program

In our opinion, Union County complied in all material respects with the requirements referred to above that could directly and materially affect its other major federal program identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2015-002.

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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Union County, Ohio (the County) as of and for the year ended December 31, 2015, 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 28, 2016, wherein we noted the County adopted Governmental Accounting Standard No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our report refers to other auditors who audited the financial statements of the Memorial Hospital of Union County and Affiliates, a major fund, as described in our report on the County's financial statements. This report does not include the results of the other auditors' 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. We have not performed any procedures to the audited financial statements subsequent to June 28, 2016. 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.

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

Dave Yost
Auditor of State
Columbus, Ohio

August 23, 2016, except for the Schedule of Expenditures of Federal Awards dated June 28, 2016

UNION COUNTY
 SCHEDULE OF FINDINGS
 2 CFR § 200.515
 DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	<u>Qualified:</u> CFDA #10.770 - Water and Waste Disposal Loans and Grants <u>Unmodified:</u> CFDA #17.258, 17.259, 17.278 – Workforce Investment Act Cluster
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #10.770 - Water and Waste Disposal Loans and Grants CFDA #17.258, 17.259, 17.278 – Workforce Investment Act Cluster
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

UNION COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

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

FINDING NUMBER 2015-001

Finding for Recovery / Material Noncompliance – Sick Leave Payouts

Ohio Rev. Code § 124.39(B) provides that an employee of a county may elect, at the time of retirement from active service with the political subdivision, and with ten or more years of service with the state, any political subdivisions, or any combination thereof, to be paid in cash for one-fourth the value of the employee's accrued but unused sick leave credit. The aggregate value of accrued but unused sick leave credit that is paid shall not exceed, for all payments, the value of thirty days of accrued but unused sick leave.

Furthermore, Ohio Rev. Code § 124.39(C) provides that a political subdivision may adopt a policy allowing an employee to receive payment for accrued sick leave for more than the minimum benefit provided by Ohio Rev. Code § 124.39(B).

Union County Sheriff's Department adopted a policy, mirroring Ohio Rev. Code § 124.39(B), for paying out employee's accumulated but unused sick leave upon formal retirement under the authority granted in Ohio Rev. Code § 124.39. Pursuant to the Union County Sheriff's Employee Handbook Section 4, upon formal retirement, under provisions of the Ohio Public Employees Retirement System, an employee with a minimum of ten (10) years' continuous service may convert for cash payment up to one-quarter (1/4) of the employee's accumulated but unused sick leave, not to exceed a maximum of two hundred forty (240) hours. Accepting the cash payment eliminates all remaining sick leave balance up to that time.

An employee's sick leave payout exceeded the limits set forth in Union County Sheriff's lawfully established policy as follows:

Calendar Year	Employee Name	County Office/ Department	Sick Leave Payout at Retirement	Sick Leave Payout Based on ORC and Policy	Overpayment
2015	Barbara Sharp-Patrick	Sheriff	\$10,292	\$7,239	\$3,053

As of July 20, 2016, out of a total overpayment she received of \$3,053, Barbara Sharp-Patrick has repaid \$1,984 to Union County's 9-1-1 Fund.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended may be hereby issued against former employee Barbara Sharp-Patrick in the amount of \$1,069, the remaining unpaid balance of her sick leave overpayment, in favor of the County's 9-1-1 Fund.

UNION COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

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

FINDING NUMBER 2015-001 (Continued)

Finding for Recovery / Material Noncompliance – Sick Leave Payouts (Continued)

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure was made is strictly liable for the amount of the expenditure. See Seward v. National Surety Corp., 120 Ohio St 47 (1929); 1980 Op. Atty Gen. No. 80-074: Ohio Rev. Code Section 9.39; State, ex.rel. Village of Linndale v. Masten, 18 Ohio St. 3d 228 (1985). Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen.

Andrea Weaver, County Auditor, supervised the accounts from which the improper payments were made. Accordingly, Andrea Weaver and her bonding company, The Cincinnati Insurance Company, will be jointly and severally liable in the amount of \$1,069 and in favor of the County's 9-1-1 Fund.

We recommend the County develop and implement procedures over employee sick leave payouts to ensure such payments are made in accordance with state law and any applicable policy or collective bargaining agreement.

Officials' Response

See Corrective Action Plan

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2015-002		
CFDA Title and Number	Water and Waste Disposal Loans and Grants – #10.770		
Federal Award Identification Number / Year	31-6400087 / 2013		
Federal Agency	U.S. Department of Agriculture		
Pass-Through Entity	None (Direct Award)		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	

Material Weakness / Material Noncompliance – Cash Management

7 C.F.R. Part 1780.45(b)(1)(ii) provides that advances will be requested by the borrower in writing. The request should be in sufficient amounts to pay cost of construction, rights-of-way and land, legal, engineering, interest, and other expenses as needed. The borrower may use Form RD 440-11, "Estimate of Funds Needed for 30 Day Period Commencing XXX," to show the amount of funds needed during the 30-day period.

UNION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
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FINDING NUMBER 2015-002 (Continued)

Material Weakness / Material Noncompliance – Cash Management

Furthermore, **7 C.F.R. Part 3016.21(h)(2)(i)** provides that grantees and subgrantees shall promptly, but at least quarterly, remit interest earned on advances to the Federal agency. The grantee or subgrantee may keep interest amounts up to \$100 per year for administrative expenses.

During 2015, two of the four grant advances (\$453,466) were not spent within the required 30-day period (one advance was held 91 days after receipt and another was held 43 days after receipt). This resulted in a total of \$246 of interest earned on United States Department of Agriculture grant fund balances that was not remitted to the U.S. Department of Health and Human Services by the County.

Failure to expend grant funds within the required time period could result in the County being in noncompliance with grant requirements. Furthermore, failure to expend receipts on a timely basis could result in the accumulation of interest on Federal funds, which must be paid back to the awarding agency.

We recommend the County implement cash management procedures to reduce the time elapsing between the receipt and disbursement of grant funds. Additionally, we recommend the County remit all interest earned on grant funds in excess of \$100 to the appropriate agency.

Officials' Response

See Corrective Action Plan

UNION COUNTY

**CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2015**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2015-001	<p>The County acknowledges the overpayment of Barbara Sharp-Patrick's sick leave payout. The remaining unpaid balance of \$1,069, is a combination of Medicare, Federal and Local taxes that have been submitted for refunding to the applicable agencies.</p> <p>The Auditor's office has implemented procedures and is working towards utilizing the full functionality of Munis to prevent this error from occurring in the future.</p> <ol style="list-style-type: none"> 1. Payout pay codes have been locked down for time entry payroll clerks within the payroll data entry system. All hours must now be verified and entered by the Auditor's office instead of originating with the payroll clerk. 2. All departments are required to submit bi-weekly accrual reports confirming the correct balances or updating the report with changes. 3. Personnel actions within Munis are being implemented. Once this is complete, payouts will be entered as a historical action and multiple levels of approval will be required for each payout. 	January 1, 2017	Lindsay Altizer, Budgetary Supervisor
2015-002	<p>The County has been working to reduce and eliminate the amount of time cash is on hand once funds are received. Timing of draws and vendor invoices are being tracked to eliminate the issue of funds on hand beyond the allowable number of days. At such time when the County's General Fund can provide interfund advances to the affected funds, we will consider that as a possible means to avoiding this type of non-compliance.</p>	October 11, 2016	Bill Narducci, Union County Engineering Manager

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UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

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, 2015

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INTRODUCTORY SECTION

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June 28, 2016

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, 2015. 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, 2015. The independent auditor's report is located on page 9-11 at the front of the financial section of this report.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet requirements of the Federal Single Audit Act of 1996 and the related U.S. Office of Management and Budget's Circular A-133, Revised. United States of America generally accepted auditing standards and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement.

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

Profile of the Government:

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

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

The County's reporting entity has been defined in accordance with 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 No. 61, "The Financial Reporting Entity: Omnibus and Amendment of GASB Statements No. 14 and No. 34". The financial statements in this report include the primary government, which is composed of all funds, agencies, boards, and commissions that make up the County's legal entity and the component units, which are legally separate organizations and are either financially dependent on the County or for which the County is financially accountable. The Union County Airport Authority and U-Co Industries have been included in the reporting entity as discretely presented component units.

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

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

Information Useful in Assessing Union County's Economic Condition:

Local Economy:

Union County continues to be primarily an agricultural community, with 223,182 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2015 decreased less than 1% from 2014.

Unemployment rates in Union County decreased 14% at an average annual rate of 3.8% during 2015. This rate continues to remain below the overall state and national rates, which were 4.9% and 5.3% respectively for 2015.

During 2015, Union County issued 1030 residential permits for an estimated construction value of \$119 million. There were 296 commercial building permits issued at an estimated construction value of \$122 million.

In April 2015, Ohio University completed construction on the 86,000 square foot Dublin Integrated Education Center. The facility houses the College of Health Sciences and Professions as the anchor.

Heritage Cooperative opened its 277 acre Marysville Ag Campus in January 2016. The new facilities significantly expanded Heritage's service capacity to its members. The total project cost was \$38 Million.

Evolution Ag opened the doors to a new 45,000 square foot facility in August 2015 serving Union, Delaware, Hardin, Morrow, Marion and Franklin Counties. Total project cost for the corporate headquarters was \$5 Million.

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

Sumitomo Electric Wiring Systems, Inc. opened its completed facility in March 2015. The consolidation of its four Marysville locations totaled \$10 Million.

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

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

Long-term Planning:

The Commissioners recognize that Union County is one of the fastest growing counties in Ohio and have adopted a philosophy whereby growth will pay for growth. Therefore, as development occurs in the unincorporated areas of the County, much of the financial burden associated with infrastructure will be borne by the development and the residents that directly benefit. It is not anticipated that infrastructure costs will be borne by the County general fund.

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

Financial Information:

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

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

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

Financial Condition. This is the twelfth 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:

Debt continues to be used to finance major projects in Union County. A complete discussion of debt and other long-term obligations is provided in Note 13 to the basic financial statements.

Awards and Acknowledgements:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2014. This was the seventeenth 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 2015 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, 2014

Executive Director/CEO

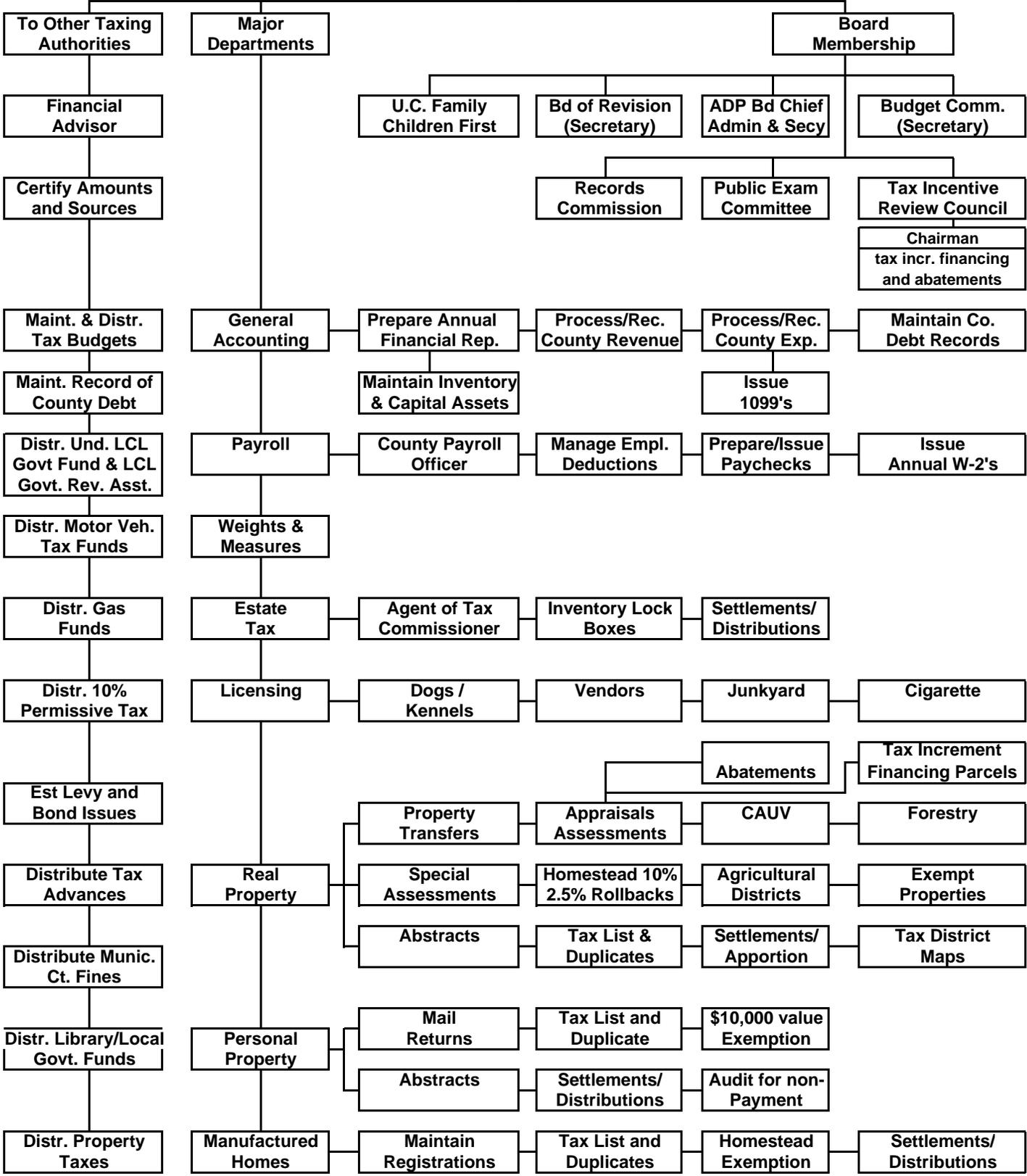
UNION COUNTY, OHIO

**PRINCIPAL OFFICIALS
DECEMBER 31, 2015**

ELECTED OFFICIALS

Commissioner.....	Steve A. Stolte
Commissioner.....	Gary J. Lee
Commissioner.....	Charles A. Hall
Auditor.....	Andrea L. Weaver
Treasurer.....	Donna M. Rausch (January 2015 - November 2015) Andrew J. Smarra (December 2015)
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

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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2015, 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 and Affiliates, a major fund, which represents 94 percent, 90 percent, and 97 percent, respectively, of the assets, net position, and revenues of the business-type activities. We also did not audit the financial statements of U-Co Industries, Inc., one of the County's discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Memorial Hospital of Union County and Affiliates and U-Co Industries, Inc., is based solely on the report of 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.

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506

Phone: 614-466-3402 or 800-443-9275

www.ohioauditor.gov

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate discretely presented component unit and remaining fund information of Union County, Ohio, as of December 31, 2015, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and County Board of Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, *Schedules for infrastructure assets accounted for using the modified approach*, and schedules of net pension 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 and the other auditors subjected this information to the auditing procedures applied to the basic financial statements. We and the other auditors also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied to 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 28, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 28, 2016

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UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 (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, 2015. 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 2015 are as follows:

- The total net position of the County increased \$15,845,604. Net position of governmental activities increased \$4,703,750, which represents a 4.15% increase over 2014. Net position of business-type activities increased \$11,141,854 or 18.48% from 2014.
- General revenues accounted for \$30,802,389 or 56.22% of total governmental activities revenue. Program specific revenues accounted for \$23,989,293 or 43.78% of total governmental activities revenue.
- The County had \$50,087,932 in expenses related to governmental activities; \$23,989,293 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$30,802,389 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$21,514,357 in 2015, an increase of \$256,385 or 1.21% from 2014 revenues. The general fund, had expenditures and other financing uses of \$22,164,370 in 2015, an increase of \$998,505 or 4.72% from 2014. The net changes in revenues and expenditures contributed to the general fund balance decrease of \$650,013 or 7.57% from 2014 to 2015.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$9,747,149 in 2015, a decrease of \$467,414 or 4.58% from 2014 revenues. The Board of DD fund, had expenditures and other financing uses of \$9,900,175 in 2015, a decrease of \$166,707 or 1.66% from 2014 expenditures. The net changes in revenues and expenditures contributed to the Board of DD fund balance decrease of \$153,026 or 1.07% from 2014 to 2015.
- 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 2015 by \$11,141,854 or 18.48%.
- In the general fund, the actual revenues and other financing sources came in \$849,133 greater than the final budget and actual expenditures and financing uses were \$1,693,257 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, 2015 (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 2015?" 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 27-30 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 22.

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, 2015 (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 31-34 and the budgetary statements for the general and major special revenue funds can be found on pages 35-36 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 37-40 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 41 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 42-106 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 of Ohio (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 107-115 of this report.

Government-Wide Financial Analysis

The statement of net position provides the perspective of the County as a whole. The table below provides a summary of the County's net position for 2015 and 2014.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 (UNAUDITED)

The County has restated certain balances for 2014 to reflect the implementation of GASB Statements 68 and 71 (see Note 3.A). The table below provides a summary of the County's net position at December 31, 2015 and 2014.

	Net Position					
			(Restated)	(Restated)		
	Governmental Activities 2015	Business-type Activities 2015	Governmental Activities 2014	Business-type Activities 2014	2015 Total	2014 Total
<u>Assets</u>						
Current and other assets	\$ 69,176,215	\$ 79,694,261	\$ 62,277,099	\$ 71,531,904	\$ 148,870,476	\$ 133,809,003
Capital assets	94,420,253	53,821,055	89,294,341	54,471,225	148,241,308	143,765,566
Total assets	<u>163,596,468</u>	<u>133,515,316</u>	<u>151,571,440</u>	<u>126,003,129</u>	<u>297,111,784</u>	<u>277,574,569</u>
Deferred outflows	<u>3,410,685</u>	<u>6,376,579</u>	<u>2,428,526</u>	<u>6,352,200</u>	<u>9,787,264</u>	<u>8,780,726</u>
Total assets and deferred outflows	<u>167,007,153</u>	<u>139,891,895</u>	<u>153,999,966</u>	<u>132,355,329</u>	<u>306,899,048</u>	<u>286,355,295</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	32,819,635	60,375,056	25,054,158	62,634,593	93,194,691	87,688,751
Other liabilities	<u>3,141,318</u>	<u>7,513,492</u>	<u>3,325,437</u>	<u>8,868,915</u>	<u>10,654,810</u>	<u>12,194,352</u>
Total liabilities	<u>35,960,953</u>	<u>67,888,548</u>	<u>28,379,595</u>	<u>71,503,508</u>	<u>103,849,501</u>	<u>99,883,103</u>
Deferred inflows	<u>12,988,985</u>	<u>581,393</u>	<u>12,266,906</u>	<u>571,721</u>	<u>13,570,378</u>	<u>12,838,627</u>
Total liabilities and deferred inflows	<u>48,949,938</u>	<u>68,469,941</u>	<u>40,646,501</u>	<u>72,075,229</u>	<u>117,419,879</u>	<u>112,721,730</u>
<u>Net Position</u>						
Net investment in capital assets	89,412,748	26,781,366	83,382,219	25,422,957	116,194,114	108,805,176
Restricted	25,996,369	5,908,409	27,096,180	4,911,433	31,904,778	32,007,613
Unrestricted	<u>2,648,098</u>	<u>38,732,179</u>	<u>2,875,066</u>	<u>29,945,710</u>	<u>41,380,277</u>	<u>32,820,776</u>
Total net position	<u>\$ 118,057,215</u>	<u>\$ 71,421,954</u>	<u>\$ 113,353,465</u>	<u>\$ 60,280,100</u>	<u>\$ 189,479,169</u>	<u>\$ 173,633,565</u>

During 2015, 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.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 (UNAUDITED)

Under the new 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

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.

As a result of implementing GASB 68, the County is reporting a net pension asset/liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, for governmental activities from \$128,471,094 to \$113,353,465 and business-type activities from \$86,236,375 to \$60,280,100.

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2015, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$189,479,169. This amounts to \$118,057,215 in governmental activities and \$71,421,954 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 49.89% of total governmental and business-type assets. Capital assets include land, intangibles, buildings, improvements, furniture, equipment, furniture and fixtures, vehicles, construction in progress, infrastructure, water and sewer lines and property under capital lease. Net investment in capital assets at December 31, 2015, was \$116,194,114. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)**

As of December 31, 2015, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. This positive net position for both the governmental and business-type activities of the County is primarily due to an increase in sales tax revenue and an overall reduction of expenses throughout the County. A portion of the County's governmental activities net position, \$25,996,369 or 22.02%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net position of \$2,648,098 may be used to meet the government's ongoing obligations to citizens and creditors.

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UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)**

The table below shows the changes in net position for 2015 and 2014.

	Governmental		Business-type		Change in Net Position	
	Activities	Activities	Governmental	Business-type	2015	2014
	2015	2015	Activities	Activities	Total	Total
	2015	2015	2014	2014		
Revenues						
Program revenues:						
Charges for services and sales	\$ 6,935,809	\$ 106,018,039	\$ 7,210,241	\$ 101,108,427	\$ 112,953,848	\$ 108,318,668
Operating grants and contributions	16,453,059	672,872	15,503,067	475,332	17,125,931	15,978,399
Capital grants and contributions	600,425	1,377,589	2,750,382	1,340,135	1,978,014	4,090,517
Total program revenues	23,989,293	108,068,500	25,463,690	102,923,894	132,057,793	128,387,584
General revenues:						
Property taxes	11,944,272	-	11,594,637	-	11,944,272	11,594,637
Sales tax	13,741,639	-	12,795,973	-	13,741,639	12,795,973
Unrestricted grants	4,230,544	-	4,339,593	-	4,230,544	4,339,593
Investment earnings	532,664	193,292	470,666	195,906	725,956	666,572
Payments in lieu of taxes	-	-	40,968	-	-	40,968
Other	353,270	3,647,019	463,033	3,749,700	4,000,289	4,212,733
Total general revenues	30,802,389	3,840,311	29,704,870	3,945,606	34,642,700	33,650,476
Total revenues	54,791,682	111,908,811	55,168,560	106,869,500	166,700,493	162,038,060
Expenses						
Program expenses:						
General government						
Legislative and executive	10,184,523	-	9,298,745	-	10,184,523	9,298,745
Judicial	3,859,783	-	3,676,747	-	3,859,783	3,676,747
Public safety	7,379,669	-	6,987,399	-	7,379,669	6,987,399
Public works	6,126,575	-	6,978,212	-	6,126,575	6,978,212
Health	2,630,045	-	2,198,572	-	2,630,045	2,198,572
Human services	18,699,446	-	18,083,078	-	18,699,446	18,083,078
Economic development	524,981	-	389,556	-	524,981	389,556
Intergovernmental	432,174	-	391,758	-	432,174	391,758
Interest and fiscal charges	250,736	-	222,286	-	250,736	222,286
Memorial Hospital	-	99,465,833	-	93,086,648	99,465,833	93,086,648
Other:						
Sanitary sewer district	-	477,664	-	353,606	477,664	353,606
Building and development	-	823,460	-	618,264	823,460	618,264
Total expenses	50,087,932	100,766,957	48,226,353	94,058,518	150,854,889	142,284,871
Excess revenues over expenses	4,703,750	11,141,854	6,942,207	12,810,982	15,845,604	19,753,189
Transfers	-	-	(1,585,078)	1,585,078	-	-
Change in net position	4,703,750	11,141,854	5,357,129	14,396,060	15,845,604	19,753,189
Net position at beginning of year	113,353,465	60,280,100	N/A	N/A	173,633,565	N/A
Net position at end of year	\$ 118,057,215	\$ 71,421,954	\$ 113,353,465	\$ 60,280,100	\$ 189,479,169	\$ 173,633,565

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)**

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$8,726,019 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$5,747,826.

Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Hospital Business-Type Activities	Nonmajor Business-Type Activities	Total Business-Type Activities
Total 2015 program expenses under GASB 68	\$ 50,087,932	\$ 99,465,833	\$ 1,301,124	\$ 100,766,957
Pension expense under GASB 68	(2,320,226)	(3,368,503)	(59,097)	(3,427,600)
2015 contractually required contributions	2,365,438	4,670,886	65,193	4,736,079
Adjusted 2015 program expenses	50,133,144	100,768,216	1,307,220	102,075,436
Total 2014 program expenses under GASB 27	48,226,353	93,086,648	971,870	94,058,518
Increase in program expenses not related to pension	<u>\$ 1,906,791</u>	<u>\$ 7,681,568</u>	<u>\$ 335,350</u>	<u>\$ 8,016,918</u>

Governmental Activities

Governmental net position increased by \$4,703,750 in 2015 from 2014.

Human services represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children's services, and the department of jobs and family services for \$18,699,446 of expenses, or 37.33% of total governmental expenses of the County. These expenses were funded by \$504,143 in charges to users of services and \$6,940,391 in operating grants and contributions in 2015. General government expenses which includes legislative and executive and judicial programs, accounted for \$14,044,306 or 28.04% of total governmental expenses. General government expenses were covered by \$4,449,953 of direct charges to users and \$2,445,338 in operating grants and contributions in 2015.

The state and federal government contributed to the County revenues of 16,453,059 in operating grants and contributions and \$600,425 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

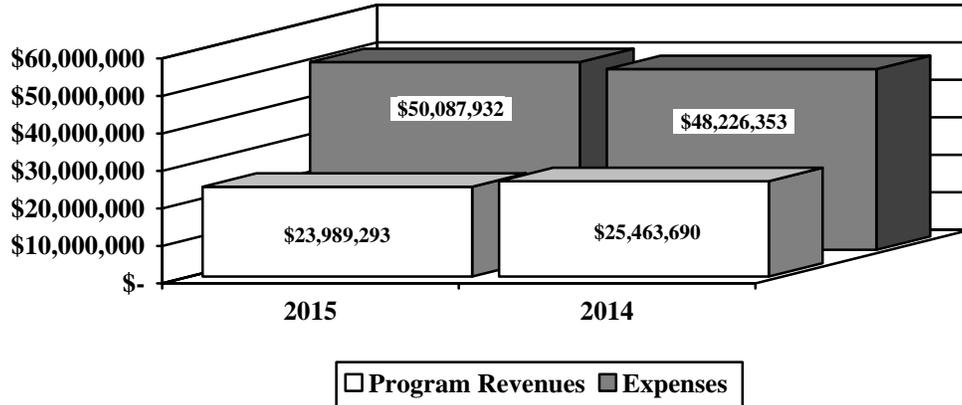
General revenues totaled \$30,802,389, and amounted to 56.22% of total revenues. These revenues primarily consist of property and sales tax revenue of \$25,685,911 or 83.39% of total general revenues in 2015. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$4,230,544, or 13.73% 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 2015 and 2014. That is, it identifies the cost of these services supported by general revenues (such as tax revenue and unrestricted state grants and entitlements). As can be seen in the graph below, the County is reliant upon general revenues to finance operations as program revenues are not sufficient to cover total expenses.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

Governmental Activities - Program Revenues vs. Total Expenses



	Governmental Activities			
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2015	2015	2014	2014
Program expenses:				
General government				
Legislative and executive	\$ 10,184,523	\$ 4,306,450	\$ 9,298,745	\$ 3,741,467
Judicial	3,859,783	2,842,565	3,676,747	2,589,020
Public safety	7,379,669	5,857,112	6,987,399	5,707,281
Public works	6,126,575	(171,697)	6,978,212	(1,431,212)
Health	2,630,045	1,206,204	2,198,572	1,017,303
Human services	18,699,446	11,254,912	18,083,078	10,440,015
Economic development	524,981	120,183	389,556	84,745
Intergovernmental	432,174	432,174	391,758	391,758
Interest and fiscal charges	250,736	250,736	222,286	222,286
Total	\$ 50,087,932	\$ 26,098,639	\$ 48,226,353	\$ 22,762,663

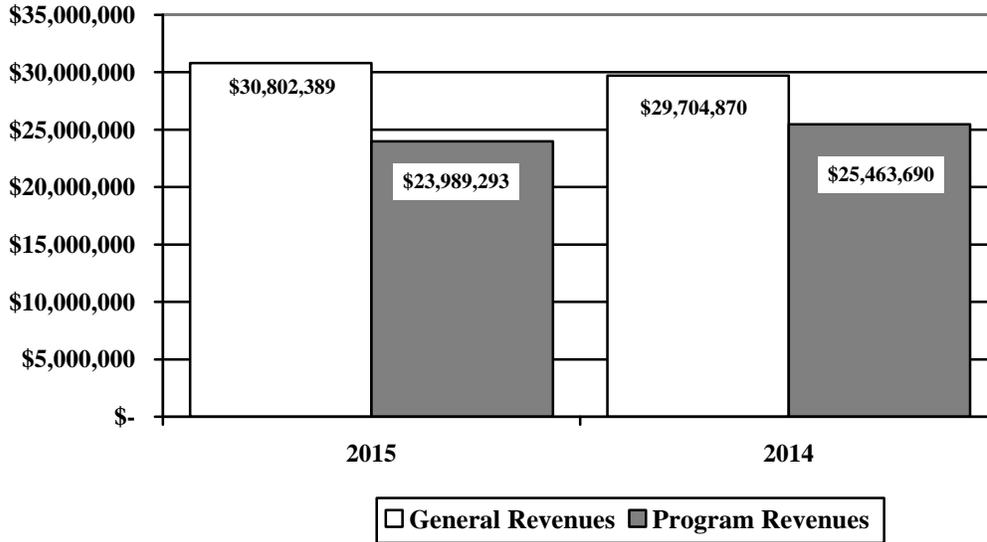
The dependence upon general revenues for governmental activities is apparent, with 52.11% of expenses supported through taxes and other general revenues during 2015.

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)**

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

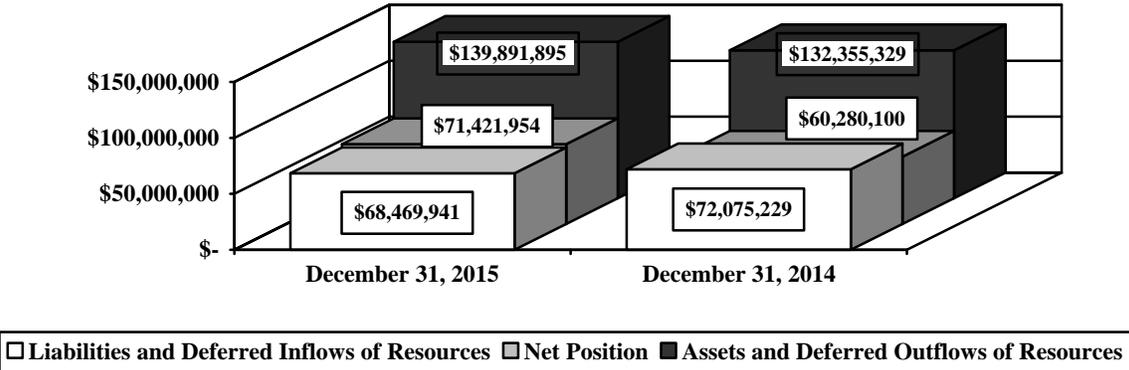
Governmental Activities - General and Program Revenues



Business-Type Activities

The sanitary sewer district, building and development and Memorial Hospital are the County's enterprise funds. These operations had program revenues of \$108,068,500, general revenues of \$3,840,311 and expenses of \$100,776,957 for 2015. The net position of the enterprise funds increased \$11,141,854 or 18.48% during 2015. The following graph illustrates the assets, liabilities and net position of the County's business-type activities at December 31, 2014 and 2015.

Net Position in Business - Type Activities



Financial Analysis of the Government's Funds

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

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)**

Governmental Funds

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

The County's governmental funds (as reported on the balance sheet on page 31) reported a combined fund balance of \$47,574,066, which is \$6,650,148 more than last year's total of \$40,923,918. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2015 for all major and non-major governmental funds.

	Fund Balances		
	<u>12/31/15</u>	<u>12/31/14</u>	<u>(Decrease)</u>
Major funds:			
General	\$ 7,947,611	\$ 8,582,132	\$ (634,521)
County Board of DD	14,211,378	14,363,708	(152,330)
Other nonmajor governmental funds	<u>25,415,077</u>	<u>17,978,078</u>	<u>7,436,999</u>
Total	<u>\$ 47,574,066</u>	<u>\$ 40,923,918</u>	<u>\$ 6,650,148</u>

General Fund

The County's general fund balance decreased \$634,521.

	<u>2015</u>	<u>2014</u>	<u>Percentage</u>
	<u>Amount</u>	<u>Amount</u>	<u>Change</u>
<u>Revenues</u>			
Taxes	\$ 14,684,570	\$ 14,356,304	2.29 %
Charges for services	3,137,994	3,244,540	(3.28) %
Licenses and permits	-	7,550	(100.00) %
Fines and forfeitures	77,603	10,726	623.50 %
Intergovernmental	2,348,469	2,276,257	3.17 %
Investment income	503,307	432,490	16.37 %
Other	<u>667,414</u>	<u>743,433</u>	<u>(10.23) %</u>
Total	<u>\$ 21,419,357</u>	<u>\$ 21,071,300</u>	<u>1.65 %</u>

Tax revenue represents 68.56% of all general fund revenue. Tax revenue increased 2.29% due mainly to an increase of sales tax received in 2015. Charges for services decreased 3.28% due mainly to decreased Sheriff charges for services. Licenses and permits revenue decreased due mainly to a decrease in cigarette licenses revenues received in 2015. Fines and forfeitures increased due mainly to an increase in Municipal Court fines. Interest income increased 16.37% due mainly to rising interest rates of investments. Other revenues decreased 10.23% due mainly to a decrease in the Sheriff's segregated cash account. All other revenue remained comparable to 2014.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 (UNAUDITED)

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

<u>Expenditures</u>	<u>2015</u> <u>Amount</u>	<u>2014</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
General government			
Legislative and executive	\$ 6,423,391	\$ 6,155,675	4.35 %
Judicial	3,444,013	3,304,975	4.21 %
Public safety	5,879,622	5,135,378	14.49 %
Public works	265,927	242,157	9.82 %
Health	375,396	320,060	17.29 %
Human services	1,761,819	1,828,924	(3.67) %
Economic development	149,086	103,114	44.58 %
Intergovernmental	<u>432,174</u>	<u>391,758</u>	<u>10.32 %</u>
Total	<u>\$ 18,731,428</u>	<u>\$ 17,482,041</u>	<u>7.15 %</u>

Total expenditures increased \$1,249,387 or 7.15%. This overall increase of general fund expenditures is due to deep cuts in the 2014 budget as appropriations were reduced in all categories from previous year's actual expenditures. During 2015 many of these appropriations were increased which lead to the overall increase of general fund expenditures.

County Board of DD

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$9,747,149 in 2015, a decrease of \$467,414 or 4.58% from 2014 revenues. The Board of DD fund, had expenditures and other financing uses of \$9,900,175 in 2015, a decrease of \$166,707 or 1.66% from 2014 expenditures. The net changes in revenues and expenditures contributed to the Board of DD fund balance decrease of \$153,026 or 1.07% from 2014 to 2015.

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 \$20,691,484 were \$532,299 greater than original budgeted revenues and other financing sources of \$20,159,185. Actual revenues and other financing sources of \$21,540,617 exceeded final budgeted revenues and other financing sources by \$849,133.

Final budgeted expenditures and other financing uses of \$24,303,011 were \$3,798,795 greater than original budgeted expenditures and other financing uses of \$20,504,216. Actual expenditures and financing uses of \$22,609,754 were \$1,693,257 less than final budgeted expenditures and other financing uses.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015
(UNAUDITED)

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 2015, the County had \$148,241,308 (net of accumulated depreciation) invested in land, intangibles, improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, property under capital lease, water and sewer lines and infrastructure. Of this total, \$94,420,253 was reported in governmental activities and \$53,821,055 was reported in business-type activities. The following table shows 2015 balances compared to 2014:

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	2015	2014	2015	2014	2015	2014
Land	\$ 982,046	\$ 982,046	\$ 7,150,314	\$ 7,093,485	\$ 8,132,360	\$ 8,075,531
Easements	4,839	-	-	-	4,839	-
Intangibles	65,625	69,375	-	-	65,625	69,375
Improvements	812,338	865,379	2,307,242	2,538,276	3,119,580	3,403,655
Buildings	13,735,689	14,258,619	27,106,240	28,329,729	40,841,929	42,588,348
Equipment	1,081,038	1,061,703	11,601,382	11,564,233	12,682,420	12,625,936
Furniture and Fixtures	142,225	168,941	-	-	142,225	168,941
Vehicles	1,123,795	1,214,275	104,990	100,252	1,228,785	1,314,527
Infrastructure	73,128,076	70,369,467	-	-	73,128,076	70,369,467
Sewer/water lines	-	-	34,560	45,442	34,560	45,442
Property under capital leases	-	-	551,850	914,214	551,850	914,214
Construction in progress	<u>3,344,582</u>	<u>304,536</u>	<u>4,964,477</u>	<u>3,885,594</u>	<u>8,309,059</u>	<u>4,190,130</u>
Total	<u>\$ 94,420,253</u>	<u>\$ 89,294,341</u>	<u>\$ 53,821,055</u>	<u>\$ 54,471,225</u>	<u>\$ 148,241,308</u>	<u>\$ 143,765,566</u>

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

The County's largest capital asset category is infrastructure which includes roads, bridges and culverts. These items are immovable and of value only to the County, however, the annual cost of purchasing these items is quite significant. The book value of the County's infrastructure represents approximately 77.45% of the County's total depreciable governmental capital assets.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 (UNAUDITED)

The modified approach is used for reporting the Union County's infrastructure assets. The plan includes a ten year program for road repairs and improvements and an annual bridge evaluation in accordance with Ohio Department of Transportation requirements. Currently 98% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75% of the roads at 5 or higher. For bridges, 91% of the bridges met or exceeded the numerical rating of 5 as compared to a policy of 85%. Estimated expenditures for roads and bridges were \$8,615,985 for 2015. Actual expenditures for the year were \$7,882,189. 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, 2015 the County had \$17,495,000 in general obligation bonds, \$1,390,000 in sales tax revenue bonds, 7,400,000 in bond anticipation notes, \$11,091,296 in Hospital Facilities Revenue Bonds and \$2,044,193 in other long term obligations. Of this total, \$13,395,807 is due within one year and \$26,024,682 is due in more than one year.

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>2015</u>	<u>2015</u>	<u>2014</u>	<u>2014</u>
Long-term obligations				
General obligation bonds:	\$ 3,590,000	\$ 13,905,000	\$ 4,300,000	\$ 14,800,000
Sales tax revenue bonds	1,390,000	-	1,575,000	-
Bond anticipation note	7,400,000	-	-	-
Hospital Facilities Revenue Bonds	-	11,091,296	-	12,116,194
Other long-term obligations	<u>758,800</u>	<u>1,285,393</u>	<u>-</u>	<u>1,841,111</u>
Total	<u>\$ 13,138,800</u>	<u>\$ 26,281,689</u>	<u>\$ 5,875,000</u>	<u>\$ 28,757,305</u>

The County's voted legal debt margin was 32,571,206 at December 31, 2015 and the unvoted legal debt margin was \$11,642,482 at December 31, 2015. See Note 13 to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

Economic Factors and Next Year's Budgets and Rates

The average unemployment rate in the County was 3.8% for 2015, a decrease from the 4.4% average rate in 2014. This compares favorably to the State rate of 4.9% and to the national rate of 5.3%. Union County's strong industrial segment allows the County to enjoy the seventh lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 80.35% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$3.88 billion for 2015.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 (UNAUDITED)

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, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 44,739,674	\$ 3,028,545	\$ 47,768,219
Cash and cash equivalents in segregated accounts	1,378,207	16,414,455	17,792,662
Short-term Investments in segregated accounts	-	18,573,328	18,573,328
Receivables (net of allowance for uncollectibles):			
Sales taxes	3,260,577	-	3,260,577
Real estate and other taxes	12,537,380	-	12,537,380
Payments in lieu of taxes.	40,842	-	40,842
Accounts	588,352	11,312,107	11,900,459
Accrued interest	88,842	-	88,842
Due from other governments	4,471,755	-	4,471,755
Special assessments.	144,717	-	144,717
Loans receivable	730,000	-	730,000
Prepayments	509,975	931,514	1,441,489
Materials and supplies inventory.	605,899	844,897	1,450,796
Estimated third-party settlements	-	50,000	50,000
Net pension assets.	79,995	2,270	82,265
Other hospital assets	-	1,328,300	1,328,300
Assets limited as to use.	-	5,692,047	5,692,047
Long-term investments in segregated accounts	-	21,516,798	21,516,798
Capital assets:			
Non-depreciable capital assets	77,459,543	12,114,791	89,574,334
Depreciable capital assets, net.	16,960,710	41,706,264	58,666,974
Total capital assets, net	<u>94,420,253</u>	<u>53,821,055</u>	<u>148,241,308</u>
Total assets	<u>163,596,468</u>	<u>133,515,316</u>	<u>297,111,784</u>
Deferred outflows of resources:			
Unamortized deferred charges on debt refunding	45,929	-	45,929
Pension - OPERS	3,156,531	6,376,579	9,533,110
Pension - STRS	208,225	-	208,225
Total deferred outflows of resources	<u>3,410,685</u>	<u>6,376,579</u>	<u>9,787,264</u>
Total assets and deferred outflows of resources.	<u>167,007,153</u>	<u>139,891,895</u>	<u>306,899,048</u>
Liabilities:			
Accounts payable.	1,491,795	3,409,431	4,901,226
Contracts payable.	-	19,308	19,308
Retainage payable	-	14,428	14,428
Accrued wages and benefits.	617,362	3,598,253	4,215,615
Other hospital liabilities	-	52,500	52,500
Due to other governments	508,329	33,414	541,743
Accrued interest payable.	73,832	-	73,832
Notes payable.	450,000	-	450,000
Estimated third-party settlements	-	18,658	18,658
Other hospital liabilities.	-	367,500	367,500
Long-term liabilities:			
Due within one year	9,495,544	6,100,330	15,595,874
Due in more than one year:			
Net Pension Liability	17,827,298	30,445,253	48,272,551
Other amounts due in more than one year	5,496,793	23,829,473	29,326,266
Total liabilities	<u>35,960,953</u>	<u>67,888,548</u>	<u>103,849,501</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	12,258,274	-	12,258,274
Pension - OPERS	340,849	581,393	922,242
Pension - STRS	349,020	-	349,020
Payments in lieu of taxes levied for the next fiscal year.	40,842	-	40,842
Total deferred inflows of resources	<u>12,988,985</u>	<u>581,393</u>	<u>13,570,378</u>
Total liabilities and deferred inflows of resources	<u>48,949,938</u>	<u>68,469,941</u>	<u>117,419,879</u>
Net position:			
Net investment in capital assets.	89,412,748	26,781,366	116,194,114
Restricted for:			
Capital projects	4,576,805	-	4,576,805
Debt service	-	80,184	80,184
Public works projects	2,910,254	-	2,910,254
Public safety programs	2,127,596	-	2,127,596
Human services programs	13,048,233	-	13,048,233
Health programs	1,019,605	-	1,019,605
Legislative and executive	1,413,527	-	1,413,527
Judicial.	900,349	-	900,349
Nonexpendable permanent endowments	-	25,000	25,000
Other hospital restrictions	-	5,803,225	5,803,225
Unrestricted	<u>2,648,098</u>	<u>38,732,179</u>	<u>41,380,277</u>
Total net position.	<u>\$ 118,057,215</u>	<u>\$ 71,421,954</u>	<u>\$ 189,479,169</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units	
UCO Industries	Airport Authority
\$ -	\$ 514,035
1,319,599	-
-	-
-	-
-	-
930,443	-
-	-
-	-
-	-
32,970	-
411,653	-
-	-
-	-
-	-
224,400	680,685
3,832,915	1,548,705
<u>4,057,315</u>	<u>2,229,390</u>
<u>6,751,980</u>	<u>2,743,425</u>
-	-
-	-
-	-
<u>6,751,980</u>	<u>2,743,425</u>
1,003,468	5,132
-	-
-	-
168,945	203
-	-
-	477
-	-
-	-
-	-
-	-
251,914	-
-	-
164,821	-
<u>1,589,148</u>	<u>5,812</u>
-	-
-	-
-	-
<u>1,589,148</u>	<u>5,812</u>
3,640,580	2,229,390
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
1,522,252	508,223
<u>\$ 5,162,832</u>	<u>\$ 2,737,613</u>

UNION COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Expenses</u>	<u>Program Revenues</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.	\$ 10,184,523	\$ 3,432,735	\$ 2,445,338	\$ -
Judicial	3,859,783	1,017,218	-	-
Public safety.	7,379,669	1,022,351	500,206	-
Public works	6,126,575	610,967	5,086,880	600,425
Health.	2,630,045	248,395	1,175,446	-
Human services	18,699,446	504,143	6,940,391	-
Economic development	524,981	100,000	304,798	-
Intergovernmental	432,174	-	-	-
Interest and fiscal charges	250,736	-	-	-
Total governmental activities	<u>50,087,932</u>	<u>6,935,809</u>	<u>16,453,059</u>	<u>600,425</u>
Business-type activities:				
Memorial Hospital.	99,465,833	104,248,736	672,872	-
Other business-type activities:				
Sanitary sewer district	477,664	537,930	-	1,377,589
Building and development	823,460	1,231,373	-	-
Total business-type activities.	<u>100,766,957</u>	<u>106,018,039</u>	<u>672,872</u>	<u>1,377,589</u>
Totals primary government.	<u>\$ 150,854,889</u>	<u>\$ 112,953,848</u>	<u>\$ 17,125,931</u>	<u>\$ 1,978,014</u>
Component units:				
UCO Industries	\$ 10,131,853	\$ 10,323,745	\$ -	\$ -
Airport authority.	464,473	199,436	72,788	-
Total component units	<u>\$ 10,596,326</u>	<u>\$ 10,523,181</u>	<u>\$ 72,788</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 . . . . .	.....
Grants and entitlements not restricted to specific programs . . . . .	.....
Investment earnings . . . . .	.....
Miscellaneous . . . . .	.....
Total general revenues. . . . .	.....
Change in net position . . . . .	.....
Net position at beginning of year (restated) . . . . .	.....
Net position at end of year. . . . .	.....

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	UCO Industries	Airport Authority
\$ (4,306,450)	\$ -	\$ (4,306,450)	\$ -	\$ -
(2,842,565)	-	(2,842,565)	-	-
(5,857,112)	-	(5,857,112)	-	-
171,697	-	171,697	-	-
(1,206,204)	-	(1,206,204)	-	-
(11,254,912)	-	(11,254,912)	-	-
(120,183)	-	(120,183)	-	-
(432,174)	-	(432,174)	-	-
(250,736)	-	(250,736)	-	-
<u>(26,098,639)</u>	<u>-</u>	<u>(26,098,639)</u>	<u>-</u>	<u>-</u>
-	5,455,775	5,455,775	-	-
-	1,437,855	1,437,855	-	-
-	407,913	407,913	-	-
-	7,301,543	7,301,543	-	-
<u>(26,098,639)</u>	<u>7,301,543</u>	<u>(18,797,096)</u>	<u>-</u>	<u>-</u>
-	-	-	191,892	-
-	-	-	-	(192,249)
-	-	-	191,892	(192,249)
4,293,020	-	4,293,020	-	-
6,199,689	-	6,199,689	-	-
872,137	-	872,137	-	-
579,426	-	579,426	-	-
10,986,464	-	10,986,464	-	-
1,377,588	-	1,377,588	-	-
1,377,587	-	1,377,587	-	-
4,230,544	-	4,230,544	-	-
532,664	193,292	725,956	3,313	711
353,270	3,647,019	4,000,289	-	-
<u>30,802,389</u>	<u>3,840,311</u>	<u>34,642,700</u>	<u>3,313</u>	<u>711</u>
4,703,750	11,141,854	15,845,604	195,205	(191,538)
<u>113,353,465</u>	<u>60,280,100</u>	<u>173,633,565</u>	<u>4,967,627</u>	<u>2,929,151</u>
<u>\$ 118,057,215</u>	<u>\$ 71,421,954</u>	<u>\$ 189,479,169</u>	<u>\$ 5,162,832</u>	<u>\$ 2,737,613</u>

UNION COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	<u>General</u>	<u>County Board of DD</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,262,013	\$ 14,143,734	\$ 24,333,927	\$ 44,739,674
Cash and cash equivalents in segregated accounts	724,116	-	654,091	1,378,207
Receivables (net of allowance for uncollectibles):				
Sales taxes	2,608,548	-	652,029	3,260,577
Real estate and other taxes	4,365,923	6,595,830	1,575,627	12,537,380
Payments in lieu of taxes	-	-	40,842	40,842
Accounts	239,368	51,146	297,838	588,352
Accrued interest	88,842	-	-	88,842
Due from other governments	953,964	578,434	2,939,357	4,471,755
Special assessments	-	-	144,717	144,717
Loans receivable	-	-	730,000	730,000
Interfund loans receivable	61,450	-	-	61,450
Prepayments	136,607	293,696	79,672	509,975
Materials and supplies inventory	128,683	16,063	461,153	605,899
Total assets	<u>\$ 15,569,514</u>	<u>\$ 21,678,903</u>	<u>\$ 31,909,253</u>	<u>\$ 69,157,670</u>
Liabilities:				
Accounts payable	\$ 307,438	\$ 245,109	\$ 939,248	\$ 1,491,795
Accrued wages and benefits payable	282,725	121,497	213,140	617,362
Compensated absences payable	2,428	-	10,644	13,072
Due to other governments	234,919	114,384	159,026	508,329
Interfund loans payable	-	-	61,450	61,450
Accrued interest payable	-	-	3,477	3,477
Notes payable	-	-	450,000	450,000
Total liabilities	<u>827,510</u>	<u>480,990</u>	<u>1,836,985</u>	<u>3,145,485</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	4,261,710	6,456,522	1,540,042	12,258,274
Delinquent property tax revenue not available	104,213	139,308	35,585	279,106
Accrued interest not available	64,834	-	-	64,834
Sales tax revenue not available	1,657,502	-	414,283	2,071,785
Special assessments revenue not available	-	-	144,717	144,717
Other nonexchange transactions	458,164	354,433	1,903,345	2,715,942
Unavailable grant revenue	72,183	35,853	445,465	553,501
Payments in lieu of taxes levied for the next fiscal year	-	-	40,842	40,842
Miscellaneous revenue not available	175,787	419	132,912	309,118
Total deferred inflows of resources	<u>6,794,393</u>	<u>6,986,535</u>	<u>4,657,191</u>	<u>18,438,119</u>
Total liabilities and deferred inflows of resources	<u>7,621,903</u>	<u>7,467,525</u>	<u>6,494,176</u>	<u>21,583,604</u>
Fund balances:				
Nonspendable	353,350	309,759	1,270,825	1,933,934
Restricted	-	13,901,619	14,096,337	27,997,956
Committed	186,088	-	3,174,670	3,360,758
Assigned	265,363	-	7,327,853	7,593,216
Unassigned (deficit)	7,142,810	-	(454,608)	6,688,202
Total fund balances	<u>7,947,611</u>	<u>14,211,378</u>	<u>25,415,077</u>	<u>47,574,066</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,569,514</u>	<u>\$ 21,678,903</u>	<u>\$ 31,909,253</u>	<u>\$ 69,157,670</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, 2015

Total governmental fund balances		\$	47,574,066
<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.			94,420,253
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	2,071,785	
Real and other taxes receivable		279,106	
Accounts receivable		139,435	
Intergovernmental receivable		3,439,126	
Special assessments receivable		144,717	
Accrued interest receivable		64,834	
Total		64,834	6,139,003
On the statement of net position interest is accrued on outstanding bonds and loans payable, whereas in the governmental funds, interest is accrued when due.			(70,355)
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		(3,590,000)	
Sales tax revenue bonds payable		(1,390,000)	
OPWC loans payable		(758,800)	
Bond anticipation notes payable		(7,400,000)	
Compensated absences		(1,767,031)	
Total		(1,767,031)	(14,905,831)
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.			
Deferred outflows of resources - pension		3,364,756	
Deferred inflows of resources - pension		(689,869)	
Net pension asset		79,995	
Net pension liability		(17,827,298)	
Total		(17,827,298)	(15,072,416)
Unamortized premiums are amortized over the life of the bonds on the statement of net position.			(73,434)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			45,929
Net position of governmental activities		\$	118,057,215

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, 2015

	<u>General</u>	<u>County Board of DD</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
From local sources:				
Property taxes	\$ 3,784,180	\$ 6,205,462	\$ 1,971,592	\$ 11,961,234
Sales taxes	10,900,390	-	2,733,642	13,634,032
Charges for services	3,137,994	-	2,727,306	5,865,300
Licenses and permits	-	-	121,673	121,673
Fines and forfeitures	77,603	-	203,148	280,751
Intergovernmental	2,348,469	3,138,269	13,862,625	19,349,363
Special assessments	-	-	191,989	191,989
Investment income	503,307	-	295,349	798,656
Rental income	417,294	-	118,950	536,244
Contributions and donations	-	3,978	42,352	46,330
Payment in lieu of taxes	-	-	40,965	40,965
Other	250,120	399,440	1,132,266	1,781,826
Total revenues	<u>21,419,357</u>	<u>9,747,149</u>	<u>23,441,857</u>	<u>54,608,363</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,423,391	-	3,316,762	9,740,153
Judicial	3,444,013	-	429,502	3,873,515
Public safety	5,879,622	-	1,533,686	7,413,308
Public works	265,927	-	7,211,529	7,477,456
Health	375,396	-	1,995,549	2,370,945
Human services	1,761,819	9,730,175	7,194,808	18,686,802
Economic development	149,086	-	374,344	523,430
Intergovernmental	432,174	-	-	432,174
Capital outlay	-	-	4,395,747	4,395,747
Debt service:				
Principal retirement	-	-	895,000	895,000
Interest and fiscal charges	-	-	197,032	197,032
Total expenditures	<u>18,731,428</u>	<u>9,730,175</u>	<u>27,543,959</u>	<u>56,005,562</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,687,929</u>	<u>16,974</u>	<u>(4,102,102)</u>	<u>(1,397,199)</u>
Other financing sources (uses):				
Bond anticipation note issuance	-	-	7,400,000	7,400,000
Transfers in	95,000	-	3,777,770	3,872,770
Transfers out	(3,432,942)	(170,000)	(269,828)	(3,872,770)
OPWC loan proceeds	-	-	758,800	758,800
Total other financing sources (uses)	<u>(3,337,942)</u>	<u>(170,000)</u>	<u>11,666,742</u>	<u>8,158,800</u>
Net change in fund balances	(650,013)	(153,026)	7,564,640	6,761,601
Fund balances at beginning of year	8,582,132	14,363,708	17,978,078	40,923,918
Change in inventory balance	15,492	696	(127,641)	(111,453)
Fund balances at end of year	<u>\$ 7,947,611</u>	<u>\$ 14,211,378</u>	<u>\$ 25,415,077</u>	<u>\$ 47,574,066</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Net change in fund balances - total governmental funds	\$	6,761,601
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period.		
Capital asset additions	\$ 6,834,600	
Current year depreciation	(1,667,275)	
Total		5,167,325
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		
		(41,413)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.		
		(111,453)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	(16,962)	
Sales tax	107,607	
Payments in lieu of taxes	(40,968)	
Intergovernmental revenues	29,945	
Special assessments	2,155	
Charges for services	(28,953)	
Interest income	6,968	
Other revenues	123,527	
Total		183,319
Proceeds of OPWC loans are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		
		(758,800)
Proceeds of bonds 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.		
		(7,400,000)
Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		
		895,000
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
Increase in accrued interest payable	(53,860)	
Amortization of deferred amounts on refunding	(8,778)	
Amortization of bond premiums	8,934	
Total		(53,704)
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		2,365,438
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.		
		(2,320,225)
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.		
		16,662
Change in net position of governmental activities	\$	4,703,750

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 3,866,272	\$ 3,811,326	\$ 3,811,326	\$ -
Sales tax	10,318,088	10,799,431	10,799,407	(24)
Charges for services	2,350,200	2,350,200	2,683,703	333,503
Licenses and permits	6,500	6,500	-	(6,500)
Fines and forfeitures	88,700	88,700	78,250	(10,450)
Intergovernmental	2,137,975	2,243,877	2,337,290	93,413
Investment income	503,700	503,700	543,602	39,902
Rental income	409,700	409,700	421,404	11,704
Other	57,050	57,050	203,878	146,828
Total revenues	19,738,185	20,270,484	20,878,860	608,376
Expenditures:				
Current:				
General government:				
Legislative and executive	7,765,957	7,912,081	6,714,028	1,198,053
Judicial	3,588,939	3,656,080	3,392,924	263,156
Public safety	5,759,002	5,870,019	5,602,633	267,386
Public works	270,743	270,820	266,479	4,341
Health	358,722	413,052	383,260	29,792
Human services	1,960,816	1,988,613	1,803,706	184,907
Economic development	149,775	149,775	149,086	689
Intergovernmental	432,174	432,174	432,174	-
Total expenditures	20,286,128	20,692,614	18,744,290	1,948,324
Excess (deficiency) of revenues over (under) expenditures	(547,943)	(422,130)	2,134,570	2,556,700
Other financing sources (uses):				
Sale of capital assets	18,000	18,000	-	(18,000)
Advances in	-	-	193,641	193,641
Advances out	-	-	(255,091)	(255,091)
Transfers in	403,000	403,000	468,116	65,116
Transfers out	(218,088)	(3,610,397)	(3,610,373)	24
Total other financing sources (uses)	202,912	(3,189,397)	(3,203,707)	(14,310)
Net change in fund balances	(345,031)	(3,611,527)	(1,069,137)	2,542,390
Fund balances at beginning of year	3,149,971	3,149,971	3,149,971	-
Prior year encumbrances appropriated	418,907	418,907	418,907	-
Fund balance (deficit) at end of year	\$ 3,223,847	\$ (42,649)	\$ 2,499,741	\$ 2,542,390

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 5,805,079	\$ 5,805,079	\$ 6,253,898	\$ 448,819
Intergovernmental	3,051,873	3,051,873	3,024,812	(27,061)
Contributions and donations	-	-	3,978	3,978
Other	150,000	150,000	348,713	198,713
Total revenues.	<u>9,006,952</u>	<u>9,006,952</u>	<u>9,631,401</u>	<u>624,449</u>
Expenditures:				
Current:				
Human services	11,339,671	11,573,393	9,820,917	1,752,476
Total expenditures.	<u>11,339,671</u>	<u>11,573,393</u>	<u>9,820,917</u>	<u>1,752,476</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,332,719)</u>	<u>(2,566,441)</u>	<u>(189,516)</u>	<u>2,376,925</u>
Other financing uses:				
Transfers out	(516,170)	(339,170)	(170,000)	169,170
Total other financing uses.	<u>(516,170)</u>	<u>(339,170)</u>	<u>(170,000)</u>	<u>169,170</u>
Net change in fund balances	(2,848,889)	(2,905,611)	(359,516)	2,546,095
Fund balances at beginning of year	14,207,621	14,207,621	14,207,621	-
Prior year encumbrances appropriated	47,640	47,640	47,640	-
Fund balance at end of year	<u>\$ 11,406,372</u>	<u>\$ 11,349,650</u>	<u>\$ 13,895,745</u>	<u>\$ 2,546,095</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ -	\$ 3,028,545	\$ 3,028,545
Cash and cash equivalents in segregated accounts	16,414,455	-	16,414,455
Short-term investments in segregated accounts	18,573,328	-	18,573,328
Receivables (net of allowance for uncollectables):			
Accounts	11,296,513	15,594	11,312,107
Assets limited as to use	5,692,047	-	5,692,047
Prepayments	929,826	1,688	931,514
Estimated third-party settlements	50,000	-	50,000
Net pension assets	-	2,270	2,270
Other hospital assets	253,380	-	253,380
Materials and supplies inventory	844,897	-	844,897
Total current assets	54,054,446	3,048,097	57,102,543
Noncurrent assets:			
Capital assets:			
Non-depreciable capital assets	7,121,773	4,993,018	12,114,791
Depreciable capital assets, net	41,372,007	334,257	41,706,264
Long-term investments in segregated accounts	21,516,798	-	21,516,798
Other assets:			
Investment in joint ventures	533,638	-	533,638
Long-term pledges receivable, net	166,362	-	166,362
Other assets	374,920	-	374,920
Total noncurrent hospital assets	71,085,498	5,327,275	76,412,773
Total assets	125,139,944	8,375,372	133,515,316
Deferred outflows of resources:			
Pension - OPERS	6,287,006	89,573	6,376,579
Total assets and deferred outflows of resources	131,426,950	8,464,945	139,891,895
Liabilities:			
Current liabilities:			
Accounts payable	3,325,546	83,885	3,409,431
Contracts payable	-	19,308	19,308
Accrued wages and benefits payable	3,578,899	19,354	3,598,253
Accrued interest payable	-	14,428	14,428
Other hospital liabilities	52,500	-	52,500
Due to other governments	-	33,414	33,414
Estimated third-party settlements	18,658	-	18,658
Other hospital liabilities	367,500	-	367,500
Current portion of compensated absences payable	956,122	87,371	1,043,493
Current portion of notes payable	231,734	-	231,734
Current portion of revenue bonds payable	3,559,064	-	3,559,064
Current portion of general obligation bonds payable	930,000	-	930,000
Current portion of capital lease obligations payable	336,039	-	336,039
Total current liabilities	13,356,062	257,760	13,613,822
Long-term liabilities:			
Compensated absences payable	2,569,024	35,597	2,604,621
Notes payable	19,575	-	19,575
Revenue bonds payable	7,532,232	643,000	8,175,232
General obligation bonds payable	12,975,000	-	12,975,000
Capital lease obligations payable	55,045	-	55,045
Net pension liability	29,990,933	454,320	30,445,253
Total long-term liabilities	53,141,809	1,132,917	54,274,726
Total liabilities	66,497,871	1,390,677	67,888,548
Deferred inflows of resources:			
Pension - OPERS	571,721	9,672	581,393
Total liabilities and deferred inflows of resources	67,069,592	1,400,349	68,469,941
Net position:			
Net investment in capital assets	22,855,091	3,926,275	26,781,366
Restricted for:			
Nonexpendable permanent endowments	25,000	-	25,000
Debt service	80,184	-	80,184
Capital acquisitions and other projects	5,803,225	-	5,803,225
Unrestricted	35,593,858	3,138,321	38,732,179
Total net position	\$ 64,357,358	\$ 7,064,596	\$ 71,421,954

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, 2015

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Operating revenues:			
Charges for services	\$ -	\$ 1,678,913	\$ 1,678,913
License and permits	-	45,992	45,992
Net patient services	104,248,736	-	104,248,736
Special assessments	-	44,398	44,398
Other operating revenues.	3,615,416	3,930	3,619,346
Total operating revenues	107,864,152	1,773,233	109,637,385
Operating expenses:			
Personal services.	53,840,994	695,019	54,536,013
Contract services.	20,242,630	440,464	20,683,094
Materials and supplies	18,918,554	49,547	18,968,101
Depreciation	5,576,385	39,392	5,615,777
Other	-	41,274	41,274
Total operating expenses	98,578,563	1,265,696	99,844,259
Operating income	9,285,589	507,537	9,793,126
Nonoperating revenues (expenses):			
Interest revenue	186,705	6,587	193,292
Interest expense and fiscal charges	(887,270)	(35,428)	(922,698)
Intergovernmental	672,872	-	672,872
Other nonoperating revenues	27,673	-	27,673
Total nonoperating revenues (expenses)	(20)	(28,841)	(28,861)
Income before capital contributions.	9,285,569	478,696	9,764,265
Capital contributions	-	1,377,589	1,377,589
Change in net position	9,285,569	1,856,285	11,141,854
Net position at beginning of year (restated).	55,071,789	5,208,311	60,280,100
Net position at end of year.	\$ 64,357,358	\$ 7,064,596	\$ 71,421,954

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Cash flows from operating activities:			
Cash received from sales/service charges.	\$ -	\$ 1,683,895	\$ 1,683,895
Cash received from special assessments	-	44,398	44,398
Cash received from other operating revenue	3,399,054	59,930	3,458,984
Cash received from patients and third-party payors.	104,196,696	-	104,196,696
Cash payments for personal services	(55,681,634)	(703,186)	(56,384,820)
Cash payments for contractual services.	(39,431,565)	(374,139)	(39,805,704)
Cash payments for materials and supplies.	-	(49,747)	(49,747)
Cash payments for other expenses	-	(40,973)	(40,973)
Net cash provided by operating activities	<u>12,482,551</u>	<u>620,178</u>	<u>13,102,729</u>
Cash flows from noncapital financing activities:			
Cash received from contributions.	<u>27,673</u>	-	<u>27,673</u>
Net cash provided by noncapital financing activities.	<u>27,673</u>	-	<u>27,673</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.	(3,869,983)	(778,445)	(4,648,428)
Principal payments on bonds, notes, leases and loans	(2,475,616)	-	(2,475,616)
Interest payments on bonds, notes, leases and loans	(887,270)	(21,000)	(908,270)
Grants and contributions	<u>672,872</u>	<u>752,720</u>	<u>1,425,592</u>
Net cash used in capital and related financing activities	<u>(6,559,997)</u>	<u>(46,725)</u>	<u>(6,606,722)</u>
Cash flows from investing activities:			
Interest received	186,705	6,587	193,292
Cash paid for investments	(24,335,773)	-	(24,335,773)
Investment in joint ventures.	<u>251,706</u>	-	<u>251,706</u>
Net cash provided by (used in) investing activities.	<u>(23,897,362)</u>	<u>6,587</u>	<u>(23,890,775)</u>
Net increase (decrease) in cash and cash equivalents	(17,947,135)	580,040	(17,367,095)
Cash and cash equivalents at beginning of year (restated).	40,053,637	2,448,505	42,502,142
Cash and cash equivalents at end of year.	<u>\$ 22,106,502</u>	<u>\$ 3,028,545</u>	<u>\$ 25,135,047</u>
Cash and investments included the following:			
Cash and investments.	16,414,455	3,028,545	19,443,000
Assets limited as to use cash and cash equivalents:			
Nonexpendable permanent endowments	25,000	-	25,000
Funds available for debt service and capital acquisitions.	5,667,047	-	5,667,047
Total cash and investments	<u>22,106,502</u>	<u>3,028,545</u>	<u>25,135,047</u>

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 9,285,589	\$ 507,537	\$ 9,793,126
Adjustments:			
Depreciation	5,576,385	39,392	5,615,777
Bad debt expense	7,508,988	-	7,508,988
Gain on sale of capital assets	24,084	-	24,084
Pension (benefit)	(1,302,382)	-	(1,302,382)
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(7,760,158)	14,263	(7,745,895)
(Increase) in pledges receivable.	(216,362)	-	(216,362)
(Increase) in net pension assets	-	(1,651)	(1,651)
(Increase) in deferred outflows-pension-OPERS	-	(24,379)	(24,379)
Decrease in other assets	312,017	-	312,017
(Increase) in prepayments	-	(100)	(100)
Increase (decrease) in accounts payable	(373,510)	62,816	(310,694)
(Decrease) in other accrued expenses	(572,100)	-	(572,100)
(Decrease) in accrued wages and benefits	-	(8,639)	(8,639)
Increase in intergovernmental payable.	-	(426)	(426)
Increase in net pension liability	-	10,262	10,262
Increase in deferred inflows - pension.	-	9,672	9,672
Increase in compensated absences payable.	-	11,431	11,431
Net cash provided by operating activities	<u>\$ 12,482,551</u>	<u>\$ 620,178</u>	<u>\$ 13,102,729</u>

Noncash capital and related financing activities:

During 2015, the sewer fund received \$624,869 in capital contributions from governmental activities.
 During 2015, the sewer fund purchased \$7,357 in capital assets on account.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2015

	<u>Agency</u>
Assets:	
Equity in pooled cash and cash equivalents.	\$ 8,690,468
Cash and cash equivalents in segregated accounts	1,213,225
Receivables:	
Real estate and other taxes.	81,328,795
Due from other governments.	<u>2,023,805</u>
Total assets	<u>\$ 93,256,293</u>
Liabilities:	
Undistributed monies.	<u>\$ 93,256,293</u>
Total liabilities	<u>\$ 93,256,293</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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, 2015

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

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

COMPONENT UNITS

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

DISCRETELY PRESENTED COMPONENT UNITS

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

Union County Airport Authority - The Union County Airport Authority (the "Airport Authority") was established according to Section 308.03 of the Ohio Revised Code. The Airport Authority is governed by a six member Board of Trustees appointed by the Union County Commissioners. The County Commissioners budget funds for airport operations and are responsible for the debt and deficits of the Airport Authority. Due to the imposition of will exerted by the County Commissioners as well as the financial burden for the Airport Authority, the Airport Authority is presented separately as a component unit of Union County. The Airport Authority operates on a year ending December 31. The Airport Authority does not issue separate financial statements.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

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

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

JOINTLY GOVERNED ORGANIZATIONS

Central Ohio Youth Center

The Central Ohio Youth Center (CYOC) 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 2015, Union County contributed \$359,521 for the Center's operations which represents 20.4 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

North Central Ohio Solid Waste Management District

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The Board of Directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to its representation on the Board of Directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2015, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

LUC Regional Planning Commission

Union County participates in the LUC Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2015, Union County contributed \$21,322. Due to the 2010 census, Union County became the fiscal agent in 2012. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

Marysville/Union County Joint Recreation District

The Marysville/Union County Joint Recreation District is a jointly governed organization involving Union County, the City of Marysville and Paris Township. The District was established for the purpose of acquiring, developing, operating and maintaining a sports complex and bicycle/walking trail in Union County. The District's Board of Trustees consists of seven members, three appointed by the County Commissioners, three appointed by the Mayor of Marysville, and one appointed by the Paris Township Trustees. Each entity's ability to influence the operations of the District is limited to its representation on the Board of Trustees. In 2015, Union County contributed \$37,174 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6th Street, Marysville, Ohio 43040.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

Marysville-Union County Port Authority

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

West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Developmental Disabilities (DD Board) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating DD Boards. During 2015, the County contributed \$2,348,099 to West Con. Financial information can be obtained from West Con, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

JOINT VENTURES

Health Partners, Ltd.

During 1996, the Hospital and two other area health care entities formed Health Partners, Ltd. of which the Hospital has a 33 1/3% ownership interest. This corporation was formed to provide management services to the clinic of a major area corporation. In 1996, the Hospital contributed \$100,000 to Health Partners through the Union County Hospital Association ("UCHA"). During 2015, the Hospital received distributions from Health Partners totaling \$244,993. Health Partners, Ltd. is considered an investment by the county as shown on Note 4. Additional information may be obtained by writing to Health Partners, Ltd., 19900 St. Rt. 739, Marysville, Ohio 43040.

Marysville Ohio Surgery Center, LLC

During 2003, the Hospital and other area health providers formed Marysville Ohio Surgery Center, LLC, of which the Hospital has a 37.74 percent ownership interest. The organization was formed to promote health care and provide outpatient surgical services in the area serviced. During 2003, the Hospital contributed \$159,000 through UCHA. Marysville Ohio Surgery Center, LLC is considered an investment by the county as shown on note 4. During 2015, the Hospital received distributions totaling \$9,493. During 2015, the Hospital purchased the operating assets for \$450,000 to be used within an outpatient surgery department of the Hospital. Additional information may be obtained by writing to Marysville Ohio Surgery Center, LLC, 122 Professional Parkway, Marysville, Ohio 43040.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

Marysville Ohio Medical Properties, LLC

During 2003, the Hospital and other area health providers formed Marysville Ohio Medical Properties, LLC, of which the Hospital has a 46.88 percent ownership interest. The organization was formed as the property owner for the Marysville Ohio Surgery Center facility. During 2003, the Hospital contributed \$130,000 through UCHA. During 2015, the Hospital received \$95,625 from the County. Marysville Ohio Medical Properties; LLC is considered an investment by the county as shown on Note 4. Additional information may be obtained by writing to Marysville Ohio Medical Properties, LLC, 122 Professional Parkway, Marysville, Ohio 43040.

Union County Council of Governments (COG)

The Union County Council of Governments, established in 2012, is a joint venture between the City of Marysville, the Marysville Exempted Village School District and Union County in order to share resources in the area of technology. The Council Governing Board consists of one representative from each entity. Each entity has one third interest in the Council. The County has been appointed as the fiscal Agent. In 2015, the County did not make any contributions to the Council. Additional Information may be obtained by writing to the Union County Auditor's Office, 233 West Sixth Street, Marysville, Ohio 43040.

Tri-County Corrections Commission

The Tri-County Corrections Commission is a joint venture for the establishment of a central jail facility for the use of Champaign, Madison, and Union Counties. The operation of the jail is controlled by a joint Board whose membership consists of the sheriff, one judge, and one commissioner from each of the participating counties. Each county's ability to influence the operations of the jail is limited to its representation on the Board. Champaign County has been appointed the fiscal agent for the joint venture. In 2015, Union County contributed \$1,432,885. 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, 2015

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

The County Commissioners Association of Ohio Service Corporation

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

County Employee Benefits Consortium of Ohio

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

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two thirds of the directors are County Commissioners of member Counties and one third are employees of the member Counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the Board of Directors of the CCAO and another is required to be a Board Member of the County Risk Sharing Authority, Inc. (CORSA).

B. Basis of Presentation

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

C. Fund Accounting

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

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

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

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

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

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

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. The County has no trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are agency funds which are used to account for property taxes, special assessments, and other "pass through" monies to be distributed to local governments other than the County.

D. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

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

E. Basis of Accounting

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

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

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, deferred outflows of resources have been reported for the following items related to the County's net pension liability: (1) the net difference between projected and actual investment earnings on pension plan assets, (2) the County's contributions to the pension systems subsequent to the measurement date and (3) differences between employer's contributions and the employer's proportional share of contributions.

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, 2015, but which were levied to finance 2016 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, delinquent property taxes, income taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

The County also reports deferred inflow of resources for the following items related to the County's net pension liability: (1) differences between expected and actual experience and (2) differences between employer's contributions and the employer's proportional share of contributions. These deferred inflows of resources are only reported on the government-wide statement of net position.

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

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

F. Budgetary Data

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

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

Tax Budget - A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The purpose of the tax budget is to reflect the need for existing (or increased) tax rates. The County Budget Commission waived the requirement for the tax budget for 2014.

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

On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the County Auditor determines that revenue to be collected will be greater than or less than the prior estimates and the Budget Commission find the revised estimates to be reasonable. The amounts set forth in the budgetary statements represent estimates from the first (original budget) and final (final budget) amended certificates issued during 2015.

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 2015. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2015.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

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 2015, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio), municipal bonds, negotiable certificates of deposit, U.S. Government money markets and federal agency securities. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

The County has invested funds in STAR Ohio during 2015. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's shares price which is the price the investment could be sold for on December 31, 2015.

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 2015 amounted to \$503,307 which includes \$396,614 assigned from other County funds.

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

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

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

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Interest is distributed by the County Treasurer to the general fund, the motor vehicle and gasoline tax fund, treasurer prepaid interest fund, federal CHIP fund, London Avenue government building capital project fund, Main Street building capital project fund, multi building improvement fund, sewer enterprise fund and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2015 amounted to \$805,243 and \$711, respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$186,705 and \$3,313, respectively.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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

H. Inventories of Materials and Supplies

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

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

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

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$2,000, and \$1,500 for the Hospital. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of capital assets is also capitalized for the proprietary funds.

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

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, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

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

L. Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund loans receivable/payable". These amounts are eliminated in the governmental column on the statement of net position.

M. Accrued Liabilities and Long-term Obligations

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

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.

Outstanding balances between funds for goods and services rendered are reported as “due from/to other funds.” These amounts are eliminated in the statement of net position, except for any residual balances outstanding between the governmental activities and business-type activities, which are reported in the government-wide financial statements as “internal balances”. At December 31, 2015 there were no internal balances.

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, 2015

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, 2015 was \$1,986,722 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, 2015 was \$186,088 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, 2015

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, 2015 was \$7,135,807 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 governmental-wide financial statements and proprietary fund financial statements bond premiums are recognized in the current period. The reconciliation between the bonds face value and the amount reported on the statement of net position is presented in Note 13.A.

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2015.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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

S. Estimates

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

T. Operating Revenues and Expenses

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

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

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

U. Pensions

For purposes of measuring the net pension liability, 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.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles/Restatement of Net Position

For 2015, the County implemented GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27*" and GASB Statement No. 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68*".

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 68 improves the accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The implementation of GASB Statement No. 68 affected the County's pension plan disclosures, as presented in Note 18 to the financial statements, and added required supplementary information which is presented after the notes to the basic financial statements.

GASB Statement No. 71 improves the accounting and financial reporting by addressing an issue in GASB Statement No. 68, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

A net position restatement is required in order to implement GASB Statement No 68 and 71. The governmental activities and business-type activities at January 1, 2015 have been restated as follows:

	Governmental Activities	Business-type Activities		
		Memorial Hospital	Nonmajor Enterprise Funds	Total Enterprise Funds
Net position as previously reported	\$ 128,471,094	\$ 80,649,819	\$ 5,586,556	\$ 86,236,375
Deferred outflows - payments subsequent to measurement date	2,373,819	6,287,006	65,194	6,352,200
Deferred inflows	(291,115)	(571,721)	-	(571,721)
Net pension asset	21,801	-	619	619
Net pension liability	(17,222,134)	(1,302,382)	-	(1,302,382)
Restated net position at January 1, 2015	\$ 113,353,465	\$ 55,071,789	\$ 5,208,311	\$ 60,280,100

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available. The restatement had no effect on governmental fund balances.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Deficit Fund Balances

Fund balances at December 31, 2015 included the following individual fund deficit:

<u>Nonmajor governmental fund</u>	
Economic development	\$ 1,137

The general fund is liable for any deficit in this fund and provides transfers when cash is required, not when accruals occur. The deficit fund balance resulted from adjustments for accrued liabilities.

NOTE 4 - DEPOSITS AND INVESTMENTS

Primary Government

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

8. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
9. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. Cash on Hand

At year end, the County had \$799 in undeposited cash on hand which is included on the financial statements of the County as part of "equity in pooled cash and cash equivalents".

B. Deposits with Financial Institutions

At December 31, 2015, the carrying amount of all County deposits was \$49,620,609. As of December 31, 2015, \$36,335,144 of the County's bank balance of \$77,287,674 was exposed to custodial risk as discussed below, while \$4,421,843 was covered by the FDIC and approximately \$36,530,687 was covered by securities held by the pledging institution's trust department and in the County's name.

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. As permitted by Ohio Revised Code, the remainders of the County's deposits are collateralized by a pool of eligible securities deposited with Federal Reserve Banks, or at member banks of the Federal Reserve System, in the name of the depository bank and pledged as a pool of collateral against all public deposits held by the depository. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Although the securities were held by the pledging institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

C. Investments

As of December 31, 2015, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>				
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>13 to 18 months</u>	<u>19 to 24 months</u>	<u>Greater than 24 months</u>
FNMA	\$ 5,850,909	\$ -	\$ -	\$ -	\$ -	\$ 5,850,909
FHLB	1,986,455	-	-	-	-	1,986,455
FFCB	1,986,380	-	-	-	-	1,986,380
FHLMC	12,030,288	-	-	-	-	12,030,288
Municipal bonds	531,295	-	-	-	-	531,295
Negotiable CD's	9,501,002	-	992,744	837,649	4,700,676	2,969,933
U.S. Government money market	50,602	50,602	-	-	-	-
STAR Ohio	112,317	112,317	-	-	-	-
Hospital investments	<u>40,090,126</u>	<u>4,027,289</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,548,674</u>
Total	<u>\$ 72,139,374</u>	<u>\$ 4,190,208</u>	<u>\$ 992,744</u>	<u>\$ 837,649</u>	<u>\$ 4,700,676</u>	<u>\$ 46,903,934</u>

The weighted average of maturity of investments is 3.27 years.

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

Concentration of Credit Risk: The County’s investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over concentration of assets in a specific issue or specific class of securities. The following table includes the percentage of each investment type held by the County at December 31, 2015:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
FNMA	\$ 5,850,909	8.11
FHLB	1,986,455	2.75
FFCB	1,986,380	2.75
FHLMC	12,030,288	16.68
Municipal bonds	531,295	0.74
Negotiable CD's	9,501,002	13.17
U.S. Government money market	50,602	0.07
STAR Ohio	112,317	0.16
Hospital investments	<u>40,090,126</u>	<u>55.57</u>
Total	<u>\$ 72,139,374</u>	<u>100.00</u>

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

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net position as of December 31, 2015:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 49,620,609
Cash on hand	799
Investments	<u>72,139,374</u>
Total	<u>\$ 121,760,782</u>

<u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 46,117,881
Business-type activities	65,225,173
Component unit - Airport	514,035
Agency funds	<u>9,903,693</u>
Total	<u>\$ 121,760,782</u>

E. Component Unit

At December 31, 2015, the UCO Industries component unit’s bank balance was \$2,113,107, of which \$282,854 was covered by the FDIC.

The component unit’s cash balance at June 30, 2015 is reported as “cash and cash equivalents in segregated accounts” on the statement of net position.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 5 - INTERFUND TRANSACTIONS

- A. Interfund loans receivable/payable at December 31, 2015 consisted of the following, as reported in the fund financial statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	<u>\$ 61,450</u>

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

- B. Interfund transfers for the year ended December 31, 2015, consisted of the following, as reported on the fund financial statements:

Transfers to nonmajor governmental funds from:

General fund	\$ 3,432,942
County board of DD fund	170,000
Nonmajor governmental funds	<u>174,828</u>
Total	<u>\$ 3,777,770</u>

Transfers to general fund from:

Nonmajor governmental funds	<u>\$ 95,000</u>
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Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers to the general fund from nonmajor governmental funds were for reimbursement for the purchase of the Land Records Management System and from the Humane Society for a contract paid out of the general fund quarterly. All transfers were in compliance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16.

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

NOTE 6 - PROPERTY TAXES

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 6 - PROPERTY TAXES - (Continued)

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. 2015 public utility property taxes became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 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, 2015 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 2015 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, 2015 was \$10.85 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2015 property tax receipts were based are as follows:

<u>Real property</u>	
Residential	\$ 916,225,930
Agricultural	274,583,050
Commercial/industrial/mineral	214,693,810
<u>Public utility</u>	
Real	1,023,860
Personal	<u>88,721,580</u>
Total assessed value	<u>\$ 1,495,248,230</u>

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 7 - PERMISSIVE SALES AND USE TAX - (Continued)

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 2015 amounted to \$10,900,390 for the general fund, \$1,366,821 for the motor vehicle/gas tax fund and \$1,366,821 for the senior services fund.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2015, consisted of taxes, accounts (billings for user charged services), special assessments, accrued interest, loans and intergovernmental receivables arising from grants, loans, notes entitlements and shared revenue. All intergovernmental receivables have been classified as "due from other governments" on the financial statements. Receivables have been recorded to the extent that they are measurable at December 31, 2015.

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

Governmental activities:

Sales taxes	\$ 3,260,577
Real estate and other taxes	12,537,380
Payments in lieu of taxes	40,842
Accounts	588,352
Accrued interest	88,842
Due from other governments	4,471,755
Special assessments	144,717
Loans	730,000

Business-type activities:

Accounts	15,594
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The Hospital's receivables were calculated as follows:

Memorial Hospital

Gross patient accounts receivable	\$ 31,813,854
Less allowance for:	
Uncollectible accounts	(5,903,572)
Contractual adjustments	(14,613,769)
Net total patient accounts receivable	<u>\$ 11,296,513</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 8 - RECEIVABLES - (Continued)

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

<u>General fund</u>	<u>Amount</u>
Homestead and rollback	\$ 273,477
Local government	222,443
Grants	129,268
Casino tax revenue	<u>328,776</u>
Total	<u>953,964</u>
 <u>County Board of DD</u>	
Grants	224,001
Homestead and rollback	<u>354,433</u>
Total	<u>578,434</u>
 <u>Nonmajor governmental funds</u>	
Common pleas court special projects	7,750
Sheriff policing rotary	878
Dare community education	450
Youth services subsidy grant	53,613
911 emergency	61,858
VOCA grant	7,769
VAWA grant	22,923
Motor vehicle and gas tax	2,130,955
Road and bridge	1,919
ADAMH	210,715
Community support services	100,524
Public assistance	186,965
Co-Ordination transportation	26,307
Child support enforcement services	55,208
Child services	<u>71,523</u>
 Total nonmajor governmental funds	 <u>2,939,357</u>
Total governmental funds	<u>\$ 4,471,755</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 8 - RECEIVABLES - (Continued)

A summary of the changes in loans receivable during 2015 follows:

	Interest Rate	Outstanding 12/31/2014	Loans Issued	Repayments	Outstanding 12/31/2015
<u>Bond retirement fund:</u>					
Central Ohio Youth Center	1.30% - 4.60%	\$ 865,000	\$ 450,000	\$ (585,000)	\$ 730,000

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

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

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 9 - CAPITAL ASSETS

- A. Capital asset activity for the governmental activities for the year ended December 31, 2015, was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/14</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/15</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 982,046	\$ -	\$ -	\$ 982,046
Construction in progress	304,536	3,040,046	-	3,344,582
Easements	-	4,839	-	4,839
Infrastructure	<u>70,369,467</u>	<u>2,758,609</u>	<u>-</u>	<u>73,128,076</u>
Total capital assets, not being depreciated	<u>71,656,049</u>	<u>5,803,494</u>	<u>-</u>	<u>77,459,543</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	1,454,438	-	-	1,454,438
Buildings	30,529,651	104,283	-	30,633,934
Equipment	5,761,607	425,473	(12,772)	6,174,308
Furniture and fixtures	1,062,906	11,313	-	1,074,219
Vehicles	7,220,754	490,037	(130,134)	7,580,657
Intangibles	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
Total capital assets, being depreciated	<u>46,104,356</u>	<u>1,031,106</u>	<u>(142,906)</u>	<u>46,992,556</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(589,059)	(53,041)	-	(642,100)
Buildings	(16,271,032)	(627,213)	-	(16,898,245)
Equipment	(4,699,904)	(406,138)	12,772	(5,093,270)
Furniture and fixtures	(893,965)	(38,029)	-	(931,994)
Vehicles	(6,006,479)	(539,104)	88,721	(6,456,862)
Intangibles	<u>(5,625)</u>	<u>(3,750)</u>	<u>-</u>	<u>(9,375)</u>
Total accumulated depreciation	<u>(28,466,064)</u>	<u>(1,667,275)</u>	<u>101,493</u>	<u>(30,031,846)</u>
Total capital assets being depreciated, net	<u>17,638,292</u>	<u>(636,169)</u>	<u>(41,413)</u>	<u>16,960,710</u>
Governmental activities capital assets, net	<u>\$ 89,294,341</u>	<u>\$ 5,167,325</u>	<u>\$ (41,413)</u>	<u>\$ 94,420,253</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 9 - CAPITAL ASSETS - (Continued)

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

Governmental activities:

General government:

Legislative and executive	\$ 576,429
Judicial	188,972
Human services	123,814
Public works	318,565
Public safety	315,619
Health	<u>143,876</u>
Total depreciation expense - governmental activities	<u>\$ 1,667,275</u>

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 9 - CAPITAL ASSETS - (Continued)

B. A summary of the business-type activities capital assets for the year ended December 31, 2015 is as follows:

	Balance		Balance		Balance
<u>Business-type activities:</u>	<u>12/31/14</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/15</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 7,093,485	\$ 1	\$ 56,828	\$ -	\$ 7,150,314
Construction in progress	3,885,594	(462,415)	1,541,298	-	4,964,477
<i>Total capital assets, not being depreciated</i>	<u>10,979,079</u>	<u>(462,414)</u>	<u>1,598,126</u>	<u>-</u>	<u>12,114,791</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	4,469,763	(745)	28,616	(53,258)	4,444,376
Buildings and improvements	53,355,173	39,691	310,184	(264,249)	53,440,799
Equipment	37,925,688	469,088	3,029,732	(803,443)	40,621,065
Property under capital lease	5,733,876	17,019	-	(1,655,184)	4,095,711
Furniture and fixtures	36,156	-	-	-	36,156
Vehicles	209,821	-	23,033	-	232,854
Water and sewer lines	223,368	-	-	-	223,368
<i>Total capital assets, being depreciated</i>	<u>101,953,845</u>	<u>525,053</u>	<u>3,391,565</u>	<u>(2,776,134)</u>	<u>103,094,329</u>
Less: accumulated depreciation:					
Land improvements	(1,931,487)	1	(254,696)	49,048	(2,137,134)
Buildings and improvements	(25,025,444)	2	(1,564,390)	255,273	(26,334,559)
Equipment	(26,361,455)	(45,623)	(3,405,150)	792,545	(29,019,683)
Property under capital lease	(4,819,662)	(17,019)	(362,364)	1,655,184	(3,543,861)
Furniture and fixtures	(36,156)	-	-	-	(36,156)
Vehicles	(109,569)	-	(18,295)	-	(127,864)
Water and sewer lines	(177,926)	-	(10,882)	-	(188,808)
<i>Total accumulated depreciation</i>	<u>(58,461,699)</u>	<u>(62,639)</u>	<u>(5,615,777)</u>	<u>2,752,050</u>	<u>(61,388,065)</u>
<i>Total capital assets, being depreciated, net</i>	<u>43,492,146</u>	<u>462,414</u>	<u>(2,224,212)</u>	<u>(24,084)</u>	<u>41,706,264</u>
<i>Business-type activities capital assets, net</i>	<u>\$ 54,471,225</u>	<u>\$ -</u>	<u>\$ (626,086)</u>	<u>\$ (24,084)</u>	<u>\$ 53,821,055</u>

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

Business-type activities:

Memorial Hospital	\$ 5,576,385
Building development	14,503
Sewer	<u>24,889</u>
Total depreciation expense - business-type activities	<u>\$ 5,615,777</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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 \$4,095,711.

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 2015 totaled \$329,763, which was paid by the Memorial Hospital fund.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2015:

<u>Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2016	\$ 340,183
2017	55,186
Total future minimum lease payments	<u>395,369</u>
Less: amount representing interest	<u>(4,285)</u>
Present value of net minimum lease payments	<u>\$ 391,084</u>

NOTE 11 - NOTES PAYABLE

On August 13, 2014, the County issued \$450,000 in bond anticipation notes for the purpose of paying costs of renovating, improving, furnishing, and equipping the COYC facility. During 2015, this note was paid in full. On August 12, 2015, the County reissued \$450,000 in bond anticipation notes to repay the previous note issued for the purpose of renovating, improving, furnishing and equipping the COYC facility. A summary of the note transactions for the year ended December 31, 2015 follows:

	<u>Maturity</u> <u>Date</u>	<u>Outstanding</u> <u>12/31/2014</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u> <u>12/31/2015</u>
COYC Bond anticipation notes - 1.875%	8/12/2015	\$ 450,000	\$ -	\$ (450,000)	\$ -
COYC Bond anticipation notes - 1.875%	8/11/2016	<u>-</u>	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Total		<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ (450,000)</u>	<u>\$ 450,000</u>

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 12 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

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

B. Employee Health Insurance

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 13 - LONG-TERM OBLIGATIONS

A. Governmental Activities Long-Term Obligations

The long-term obligations have been restated as described in Note 3. A schedule of changes in long-term obligations of the County during 2015 follows:

	Interest Rate	Restated Balance 12/31/14	Additions	Reductions	Balance 12/31/15	Amount Due in One Year
Governmental activities:						
<u>General obligation bonds:</u>						
1997 airport	4.20% - 5.40%	\$ 125,000	\$ -	\$ (40,000)	\$ 85,000	\$ 40,000
2007 airport	4.50%	130,000	-	(40,000)	90,000	45,000
2009 various purpose refunding	2.25% - 4.50%	3,445,000	-	(475,000)	2,970,000	495,000
2010 Central Ohio youth center	1.30% - 4.60%	415,000	-	(135,000)	280,000	135,000
2012 ditch improvement	3.50%	185,000	-	(20,000)	165,000	20,000
Total general obligation bonds		<u>4,300,000</u>	<u>-</u>	<u>(710,000)</u>	<u>3,590,000</u>	<u>735,000</u>
<u>Sales tax revenue bonds</u>						
2012 London Avenue building refunding	2.00% - 2.40%	1,575,000	-	(185,000)	1,390,000	185,000
Total sales tax revenue bonds		<u>1,575,000</u>	<u>-</u>	<u>(185,000)</u>	<u>1,390,000</u>	<u>185,000</u>
<u>OPWC Loans</u>						
OPWC Loans - Raymond Peoria		-	758,800	-	758,800	18,970
<u>Bond anticipation notes</u>						
Facilities construction and improvement	1.00%	-	7,400,000	-	7,400,000	7,400,000
<u>Other long-term obligations</u>						
Compensated absences		1,874,656	1,102,289	(1,196,842)	1,780,103	1,156,574
Net pension liability		17,222,134	605,164	-	17,827,298	-
Total other long-term obligations		<u>19,096,790</u>	<u>1,707,453</u>	<u>(1,196,842)</u>	<u>19,607,401</u>	<u>1,156,574</u>
Total governmental activities		<u>\$ 24,971,790</u>	<u>\$ 9,866,253</u>	<u>\$ (2,091,842)</u>	32,746,201	<u>\$ 9,495,544</u>
				Add: Unamortized premium on bond issue:	73,434	
				Total reported on statement of net position:	<u>\$ 32,819,635</u>	

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

Net Pension Liability

See Note 18 for details on the net pension liability.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

Ohio Public Works Commission (OPWC) Loans

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

Facilities Construction and Improvement Bond Anticipation Notes

On March 31, 2015, the County issued \$7,400,000 in bond anticipation notes 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 mature March 30, 2016. 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 27 for detail. The note is backed by the full faith and credit of the County.

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, 2015 is \$1,545,000.

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 bonds will be retired through the debt service fund.

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

2012 Ditch Improvement general obligation bonds

On July 12, 2012, the County issued \$220,000 in general obligation bonds for the purpose of paying costs of ditch improvements throughout the county. The interest rate on the bonds is 3.500%. The bonds were issued for a ten year period, with a final stated maturity date of December 1, 2022. The bonds will be retired through the debt service fund.

2010 Central Ohio Youth Center general obligation bonds

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

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, 2015 are \$670,000 and \$1,145,000, respectively.

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

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

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

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

B. The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2015, are as follows:

Year Ended <u>December 31,</u>	General Obligation Bonds			Sales Tax Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2016	\$ 735,000	\$ 141,110	\$ 876,110	\$ 185,000	\$ 29,388	\$ 214,388
2017	765,000	114,500	879,500	190,000	25,687	215,687
2018	560,000	84,713	644,713	195,000	21,888	216,888
2019	240,000	91,446	331,446	200,000	17,987	217,987
2020	250,000	56,175	306,175	200,000	13,988	213,988
2021 - 2024	1,040,000	117,207	1,157,207	420,000	15,362	435,362
Total	\$ 3,590,000	\$ 605,151	\$ 4,195,151	\$ 1,390,000	\$ 124,300	\$ 1,514,300

Year Ended <u>December 31,</u>	OPWC Loans		
	Principal	Interest	Total
2016	\$ 18,970	\$ -	\$ 18,970
2017	37,940	-	37,940
2018	37,940	-	37,940
2019	37,940	-	37,940
2020	37,940	-	37,940
2021 - 2024	189,700	-	189,700
2026 - 2030	189,700	-	189,700
2031 - 2035	189,700	-	189,700
2036	18,970	-	18,970
Total	\$ 758,800	\$ -	\$ 758,800

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

C. Business-Type Activities Long-Term Obligations

The long-term obligations have been restated as described in Note 3. A schedule of changes in long-term obligations of the County during 2015 follows:

	<u>Interest Rate</u>	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>	<u>Amount Due in One Year</u>
Business-type activities:						
<u>General obligation bonds:</u>						
2003 Memorial hospital	2.50% - 5.55%	\$ 680,000	\$ -	\$ (25,000)	\$ 655,000	\$ 25,000
2005 Memorial hospital	2.50% - 5.55%	6,075,000	-	(655,000)	5,420,000	680,000
2007 Memorial hospital refunding	N/A	8,045,000	-	(215,000)	7,830,000	225,000
Total general obligation bonds		<u>14,800,000</u>	<u>-</u>	<u>(895,000)</u>	<u>13,905,000</u>	<u>930,000</u>
<u>Hospital facilities revenue bonds</u>						
2010 Memorial hospital	1.85%	510,501	-	(510,501)	-	-
2011 Memorial hospital	2.50%	8,283,692	-	(371,427)	7,912,265	380,033
2014 Memorial hospital	1.97%	3,322,001	-	(142,970)	3,179,031	3,179,031
Total revenue bonds		<u>12,116,194</u>	<u>-</u>	<u>(1,024,898)</u>	<u>11,091,296</u>	<u>3,559,064</u>
<u>Notes payable:</u>						
Note payable - hospital - 2006	N/A	477,264	-	(225,955)	251,309	231,734
Total notes payable		<u>477,264</u>	<u>-</u>	<u>(225,955)</u>	<u>251,309</u>	<u>231,734</u>
<u>Other long-term obligations:</u>						
Compensated absences - hospital	N/A	3,330,760	1,168,876	(974,490)	3,525,146	956,122
Compensated absences - other	N/A	111,537	85,978	(74,547)	122,968	87,371
USDA - Collection Revenue Bond - Sewer	3.25%	643,000	-	-	643,000	-
Capital leases - hospital	multiple	720,847	-	(329,763)	391,084	336,039
Net pension liability - hospital	N/A	29,990,933	-	-	29,990,933	-
Net pension liability - other	N/A	444,058	10,262	-	454,320	-
Total other long-term obligations		<u>35,241,135</u>	<u>1,265,116</u>	<u>(1,378,800)</u>	<u>35,127,451</u>	<u>1,379,532</u>
Total business-type activities		<u>\$ 62,634,593</u>	<u>\$ 1,265,116</u>	<u>\$ (3,524,653)</u>	<u>\$ 60,375,056</u>	<u>\$ 6,100,330</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, 2015

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

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

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

2003 Memorial Hospital bonds

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

2005 Memorial Hospital refunding bonds

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

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

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

2007 Memorial Hospital refunding bonds

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

2010 Memorial Hospital facilities revenue bonds

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

2011 Memorial Hospital facilities revenue bonds (Heart Pavilion project)

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

2014 Memorial Hospital facilities revenue bonds

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

Commercial installment note

The Hospital has a \$2,950,000 commercial installment note, proceeds from which were used to purchase medical buildings in December 2006. The note is secured by related property with a net book value of \$2,550,462 at December 31, 2015.

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

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

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.

The County has pledged future wastewater customer revenues, net of specified operating expenses, to repay the series 2014 wastewater revenue bonds that were used for acquiring, constructing, and improving the wastewater collection systems in the unincorporated territories of Raymond and Peoria within the County. The series 2014 wastewater revenue bonds are payable from wastewater customer net revenues and are payable through 2024. Annual principal and interest payments on the bonds are expected to require approximately 51.21% percent of net revenues. The total principal and interest remaining to be paid on the series 2014 wastewater refunding revenue bonds is \$1,149,730. Interest paid for the current year and total customer net revenues (including cash and cash equivalents with the sewer fund) were \$20,898 and \$538,170, respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

D. The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2015, are as follows:

Year Ended December 31,	Memorial Hospital Debt			USDA Revenue Bonds - Sewer		
	Principal	Interest	Total	Principal	Interest	Total
2016	\$ 5,056,837	\$ 837,611	\$ 5,894,448	\$ -	\$ 20,898	\$ 20,898
2017	1,244,535	757,969	2,002,504	8,816	20,898	29,714
2018	1,203,610	674,703	1,878,313	9,102	20,611	29,713
2019	1,249,820	627,018	1,876,838	9,398	20,315	29,713
2020	1,294,408	583,755	1,878,163	9,703	20,010	29,713
2021 - 2025	10,524,479	1,649,872	12,174,351	53,457	95,108	148,565
2026 - 2030	3,250,000	758,922	4,008,922	62,727	85,838	148,565
2031 - 2035	1,815,000	256,480	2,071,480	73,605	74,961	148,566
2036 - 2040	-	-	-	86,369	62,197	148,566
2041 - 2045	-	-	-	101,346	47,219	148,565
2046 - 2050	-	-	-	118,921	29,645	148,566
2051 - 2054	-	-	-	109,556	9,030	118,586
Total	<u>\$ 25,638,689</u>	<u>\$ 6,146,330</u>	<u>\$ 31,785,019</u>	<u>\$ 643,000</u>	<u>\$ 506,730</u>	<u>\$ 1,149,730</u>

E. Legal Debt Margin

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

The effects of the debt limitations described above at December 31, 2015 are an overall debt limit of \$32,571,206 and an un-voted debt limit of \$11,642,482.

NOTE 14 - CONDUIT DEBT OBLIGATIONS

During 1999, the County served as the issuer of \$2,000,000 in Pleasant Valley Joint Fire District serial and term bonds. The proceeds were used by the Pleasant Valley Joint Fire District to fund the construction of a fire house. These bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit to taxing power of the County pledged to make repayment. As of December 31, 2015, \$605,000 of conduit debt remained outstanding.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 15 - NET PATIENT SERVICE REVENUE

Union County Memorial Hospital provides to certain patients covered by various third party payor arrangements that provide for payments to the Hospital at amounts different than its established rates. Gross patient service revenue and the allowances to reconcile to net patient service revenue for the year ended December 31, 2015, are as follows:

Gross patient service revenue	<u>\$ 236,614,853</u>
Less third party allowances:	
Contractual allowances	(123,805,942)
Provision for bad debt	(7,508,988)
Charity care	<u>(1,051,187)</u>
 Total allowances	 <u>(132,366,117)</u>
Net patient service revenue	<u>\$ 104,248,736</u>

NOTE 16 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 2015:

<u>Contractor</u>	<u>Contractor Amount</u>	<u>Outstanding Balance</u>
Burton Planning Services, LLC	\$ 25,100.00	\$ 14,380.00
City of Marysville	89,125.00	60,417.19
CTL Engineering Inc	11,151.00	11,151.00
Durable Restoration Company	9,798.70	9,798.70
E.P. Ferris & Associates Inc	14,500.00	8,000.00
Eagle Electric Services, LLC	538,669.00	218,672.92
Farber Corporation	534,573.25	420,622.05
Humble Construction Co.	170,000.00	170,000.00
Jess Howard Electric Company	322,142.47	77,217.22
M&A Architects	55,083.00	28,848.05
My Office Design.com LLC	497,748.45	497,748.45
Netech Corp	4,250.00	4,250.00
Netgain Information Inc	150,592.25	107,366.75
Office City Express	16,344.66	16,344.66
Precision Industrial Services	27,033.80	27,033.80
PSI	8,249.50	1,215.00
Silco Fire Protection	53,655.49	53,655.49
Silver Threads	9,655.00	9,655.00
Strawser Paving Co. Inc.	16,633.80	16,633.80
The Altman Company	3,114,600.97	895,804.70
Trane	163,135.54	93,839.87
Tyler Technologies	335,615.00	4,595.07
Woolpert Inc	122,851.00	122,851.00

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 17 - RISK MANAGEMENT

Property and Liability Insurance

The County is exposed to various risks of loss related to torts, theft or damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2015, the County contracted with the County Risk Sharing Authority (CORSA) for property, general liability, commercial fleet, liability employee's benefit, data processing equipment, 911 equipment, County Engineer contractor equipment, valuable paper's additional, theft/disappearance/destruction for inside and outside, crime coverage, forgery and alteration of checks, and umbrella insurance. Settlements have not exceeded coverage for each of the past three years.

Property

- Blanket; all risks of direct physical loss or damage to property \$100,022,284 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 17 - RISK MANAGEMENT - (Continued)

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

For 2015, 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 \$5,082,000 and \$4,511,000 for the years ended December 31, 2015 and 2014, respectively. The Hospital also self-insures for worker's compensation. The Hospital has a \$1,500,000 per claim stop loss policy with a private insurance carrier for worker's compensation.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 17 - RISK MANAGEMENT - (Continued)

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior and current-year claims. The \$638,577 claims liability is reported as part of the accrued wages and benefits in the Memorial Hospital enterprise fund at December 31, 2015, and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Hospital’s claims liability amount in 2015 and the prior two years are as follows:

	<u>Balance at</u> <u>Beginning</u> <u>of Year</u>	<u>Current</u> <u>Year</u> <u>Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance</u> <u>at End</u> <u>of Year</u>
2013	\$ 350,792	\$ 3,968,209	\$ 4,051,000	\$ 268,001
2014	268,001	4,685,116	4,511,000	442,117
2015	442,117	5,278,460	5,082,000	638,577

NOTE 18 - 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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):

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	13.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %
 2015 Actual Contribution Rates			
Employer:			
Pension	12.0 %	14.1 %	14.1 %
Post-employment Health Care Benefits	2.0 %	4.0 %	4.0 %
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	11.5 %	12.1 %

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

The County's contractually required contribution for both the Traditional Pension Plan and the Combined Plan was \$7,033,473 for 2015. Of this amount, \$179,469 is reported as pension and postemployment benefits payable.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

Plan Description - State Teachers Retirement System (STRS)

Plan Description - County licensed teachers participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS 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 percent 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 25 years of service, or 30 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.

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For January 1, 2015 through June 30, 2015, plan members were required to contribute 12 percent of their annual covered salary. For July 1, 2015 through December 31, 2015, plan members were required to contribute 13 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$129,981 for 2015. Of this amount, \$12,846 is reported as pension and postemployment benefits payable.

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 and Combined Plan, respectively, were measured as of December 31, 2014, 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 total pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportionate share of the net pension liability	\$ 46,455,444	\$ 1,817,107	\$ 48,272,551
Proportionate share of the net pension asset	82,265	-	82,265
Proportion of the net pension liability	0.38595900%	0.00657489%	
Proportion of the net pension asset	0.21366300%	0.00000000%	
Pension expense	\$ 5,510,176	\$ 237,650	\$ 5,747,826

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources			
Differences between expected and actual experience	\$ -	\$ 94,199	\$ 94,199
Net difference between projected and actual earnings on pension plan investments	2,499,637	-	2,499,637
Difference between employer contributions and proportionate share of contributions	-	45,982	45,982
County contributions subsequent to the measurement date	<u>7,033,473</u>	<u>68,044</u>	<u>7,101,517</u>
Total deferred outflows of resources	<u><u>\$ 9,533,110</u></u>	<u><u>\$ 208,225</u></u>	<u><u>\$ 9,741,335</u></u>
Deferred inflows of resources			
Differences between expected and actual experience	\$ 886,073	\$ -	\$ 886,073
Net difference between projected and actual earnings on pension plan investments	-	349,020	349,020
Difference between employer contributions and proportionate share of contributions	<u>36,168</u>	<u>-</u>	<u>36,168</u>
Total deferred inflows of resources	<u><u>\$ 922,241</u></u>	<u><u>\$ 349,020</u></u>	<u><u>\$ 1,271,261</u></u>

\$7,101,517 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2016	\$ 222,498	\$ (69,459)	\$ 153,039
2017	222,498	(69,459)	153,039
2018	550,906	(69,457)	481,449
2019	617,881	(464)	617,417
2020	(8,029)	-	(8,029)
Thereafter	<u>(28,358)</u>	<u>-</u>	<u>(28,358)</u>
Total	<u><u>\$ 1,577,396</u></u>	<u><u>\$ (208,839)</u></u>	<u><u>\$ 1,368,557</u></u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

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 in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.75 percent
Future salary increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or ad hoc COLA	3 percent, simple
Investment rate of return	8 percent
Actuarial cost method	Individual entry age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

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

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.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.31 %
Domestic equities	19.90	5.84
Real estate	10.00	4.25
Private equity	10.00	9.25
International equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate - The discount rate used to measure the total pension liability/asset was 8 percent for both the Traditional Pension Plan and the Combined Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. 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 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 8 percent, 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 (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 85,653,982	\$ 46,455,444	\$ 13,446,133
Combined Plan	\$ 10,683	\$ (82,265)	\$ (155,974)

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date.

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	<u>1.00</u>	3.00
Total	<u><u>100.00 %</u></u>	

Discount Rate - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. 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, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 18 - 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 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$ 2,524,099	\$ 1,817,107	\$ 1,219,240

NOTE 19 - POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement

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

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

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/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 administrated in accordance with, Internal Revenue Code Section 401(h). State statute requires that public employers fund post-employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2015 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2015 was 2.00% for members in the state and local category and 4.00% for members in the public safety and law enforcement categories.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 19 - POSTEMPLOYMENT BENEFIT PLANS - (Continued)

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$1,046,282, \$1,089,627, and \$510,647, respectively; 97.56% has been contributed for 2015 and 100% has been contributed for 2014 and 2013. The remaining 2015 post-employment health care benefits liability has been reported as pension and postemployment benefits payable on the basic financial statements.

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

B. State Teachers Retirement System of Ohio

Plan Description - The County contributes to the cost sharing, multiple employer defined benefit Health Plan (the "Plan") administered by the State Teachers Retirement System of Ohio (STRS) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. 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 may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy - Ohio law authorizes STRS 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. 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 2015, STRS did not allocate any percentage of employer contributions to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2015, 2014 and 2013 were \$0, \$4,729 and \$8,749, respectively. The full amount has been contributed for 2015, 2014 and 2013.

NOTE 20 - BUDGETARY BASIS OF ACCOUNTING

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

The statement of revenue, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund, county board of DD fund and motor vehicle and gas tax fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned or committed fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis);

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 20 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

- (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	\$ (1,069,137)	\$ (359,516)
Net adjustment for revenue accruals	31,444	115,748
Net adjustment for expenditure accruals	(261,120)	(38,286)
Net adjustment for other sources/uses	61,450	-
Funds budgeted elsewhere	(24,125)	-
Adjustment for encumbrances	611,475	129,028
GAAP basis	\$ (650,013)	\$ (153,026)

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the unclaimed monies fund and certificate title administration fund.

NOTE 21 - OTHER COMMITMENTS

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

<u>Fund</u>	<u>Year-End Encumbrances</u>
General fund	\$ 265,363
County Board of DD	99,408
Other governmental	2,872,412
Total	\$ 3,237,183

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 22 - FUND BALANCE

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

Fund balance	General	County Board of DD	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Materials and supplies inventory	\$ 128,683	\$ 16,063	\$ 461,153	\$ 605,899
Prepays	136,607	293,696	79,672	509,975
Loans	-	-	730,000	730,000
Unclaimed monies	<u>88,060</u>	<u>-</u>	<u>-</u>	<u>88,060</u>
Total nonspendable	<u>353,350</u>	<u>309,759</u>	<u>1,270,825</u>	<u>1,933,934</u>
Restricted:				
Legislative and executive	-	-	1,871,297	1,871,297
Judicial	-	-	935,685	935,685
Public safety programs	-	-	2,505,094	2,505,094
Public works projects	-	-	1,986,404	1,986,404
Health programs	-	-	1,000,240	1,000,240
Human services programs	-	13,901,619	1,220,812	15,122,431
Capital projects	<u>-</u>	<u>-</u>	<u>4,576,805</u>	<u>4,576,805</u>
Total restricted	<u>-</u>	<u>13,901,619</u>	<u>14,096,337</u>	<u>27,997,956</u>
Committed:				
Human services programs	-	-	108,256	108,256
Economic development and assistance	-	-	366,078	366,078
Capital projects	-	-	2,700,336	2,700,336
Termination benefits	<u>186,088</u>	<u>-</u>	<u>-</u>	<u>186,088</u>
Total committed	<u>186,088</u>	<u>-</u>	<u>3,174,670</u>	<u>3,360,758</u>
Assigned:				
Legislative and executive	174,806	-	-	174,806
Judicial	64,129	-	-	64,129
Public safety programs	14,485	-	-	14,485
Health programs	7,864	-	-	7,864
Human services programs	4,079	-	-	4,079
Debt service	-	-	151,081	151,081
Capital projects	<u>-</u>	<u>-</u>	<u>7,176,772</u>	<u>7,176,772</u>
Total assigned	<u>265,363</u>	<u>-</u>	<u>7,327,853</u>	<u>7,593,216</u>
Unassigned (deficit)	<u>7,142,810</u>	<u>-</u>	<u>(454,608)</u>	<u>6,688,202</u>
Total fund balances	<u>\$ 7,947,611</u>	<u>\$ 14,211,378</u>	<u>\$ 25,415,077</u>	<u>\$ 47,574,066</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 23 - RELATED PARTY TRANSACTIONS

During 2015, 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 2015, 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 2015, the County provided the Union County Council for Families and Children First with use of office space at the London Avenue facility free of charge. The estimated value of rent is less than \$4,860 annually.

NOTE 24 - CONTINGENT LIABILITIES

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

NOTE 25 - U-CO INDUSTRIES, INC.

A. Summary of Significant Accounting Policies

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

Basis of Presentation - The financial statements of the Organization have been prepared in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-For-Profit Organizations." Under SFAS No. 117, the Organization is required to report, where applicable, information regarding its financial position and activities according to three classes of net position: unrestricted net position temporarily restricted net position and permanently restricted net position. When a restriction is met in the same reporting period, the support is recorded as unrestricted in the statement of activities and changes in net position. The Organization currently has only unrestricted net position.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

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

Accounts Receivable, trade - Accounts receivable consist of amounts due from customers for trade activities. The Organization provides for probable losses on accounts receivable using the allowance method. The Allowance is determined based on management's experience and collection efforts. The Organization had immaterial balances in the allowance of doubtful accounts as of June 30, 2015 and 2014.

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

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

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

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

Accounting for Uncertainty in Income taxes - The Financial Accounting Standards Board ("FASB") has issued Interpretation No. 48 ("FIN 48"), which clarifies generally acceptable accounting principles for recognition, measurement, presentation and disclosure relating to uncertain tax positions. FIN 48 applies to business enterprises, not-for-profit entities, and pass-through entities, such as S corporations and limited liability companies. As permitted by FIN 48 (as amended), the Organization has elected to defer the application of FIN 48. For financial statements covering periods prior to fiscal year 2015, the Organization evaluates uncertain tax positions in accordance with existing generally accepted accounting principles and makes such accruals and disclosures as might be required there under. The Organization doesn't anticipate that the provisions of FIN 48 will have any significant impact on its financial statements.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

Fair Value Measurements - The Financial Accounting Standards Board (“FASB”) has issued FAS 157, Fair Value Measurements, which establishes a single definition of fair value and a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. FASB Staff Position FAS 157-b delays the effective date of FAS 157 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value in the financial statements on a recurring basis, to fiscal years beginning after November 15, 2008. As a result, the Organization has only partially adopted FAS 175 during 2015. Major categories of assets and liabilities that are measured at fair value for which the entity has not applied the provisions of Statement 157 consists of property and equipment.

B. Inventory

Inventory is comprised of the following as of June 30:

	2015	2014
Raw materials	\$ 256,569	\$ 434,173
Finished goods	155,084	132,003
Total inventory	\$ 411,653	\$ 566,176

C. Note Payable

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

The minimum principal payments on the note payable at June 30, 2015 due in each of the next four years are as follows:

Year Ended December 31,	U-CO Industries Debt Principal
2016	\$ 134,452
2017	24,371
Total	\$ 158,823

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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

D. Deferred Lease

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

The lease payment amortization at June 30, 2015 in each of the next five years is as follows:

Fiscal Year Ended <u>June 30,</u>	<u>U-CO Industries Lease Payment</u>
	<u>Principal</u>
2016	\$ 93,634
2017	93,634
2018	<u>46,816</u>
Total	<u>\$ 234,084</u>

At December 31, 2015, the Union County's financial statements reflect the prepayment of the County's lease in the amount of \$187,267.

E. Related Party

The Organization has an ongoing contractual relationship with UCBDD. As part of that relationship, the Organization leases to UCBDD its adult training and day care facility on a year-to-year basis. The Organization also receives payments from UCBDD for utilities and janitorial services. The lease period ended January 31, 2015. The Organization received payments of 308,024 and \$310,276 during the years ended June 30, 2015 and 2014, respectively.

F. Concentration of Risk

The Organization provides services to businesses in Union County and Central Ohio. Due to the nature of the Organization's business and the specialization of its workforce, the Organization generally conducts most of its business with fewer than ten customers. Credit risk with respect to trade receivables consists of reliance on these businesses as the Organization extends credit to its customers in the ordinary course of its business. One customer in the automotive industry accounted for 94% and 95% of the Organization's revenues for the years ended June 30, 2015 and 2014, 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, 2015 and 2014. At June 30, 2015 and 2014 and at various times during the year the Organization had on deposit funds in excess of insured balances.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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

G. Board Designated Cash

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

NOTE 26 - UNION COUNTY AIRPORT AUTHORITY

The Union County Airport Authority (the "Airport Authority") was established according to Section 308.03 of the Ohio Revised Code. The Airport Authority is governed by a six member Board of Trustees appointed by the Union County Commissioners. The County Commissioners budget funds for airport operations and are responsible for the debt and deficits of the Airport Authority. Due to the imposition of will exerted by the County Commissioners as well as the financial burden for the Airport Authority, the Airport Authority is presented separately as a component unit of Union County. The Airport Authority operates on a year ending December 31. The Airport Authority does not issue separate financial statements.

A. Basis of Accounting

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

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

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, 2015, follows:

Non-depreciable capital assets	\$ 680,685
Depreciable capital assets, net	<u>1,548,705</u>
Net capital assets	<u>\$ 2,229,390</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 26 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

A. Deposits with Financial Institutions

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

NOTE 27 - SUBSEQUENT EVENT

On March 30, 2016, the County issued County Facilities Construction and Improvement Bond Anticipation Notes, Series 2016, totaling \$7,400,000 to finance construction, renovation, improving, furnishing and equipping various County buildings and facilities. The County's notes have an interest rate of 1.25% per annum and have a final maturity date of March 29, 2017.

On May 18, 2016, the Hospital issued General Obligation Various Purpose Refunding Bonds, Series 2016, total \$5,725,000 to refund the Hospital's outstanding Limited Tax General Obligation Bonds, Series 2003 issued in the principal amount of \$4,290,000 and currently outstanding in the amount of \$655,000, currently refund the Hospital's outstanding Hospital Refunding Bonds, Series 2005 issued in the principal amount of \$9,850,000 and currently outstanding in the amount of \$5,420,000, and pay costs of issuance. The 2003 and 2005 Bonds were issued for the benefit of the Hospital. The Hospital's bonds have an interest rate of 2.00% to 4.00%. Interest on the Bonds will be payable, from the date of issuance, on June 1 and December 1, commencing December 1, 2016, and the Bonds mature on December 1, 2025.

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REQUIRED
SUPPLEMENTARY
INFORMATION

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UNION COUNTY, OHIO

**REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2015**

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 2015 for the preservation of these assets.

The Union County Engineer has implemented a ten year program for road repairs and improvements. The plan changes based upon condition inspections, repair and improvement needs, and budget constraints. Factors considered when evaluating a roadway include time since last surface maintenance, current pavement condition, current and future traffic volume, traffic type, pavement width, geometrics, etc. A general overall pavement condition rating is assigned to sections of roadways as a result of annual visual observations. A numerical rating ranging from 0 to 9 is assigned, with 0 being the lowest ranking and 9 being the highest. The practice of the Union County Engineer is to maintain at least 75% of the mileage of the county highway system at an appraisal rating of 5 or more. The most recent assessment found that 98% of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on state law and in accordance with Ohio Department of Transportation (ODOT) requirements. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. The practice of the Union County Engineer is to maintain a bridge system in the County where at least 85% of the structures have a bridge appraisal rating of 5 or more. The most recent inspections found that 91% 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, 2015

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

The following summarizes the overall ratings as of December 31, 2015.

	2013		2014		2015	
	Centerline Miles	Percent	Centerline Miles	Percent	Centerline Miles	Percent
Condition Assessment of Fair or Better	454	98%	455	98%	457	98%
Condition Assessment of Less than Fair	11	2%	11	2%	11	2%

	2013		2014		2015	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
Condition Assessment of Fair or Better	310	97%	310	97%	291	91%
Condition Assessment of Less than Fair	10	3%	10	3%	29	9%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2007	7,654,249	6,888,337	765,912
2006	7,463,784	7,379,103	84,681

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 TWO YEARS

	<u>2014</u>	<u>2013</u>
<i>Traditional Plan:</i>		
County's proportion of the net pension liability	0.385959%	0.385959%
County's proportionate share of the net pension liability	\$ 46,455,444	\$ 46,083,565
County's covered-employee payroll	\$ 54,376,400	\$ 51,022,346
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	85.43%	90.32%
Plan fiduciary net position as a percentage of the total pension liability	86.45%	86.36%
 <i>Combined Plan:</i>		
County's proportion of the net pension asset	0.213663%	0.213663%
County's proportionate share of the net pension asset	\$ 82,265	\$ 22,420
County's covered-employee payroll	\$ 781,017	\$ 646,800
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll	10.53%	3.47%
Plan fiduciary net position as a percentage of the total pension asset	114.83%	104.56%

Note: Hospital information and information prior to 2013 was unavailable.

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

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 TWO YEARS

	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability	0.00657489%	0.00646931%
County's proportionate share of the net pension liability	\$ 1,817,107	\$ 1,573,560
County's covered-employee payroll	\$ 912,029	\$ 874,862
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	199.24%	179.86%
Plan fiduciary net position as a percentage of the total pension liability	72.10%	74.70%

Note: Information prior to 2014 was unavailable.

Amounts presented as of the County's measurement date which is as of June 30 of the respective year.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

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UNION COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 6,943,581	\$ 6,525,168	\$ 6,632,905	\$ 4,916,104
Contributions in relation to the contractually required contribution	<u>(6,943,581)</u>	<u>(6,525,168)</u>	<u>(6,632,905)</u>	<u>(4,916,104)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 57,863,175	\$ 54,376,400	\$ 51,022,346	\$ 49,161,040
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%	10.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 89,892	\$ 93,722	\$ 84,084	\$ 55,236
Contributions in relation to the contractually required contribution	<u>(89,892)</u>	<u>(93,722)</u>	<u>(84,084)</u>	<u>(55,236)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 749,100	\$ 781,017	\$ 646,800	\$ 694,792
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%	7.95%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 5,092,534	\$ 4,366,669	\$ 4,061,434	\$ 3,474,611	\$ 6,448,548	\$ 6,092,164
<u>(5,092,534)</u>	<u>(4,366,669)</u>	<u>(4,061,434)</u>	<u>(3,474,611)</u>	<u>(6,448,548)</u>	<u>(6,092,164)</u>
<u>\$ -</u>					
\$ 50,925,340	\$ 48,953,688	\$ 49,956,138	\$ 49,637,300	\$ 77,227,042	\$ 66,219,174
10.00%	8.92%	8.13%	7.00%	8.35%	9.20%
\$ 56,536	\$ 65,580	\$ -	\$ -	\$ -	\$ -
<u>(56,536)</u>	<u>(65,580)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>					
\$ 711,145	\$ 676,780	\$ -	\$ -	\$ -	\$ -
7.95%	9.69%	8.13%	7.00%	8.35%	9.20%

UNION COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contribution	\$ 129,981	\$ 127,684	\$ 113,732	\$ 109,935
Contributions in relation to the contractually required contribution	<u>(129,981)</u>	<u>(127,684)</u>	<u>(113,732)</u>	<u>(109,935)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 928,436	\$ 912,029	\$ 874,862	\$ 845,654
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	13.00%	13.00%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 113,557	\$ 120,270	\$ 114,996	\$ 111,111	\$ 106,765	\$ 95,075
<u>(113,557)</u>	<u>(120,270)</u>	<u>(114,996)</u>	<u>(111,111)</u>	<u>(106,765)</u>	<u>(95,075)</u>
<u>\$ -</u>	<u>\$ -</u>				
\$ 873,515	\$ 925,154	\$ 884,585	\$ 854,700	\$ 821,269	\$ 731,346
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, 2015

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014 and 2015.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014 and 2015. See the notes to the basic financial statements for the methods and assumptions in this calculation.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014 and 2015.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014 and 2015. See the notes to the basic financial statements for the methods and assumptions in this calculation.

**COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES**

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 3,866,272	\$ 3,811,326	\$ 3,811,326	\$ -
Sales taxes	10,318,088	10,799,431	10,799,407	(24)
Charges for services.	2,350,200	2,350,200	2,683,703	333,503
Licenses and permits	6,500	6,500	-	(6,500)
Fines and forfeitures.	88,700	88,700	78,250	(10,450)
Intergovernmental	2,137,975	2,243,877	2,337,290	93,413
Investment income.	503,700	503,700	543,602	39,902
Rental income.	409,700	409,700	421,404	11,704
Other	57,050	57,050	203,878	146,828
Total revenues	19,738,185	20,270,484	20,878,860	608,376
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Budgetary:				
Personal services	391,425	400,287	396,435	3,852
Materials and supplies.	7,190	7,880	6,057	1,823
Contractual services.	111,649	122,980	121,654	1,326
Other	4,000	10,700	10,700	-
Total budgetary	514,264	541,847	534,846	7,001
Information technology:				
Personal services	180,885	180,570	176,305	4,265
Materials and supplies.	2,000	2,000	1,872	128
Contractual services.	189,753	187,763	159,500	28,263
Other	16,000	16,000	15,455	545
Information technology	388,638	386,333	353,132	33,201
Assessing property:				
Personal services	16,187	16,146	14,932	1,214
Assessing property	16,187	16,146	14,932	1,214
Total Auditor	919,089	944,326	902,910	41,416
Board of elections:				
Personal services	387,753	382,678	353,004	29,674
Materials and supplies.	34,097	35,344	25,681	9,663
Contractual services.	88,595	88,695	88,153	542
Capital outlay	7,525	22,475	13,893	8,582
Other	12,500	12,500	9,213	3,287
Total board of elections	530,470	541,692	489,944	51,748
Commissioners:				
County planning:				
Disbursement	21,322	21,322	21,322	-
Total county planning	21,322	21,322	21,322	-
COYC operating:				
Disbursement	359,521	359,521	359,521	-
Total COYC operating	359,521	359,521	359,521	-
VOCA:				
Disbursement	40,712	26,104	26,104	-
Total VOCA	40,712	26,104	26,104	-
Transportation:				
Disbursement	20,000	20,000	20,000	-
Total transportation	20,000	20,000	20,000	-

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Contingencies:				
Disbursement	403,149	309,584	-	309,584
Total contingencies	403,149	309,584	-	309,584
Commissioners office:				
Personal services	392,542	391,533	360,978	30,555
Materials and supplies.	6,069	5,977	4,154	1,823
Contractual services.	453,693	484,077	401,122	82,955
Capital outlay	443,887	500,793	399,350	101,443
Other	6,805	20,995	17,333	3,662
Total commissioners office.	1,302,996	1,403,375	1,182,937	220,438
EMA:				
Personal services	163,178	163,177	157,262	5,915
Materials and supplies.	8,129	9,270	8,434	836
Contractual services.	11,034	11,170	10,467	703
Other	5,976	6,210	5,234	976
Total EMA	188,317	189,827	181,397	8,430
EMA citizen corp:				
Capital outlay	10,000	10,000	335	9,665
Total EMA citizen corp.	10,000	10,000	335	9,665
EMA homeland security:				
Contractual services.	66,036	66,036	35,639	30,397
Total EMA homeland security.	66,036	66,036	35,639	30,397
Archives:				
Personal services	64,995	67,592	67,578	14
Materials and supplies.	3,150	2,461	2,296	165
Contractual services.	4,730	4,675	3,945	730
Other	200	200	186	14
Total archives	73,075	74,928	74,005	923
CEBCO wellness grant:				
Materials and supplies.	2,000	6,364	5,672	692
Contractual services.	2,000	4,578	4,578	-
Total CEBCO wellness grant	4,000	10,942	10,250	692
Commissioners administrator:				
Personal services	130,370	130,370	107,515	22,855
Materials and supplies.	2,000	2,447	1,544	903
Contractual services.	2,750	2,550	1,311	1,239
Other	8,250	2,152	1,877	275
Total commissioners administrator	143,370	137,519	112,247	25,272
Total commissioners.	2,632,498	2,629,158	2,023,757	605,401
Prosecutor:				
Personal services.	950,428	950,428	896,355	54,073
Materials and supplies.	22,000	22,000	20,757	1,243
Contractual services.	33,455	33,910	32,062	1,848
Other	31,117	31,117	29,117	2,000
Total prosecutor.	1,037,000	1,037,455	978,291	59,164

- 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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Recorder:				
Personal services	191,884	191,884	191,783	101
Materials and supplies.	3,000	3,000	1,818	1,182
Contractual services.	3,050	3,340	2,287	1,053
Other	1,500	1,210	-	1,210
Total recorder.	199,434	199,434	195,888	3,546
Treasurer:				
Personal services	146,289	150,943	148,541	2,402
Materials and supplies.	26,825	23,387	22,882	505
Contractual services	6,207	6,606	5,194	1,412
Other	1,550	999	999	-
Total treasurer	180,871	181,935	177,616	4,319
Facilities:				
Personal services	840,877	843,220	769,431	73,789
Materials and supplies.	116,691	138,197	112,144	26,053
Contractual services	1,308,027	1,395,064	1,062,526	332,538
Other	1,000	1,600	1,521	79
Total facilities	2,266,595	2,378,081	1,945,622	432,459
Total general government - legislative and executive.	7,765,957	7,912,081	6,714,028	1,198,053
General government:				
Judicial:				
Auditor - public defener:				
Contractual services.	401,010	401,010	401,010	-
Other	2,345	2,345	-	2,345
Total auditor - public defender	403,355	403,355	401,010	2,345
Clerk of courts:				
Personal services	514,825	514,825	502,957	11,868
Materials and supplies.	13,000	14,000	13,954	46
Contractual services.	46,006	53,295	46,714	6,581
Capital outlay	645	1,290	645	645
Total clerk of courts.	574,476	583,410	564,270	19,140
Common pleas:				
Common pleas-general:				
Personal services	706,767	735,069	724,627	10,442
Materials and supplies.	27,000	13,105	9,770	3,335
Contractual services.	35,000	23,550	14,998	8,552
Capital outlay	14,906	14,108	9,202	4,906
Other	187,826	210,495	164,864	45,631
Total common pleas-general.	971,499	996,327	923,461	72,866
Drug court:				
Personal services	179,334	185,554	183,294	2,260
Total drug court.	179,334	185,554	183,294	2,260
Total common pleas.	1,150,833	1,181,881	1,106,755	75,126
Juvenile probate court:				
Juvenile court:				
Personal services	1,191,235	1,223,577	1,098,041	125,536
Materials and supplies.	33,000	27,817	18,339	9,478
Contractual services.	36,000	36,000	31,250	4,750
Other	8,500	8,500	7,998	502
Total juvenile court	1,268,735	1,295,894	1,155,628	140,266

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Probate court:				
Personal services	173,690	173,690	150,951	22,739
Contractual services.	12,500	13,000	12,807	193
Other	5,350	4,850	1,503	3,347
Total probate court	<u>191,540</u>	<u>191,540</u>	<u>165,261</u>	<u>26,279</u>
Total juvenile probate court	<u>1,460,275</u>	<u>1,487,434</u>	<u>1,320,889</u>	<u>166,545</u>
Total general government - judicial.	<u>3,588,939</u>	<u>3,656,080</u>	<u>3,392,924</u>	<u>263,156</u>
Public safety:				
Coroner:				
Personal services	67,507	82,610	79,551	3,059
Materials and supplies.	3,350	3,350	1,695	1,655
Contractual services.	49,185	64,235	58,735	5,500
Other	4,900	3,906	2,235	1,671
Total coroner	<u>124,942</u>	<u>154,101</u>	<u>142,216</u>	<u>11,885</u>
Administration:				
Personal services.	473,729	473,112	472,350	762
Materials and supplies	10,237	7,421	7,184	237
Contractual services	65,689	77,715	66,934	10,781
Other	28,211	28,077	28,077	-
Total administration	<u>577,866</u>	<u>586,325</u>	<u>574,545</u>	<u>11,780</u>
Law enforcement:				
Personal services.	2,089,998	2,118,919	2,105,787	13,132
Materials and supplies	181,746	169,352	122,593	46,759
Contractual services	80,211	83,287	73,261	10,026
Other	26,746	35,931	30,313	5,618
Total law enforcement	<u>2,378,701</u>	<u>2,407,489</u>	<u>2,331,954</u>	<u>75,535</u>
Court services:				
Personal services.	444,184	427,843	424,526	3,317
Materials and supplies	4,626	3,473	3,347	126
Contractual services	1,683,304	1,722,189	1,569,881	152,308
Other	5,271	2,775	2,254	521
Total court services.	<u>2,137,385</u>	<u>2,156,280</u>	<u>2,000,008</u>	<u>156,272</u>
Investigation:				
Personal services.	424,455	390,614	386,500	4,114
Materials and supplies	8,848	12,512	8,665	3,847
Contractual services	9,425	11,474	9,420	2,054
Other	6,951	6,761	6,310	451
Total investigation	<u>449,679</u>	<u>421,361</u>	<u>410,895</u>	<u>10,466</u>
Community service:				
Personal services.	79,229	126,998	125,874	1,124
Materials and supplies	750	910	588	322
Contractual services	750	646	646	-
Other	700	645	645	-
Total community service	<u>81,429</u>	<u>129,199</u>	<u>127,753</u>	<u>1,446</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Transportation:				
Materials and supplies	9,000	15,264	15,262	2
Total transportation.	9,000	15,264	15,262	2
Total sheriff.	5,634,060	5,715,918	5,460,417	255,501
Total public safety	5,759,002	5,870,019	5,602,633	267,386
Public works:				
Engineer:				
Engineer - general:				
Personal services	169,446	168,818	167,145	1,673
Contractual services.	9,276	9,981	9,710	271
Total engineer - general	178,722	178,799	176,855	1,944
Env engineer:				
Personal services	92,021	92,021	89,624	2,397
Total env engineer.	92,021	92,021	89,624	2,397
Total engineer.	270,743	270,820	266,479	4,341
Total public works	270,743	270,820	266,479	4,341
Human services:				
CS rotary local share:				
Other	619,000	729,000	729,000	-
Total CS rotary local share	619,000	729,000	729,000	-
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	125,320	125,320	125,320	-
Total collaborative family risk	125,320	125,320	125,320	-
Public assistance:				
Disbursement	74,000	74,000	70,582	3,418
Total public assistance.	74,000	74,000	70,582	3,418
ODJFS administration fees:				
Disbursement	393,535	283,535	186,954	96,581
Total ODJFS administration fees	393,535	283,535	186,954	96,581
Veteran's services:				
Personal services	281,589	291,026	285,065	5,961
Materials and supplies.	18,713	11,940	9,496	2,444
Contractual services.	114,221	94,962	71,056	23,906
Capital outlay.	49,000	78,473	68,194	10,279
Other.	280,438	295,357	253,039	42,318
Total veteran's services	743,961	771,758	686,850	84,908
Total human services	1,960,816	1,988,613	1,803,706	184,907
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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Vital stats:				
Disbursement.	1,000	1,000	930	70
Total vital stats	<u>1,000</u>	<u>1,000</u>	<u>930</u>	<u>70</u>
Crippled children:				
Disbursement.	90,972	126,552	115,580	10,972
Total crippled children	<u>90,972</u>	<u>126,552</u>	<u>115,580</u>	<u>10,972</u>
Council on aging:				
Disbursement.	170,000	170,000	170,000	-
Total council on aging.	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Humane society:				
Disbursement.	93,750	112,500	93,750	18,750
Total humane society	<u>93,750</u>	<u>112,500</u>	<u>93,750</u>	<u>18,750</u>
Total health	<u>358,722</u>	<u>413,052</u>	<u>383,260</u>	<u>29,792</u>
Economic development and assistance:				
Economic development:				
Disbursement.	115,000	115,000	114,311	689
Total economic development	<u>115,000</u>	<u>115,000</u>	<u>114,311</u>	<u>689</u>
Airport operating:				
Disbursement.	34,775	34,775	34,775	-
Total airport operating	<u>34,775</u>	<u>34,775</u>	<u>34,775</u>	<u>-</u>
Total Economic development and assistance	<u>149,775</u>	<u>149,775</u>	<u>149,086</u>	<u>689</u>
Intergovernmental:				
Extension office grant:				
Disbursement.	189,000	189,000	189,000	-
Total extension office grant	<u>189,000</u>	<u>189,000</u>	<u>189,000</u>	<u>-</u>
Soil and water:				
Disbursement.	170,000	170,000	170,000	-
Total soil and water.	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Richwood fair:				
Disbursement.	8,000	8,000	8,000	-
Total richwood fair	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Union County fair:				
Disbursement.	8,000	8,000	8,000	-
Total Union County fair.	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Park and recreation:				
Disbursement.	37,174	37,174	37,174	-
Total park and recreation.	<u>37,174</u>	<u>37,174</u>	<u>37,174</u>	<u>-</u>

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Historical society:				
Disbursement	20,000	20,000	20,000	-
Total historical society	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total intergovernmental	432,174	432,174	432,174	-
Total expenditures	<u>20,286,128</u>	<u>20,692,614</u>	<u>18,744,290</u>	<u>1,948,324</u>
Excess (deficiency) of revenues over (under) expenditures	(547,943)	(422,130)	2,134,570	2,556,700
Other financing sources (uses):				
Sale of capital assets	18,000	18,000	-	(18,000)
Advances in	-	-	193,641	193,641
Advances out	-	-	(255,091)	(255,091)
Transfer in	403,000	403,000	468,116	65,116
Transfers out	<u>(218,088)</u>	<u>(3,610,397)</u>	<u>(3,610,373)</u>	<u>24</u>
Total other financing sources (uses)	<u>202,912</u>	<u>(3,189,397)</u>	<u>(3,203,707)</u>	<u>(14,310)</u>
Net change in fund balance	(345,031)	(3,611,527)	(1,069,137)	2,542,390
Fund balance at beginning of year	3,149,971	3,149,971	3,149,971	-
Prior year encumbrances appropriated	<u>418,907</u>	<u>418,907</u>	<u>418,907</u>	<u>-</u>
Fund balance (deficit) at end of year. .	<u>\$ 3,223,847</u>	<u>\$ (42,649)</u>	<u>\$ 2,499,741</u>	<u>\$ 2,542,390</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Property taxes	\$ 5,805,079	\$ 5,805,079	\$ 6,253,898	\$ 448,819
Intergovernmental	3,051,873	3,051,873	3,024,812	(27,061)
Contributions and donations	-	-	3,978	3,978
Other	150,000	150,000	348,713	198,713
Total revenues.	<u>9,006,952</u>	<u>9,006,952</u>	<u>9,631,401</u>	<u>624,449</u>
Expenditures:				
Current:				
Human services:				
Personal services	4,237,798	4,245,789	4,032,225	213,564
Materials and supplies	65,131	69,382	44,034	25,348
Contractual services	5,216,082	5,398,756	5,135,730	263,026
Capital outlay	68,294	104,358	84,916	19,442
Other	1,752,366	1,755,108	524,012	1,231,096
Total expenditures	<u>11,339,671</u>	<u>11,573,393</u>	<u>9,820,917</u>	<u>1,752,476</u>
Excess of expenditures over revenues	<u>(2,332,719)</u>	<u>(2,566,441)</u>	<u>(189,516)</u>	<u>2,376,925</u>
Other financing uses:				
Transfers out	<u>(516,170)</u>	<u>(339,170)</u>	<u>(170,000)</u>	<u>169,170</u>
Total other financing uses	<u>(516,170)</u>	<u>(339,170)</u>	<u>(170,000)</u>	<u>169,170</u>
Net change in fund balance	(2,848,889)	(2,905,611)	(359,516)	2,546,095
Fund balance at beginning of year	14,207,621	14,207,621	14,207,621	-
Prior year encumbrances appropriated.	47,640	47,640	47,640	-
Fund balance at end of year.	<u>\$ 11,406,372</u>	<u>\$ 11,349,650</u>	<u>\$ 13,895,745</u>	<u>\$ 2,546,095</u>

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UNION COUNTY, OHIO

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

Nonmajor Special Revenue Funds

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

Real Estate Assessment

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

Computerized Legal Research

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

Delinquent Real Estate Collection

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

Recorder Equipment Set Aside

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

Treasurer Prepaid Interest

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

Federal Chip

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

Moving Ohio Forward

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

Law Library

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

Probate Court Conduct of Business

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

Indigent Guardianship

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

Probate and Juvenile Special Projects

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

Common Pleas Special Projects

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

Clerk of Courts Computerization

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

Probate and Juvenile Court Computer

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

Probate and Juvenile Court Computer Research

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

UNION COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

Juvenile Court Indigent Offenders

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

Dispute Resolution

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

CP Addiction Grant

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

Economic Development

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

Convention and Tourist Bureau

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

DUI

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

Forfeitures

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

Sheriff CCW Rotary

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

Law Enforcement Grants

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

Sheriff Policing Rotary

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

DARE Community Education

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

Youth Services Subsidy

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

9-1-1 Emergency

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

Local Emergency Planning

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

Juvenile Tobacco

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

Law Enforcement Memorial

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

Juvenile Special Projects

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

UNION COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

VOCA Grant

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

VAWA Grant

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

Motor Vehicle and Gas Tax

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

Road and Bridge

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

Ditch Rotary

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

Ditch Maintenance

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

Dog and Kennel

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

ADAMH

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

Preschool Grant

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

Community Support Services

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

Public Assistance

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

Coordination Transportation

To provide transportation services to seniors or disadvantaged citizens.

Child Support Enforcement Agency

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

Children Services

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

Adult Basic Literacy Education Grant

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

UNION COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

Senior Services

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

Workplace Investment Act

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

Collaborative Family Risk

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

The following funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis):

Unclaimed Monies

To account for resources that are unclaimed monies that have not been distributed. The fund balance of this fund is nonspendable.

Stabilization

To account for reserve funds that will stabilize the general fund against cyclical changes.

Salary and Benefit

To account for reserve funds that will assist in the payment of leave for terminated or retired employees and in any year where the number of pay periods exceeds 26.

Certificate Title Administration

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

Nonmajor Debt Service Funds

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

Bond Retirement

To account for the retirement of debt.

Sales Tax Debt

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

Nonmajor Capital Project Funds

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

Capital Improvements

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

Federal Grant and Recapture CDBG

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

Ditch Equipment Building

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

UNION COUNTY, OHIO

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

Nonmajor Capital Project Funds - (Continued)

DD Capital

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

Sheriff's Facility Construction

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

AG Center

To account for building renovation costs.

London Ave. Government Building

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

Boylan and Phelps Ditch

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

Main Street Building

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

Lower Green JT Ditch

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

Cattail Swamp Ditch

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

Capital Project Issue II

To account for funds received for Issue II certified projects.

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.

Capital Equipment

To account for various capital equipment purchases throughout the County.

Capital Infrastructure

To account for various capital infrastructure purchases throughout the County.

Multi Building Improvement

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

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 9,795,298	\$ 151,087	\$ 14,387,542	\$ 24,333,927
Cash and cash equivalents in segregated accounts	636,196	-	17,895	654,091
Receivables (net of allowance for uncollectibles):				
Sales taxes	652,029	-	-	652,029
Real estate and other taxes	1,575,627	-	-	1,575,627
Payment in lieu of taxes	-	-	40,842	40,842
Accounts	240,512	-	57,326	297,838
Due from other governments	2,939,357	-	-	2,939,357
Special assessments	144,717	-	-	144,717
Loans receivable	-	730,000	-	730,000
Prepayments	79,672	-	-	79,672
Materials and supplies inventory	461,153	-	-	461,153
Total assets	\$ 16,524,561	\$ 881,087	\$ 14,503,605	\$ 31,909,253
Liabilities:				
Accounts payable	\$ 939,248	\$ -	\$ -	\$ 939,248
Accrued wages and benefits payable	213,140	-	-	213,140
Compensated absences payable	10,644	-	-	10,644
Due to other governments	159,026	-	-	159,026
Interfund loans payable	52,600	-	8,850	61,450
Accrued interest payable	-	3,477	-	3,477
Notes payable	-	450,000	-	450,000
Total liabilities	1,374,658	453,477	8,850	1,836,985
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	1,540,042	-	-	1,540,042
Delinquent property tax revenue not available	35,585	-	-	35,585
Sales tax revenue not available	414,283	-	-	414,283
Special assessments revenue not available	144,717	-	-	144,717
Other nonexchange transactions	1,903,345	-	-	1,903,345
Unavailable grant revenue	445,465	-	-	445,465
Payments in lieu of taxes levied for the next fiscal year . . .	-	-	40,842	40,842
Miscellaneous revenue not available	132,912	-	-	132,912
Total deferred inflows of resources	4,616,349	-	40,842	4,657,191
Fund balances:				
Nonspendable	540,825	730,000	-	1,270,825
Restricted	9,519,532	-	4,576,805	14,096,337
Committed	474,334	-	2,700,336	3,174,670
Assigned	-	151,081	7,176,772	7,327,853
Unassigned (deficit)	(1,137)	(453,471)	-	(454,608)
Total fund balances	10,533,554	427,610	14,453,913	25,415,077
Total liabilities, deferred inflows of resources and fund balances	\$ 16,524,561	\$ 881,087	\$ 14,503,605	\$ 31,909,253

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
From local sources:				
Property taxes	\$ 1,456,182	\$ 515,410	\$ -	\$ 1,971,592
Sales taxes	2,733,642	-	-	2,733,642
Charges for services	2,727,306	-	-	2,727,306
Licenses and permits	121,673	-	-	121,673
Fines and forfeitures	203,148	-	-	203,148
Intergovernmental	13,508,684	-	353,941	13,862,625
Special assessments	149,205	-	42,784	191,989
Investment income	272,960	-	22,389	295,349
Rental income	118,950	-	-	118,950
Contributions and donations	42,352	-	-	42,352
Payment in lieu of taxes	-	-	40,965	40,965
Other	818,292	110,274	203,700	1,132,266
Total revenues	22,152,394	625,684	663,779	23,441,857
Expenditures:				
Current:				
General government:				
Legislative and executive	3,288,923	-	27,839	3,316,762
Judicial	429,502	-	-	429,502
Public safety	1,533,686	-	-	1,533,686
Public works	7,211,529	-	-	7,211,529
Health	1,995,549	-	-	1,995,549
Human services	7,157,062	-	37,746	7,194,808
Economic development	374,344	-	-	374,344
Capital outlay	-	-	4,395,747	4,395,747
Debt service:				
Principal retirement	-	895,000	-	895,000
Interest and fiscal charges	-	197,032	-	197,032
Total expenditures	21,990,595	1,092,032	4,461,332	27,543,959
Excess (deficiency) of revenues over (under) expenditures	161,799	(466,348)	(3,797,553)	(4,102,102)
Other financing sources (uses):				
Bond anticipation note issuance	-	-	7,400,000	7,400,000
Transfers in	129,309	330,892	3,317,569	3,777,770
Transfers out	(231,352)	-	(38,476)	(269,828)
OPWC loan proceeds	-	-	758,800	758,800
Total other financing sources (uses)	(102,043)	330,892	11,437,893	11,666,742
Net change in fund balances	59,756	(135,456)	7,640,340	7,564,640
Fund balances at beginning of year	10,601,439	563,066	6,813,573	17,978,078
Change in inventory balance	(127,641)	-	-	(127,641)
Fund balances at end of year	\$ 10,533,554	\$ 427,610	\$ 14,453,913	\$ 25,415,077

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	<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	\$ 1,445,247	\$ 48,986	\$ 385,539	\$ 47,544
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	25	210	-	132
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Prepayments	5,005	-	-	6,285
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 1,450,277</u>	<u>\$ 49,196</u>	<u>\$ 385,539</u>	<u>\$ 53,961</u>
Liabilities:				
Accounts payable	\$ 59,799	\$ -	\$ 2	\$ -
Accrued wages and benefits payable	12,753	-	3,555	-
Compensated absences payable	-	-	-	-
Due to other governments	12,136	-	2,713	-
Interfund loans payable	-	-	-	-
Total liabilities	<u>84,688</u>	<u>-</u>	<u>6,270</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	5,005	-	-	6,285
Restricted	1,360,584	49,196	379,269	47,676
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>1,365,589</u>	<u>49,196</u>	<u>379,269</u>	<u>53,961</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,450,277</u>	<u>\$ 49,196</u>	<u>\$ 385,539</u>	<u>\$ 53,961</u>

Treasurer Prepaid Interest	Federal Chip	Moving Ohio Forward	Law Library	Probate Court Conduct of Business	Indigent Guardianship
\$ 9,540	\$ 96,483	\$ 200	\$ 195,623	\$ 8,664	\$ 4,957
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,574	19	540
-	-	-	-	-	-
-	-	-	188	-	-
-	-	-	302	-	-
<u>\$ 9,540</u>	<u>\$ 96,483</u>	<u>\$ 200</u>	<u>\$ 202,687</u>	<u>\$ 8,683</u>	<u>\$ 5,497</u>
\$ 6	\$ 18,845	\$ -	\$ 8,586	\$ -	\$ 2,086
-	-	-	1,335	-	-
-	-	-	-	-	-
-	-	-	922	-	-
-	52,600	-	-	-	-
<u>6</u>	<u>71,445</u>	<u>-</u>	<u>10,843</u>	<u>-</u>	<u>2,086</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,574	-	-
-	-	-	6,574	-	-
-	-	-	490	-	-
9,534	25,038	200	184,780	8,683	3,411
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,534</u>	<u>25,038</u>	<u>200</u>	<u>185,270</u>	<u>8,683</u>	<u>3,411</u>
<u>\$ 9,540</u>	<u>\$ 96,483</u>	<u>\$ 200</u>	<u>\$ 202,687</u>	<u>\$ 8,683</u>	<u>\$ 5,497</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2015

	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>	<u>Clerk of Courts Computerization</u>	<u>Probate and Juvenile Court Computer</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 15,684	\$ 513,810	\$ 81,228	\$ 18,547
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	300	8,875	1,330	780
Due from other governments	-	7,750	-	-
Special assessments	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 15,984</u>	<u>\$ 530,435</u>	<u>\$ 82,558</u>	<u>\$ 19,327</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 58
Accrued wages and benefits payable	-	1,333	-	-
Compensated absences payable	-	-	-	-
Due to other governments	-	832	-	-
Interfund loans payable	-	-	-	-
Total liabilities	<u>-</u>	<u>2,165</u>	<u>-</u>	<u>58</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	15,984	528,270	82,558	19,269
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>15,984</u>	<u>528,270</u>	<u>82,558</u>	<u>19,269</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,984</u>	<u>\$ 530,435</u>	<u>\$ 82,558</u>	<u>\$ 19,327</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2015

	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,771	\$ 4,285	\$ 114,816	\$ 56,098
Cash and cash equivalents in segregated accounts	636,196	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	-	1,353	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 638,967</u>	<u>\$ 4,285</u>	<u>\$ 116,169</u>	<u>\$ 56,098</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	-	497	-
Compensated absences payable	-	-	-	-
Due to other governments	7	-	3,800	70
Interfund loans payable	-	-	-	-
Total liabilities	<u>7</u>	<u>-</u>	<u>4,297</u>	<u>70</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	638,960	4,285	111,872	56,028
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>638,960</u>	<u>4,285</u>	<u>111,872</u>	<u>56,028</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 638,967</u>	<u>\$ 4,285</u>	<u>\$ 116,169</u>	<u>\$ 56,098</u>

Sheriff Policing Rotary	DARE Community Education	Youth Services Subsidy	9-1-1 Emergency	Local Emergency Planning	Juvenile Tobacco
\$ 106,519	\$ 56,450	\$ 155,177	\$ 1,283,863	\$ 52,901	\$ 455
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	881,242	-	-
1,136	-	3,680	-	-	-
878	450	53,613	61,858	-	-
-	-	-	-	-	-
4,484	-	-	20,729	2,313	-
-	-	-	-	-	-
<u>\$ 113,017</u>	<u>\$ 56,900</u>	<u>\$ 212,470</u>	<u>\$ 2,247,692</u>	<u>\$ 55,214</u>	<u>\$ 455</u>
\$ 2,544	\$ 1,136	\$ 8,585	\$ 718	\$ 249	\$ -
-	-	3,091	22,879	178	-
-	-	-	-	-	-
1,522	-	1,225	14,307	126	-
-	-	-	-	-	-
<u>4,066</u>	<u>1,136</u>	<u>12,901</u>	<u>37,904</u>	<u>553</u>	<u>-</u>
-	-	-	859,618	-	-
-	-	-	21,624	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	55,756	-	-
878	450	53,613	-	-	-
-	-	-	-	-	-
<u>878</u>	<u>450</u>	<u>53,613</u>	<u>936,998</u>	<u>-</u>	<u>-</u>
4,484	-	-	20,729	2,313	-
103,589	55,314	145,956	1,252,061	52,348	455
-	-	-	-	-	-
-	-	-	-	-	-
<u>108,073</u>	<u>55,314</u>	<u>145,956</u>	<u>1,272,790</u>	<u>54,661</u>	<u>455</u>
<u>\$ 113,017</u>	<u>\$ 56,900</u>	<u>\$ 212,470</u>	<u>\$ 2,247,692</u>	<u>\$ 55,214</u>	<u>\$ 455</u>

- - Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2015

	Law Enforcement Memorial	Juvenile Special Projects	VOCA Grant	VAWA Grant
Assets:				
Equity in pooled cash and cash equivalents	\$ 774	\$ 65,725	\$ 17,710	\$ 6,448
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	852	-	-
Due from other governments	-	-	7,769	22,923
Special assessments	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	1,627	-
Total assets	<u>\$ 774</u>	<u>\$ 66,577</u>	<u>\$ 27,106</u>	<u>\$ 29,371</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 2	\$ 196
Accrued wages and benefits payable	-	-	2,719	1,330
Compensated absences payable	-	-	-	-
Due to other governments	-	-	2,090	946
Interfund loans payable	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>4,811</u>	<u>2,472</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	-	-	7,769	22,923
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>7,769</u>	<u>22,923</u>
Fund balances:				
Nonspendable	-	-	1,627	-
Restricted	774	66,577	12,899	3,976
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>774</u>	<u>66,577</u>	<u>14,526</u>	<u>3,976</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 774</u>	<u>\$ 66,577</u>	<u>\$ 27,106</u>	<u>\$ 29,371</u>

Motor Vehicle and Gas Tax	Road and Bridge	Ditch Rotary	Ditch Maintenance	Dog and Kennel	ADAMH
\$ 1,158,380	\$ 6,341	\$ 32,540	\$ 501,622	\$ 139,674	\$ 650,021
-	-	-	-	-	-
326,015	-	-	-	-	-
-	-	-	-	-	694,385
171,586	1,470	-	-	2,066	745
2,130,955	1,919	-	-	-	210,715
-	-	-	144,717	-	-
2,918	-	-	-	-	26,131
450,764	-	-	-	-	1,741
<u>\$ 4,240,618</u>	<u>\$ 9,730</u>	<u>\$ 32,540</u>	<u>\$ 646,339</u>	<u>\$ 141,740</u>	<u>\$ 1,583,738</u>
\$ 104,735	\$ -	\$ -	\$ -	\$ 288	\$ 6,277
51,869	594	-	-	1,648	7,037
3,121	-	-	-	-	-
38,911	412	-	-	1,147	7,132
-	-	-	-	-	-
<u>198,636</u>	<u>1,006</u>	<u>-</u>	<u>-</u>	<u>3,083</u>	<u>20,446</u>
-	-	-	-	-	680,424
-	-	-	-	-	13,961
207,142	-	-	-	-	-
-	-	-	144,717	-	-
1,811,302	-	-	-	-	36,287
-	-	-	-	-	174,428
124,868	1,470	-	-	-	-
<u>2,143,312</u>	<u>1,470</u>	<u>-</u>	<u>144,717</u>	<u>-</u>	<u>905,100</u>
453,682	-	-	-	-	27,872
1,444,988	7,254	32,540	501,622	138,657	630,320
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,898,670</u>	<u>7,254</u>	<u>32,540</u>	<u>501,622</u>	<u>138,657</u>	<u>658,192</u>
<u>\$ 4,240,618</u>	<u>\$ 9,730</u>	<u>\$ 32,540</u>	<u>\$ 646,339</u>	<u>\$ 141,740</u>	<u>\$ 1,583,738</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2015

	<u>Preschool Grant</u>	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 28,640	\$ 175,915	\$ 366,480	\$ 47,709
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	730	3,020	-
Due from other governments	-	100,524	186,965	26,307
Special assessments	-	-	-	-
Prepayments	-	-	2,945	2,190
Materials and supplies inventory	-	-	4,152	54
Total assets	<u>\$ 28,640</u>	<u>\$ 277,169</u>	<u>\$ 563,562</u>	<u>\$ 76,260</u>
Liabilities:				
Accounts payable	\$ -	\$ 14,497	\$ 50,173	\$ 3,080
Accrued wages and benefits payable	-	-	62,456	11,605
Compensated absences payable	-	-	-	7,523
Due to other governments	-	49	42,877	8,939
Interfund loans payable	-	-	-	-
Total liabilities	<u>-</u>	<u>14,546</u>	<u>155,506</u>	<u>31,147</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	-	60,000	27,574	26,307
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>60,000</u>	<u>27,574</u>	<u>26,307</u>
Fund balances:				
Nonspendable	-	-	7,097	2,244
Restricted	28,640	202,623	373,385	16,562
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>28,640</u>	<u>202,623</u>	<u>380,482</u>	<u>18,806</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,640</u>	<u>\$ 277,169</u>	<u>\$ 563,562</u>	<u>\$ 76,260</u>

Child Support Enforcement Agency	Children Services	Adult Basic Literacy Education Grant	Senior Services	Workplace Investment Act
\$ 399,809	\$ 693,136	\$ 116	\$ 147,206	\$ 80,682
-	-	-	-	-
-	-	-	326,014	-
-	-	-	-	-
16,248	2,292	-	14,282	-
55,208	71,523	-	-	-
-	-	-	-	-
5,097	-	-	855	52
-	-	-	2,513	-
<u>\$ 476,362</u>	<u>\$ 766,951</u>	<u>\$ 116</u>	<u>\$ 490,870</u>	<u>\$ 80,734</u>
\$ 53,348	\$ 445,105	\$ -	\$ 108,782	\$ 47,373
8,552	-	-	16,913	-
-	-	-	-	-
5,392	274	-	11,248	-
-	-	-	-	-
<u>67,292</u>	<u>445,379</u>	<u>-</u>	<u>136,943</u>	<u>47,373</u>
-	-	-	-	-
-	-	-	207,141	-
-	-	-	-	-
-	-	-	-	-
-	71,523	-	-	-
-	-	-	-	-
<u>-</u>	<u>71,523</u>	<u>-</u>	<u>207,141</u>	<u>-</u>
5,097	-	-	3,368	52
403,973	250,049	116	143,418	33,309
-	-	-	-	-
-	-	-	-	-
<u>409,070</u>	<u>250,049</u>	<u>116</u>	<u>146,786</u>	<u>33,361</u>
<u>\$ 476,362</u>	<u>\$ 766,951</u>	<u>\$ 116</u>	<u>\$ 490,870</u>	<u>\$ 80,734</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
DECEMBER 31, 2015

	Collaborative Family Risk	Total Nonmajor Special Revenue Funds
Assets:		
Equity in pooled cash and cash equivalents	\$ 108,256	\$ 9,795,298
Cash and cash equivalents in segregated accounts	-	636,196
Receivables (net of allowance for uncollectibles):		
Sales taxes.	-	652,029
Real estate and other taxes.	-	1,575,627
Accounts	-	240,512
Due from other governments	-	2,939,357
Special assessments	-	144,717
Prepayments.	-	79,672
Materials and supplies inventory	-	461,153
Total assets	\$ 108,256	\$ 16,524,561
Liabilities:		
Accounts payable	\$ -	\$ 939,248
Accrued wages and benefits payable.	-	213,140
Compensated absences payable	-	10,644
Due to other governments	-	159,026
Interfund loans payable.	-	52,600
Total liabilities	-	1,374,658
Deferred inflows of resources:		
Property taxes levied for the next fiscal year	-	1,540,042
Delinquent property tax revenue not available.	-	35,585
Sales tax revenue not available	-	414,283
Special assessments revenue not available	-	144,717
Other nonexchange transactions	-	1,903,345
Unavailable grant revenue	-	445,465
Miscellaneous revenue not available	-	132,912
Total deferred inflows of resources.	-	4,616,349
Fund balances:		
Nonspendable.	-	540,825
Restricted	-	9,519,532
Committed.	108,256	474,334
Unassigned (deficit)	-	(1,137)
Total fund balances (deficit)	108,256	10,533,554
Total liabilities, deferred inflows of resources and fund balances.	\$ 108,256	\$ 16,524,561

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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, 2015

	<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.	1,039,036	2,643	138,444	41,892
Licenses and permits	5	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	-	-	-	-
Total revenues	<u>1,039,041</u>	<u>2,643</u>	<u>138,444</u>	<u>41,892</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	879,769	-	120,785	18,746
Judicial	-	-	-	-
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>879,769</u>	<u>-</u>	<u>120,785</u>	<u>18,746</u>
Excess (deficiency) of revenues over (under) expenditures	<u>159,272</u>	<u>2,643</u>	<u>17,659</u>	<u>23,146</u>
Other financing sources (uses):				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	(20,000)
Total other financing sources (uses).	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>
Net change in fund balances	159,272	2,643	17,659	3,146
Fund balance at beginning of year.	1,206,317	46,553	361,610	50,815
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	<u><u>\$ 1,365,589</u></u>	<u><u>\$ 49,196</u></u>	<u><u>\$ 379,269</u></u>	<u><u>\$ 53,961</u></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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	5,250	(1,173)	5,615
-	-	-	-	-	-
-	-	-	162,508	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,263	262,068	-	-	-	-
-	-	-	-	-	-
-	107	-	-	-	-
-	-	-	680	-	-
<u>4,263</u>	<u>262,175</u>	<u>-</u>	<u>168,438</u>	<u>(1,173)</u>	<u>5,615</u>
1,557	264,010	-	-	-	-
-	-	-	162,023	-	6,413
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,557</u>	<u>264,010</u>	<u>-</u>	<u>162,023</u>	<u>-</u>	<u>6,413</u>
<u>2,706</u>	<u>(1,835)</u>	<u>-</u>	<u>6,415</u>	<u>(1,173)</u>	<u>(798)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,706	(1,835)	-	6,415	(1,173)	(798)
6,828	26,873	200	179,141	9,856	4,209
-	-	-	(286)	-	-
<u>\$ 9,534</u>	<u>\$ 25,038</u>	<u>\$ 200</u>	<u>\$ 185,270</u>	<u>\$ 8,683</u>	<u>\$ 3,411</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, 2015

	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>	<u>Clerk of Courts Computerization</u>	<u>Probate and Juvenile Court Computer</u>
Revenues:				
From local sources:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services.	2,700	99,406	17,201	8,937
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	-	-	-	-
Total revenues	<u>2,700</u>	<u>99,406</u>	<u>17,201</u>	<u>8,937</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	2,780	198,775	181	2,589
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>2,780</u>	<u>198,775</u>	<u>181</u>	<u>2,589</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(80)</u>	<u>(99,369)</u>	<u>17,020</u>	<u>6,348</u>
Other financing sources (uses):				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	-
Total other financing sources (uses).	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(80)	(99,369)	17,020	6,348
Fund balance at beginning of year.	16,064	627,639	65,538	12,921
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 15,984</u>	<u>\$ 528,270</u>	<u>\$ 82,558</u>	<u>\$ 19,269</u>

<u>Probate and Juvenile Court Computer Research</u>	<u>Juvenile Court Indigent Offenders</u>	<u>Dispute Resolution</u>	<u>CP Addiction Grant</u>	<u>Economic Development</u>	<u>Convention and Tourist Bureau</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
1,797	446	24,980	25,350	100,000	-
-	-	-	-	-	-
-	-	-	-	114,311	190,487
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,797</u>	<u>446</u>	<u>24,980</u>	<u>25,350</u>	<u>214,311</u>	<u>190,487</u>
-	-	-	-	-	-
187	-	5,854	50,700	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	215,844	158,500
<u>187</u>	<u>-</u>	<u>5,854</u>	<u>50,700</u>	<u>215,844</u>	<u>158,500</u>
<u>1,610</u>	<u>446</u>	<u>19,126</u>	<u>(25,350)</u>	<u>(1,533)</u>	<u>31,987</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,610</u>	<u>446</u>	<u>19,126</u>	<u>(25,350)</u>	<u>(1,533)</u>	<u>31,987</u>
14,556	3,342	53,930	25,350	396	334,091
-	-	-	-	-	-
<u>\$ 16,166</u>	<u>\$ 3,788</u>	<u>\$ 73,056</u>	<u>\$ -</u>	<u>\$ (1,137)</u>	<u>\$ 366,078</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, 2015

	<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.	-	-	56,781	-
Licenses and permits	-	-	640	-
Fines and forfeitures	449	-	-	-
Intergovernmental.	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	147,365	5,710	-	3,760
Total revenues	<u>147,814</u>	<u>5,710</u>	<u>57,421</u>	<u>3,760</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety.	692	2,151	41,934	129
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>692</u>	<u>2,151</u>	<u>41,934</u>	<u>129</u>
Excess (deficiency) of revenues over (under) expenditures	<u>147,122</u>	<u>3,559</u>	<u>15,487</u>	<u>3,631</u>
Other financing sources (uses):				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	-
Total other financing sources (uses).	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	147,122	3,559	15,487	3,631
Fund balance at beginning of year.	491,838	726	96,385	52,397
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 638,960</u>	<u>\$ 4,285</u>	<u>\$ 111,872</u>	<u>\$ 56,028</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>
\$ -	\$ -	\$ -	\$ 874,950	\$ -	\$ -
-	-	-	-	-	-
40,827	-	-	-	-	-
-	-	-	-	-	-
19,096	637	174,524	245,123	19,017	-
-	-	-	-	-	-
-	-	-	-	-	-
1,050	-	-	-	-	-
-	11,665	-	-	-	-
12,705	10,366	-	800	-	-
<u>73,678</u>	<u>22,668</u>	<u>174,524</u>	<u>1,120,873</u>	<u>19,017</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
73,393	16,592	143,403	988,411	28,306	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>73,393</u>	<u>16,592</u>	<u>143,403</u>	<u>988,411</u>	<u>28,306</u>	<u>-</u>
<u>285</u>	<u>6,076</u>	<u>31,121</u>	<u>132,462</u>	<u>(9,289)</u>	<u>-</u>
-	-	17,309	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>17,309</u>	<u>-</u>	<u>-</u>	<u>-</u>
285	6,076	48,430	132,462	(9,289)	-
107,788	49,238	97,526	1,140,328	63,950	455
-	-	-	-	-	-
<u>\$ 108,073</u>	<u>\$ 55,314</u>	<u>\$ 145,956</u>	<u>\$ 1,272,790</u>	<u>\$ 54,661</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, 2015

	<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.	-	8,855	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	-	-	171,412	47,241
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	500	-	-	513
Other.	-	-	-	-
Total revenues	<u>500</u>	<u>8,855</u>	<u>171,412</u>	<u>47,754</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety.	22	18,045	177,366	43,242
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>22</u>	<u>18,045</u>	<u>177,366</u>	<u>43,242</u>
Excess (deficiency) of revenues over (under) expenditures	<u>478</u>	<u>(9,190)</u>	<u>(5,954)</u>	<u>4,512</u>
Other financing sources (uses):				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	-
Total other financing sources (uses).	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>478</u>	<u>(9,190)</u>	<u>(5,954)</u>	<u>4,512</u>
Fund balance at beginning of year.	<u>296</u>	<u>75,767</u>	<u>22,228</u>	<u>(536)</u>
Change in inventory balance	<u>-</u>	<u>-</u>	<u>(1,748)</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 774</u>	<u>\$ 66,577</u>	<u>\$ 14,526</u>	<u>\$ 3,976</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 581,232
1,366,821	-	-	-	-	-
578,861	-	-	-	2,066	-
2,640	-	-	-	118,388	-
-	30,150	-	-	10,041	-
4,573,208	-	-	-	-	777,298
-	-	-	149,205	-	-
6,629	-	-	-	-	-
-	-	-	-	-	91,020
-	-	-	-	1,598	-
184,490	-	5,670	-	408	68,467
<u>6,712,649</u>	<u>30,150</u>	<u>5,670</u>	<u>149,205</u>	<u>132,501</u>	<u>1,518,017</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,096,078	28,756	18,268	68,427	-	-
-	-	-	-	80,001	1,490,738
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,096,078</u>	<u>28,756</u>	<u>18,268</u>	<u>68,427</u>	<u>80,001</u>	<u>1,490,738</u>
<u>(383,429)</u>	<u>1,394</u>	<u>(12,598)</u>	<u>80,778</u>	<u>52,500</u>	<u>27,279</u>
-	-	-	-	-	-
(86,352)	-	-	-	(75,000)	(50,000)
<u>(86,352)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>	<u>(50,000)</u>
(469,781)	1,394	(12,598)	80,778	(22,500)	(22,721)
2,491,683	5,860	45,138	420,844	161,157	680,633
(123,232)	-	-	-	-	280
<u>\$ 1,898,670</u>	<u>\$ 7,254</u>	<u>\$ 32,540</u>	<u>\$ 501,622</u>	<u>\$ 138,657</u>	<u>\$ 658,192</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, 2015

	<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.	-	-	-	373,067
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	19,429	487,358	3,072,881	172,438
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	26,880	-	-
Contributions and donations	-	-	-	23,949
Other.	-	-	135,010	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	19,429	514,238	3,207,891	569,454
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	2,004,056	-
Judicial	-	-	-	-
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	19,429	405,381	-	-
Human services	-	-	950,189	614,115
Economic development	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	19,429	405,381	2,954,245	614,115
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	-	108,857	253,646	(44,661)
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfers in.	-	50,000	-	42,000
Transfers out.	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses).	-	50,000	-	42,000
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	-	158,857	253,646	(2,661)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year.	28,640	43,766	127,263	21,547
Change in inventory balance	-	-	(427)	(80)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance (deficit) at end of year	<u>\$ 28,640</u>	<u>\$ 202,623</u>	<u>\$ 380,482</u>	<u>\$ 18,806</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,366,821	-
154,325	-	-	-	-
-	-	-	-	-
-	-	-	-	-
450,470	1,950,644	-	226,910	613,349
-	-	-	-	-
-	-	-	-	-
-	-	-	4,020	-
9,482	89,300	-	144,079	-
<u>614,277</u>	<u>2,039,944</u>	<u>-</u>	<u>1,741,830</u>	<u>613,349</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
597,637	2,410,160	-	1,728,687	702,164
-	-	-	-	-
<u>597,637</u>	<u>2,410,160</u>	<u>-</u>	<u>1,728,687</u>	<u>702,164</u>
-	-	-	-	-
16,640	(370,216)	-	13,143	(88,815)
-	-	-	20,000	-
-	-	-	-	-
-	-	-	20,000	-
16,640	(370,216)	-	33,143	(88,815)
392,430	620,265	116	115,791	122,176
-	-	-	(2,148)	-
<u>\$ 409,070</u>	<u>\$ 250,049</u>	<u>\$ 116</u>	<u>\$ 146,786</u>	<u>\$ 33,361</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Collaborative Family Risk</u>	<u>Total Nonmajor Special Revenue Funds</u>
Revenues:		
From local sources:		
Property taxes	\$ -	\$ 1,456,182
Sales taxes	-	2,733,642
Charges for services	-	2,727,306
Licenses and permits	-	121,673
Fines and forfeitures	-	203,148
Intergovernmental	182,851	13,508,684
Special assessments	-	149,205
Investment income	-	272,960
Rental income	-	118,950
Contributions and donations	-	42,352
Other	-	818,292
	<hr/>	<hr/>
Total revenues	182,851	22,152,394
	<hr/>	<hr/>
Expenditures:		
Current:		
General government:		
Legislative and executive	-	3,288,923
Judicial	-	429,502
Public safety	-	1,533,686
Public works	-	7,211,529
Health	-	1,995,549
Human services	154,110	7,157,062
Economic development	-	374,344
	<hr/>	<hr/>
Total expenditures	154,110	21,990,595
	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	28,741	161,799
	<hr/>	<hr/>
Other financing sources (uses):		
Transfers in	-	129,309
Transfers out	-	(231,352)
Total other financing sources (uses)	<hr/>	<hr/>
	-	(102,043)
	<hr/>	<hr/>
Net change in fund balances	28,741	59,756
	<hr/>	<hr/>
Fund balance at beginning of year	79,515	10,601,439
Change in inventory balance	-	(127,641)
Fund balance (deficit) at end of year	<u>\$ 108,256</u>	<u>\$ 10,533,554</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Charges for services	\$ 1,003,000	\$ 1,003,000	\$ 1,039,011	\$ 36,011
Licenses and permits	30	30	5	(25)
Total revenues	<u>1,003,030</u>	<u>1,003,030</u>	<u>1,039,016</u>	<u>35,986</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	676,622	690,823	618,707	72,116
Materials and supplies	11,055	11,632	6,291	5,341
Contractual services	450,000	439,146	407,387	31,759
Capital outlay	25,000	25,000	9,903	15,097
Other	30,000	30,000	10,981	19,019
Total expenditures	<u>1,192,677</u>	<u>1,196,601</u>	<u>1,053,269</u>	<u>143,332</u>
Net change in fund balance	(189,647)	(193,571)	(14,253)	179,318
Fund balance at beginning of year	1,253,343	1,253,343	1,253,343	-
Prior year encumbrances appropriated	<u>3,999</u>	<u>3,999</u>	<u>3,999</u>	-
Fund balance at end of year	<u>\$ 1,067,695</u>	<u>\$ 1,063,771</u>	<u>\$ 1,243,089</u>	<u>\$ 179,318</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMPUTERIZED LEGAL RESEARCH
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,200	\$ 2,200	\$ 2,670	\$ 470
Total revenues	<u>2,200</u>	<u>2,200</u>	<u>2,670</u>	<u>470</u>
Net change in fund balance	2,200	2,200	2,670	470
Fund balance at beginning of year	<u>46,316</u>	<u>46,316</u>	<u>46,316</u>	<u>-</u>
Fund balance at end of year	<u>\$ 48,516</u>	<u>\$ 48,516</u>	<u>\$ 48,986</u>	<u>\$ 470</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 121,000	\$ 121,000	\$ 138,444	\$ 17,444
Total revenues	<u>121,000</u>	<u>121,000</u>	<u>138,444</u>	<u>17,444</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services	52,463	52,463	50,348	2,115
Materials and supplies	1,255	1,255	1,058	197
Contractual services	500	450	450	-
Capital outlay	500	500	500	-
Other	200	250	247	3
Total treasurer	<u>54,918</u>	<u>54,918</u>	<u>52,603</u>	<u>2,315</u>
Prosecutor:				
Personal services	62,735	70,455	70,455	-
Total prosecutor	<u>62,735</u>	<u>70,455</u>	<u>70,455</u>	<u>-</u>
Total expenditures	<u>117,653</u>	<u>125,373</u>	<u>123,058</u>	<u>2,315</u>
Net change in fund balance	3,347	(4,373)	15,386	19,759
Fund balance at beginning of year	<u>370,153</u>	<u>370,153</u>	<u>370,153</u>	<u>-</u>
Fund balance at end of year	<u>\$ 373,500</u>	<u>\$ 365,780</u>	<u>\$ 385,539</u>	<u>\$ 19,759</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 36,000	\$ 36,000	\$ 42,000	\$ 6,000
Total revenues.	<u>36,000</u>	<u>36,000</u>	<u>42,000</u>	<u>6,000</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	22,800	22,800	12,747	10,053
Capital outlay.	10,000	10,000	6,290	3,710
Total expenditures	<u>32,800</u>	<u>32,800</u>	<u>19,037</u>	<u>13,763</u>
Excess of revenues over expenditures	<u>3,200</u>	<u>3,200</u>	<u>22,963</u>	<u>19,763</u>
Other financing uses:				
Transfers out	(20,000)	(20,000)	(20,000)	-
Total other financing uses	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balance.	(16,800)	(16,800)	2,963	19,763
Fund balance at beginning of year	<u>44,581</u>	<u>44,581</u>	<u>44,581</u>	<u>-</u>
Fund balance at end of year	<u>\$ 27,781</u>	<u>\$ 27,781</u>	<u>\$ 47,544</u>	<u>\$ 19,763</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, 2015

	<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	\$ 4,264	\$ 264
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>4,264</u>	<u>264</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	3,553	3,553	366	3,187
Materials and supplies	<u>2,075</u>	<u>2,075</u>	<u>1,429</u>	<u>646</u>
Total expenditures	<u>5,628</u>	<u>5,628</u>	<u>1,795</u>	<u>3,833</u>
Net change in fund balance	(1,628)	(1,628)	2,469	4,097
Fund balance at beginning of year	<u>7,030</u>	<u>7,030</u>	<u>7,030</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,402</u>	<u>\$ 5,402</u>	<u>\$ 9,499</u>	<u>\$ 4,097</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental	\$ 232,173	\$ 263,921	\$ 259,564	\$ (4,357)
Investment income.	95	95	107	12
Total revenues.	<u>232,268</u>	<u>264,016</u>	<u>259,671</u>	<u>(4,345)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	258,253	277,170	249,165	28,005
Total expenditures	<u>258,253</u>	<u>277,170</u>	<u>249,165</u>	<u>28,005</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,985)</u>	<u>(13,154)</u>	<u>10,506</u>	<u>23,660</u>
Other financing sources (uses):				
Advance in	-	-	208,241	208,241
Advance out.	-	-	(155,641)	(155,641)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>52,600</u>	<u>52,600</u>
Net change in fund balance	(25,985)	(13,154)	63,106	76,260
Fund balance at beginning of year	<u>26,872</u>	<u>26,872</u>	<u>26,872</u>	<u>-</u>
Fund balance at end of year	<u>\$ 887</u>	<u>\$ 13,718</u>	<u>\$ 89,978</u>	<u>\$ 76,260</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
Fines and forfeitures	160,000	160,000	173,813	13,813
Other	-	-	680	680
Total revenues	165,250	165,250	179,743	14,493
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	58,874	61,642	58,840	2,802
Materials and supplies	2,000	2,000	1,375	625
Contractual services	132,280	143,169	120,069	23,100
Other	2,000	2,000	1,489	511
Total expenditures	195,154	208,811	181,773	27,038
Net change in fund balance.	(29,904)	(43,561)	(2,030)	41,531
Fund balance at beginning of year.	165,199	165,199	165,199	-
Prior year encumbrances appropriated	20,564	20,564	20,564	-
Fund balance at end of year	\$ 155,859	\$ 142,202	\$ 183,733	\$ 41,531

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, 2015

	<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	\$ 555	\$ 235
Total revenues	<u>320</u>	<u>320</u>	<u>555</u>	<u>235</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	555	535
Fund balance at beginning of year	<u>8,109</u>	<u>8,109</u>	<u>8,109</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 8,129</u>	<u>\$ 8,129</u>	<u>\$ 8,664</u>	<u>\$ 535</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, 2015

	<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	\$ 5,295	\$ 295
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,295</u>	<u>295</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	7,000	7,000	6,098	902
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>6,098</u>	<u>902</u>
Net change in fund balance.	(2,000)	(2,000)	(803)	1,197
Fund balance at beginning of year	<u>5,760</u>	<u>5,760</u>	<u>5,760</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 3,760</u>	<u>\$ 3,760</u>	<u>\$ 4,957</u>	<u>\$ 1,197</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, 2015

	<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	\$ 2,540	\$ 40
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>2,540</u>	<u>40</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	3,000	3,000	2,780	220
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>2,780</u>	<u>220</u>
Net change in fund balance	(500)	(500)	(240)	260
Fund balance at beginning of year	<u>15,924</u>	<u>15,924</u>	<u>15,924</u>	<u>-</u>
Fund balance at end of year	<u>\$ 15,424</u>	<u>\$ 15,424</u>	<u>\$ 15,684</u>	<u>\$ 260</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, 2015

	<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	\$ 137,000	\$ 137,000	\$ 100,906	\$ (36,094)
Total revenues	<u>137,000</u>	<u>137,000</u>	<u>100,906</u>	<u>(36,094)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	-	33,999	26,113	7,886
Other	250,000	216,001	170,497	45,504
Total expenditures.	<u>250,000</u>	<u>250,000</u>	<u>196,610</u>	<u>53,390</u>
Net change in fund balance	(113,000)	(113,000)	(95,704)	17,296
Fund balance at beginning of year	<u>609,514</u>	<u>609,514</u>	<u>609,514</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 496,514</u>	<u>\$ 496,514</u>	<u>\$ 513,810</u>	<u>\$ 17,296</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CLERK OF COURTS COMPUTERIZATION
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 13,700	\$ 13,700	\$ 17,694	\$ 3,994
Total revenues	<u>13,700</u>	<u>13,700</u>	<u>17,694</u>	<u>3,994</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Capital outlay.	25,000	25,000	181	24,819
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>181</u>	<u>24,819</u>
Net change in fund balance	(11,300)	(11,300)	17,513	28,813
Fund balance at beginning of year	<u>63,715</u>	<u>63,715</u>	<u>63,715</u>	<u>-</u>
Fund balance at end of year	<u>\$ 52,415</u>	<u>\$ 52,415</u>	<u>\$ 81,228</u>	<u>\$ 28,813</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, 2015

	<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	\$ 10,500	\$ 10,500	\$ 8,766	\$ (1,734)
Total revenues	<u>10,500</u>	<u>10,500</u>	<u>8,766</u>	<u>(1,734)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	43,905	65,112	23,624	41,488
Total expenditures	<u>43,905</u>	<u>65,112</u>	<u>23,624</u>	<u>41,488</u>
Net change in fund balance.	(33,405)	(54,612)	(14,858)	39,754
Fund balance at beginning of year.	14,018	14,018	14,018	-
Prior year encumbrances appropriated	19,387	19,387	19,387	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ (21,207)</u>	<u>\$ 18,547</u>	<u>\$ 39,754</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, 2015

	<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	\$ 1,740	\$ (760)
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>1,740</u>	<u>(760)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	5,000	5,000	187	4,813
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>187</u>	<u>4,813</u>
Net change in fund balance.	(2,500)	(2,500)	1,553	4,053
Fund balance at beginning of year	<u>14,437</u>	<u>14,437</u>	<u>14,437</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 11,937</u>	<u>\$ 11,937</u>	<u>\$ 15,990</u>	<u>\$ 4,053</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 500	\$ 500	\$ 437	\$ (63)
Total revenues	<u>500</u>	<u>500</u>	<u>437</u>	<u>(63)</u>
Net change in fund balance.	500	500	437	(63)
Fund balance at beginning of year	<u>3,310</u>	<u>3,310</u>	<u>3,310</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 3,810</u>	<u>\$ 3,810</u>	<u>\$ 3,747</u>	<u>\$ (63)</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 28,000	\$ 28,000	\$ 25,130	\$ (2,870)
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>25,130</u>	<u>(2,870)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	20,000	20,000	6,377	13,623
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>6,377</u>	<u>13,623</u>
Excess of revenues over expenditures.	<u>8,000</u>	<u>8,000</u>	<u>18,753</u>	<u>16,493</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.	(2,000)	(2,000)	18,753	26,493
Fund balance at beginning of year.	<u>52,051</u>	<u>52,051</u>	<u>52,051</u>	<u>-</u>
Fund balance at end of year	<u>\$ 50,051</u>	<u>\$ 50,051</u>	<u>\$ 70,804</u>	<u>\$ 26,493</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ -	\$ 25,350	\$ 25,350	\$ -
Total revenues	<u>-</u>	<u>25,350</u>	<u>25,350</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contract services.	-	50,700	50,700	-
Total expenditures	<u>-</u>	<u>50,700</u>	<u>50,700</u>	<u>-</u>
Net change in fund balance.	-	(25,350)	(25,350)	-
Fund balance at beginning of year	<u>25,350</u>	<u>25,350</u>	<u>25,350</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 25,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ECONOMIC DEVELOPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Intergovernmental	115,000	115,000	114,311	(689)
Total revenues	<u>215,000</u>	<u>215,000</u>	<u>214,311</u>	<u>(689)</u>
Expenditures:				
Current:				
Economic development:				
Personal services	105,391	105,391	104,380	1,011
Contractual services.	117,597	117,597	114,311	3,286
Total expenditures.	<u>222,988</u>	<u>222,988</u>	<u>218,691</u>	<u>1,011</u>
Net change in fund balance	<u>(7,988)</u>	<u>(7,988)</u>	<u>(4,380)</u>	<u>322</u>
Fund balance at beginning of year	<u>7,988</u>	<u>7,988</u>	<u>7,988</u>	<u>-</u>
Fund balance at end of year.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,608</u>	<u>\$ 322</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, 2015

	<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	\$ 190,487	\$ 70,487
Total revenues.	<u>120,000</u>	<u>120,000</u>	<u>190,487</u>	<u>70,487</u>
Expenditures:				
Current:				
Economic development:				
Contractual services	156,000	158,500	156,000	2,500
Total expenditures	<u>156,000</u>	<u>158,500</u>	<u>156,000</u>	<u>2,500</u>
Net change in fund balance.	(36,000)	(38,500)	34,487	72,987
Fund balance at beginning of year.	<u>334,091</u>	<u>334,091</u>	<u>334,091</u>	<u>-</u>
Fund balance at end of year	<u>\$ 298,091</u>	<u>\$ 295,591</u>	<u>\$ 368,578</u>	<u>\$ 72,987</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Charges for services	\$ 100	\$ 100	\$ -	\$ (100)
Fines and forfeitures	400	400	474	74
Total revenues	<u>500</u>	<u>500</u>	<u>474</u>	<u>(26)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	3,268	3,268	792	2,476
Materials and supplies	200	200	-	200
Contractual services	120	120	-	120
Total expenditures	<u>3,588</u>	<u>3,588</u>	<u>792</u>	<u>2,796</u>
Net change in fund balance	(3,088)	(3,088)	(318)	2,770
Fund balance at beginning of year	<u>3,089</u>	<u>3,089</u>	<u>3,089</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 2,771</u>	<u>\$ 2,770</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, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ 4,504	\$ 5,710	\$ 1,206
Total revenues.	<u>-</u>	<u>4,504</u>	<u>5,710</u>	<u>1,206</u>
Expenditures:				
Current:				
Public safety:				
Other	-	2,151	2,151	-
Total expenditures	<u>-</u>	<u>2,151</u>	<u>2,151</u>	<u>-</u>
Net change in fund balance.	-	2,353	3,559	1,206
Fund balance at beginning of year	<u>\$ 726</u>	<u>\$ 726</u>	<u>\$ 726</u>	<u>\$ -</u>
Fund balance at end of year	<u><u>\$ 726</u></u>	<u><u>\$ 3,079</u></u>	<u><u>\$ 4,285</u></u>	<u><u>\$ 1,206</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF CCW ROTARY
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services.	\$ 36,000	\$ 36,000	\$ 56,068	\$ 20,068
Licenses and permits	-	-	640	640
Total revenues.	<u>36,000</u>	<u>36,000</u>	<u>56,708</u>	<u>20,708</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	19,948	19,948	17,341	2,607
Materials and supplies	1,500	1,500	1,347	153
Contractual services	18,000	22,000	20,152	1,848
Other.	1,800	1,800	1,205	595
Total expenditures	<u>41,248</u>	<u>45,248</u>	<u>40,045</u>	<u>5,203</u>
Net change in fund balance	(5,248)	(9,248)	16,663	25,911
Fund balance at beginning of year	<u>98,153</u>	<u>98,153</u>	<u>98,153</u>	<u>-</u>
Fund balance at end of year	<u>\$ 92,905</u>	<u>\$ 88,905</u>	<u>\$ 114,816</u>	<u>\$ 25,911</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 3,440	\$ 3,440	\$ 3,760	\$ 320
Total revenues	<u>3,440</u>	<u>3,440</u>	<u>3,760</u>	<u>320</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Capital outlay	4,000	4,000	-	4,000
Other	4,033	4,033	59	3,974
Total expenditures	<u>10,533</u>	<u>10,533</u>	<u>59</u>	<u>10,474</u>
Net change in fund balance.	(7,093)	(7,093)	3,701	10,794
Fund balance at beginning of year.	<u>52,397</u>	<u>52,397</u>	<u>52,397</u>	<u>-</u>
Fund balance at end of year	<u>\$ 45,304</u>	<u>\$ 45,304</u>	<u>\$ 56,098</u>	<u>\$ 10,794</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 35,100	\$ 35,100	\$ 41,370	\$ 6,270
Intergovernmental	18,900	18,900	19,211	311
Rental income	500	500	1,050	550
Other	12,750	12,750	12,750	-
Total revenues	67,250	67,250	74,381	7,131
Expenditures:				
Current:				
Public safety:				
Personal services.	8,000	8,000	7,889	111
Materials and supplies	4,000	3,500	1,148	2,352
Contractual services	48,000	48,000	47,840	160
Capital outlay	19,000	19,000	17,554	1,446
Other	1,000	1,500	1,500	-
Total expenditures	80,000	80,000	75,931	4,069
Net change in fund balance.	(12,750)	(12,750)	(1,550)	11,200
Fund balance at beginning of year.	107,191	107,191	107,191	-
Fund balance at end of year	\$ 94,441	\$ 94,441	\$ 105,641	\$ 11,200

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 400	\$ 400	\$ 637	\$ 237
Contributions and donations	3,675	3,675	11,665	7,990
Other	-	-	10,366	10,366
Total revenues.	4,075	4,075	22,668	18,593
Expenditures:				
Current:				
Public safety:				
Materials and supplies.	7,359	16,718	14,359	2,359
Contractual services.	1,136	1,312	676	636
Capital outlay	1,000	725	539	186
Other	2,000	1,235	1,235	-
Total expenditures.	11,495	19,990	16,809	3,181
Net change in fund balance.	(7,420)	(15,915)	5,859	21,774
Fund balance at beginning of year.	45,872	45,872	45,872	-
Prior year encumbrances appropriated	2,995	2,995	2,995	-
Fund balance at end of year	\$ 41,447	\$ 32,952	\$ 54,726	\$ 21,774

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 225,000	\$ 225,000	\$ 203,202	\$ (21,798)
Other	1,200	1,200	37	(1,163)
Total revenues	<u>226,200</u>	<u>226,200</u>	<u>203,239</u>	<u>(22,961)</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	124,000	124,000	99,449	24,551
Contractual services	45,250	61,750	30,931	30,819
Other	15,000	20,000	17,878	2,122
Total expenditures	<u>184,250</u>	<u>205,750</u>	<u>148,258</u>	<u>57,492</u>
Excess of revenues over expenditures	<u>41,950</u>	<u>20,450</u>	<u>54,981</u>	<u>34,531</u>
Other financing sources:				
Transfers in	-	-	17,309	17,309
Total other financing sources.	<u>-</u>	<u>-</u>	<u>17,309</u>	<u>17,309</u>
Net change in fund balance	41,950	20,450	72,290	51,840
Fund balance at beginning of year	<u>82,887</u>	<u>82,887</u>	<u>82,887</u>	<u>-</u>
Fund balance at end of year	<u>\$ 124,837</u>	<u>\$ 103,337</u>	<u>\$ 155,177</u>	<u>\$ 51,840</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 829,452	\$ 829,452	\$ 881,151	\$ 51,699
Intergovernmental	259,548	259,548	239,021	(20,527)
Other	-	-	8,450	8,450
Total revenues	<u>1,089,000</u>	<u>1,089,000</u>	<u>1,128,622</u>	<u>39,622</u>
Expenditures:				
Current:				
Public safety:				
Personal services	960,417	960,417	785,630	174,787
Materials and supplies	4,293	4,586	4,231	355
Contractual services	208,980	211,110	181,160	29,950
Capital outlay	93,926	94,073	63,062	31,011
Other	6,535	6,535	2,868	3,667
Total expenditures	<u>1,274,151</u>	<u>1,276,721</u>	<u>1,036,951</u>	<u>239,770</u>
Net change in fund balance.	(185,151)	(187,721)	91,671	279,392
Fund balance at beginning of year.	1,171,655	1,171,655	1,171,655	-
Prior year encumbrances appropriated	<u>2,618</u>	<u>2,618</u>	<u>2,618</u>	<u>-</u>
Fund balance at end of year	<u>\$ 989,122</u>	<u>\$ 986,552</u>	<u>\$ 1,265,944</u>	<u>\$ 279,392</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LOCAL EMERGENCY PLANNING
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 25,766	\$ 25,766	\$ 19,017	\$ (6,749)
Total revenues	<u>25,766</u>	<u>25,766</u>	<u>19,017</u>	<u>(6,749)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	5,853	5,853	5,835	18
Materials and supplies	2,500	2,000	1,041	959
Contractual services	1,821	7,642	6,064	1,578
Capital outlay	30,000	27,026	18,622	8,404
Other	12,000	6,500	2,393	4,107
Total expenditures	<u>52,174</u>	<u>49,021</u>	<u>33,955</u>	<u>15,066</u>
Net change in fund balance	(26,408)	(23,255)	(14,938)	8,317
Fund balance at beginning of year	64,044	64,044	64,044	-
Prior year encumbrances appropriated	321	321	321	-
Fund balance at end of year	<u>\$ 37,957</u>	<u>\$ 41,110</u>	<u>\$ 49,427</u>	<u>\$ 8,317</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, 2015

	<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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Contributions and donations	\$ 100	\$ 100	\$ 500	\$ 400
Total revenues	100	100	500	400
Expenditures:				
Current:				
Public safety				
Materials and supplies	125	125	22	103
Contractual services	170	170	-	170
Total expenditures	295	295	22	273
Net change in fund balance	(295)	(295)	478	673
Fund balance at beginning of year	296	296	296	-
Fund balance at end of year	\$ 1	\$ 1	\$ 774	\$ 673

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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 9,100	\$ 9,100	\$ 8,685	\$ (415)
Total revenues	<u>9,100</u>	<u>9,100</u>	<u>8,685</u>	<u>(415)</u>
Expenditures:				
Current:				
Public safety:				
Other.	31,500	31,500	18,045	13,455
Total expenditures	<u>31,500</u>	<u>31,500</u>	<u>18,045</u>	<u>13,455</u>
Net change in fund balance	(22,400)	(22,400)	(9,360)	13,040
Fund balance at beginning of year	<u>75,085</u>	<u>75,085</u>	<u>75,085</u>	<u>-</u>
Fund balance at end of year	<u>\$ 52,685</u>	<u>\$ 52,685</u>	<u>\$ 65,725</u>	<u>\$ 13,040</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, 2015

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$ 206,164	\$ 163,141	\$ 171,412	\$ 8,271
Total revenues	<u>206,164</u>	<u>163,141</u>	<u>171,412</u>	<u>8,271</u>
Expenditures:				
Current:				
Public safety:				
Personal services	199,576	177,981	174,927	3,054
Materials and supplies	1,100	1,551	1,476	75
Contractual services	4,640	2,711	1,568	1,143
Capital outlay	-	1,360	1,343	17
Other	848	561	561	-
Total expenditures	<u>206,164</u>	<u>184,164</u>	<u>179,875</u>	<u>4,289</u>
Excess of expenditures over revenues	-	(21,023)	(8,463)	12,560
Other financing sources (uses):				
Advance in	-	-	25,000	25,000
Advance out	-	-	(25,000)	(25,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(21,023)	(8,463)	12,560
Fund balance at beginning of year	<u>26,173</u>	<u>26,173</u>	<u>26,173</u>	<u>-</u>
Fund balance at end of year	<u>\$ 26,173</u>	<u>\$ 5,150</u>	<u>\$ 17,710</u>	<u>\$ 12,560</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental	\$ 57,389	\$ 57,389	\$ 47,241	\$ (10,148)
Contributions and donations	-	-	513	513
Other	-	-	101	101
Total revenues	<u>57,389</u>	<u>57,389</u>	<u>47,855</u>	<u>(9,534)</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	50,302	50,302	43,051	7,251
Materials and supplies	709	1,309	1,017	292
Contractual services	3,924	4,025	2,187	1,838
Capital outlay.	1,800	1,800	1,291	509
Other.	784	184	83	101
Total expenditures	<u>57,519</u>	<u>57,620</u>	<u>47,629</u>	<u>9,991</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(130)</u>	<u>(231)</u>	<u>226</u>	<u>457</u>
Other financing sources (uses):				
Advance in	-	-	25,000	(25,000)
Advance out.	-	-	(25,000)	25,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(130)	(231)	226	457
Fund balance at beginning of year	5,792	5,792	5,792	-
Prior year encumbrances appropriated	130	130	130	-
Fund balance at end of year	<u>\$ 5,792</u>	<u>\$ 5,691</u>	<u>\$ 6,148</u>	<u>\$ 457</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, 2015

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Sales taxes	\$ 1,382,600	\$ 1,382,600	\$ 1,354,201	\$ (28,399)
Charges for services.	891,400	891,400	681,383	(210,017)
Licenses and permits	2,000	2,000	2,640	640
Intergovernmental.	4,348,000	4,637,137	4,573,050	(64,087)
Investment income.	10,000	10,000	6,651	(3,349)
Other	202,000	207,609	138,955	(68,654)
Total revenues	6,836,000	7,130,746	6,756,880	(373,866)
Expenditures:				
Current:				
Public works:				
Engineer:				
Personal services	733,832	739,821	552,164	187,657
Materials and supplies.	18,037	18,074	30,655	(12,581)
Contractual services.	308,190	317,189	155,929	161,260
Capital outlay	89,155	112,310	38,532	73,778
Other	4,341	4,682	3,914	768
Total engineer	1,153,555	1,192,076	781,194	410,882
Roads:				
Personal services	1,980,483	1,980,543	1,709,227	271,316
Materials and supplies.	1,755,771	1,778,902	1,560,953	217,949
Contractual services.	1,828,626	1,961,062	1,851,180	109,882
Capital outlay	395,033	447,038	391,704	55,334
Other	4,000	4,000	500	3,500
Total roads	5,963,913	6,171,545	5,513,564	657,981
Bridges and culverts:				
Materials and supplies	107,563	109,096	79,020	30,076
Contractual services	647,956	1,156,878	908,684	248,194
Principal payment	86,352	-	-	-
Other	173,679	173,239	20	173,219
Total bridges and culverts	1,015,550	1,439,213	987,724	451,489
Total expenditures.	8,133,018	8,802,834	7,282,482	1,520,352
Excess of expenditures over revenues	(1,297,018)	(1,672,088)	(525,602)	1,146,486
Other financing sources (uses):				
Transfers out	(41,200)	(127,552)	(86,352)	41,200
Advance in	-	-	38,000	38,000
Total other financing sources (uses).	(41,200)	(127,552)	(48,352)	79,200
Net change in fund balance	(1,338,218)	(1,799,640)	(573,954)	1,225,686
Fund balance at beginning of year	1,494,743	1,494,743	1,494,743	-
Prior year encumbrances appropriated.	155,554	155,554	155,554	-
Fund balance (deficit) at end of year	\$ 312,079	\$ (149,343)	\$ 1,076,343	\$ 1,225,686

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, 2015

	<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	\$ 30,150	\$ 150
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>30,150</u>	<u>150</u>
Expenditures:				
Current:				
Public works:				
Personal services	29,288	29,458	29,331	127
Capital outlay	1,000	830	-	830
Total expenditures	<u>30,288</u>	<u>30,288</u>	<u>29,331</u>	<u>957</u>
Net change in fund balance	(288)	(288)	819	1,107
Fund balance at beginning of year	<u>5,522</u>	<u>5,522</u>	<u>5,522</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,234</u>	<u>\$ 5,234</u>	<u>\$ 6,341</u>	<u>\$ 1,107</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 50,000	\$ 50,000	\$ 5,670	\$ (44,330)
Total revenues.	<u>50,000</u>	<u>50,000</u>	<u>5,670</u>	<u>(44,330)</u>
Expenditures:				
Current:				
Public works:				
Materials and supplies.	5,000	5,000	1,673	3,327
Contractual services.	36,000	36,000	14,150	21,850
Capital outlay	20,000	20,000	2,410	17,590
Other	6,000	6,000	35	5,965
Total expenditures.	<u>67,000</u>	<u>67,000</u>	<u>18,268</u>	<u>48,732</u>
Net change in fund balance.	(17,000)	(17,000)	(12,598)	4,402
Fund balance at beginning of year.	<u>45,138</u>	<u>45,138</u>	<u>45,138</u>	<u>-</u>
Fund balance at end of year	<u>\$ 28,138</u>	<u>\$ 28,138</u>	<u>\$ 32,540</u>	<u>\$ 4,402</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 142,577	\$ 142,577	\$ 149,205	\$ 6,628
Total revenues	<u>142,577</u>	<u>142,577</u>	<u>149,205</u>	<u>6,628</u>
Expenditures:				
Current:				
Public works:				
Contractual services	543,008	543,008	69,322	473,686
Total expenditures	<u>543,008</u>	<u>543,008</u>	<u>69,322</u>	<u>473,686</u>
Net change in fund balance	(400,431)	(400,431)	79,883	480,314
Fund balance at beginning of year	<u>421,739</u>	<u>421,739</u>	<u>421,739</u>	<u>-</u>
Fund balance at end of year	<u>\$ 21,308</u>	<u>\$ 21,308</u>	<u>\$ 501,622</u>	<u>\$ 480,314</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Licenses and permits	\$ 120,000	\$ 120,000	\$ 118,388	\$ (1,612)
Fines and forfeitures	6,500	6,500	10,041	3,541
Contributions and donations.	-	-	1,598	1,598
Other.	-	-	408	408
Total revenues	<u>126,500</u>	<u>126,500</u>	<u>130,435</u>	<u>3,935</u>
Expenditures:				
Current:				
Health:				
Personal services.	65,030	65,030	64,981	49
Materials and supplies	23,963	24,159	14,017	10,142
Contractual services	5,951	6,969	6,013	956
Capital outlay	3,750	3,750	3,233	517
Other	1,350	1,420	749	671
Total expenditures	<u>100,044</u>	<u>101,328</u>	<u>88,993</u>	<u>12,335</u>
Excess revenues over expenditures	<u>26,456</u>	<u>25,172</u>	<u>41,442</u>	<u>16,270</u>
Other financing uses:				
Transfers out	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Total other financing uses	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Net change in fund balance	(48,544)	(49,828)	(33,558)	16,270
Fund balance at beginning of year	165,836	165,836	165,836	-
Prior year encumbrances appropriated.	1,804	1,804	1,804	-
Fund balance at end of year.	<u>\$ 119,096</u>	<u>\$ 117,812</u>	<u>\$ 134,082</u>	<u>\$ 16,270</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 559,383	\$ 559,383	\$ 585,986	\$ 26,603
Intergovernmental	923,517	923,517	777,298	(146,219)
Rental income	6,200	6,200	90,275	84,075
Other	20,000	20,000	68,467	48,467
Total revenues	<u>1,509,100</u>	<u>1,509,100</u>	<u>1,522,026</u>	<u>12,926</u>
Expenditures:				
Current:				
Health:				
Personal services	351,200	382,011	373,988	8,023
Materials and supplies	5,000	15,000	12,888	2,112
Contractual services	1,097,159	1,191,159	1,170,627	20,532
Capital outlay	-	6,000	2,785	3,215
Other	5,000	20,800	13,876	6,924
Total expenditures	<u>1,458,359</u>	<u>1,614,970</u>	<u>1,574,164</u>	<u>40,806</u>
Excess (deficiency) of revenues over (under) expenditures	<u>50,741</u>	<u>(105,870)</u>	<u>(52,138)</u>	<u>53,732</u>
Other financing sources (uses):				
Transfers in	110,000	110,000	-	(110,000)
Transfers out	(50,000)	(50,000)	(50,000)	-
Total other financing sources (uses)	<u>60,000</u>	<u>60,000</u>	<u>(50,000)</u>	<u>(110,000)</u>
Net change in fund balance	110,741	(45,870)	(102,138)	(56,268)
Fund balance at beginning of year	<u>736,369</u>	<u>736,369</u>	<u>736,369</u>	<u>-</u>
Fund balance at end of year	<u>\$ 847,110</u>	<u>\$ 690,499</u>	<u>\$ 634,231</u>	<u>\$ (56,268)</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 19,429	\$ 19,429	\$ 19,429	\$ -
Total revenues	<u>19,429</u>	<u>19,429</u>	<u>19,429</u>	<u>-</u>
Expenditures:				
Current:				
Health:				
Contractual services	19,429	19,429	19,429	-
Total expenditures	<u>19,429</u>	<u>19,429</u>	<u>19,429</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 326,500	\$ 426,500	\$ 486,828	\$ 60,328
Rental income	-	-	26,150	26,150
Other	18,000	18,000	-	(18,000)
Total revenues	344,500	444,500	512,978	68,478
Expenditures:				
Current:				
Health:				
Contractual services	271,000	421,000	405,279	15,721
Capital outlay	100,000	50,000	31,070	18,930
Total expenditures	371,000	471,000	436,349	34,651
Excess (deficiency) of revenues over (under) expenditures	(26,500)	(26,500)	76,629	103,129
Other financing sources:				
Transfers in	-	-	50,000	50,000
Total other financing sources	-	-	50,000	50,000
Net change in fund balance	(26,500)	(26,500)	126,629	153,129
Fund balance at beginning of year	37,400	37,400	37,400	-
Fund balance at end of year	\$ 10,900	\$ 10,900	\$ 164,029	\$ 153,129

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 3,350,000	\$ 3,350,000	\$ 2,993,293	\$ (356,707)
Other	84,000	84,000	131,990	47,990
Total revenues	3,434,000	3,434,000	3,125,283	(308,717)
Expenditures:				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services	1,556,390	1,556,333	1,419,756	136,577
Materials and supplies	58,680	60,809	36,712	24,097
Contractual services	646,670	595,204	484,263	110,941
Capital outlay	18,120	26,009	7,889	18,120
Other	40,281	91,303	76,844	14,459
Total legislative and executive	2,320,141	2,329,658	2,025,464	304,194
Human services				
Public social services:				
Personal services	1,027,660	1,027,717	980,846	46,871
Contractual services	25,000	25,000	11,919	13,081
Total human services	1,052,660	1,052,717	992,765	59,952
Total expenditures	3,372,801	3,382,375	3,018,229	364,146
Net change in fund balance	61,199	51,625	107,054	55,429
Fund balance at beginning of year	235,946	235,946	235,946	-
Prior year encumbrances appropriated	14,121	14,121	14,121	-
Fund balance at end of year	\$ 311,266	\$ 301,692	\$ 357,121	\$ 55,429

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 325,000	\$ 325,000	\$ 396,316	\$ 71,316
Intergovernmental	211,655	211,655	172,438	(39,217)
Contributions and donations	13,000	13,000	23,949	10,949
Other	125,000	125,000	-	(125,000)
Total revenues	674,655	674,655	592,703	(81,952)
Expenditures:				
Current:				
Human services:				
Personal services	549,309	546,334	545,887	447
Materials and supplies	2,000	46,349	45,896	453
Contractual services	110,611	48,413	48,014	399
Capital outlay	5,000	-	-	-
Other	1,500	-	-	-
Total expenditures	668,420	641,096	639,797	1,299
Excess (deficiency) of revenues over (under) expenditures	6,235	33,559	(47,094)	(80,653)
Other financing sources:				
Transfers in	-	-	42,000	42,000
Total other financing sources	-	-	42,000	42,000
Net change in fund balance	6,235	33,559	(5,094)	(38,653)
Fund balance at beginning of year	49,103	49,103	49,103	-
Fund balance at end of year	\$ 55,338	\$ 82,662	\$ 44,009	\$ (38,653)

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, 2015

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 115,000	\$ 115,000	\$ 155,587	\$ 40,587
Intergovernmental	585,000	585,000	441,881	(143,119)
Other	7,000	7,000	9,431	2,431
Total revenues.	<u>707,000</u>	<u>707,000</u>	<u>606,899</u>	<u>(100,101)</u>
Expenditures:				
Current:				
Human services:				
Personal services	310,386	312,386	296,947	15,439
Materials and supplies	2,000	2,000	832	1,168
Contractual services	381,940	379,980	300,584	79,396
Capital outlay	10,000	9,993	3,750	6,243
Other	250	257	257	-
Total expenditures	<u>704,576</u>	<u>704,616</u>	<u>602,370</u>	<u>102,246</u>
Net change in fund balance.	2,424	2,384	4,529	2,145
Fund balance at beginning of year	349,791	349,791	349,791	-
Prior year encumbrances appropriated	<u>40</u>	<u>40</u>	<u>40</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 352,255</u>	<u>\$ 352,215</u>	<u>\$ 354,360</u>	<u>\$ 2,145</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental	\$ 2,329,535	\$ 2,329,535	\$ 1,950,644	\$ (378,891)
Other	28,000	28,000	88,274	60,274
Total revenues	<u>2,357,535</u>	<u>2,357,535</u>	<u>2,038,918</u>	<u>(318,617)</u>
Expenditures:				
Current:				
Human services:				
Contractual services	2,247,012	2,315,501	1,923,756	391,745
Other	206,126	227,252	207,480	19,772
Total expenditures	<u>2,453,138</u>	<u>2,542,753</u>	<u>2,131,236</u>	<u>411,517</u>
Net change in fund balance	(95,603)	(185,218)	(92,318)	92,900
Fund balance at beginning of year	643,582	643,582	643,582	-
Prior year encumbrances appropriated	96,138	96,138	96,138	-
Fund balance at end of year	<u>\$ 644,117</u>	<u>\$ 554,502</u>	<u>\$ 647,402</u>	<u>\$ 92,900</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, 2015

	<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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 1,300,000	\$ 1,300,000	\$ 1,354,201	\$ 54,201
Intergovernmental	212,828	212,828	226,910	14,082
Contributions and donations	-	-	4,020	4,020
Other	120,000	120,000	142,101	22,101
Total revenues	1,632,828	1,632,828	1,727,232	94,404
Expenditures:				
Current:				
Human services:				
Personal services	412,436	387,097	384,444	2,653
Materials and supplies.	19,600	16,202	14,014	2,188
Contractual services.	1,289,241	1,375,980	1,358,510	17,470
Capital outlay	1,500	1,583	1,483	100
Other	5,350	2,265	2,060	205
Total expenditures.	1,728,127	1,783,127	1,760,511	22,616
Excess of expenditures over revenues	(95,299)	(150,299)	(33,279)	117,020
Other financing sources:				
Transfers in.	-	-	20,000	20,000
Total other financing sources	-	-	20,000	20,000
Net change in fund balance.	(95,299)	(150,299)	(13,279)	137,020
Fund balance at beginning of year.	150,790	150,790	150,790	-
Fund balance at end of year	\$ 55,491	\$ 491	\$ 137,511	\$ 137,020

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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 502,000	\$ 702,000	\$ 613,349	\$ (88,651)
Total revenues	<u>502,000</u>	<u>702,000</u>	<u>613,349</u>	<u>(88,651)</u>
Expenditures:				
Current:				
Human services:				
Other	492,251	692,761	661,159	31,602
Total expenditures.	<u>492,251</u>	<u>692,761</u>	<u>661,159</u>	<u>31,602</u>
Net change in fund balance.	9,749	9,239	(47,810)	(57,049)
Fund balance at beginning of year.	128,241	128,241	128,241	-
Prior year encumbrances appropriated	<u>251</u>	<u>251</u>	<u>251</u>	<u>-</u>
Fund balance at end of year	<u>\$ 138,241</u>	<u>\$ 137,731</u>	<u>\$ 80,682</u>	<u>\$ (57,049)</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 125,320	\$ 125,320	\$ 182,851	\$ 57,531
Total revenues	<u>125,320</u>	<u>125,320</u>	<u>182,851</u>	<u>57,531</u>
Expenditures:				
Current:				
Human services:				
Contractual services	170,320	170,320	154,110	16,210
Total expenditures	<u>170,320</u>	<u>170,320</u>	<u>154,110</u>	<u>16,210</u>
Net change in fund balance	(45,000)	(45,000)	28,741	73,741
Fund balance at beginning of year	<u>79,515</u>	<u>79,515</u>	<u>79,515</u>	<u>-</u>
Fund balance at end of year	<u>\$ 34,515</u>	<u>\$ 34,515</u>	<u>\$ 108,256</u>	<u>\$ 73,741</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other revenue	\$ -	\$ 30,141	\$ 30,141	\$ -
Total revenues	<u>-</u>	<u>30,141</u>	<u>30,141</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	-	74,708	74,442	266
Total expenditures	<u>-</u>	<u>74,708</u>	<u>74,442</u>	<u>266</u>
Net change in fund balance	-	(44,567)	(44,301)	266
Fund balance at beginning of year	<u>132,361</u>	<u>132,361</u>	<u>132,361</u>	<u>-</u>
Fund balance at end of year	<u>\$ 132,361</u>	<u>\$ 87,794</u>	<u>\$ 88,060</u>	<u>\$ 266</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Investment income	\$ 9,300	\$ 9,300	\$ 9,310	\$ 10
Total revenues	9,300	9,300	9,310	10
Excess of revenues over expenditures	9,300	9,300	9,310	10
Other financing sources (uses):				
Transfers in	50,000	50,000	127,431	77,431
Transfers out.	(1,000,000)	(1,000,000)	-	1,000,000
Total other financing sources (uses)	(950,000)	(950,000)	127,431	1,077,431
Net change in fund balance	(940,700)	(940,700)	136,741	1,077,441
Fund balance at beginning of year	1,849,981	1,849,981	1,849,981	-
Fund balance at end of year.	\$ 909,281	\$ 909,281	\$ 1,986,722	\$ 1,077,441

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, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 2,100	\$ 2,100	\$ 2,383	\$ 283
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>2,383</u>	<u>283</u>
Excess of revenues over expenditures	<u>2,100</u>	<u>2,100</u>	<u>2,383</u>	<u>283</u>
Other financing sources (uses):				
Transfers in	40,000	40,000	50,000	10,000
Transfers out	(400,000)	(400,000)	(348,116)	51,884
Total other financing sources (uses)	<u>(360,000)</u>	<u>(360,000)</u>	<u>(298,116)</u>	<u>61,884</u>
Net change in fund balance	(357,900)	(357,900)	(295,733)	62,167
Fund balance at beginning of year	<u>481,821</u>	<u>481,821</u>	<u>481,821</u>	<u>-</u>
Fund balance at end of year	<u>\$ 123,921</u>	<u>\$ 123,921</u>	<u>\$ 186,088</u>	<u>\$ 62,167</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 335,000	\$ 335,000	\$ 461,283	\$ 126,283
Investment income	-	-	383	383
Total revenues	<u>335,000</u>	<u>335,000</u>	<u>461,666</u>	<u>126,666</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	272,372	282,629	252,956	29,673
Materials and supplies	10,815	10,815	7,404	3,411
Contractual services	14,307	14,307	4,932	9,375
Capital outlay	2,500	2,500	-	2,500
Other	150	150	58	92
Total expenditures	<u>300,144</u>	<u>310,401</u>	<u>265,350</u>	<u>45,051</u>
Excess of revenues over expenditures	<u>34,856</u>	<u>24,599</u>	<u>196,316</u>	<u>171,717</u>
Other financing uses:				
Transfers out	-	(25,000)	(25,000)	-
Total other financing uses	<u>-</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Net change in fund balance	34,856	(401)	171,316	171,717
Fund balance at beginning of year	<u>781,972</u>	<u>781,972</u>	<u>781,972</u>	<u>-</u>
Fund balance at end of year	<u>\$ 816,828</u>	<u>\$ 781,571</u>	<u>\$ 953,288</u>	<u>\$ 171,717</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2015

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Equity in pooled cash and cash equivalents . . .	\$ 6	\$ 151,081	\$ 151,087
Receivables (net of allowance for uncollectibles):			
Loans receivable.	<u>730,000</u>	<u>-</u>	<u>730,000</u>
Total assets	<u>\$ 730,006</u>	<u>\$ 151,081</u>	<u>\$ 881,087</u>
Liabilities:			
Accrued interest payable.	\$ 3,477	\$ -	\$ 3,477
Notes payable	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Total liabilities.	<u>453,477</u>	<u>-</u>	<u>453,477</u>
Fund balances:			
Nonspendable	730,000	-	730,000
Assigned	-	151,081	151,081
Unassigned (deficit)	<u>(453,471)</u>	<u>-</u>	<u>(453,471)</u>
Total fund balances	<u>276,529</u>	<u>151,081</u>	<u>427,610</u>
Total liabilities and fund balances.	<u>\$ 730,006</u>	<u>\$ 151,081</u>	<u>\$ 881,087</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:			
From local sources:			
Property taxes	\$ 515,410	\$ -	\$ 515,410
Other	<u>110,274</u>	<u>-</u>	<u>110,274</u>
Total revenues	<u>625,684</u>	<u>-</u>	<u>625,684</u>
Expenditures:			
Debt service:			
Principal retirement	710,000	185,000	895,000
Interest and fiscal charges	<u>163,968</u>	<u>33,064</u>	<u>197,032</u>
Total expenditures	<u>873,968</u>	<u>218,064</u>	<u>1,092,032</u>
Excess of expenditures over revenues	<u>(248,284)</u>	<u>(218,064)</u>	<u>(466,348)</u>
Other financing sources:			
Transfers in	<u>112,828</u>	<u>218,064</u>	<u>330,892</u>
Total other financing sources	<u>112,828</u>	<u>218,064</u>	<u>330,892</u>
Net change in fund balance	(135,456)	-	(135,456)
Fund balance at beginning of year	<u>411,985</u>	<u>151,081</u>	<u>563,066</u>
Fund balance at end of year	<u><u>\$ 276,529</u></u>	<u><u>\$ 151,081</u></u>	<u><u>\$ 427,610</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOND RETIREMENT
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 237,323	\$ 237,323	\$ 515,410	\$ 278,087
Total revenues	237,323	237,323	515,410	278,087
Expenditures:				
Current:				
Debt service:				
Principal retirement	1,160,000	1,160,000	1,160,000	-
Interest and fiscal charges	192,494	192,494	184,851	7,643
Total expenditures	1,352,494	1,352,494	1,344,851	7,643
Excess of expenditures over revenues	(1,115,171)	(1,115,171)	(829,441)	285,730
Other financing sources:				
Note issuance	450,000	450,000	450,340	340
Transfers in	665,171	665,171	379,101	(286,070)
Total other financing sources	1,115,171	1,115,171	829,441	(285,730)
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	6	6	6	-
Fund balance at end of year	\$ 6	\$ 6	\$ 6	\$ -

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Debt service:				
Principal retirement	\$ 185,000	\$ 185,000	\$ 185,000	\$ -
Interest and fiscal charges	33,088	33,088	33,064	24
Total expenditures	218,088	218,088	218,064	24
Excess of expenditures over revenues	(218,088)	(218,088)	(218,064)	24
Other financing sources:				
Transfers in	218,088	218,088	218,064	(24)
Total other financing sources	218,088	218,088	218,064	(24)
Net change in fund balance.	-	-	-	-
Fund balance at beginning of year.	151,081	151,081	151,081	-
Fund balance at end of year	\$ 151,081	\$ 151,081	\$ 151,081	\$ -

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2015

	Capital Improvements	Federal Grant and Recapture CDBG	Ditch Equipment Building	DD Capital
Assets:				
Equity in pooled cash and cash equivalents	\$ 7,078,481	\$ 40,061	\$ 3,081	\$ 380,439
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	-	-	-
Accounts	57,326	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 7,135,807</u>	<u>\$ 40,061</u>	<u>\$ 3,081</u>	<u>\$ 380,439</u>
Liabilities:				
Interfund loans payable	\$ -	\$ 8,850	\$ -	\$ -
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	-	8,850	-	-
Deferred inflows of resources:				
Payments in lieu of taxes levied for the next fiscal year.	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Restricted	-	31,211	3,081	-
Committed	-	-	-	380,439
Assigned	7,135,807	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>7,135,807</u>	<u>31,211</u>	<u>3,081</u>	<u>380,439</u>
Total deferred inflows of resources and fund balances . .	<u>\$ 7,135,807</u>	<u>\$ 40,061</u>	<u>\$ 3,081</u>	<u>\$ 380,439</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	\$ 15,700	\$ 45,597
-	-	17,895	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 19,751</u>	<u>\$ 30,405</u>	<u>\$ 15,700</u>	<u>\$ 45,597</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>	<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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,807</u>	<u>325</u>	<u>19,751</u>	<u>30,405</u>	<u>15,700</u>	<u>45,597</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,807</u>	<u>325</u>	<u>19,751</u>	<u>30,405</u>	<u>15,700</u>	<u>45,597</u>
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 19,751</u>	<u>\$ 30,405</u>	<u>\$ 15,700</u>	<u>\$ 45,597</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2015

	<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	\$ 56,743	\$ 40,965	\$ 800,000	\$ 1,347,569
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	40,842	-	-
Accounts	-	-	-	-
Total assets	<u>\$ 56,743</u>	<u>\$ 81,807</u>	<u>\$ 800,000</u>	<u>\$ 1,347,569</u>
Liabilities:				
Interfund loans payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Payments in lieu of taxes levied for the next fiscal year	-	40,842	-	-
Total deferred inflows of resources	<u>-</u>	<u>40,842</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	-	-	-
Committed	56,743	-	800,000	1,347,569
Assigned	-	40,965	-	-
Total fund balances	<u>56,743</u>	<u>40,965</u>	<u>800,000</u>	<u>1,347,569</u>
Total deferred inflows of resources and fund balances	<u>\$ 56,743</u>	<u>\$ 81,807</u>	<u>\$ 800,000</u>	<u>\$ 1,347,569</u>

Multi Bldg Improv Cash	Total Nonmajor Capital Project Funds
\$ 4,542,513	\$ 14,387,542
-	17,895
-	40,842
-	57,326
\$ 4,542,513	\$ 14,503,605
\$ -	\$ 8,850
-	8,850
-	40,842
-	40,842
4,542,513	4,576,805
-	2,700,336
-	7,176,772
4,542,513	14,453,913
\$ 4,542,513	\$ 14,503,605

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>	<u>DD Capital</u>
Revenues:				
From local sources:				
Intergovernmental	\$ -	\$ 182,533	\$ -	\$ -
Special assessments	-	-	-	-
Investment income	-	-	-	-
Payment in lieu of taxes.	-	-	-	-
Other	<u>203,700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>203,700</u>	<u>182,533</u>	<u>-</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Human services	-	-	-	37,746
Capital outlay	<u>796,490</u>	<u>154,764</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>796,490</u>	<u>154,764</u>	<u>-</u>	<u>37,746</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(592,790)</u>	<u>27,769</u>	<u>-</u>	<u>(37,746)</u>
Other financing sources (uses):				
Bond anticipation note issuance	-	-	-	-
Transfers in.	1,000,000	-	-	170,000
Transfers out.	(12,000)	-	-	-
OPWC loan proceeds.	<u>364,209</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses).	<u>1,352,209</u>	<u>-</u>	<u>-</u>	<u>170,000</u>
Net change in fund balances	759,419	27,769	-	132,254
Fund balance at beginning of year.	<u>6,376,388</u>	<u>3,442</u>	<u>3,081</u>	<u>248,185</u>
Fund balance at end of year	<u>\$ 7,135,807</u>	<u>\$ 31,211</u>	<u>\$ 3,081</u>	<u>\$ 380,439</u>

Sheriff's Facility Construction	AG Center	London Ave. Government Building	Boylan and Phelps Ditch	Main Street Building	Lower Green JT Ditch
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	18,449
-	-	2	-	100	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2	-	100	18,449
-	-	-	-	27,839	-
-	-	-	-	-	-
-	-	305	-	(1,585)	-
-	-	305	-	26,254	-
-	-	(303)	-	(26,154)	18,449
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(303)	-	(26,154)	18,449
3,807	325	20,054	30,405	41,854	27,148
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 19,751</u>	<u>\$ 30,405</u>	<u>\$ 15,700</u>	<u>\$ 45,597</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Cattail Swamp Ditch</u>	<u>Capital Project Issue II</u>	<u>Honda TIF</u>	<u>Cap Equipment Cash</u>
Revenues:				
From local sources:				
Intergovernmental	\$ -	\$ 171,408	\$ -	\$ -
Special assessments	24,335	-	-	-
Investment income	-	-	-	-
Payment in lieu of taxes.	-	-	40,965	-
Other	-	-	-	-
Total revenues	<u>24,335</u>	<u>171,408</u>	<u>40,965</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Human services	-	-	-	-
Capital outlay	-	565,999	-	-
Total expenditures	<u>-</u>	<u>565,999</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>24,335</u>	<u>(394,591)</u>	<u>40,965</u>	<u>-</u>
Other financing sources (uses):				
Bond anticipation note issuance	-	-	-	-
Transfers in.	-	-	-	800,000
Transfers out.	(26,476)	-	-	-
OPWC loan proceeds.	-	394,591	-	-
Total other financing sources (uses).	<u>(26,476)</u>	<u>394,591</u>	<u>-</u>	<u>800,000</u>
Net change in fund balances	(2,141)	-	40,965	800,000
Fund balance at beginning of year.	<u>58,884</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 56,743</u>	<u>\$ -</u>	<u>\$ 40,965</u>	<u>\$ 800,000</u>

Cap Infrastructure Cash	Multi Bldg Improv Cash	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ 353,941
-	-	42,784
-	22,287	22,389
-	-	40,965
-	-	203,700
-	22,287	663,779
-	-	27,839
-	-	37,746
-	2,879,774	4,395,747
-	2,879,774	4,461,332
-	(2,857,487)	(3,797,553)
-	7,400,000	7,400,000
1,347,569	-	3,317,569
-	-	(38,476)
-	-	758,800
<u>1,347,569</u>	<u>7,400,000</u>	<u>11,437,893</u>
1,347,569	4,542,513	7,640,340
-	-	6,813,573
<u>\$ 1,347,569</u>	<u>\$ 4,542,513</u>	<u>\$ 14,453,913</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 153,874	\$ 153,874	\$ 179,738	\$ 25,864
Total revenues.	<u>153,874</u>	<u>153,874</u>	<u>179,738</u>	<u>25,864</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	2,000,834	2,519,450	786,268	1,733,182
Equipment	205,118	205,118	192,000	13,118
Total expenditures.	<u>2,205,952</u>	<u>2,724,568</u>	<u>978,268</u>	<u>1,746,300</u>
Excess of expenditures over revenues.	<u>(2,052,078)</u>	<u>(2,570,694)</u>	<u>(798,530)</u>	<u>1,772,164</u>
Other financing sources (uses):				
Transfers in	400,000	400,000	1,255,800	855,800
Transfers out	-	(12,000)	(12,000)	-
OPWC loan proceeds.	-	-	364,209	364,209
Total other financing sources (uses)	<u>400,000</u>	<u>388,000</u>	<u>1,608,009</u>	<u>1,220,009</u>
Net change in fund balance	(1,652,078)	(2,182,694)	809,479	2,992,173
Fund balance at beginning of year.	5,544,838	5,544,838	5,544,838	-
Prior year encumbrances appropriated	607,152	607,152	607,152	-
Fund balance at end of year	<u>\$ 4,499,912</u>	<u>\$ 3,969,296</u>	<u>\$ 6,961,469</u>	<u>\$ 2,992,173</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL EQUIPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Other financing sources:				
Transfers in	-	-	800,000	800,000
Total other financing sources	-	-	800,000	800,000
Net change in fund balance	-	-	800,000	800,000
Fund balance at beginning of year.	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive
				(Negative)
Other financing sources:				
Transfers in	-	-	1,347,569	1,347,569
Total other financing sources	-	-	1,347,569	1,347,569
Net change in fund balance	-	-	1,347,569	1,347,569
Fund balance at beginning of year.	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ 1,347,569	\$ 1,347,569

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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 215,288	\$ 290,288	\$ 182,533	\$ (107,755)
Total revenues	<u>215,288</u>	<u>290,288</u>	<u>182,533</u>	<u>(107,755)</u>
Expenditures:				
Current:				
Capital outlay:				
Other	152,788	227,789	159,764	68,025
Total expenditures	<u>152,788</u>	<u>227,789</u>	<u>159,764</u>	<u>68,025</u>
Excess of revenues over expenditures.	<u>62,500</u>	<u>62,499</u>	<u>22,769</u>	<u>(39,730)</u>
Other financing sources (uses):				
Advance in	-	-	8,850	8,850
Advance out.	-	-	(38,000)	(38,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(29,150)</u>	<u>(29,150)</u>
Net change in fund balance	62,500	62,499	(6,381)	(68,880)
Fund balance at beginning of year	<u>41,442</u>	<u>41,442</u>	<u>41,442</u>	<u>-</u>
Fund balance at end of year	<u>\$ 103,942</u>	<u>\$ 103,941</u>	<u>\$ 35,061</u>	<u>\$ (68,880)</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, 2015

	<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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Human services:				
Contractual services.	40,000	210,000	207,746	2,254
Total expenditures.	<u>40,000</u>	<u>210,000</u>	<u>207,746</u>	<u>2,254</u>
Excess of expenditures over revenues	<u>(40,000)</u>	<u>(210,000)</u>	<u>(207,746)</u>	<u>2,254</u>
Other financing sources:				
Transfers in	40,000	40,000	170,000	130,000
Total other financing sources.	<u>40,000</u>	<u>40,000</u>	<u>170,000</u>	<u>130,000</u>
Net change in fund balance.	-	(170,000)	(37,746)	132,254
Fund balance at beginning of year.	<u>248,185</u>	<u>248,185</u>	<u>248,185</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 248,185</u></u>	<u><u>\$ 78,185</u></u>	<u><u>\$ 210,439</u></u>	<u><u>\$ 132,254</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF'S FACILITIES CONSTRUCTION
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<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, 2015

	<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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ -	\$ 2	\$ 2
Total revenues	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	1,848	1,848	-	1,848
Total expenditures	<u>1,848</u>	<u>1,848</u>	<u>-</u>	<u>1,848</u>
Net change in fund balance.	(1,848)	(1,848)	2	1,850
Fund balance at beginning of year.	<u>1,854</u>	<u>1,854</u>	<u>1,854</u>	<u>-</u>
Fund balance at end of year	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 1,856</u>	<u>\$ 1,850</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOYLAN AND PHELPS DITCH
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income	\$ -	\$ -	\$ 102	\$ 102
Total revenues	<u>-</u>	<u>-</u>	<u>102</u>	<u>102</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services.	42,313	70,152	27,839	42,313
Total expenditures	<u>42,313</u>	<u>70,152</u>	<u>27,839</u>	<u>42,313</u>
Net change in fund balance.	(42,313)	(70,152)	(27,737)	42,415
Fund balance at beginning of year.	15,597	15,597	15,597	-
Prior year encumbrances appropriated	27,839	27,839	27,839	
Fund balance (deficit) at end of year.	<u>\$ 1,123</u>	<u>\$ (26,716)</u>	<u>\$ 15,699</u>	<u>\$ 42,415</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, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 13,000	\$ 13,000	\$ 18,449	\$ 5,449
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>18,449</u>	<u>5,449</u>
Net change in fund balance.	13,000	13,000	18,449	5,449
Fund balance at beginning of year.	<u>27,148</u>	<u>27,148</u>	<u>27,148</u>	<u>-</u>
Fund balance at end of year	<u>\$ 40,148</u>	<u>\$ 40,148</u>	<u>\$ 45,597</u>	<u>\$ 5,449</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, 2015

	<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	\$ 24,334	\$ 1,334
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>24,334</u>	<u>1,334</u>
Expenditures:				
Debt service:				
Principal retirement	20,000	-	-	-
Interest expense	6,475	-	-	-
Total expenditures	<u>26,475</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,475)</u>	<u>23,000</u>	<u>24,334</u>	<u>1,334</u>
Other financing uses:				
Transfers out	(3,588)	(30,063)	(26,475)	3,588
Total other financing uses	<u>(3,588)</u>	<u>(30,063)</u>	<u>(26,475)</u>	<u>3,588</u>
Net change in fund balance	(7,063)	(7,063)	(2,141)	4,922
Fund balance at beginning of year	<u>58,884</u>	<u>58,884</u>	<u>58,884</u>	<u>-</u>
Fund balance at end of year	<u>\$ 51,821</u>	<u>\$ 51,821</u>	<u>\$ 56,743</u>	<u>\$ 4,922</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Investment income	\$ -	\$ -	\$ 22,074	\$ 22,074
Total revenues	-	-	22,074	22,074
Expenditures:				
Current:				
Capital outlay:				
Materials and supplies	-	100,000	16,345	83,655
Contractual services	-	6,572,791	5,007,315	1,565,476
Equipment	-	750,000	151,343	598,657
Total expenditures	-	7,422,791	5,175,003	2,247,788
Excess of expenditures over revenues	-	(7,422,791)	(5,152,929)	2,269,862
Other financing sources:				
Note issuance.	-	7,450,000	7,422,791	(27,209)
Total other financing sources	-	7,450,000	7,422,791	(27,209)
Net change in fund balance.	-	27,209	2,269,862	2,242,653
Fund balance at beginning of year.	-	-	-	-
Fund balance at end of year	\$ -	\$ 27,209	\$ 2,269,862	\$ 2,242,653

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, 2015

	<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:				
Payment in lieu of taxes.	\$ -	\$ -	\$ 40,965	\$ 40,965
Total revenues	<u>-</u>	<u>-</u>	<u>40,965</u>	<u>40,965</u>
Net change in fund balance.	-	-	40,965	40,965
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>\$ 40,965</u>	<u>\$ 40,965</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL PROJECT ISSUE II
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental	\$ -	\$ 567,033	\$ 171,408	\$ (395,625)
Total revenues.	<u>-</u>	<u>567,033</u>	<u>171,408</u>	<u>(395,625)</u>
Expenditures:				
Current:				
Capital outlay				
Contractual services.	-	567,033	565,999	1,034
Total expenditures.	<u>-</u>	<u>567,033</u>	<u>565,999</u>	<u>1,034</u>
Excess of expenditures over revenues	<u>-</u>	<u>-</u>	<u>(394,591)</u>	<u>(394,591)</u>
Other financing sources:				
OPWC loan proceeds	-	-	394,591	394,591
Total other financing sources.	<u>-</u>	<u>-</u>	<u>394,591</u>	<u>394,591</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - PROPRIETARY FUNDS

ENTERPRISE FUNDS

The enterprise funds are used to account for the financing of costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis that are financed or recovered primarily through user charges. The following is a description of the enterprise funds:

Major Enterprise Fund

Memorial Hospital of Union County

Although not a legally separate entity, funds are not co-mingled with the County's Treasury but consolidated for annual reporting.

Nonmajor Enterprise Funds

Sanitary Sewer

To account for the operations of the sewer collection system within the County.

Building and Development

To account for fees collected from the general public for building and construction permits.

UNION COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<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.	\$ 1,359,512	\$ 1,669,033	\$ 3,028,545
Receivables (net of allowance for uncollectibles):			
Accounts	1,055	14,539	15,594
Prepayments.	1,558	130	1,688
Net pension asset	494	1,776	2,270
Total current assets.	<u>1,362,619</u>	<u>1,685,478</u>	<u>3,048,097</u>
Noncurrent assets:			
Capital assets:			
Non-depreciable capital assets.	4,993,018	-	4,993,018
Depreciable capital assets, net	236,949	97,308	334,257
Total noncurrent assets	<u>5,229,967</u>	<u>97,308</u>	<u>5,327,275</u>
Deferred outflows of resources:			
Pension - OPERS.	19,501	70,072	89,573
Total assets and deferred outflows of resources	<u>6,612,087</u>	<u>1,852,858</u>	<u>8,464,945</u>
Liabilities:			
Current liabilities:			
Accounts payable	17,852	66,033	83,885
Contracts payable	19,308	-	19,308
Accrued wages and benefits payable.	4,222	15,132	19,354
Accrued interest payable.	14,428	-	14,428
Due to other governments	9,445	23,969	33,414
Current portion of compensated absences payable	13,155	74,216	87,371
Total current liabilities	<u>78,410</u>	<u>179,350</u>	<u>257,760</u>
Long-term liabilities:			
Compensated absences payable	7,056	28,541	35,597
Revenue bonds payable.	643,000		643,000
Net pension liability	98,909	355,411	454,320
Total long-term liabilities	<u>748,965</u>	<u>383,952</u>	<u>1,132,917</u>
Deferred inflows of resources:			
Pension - OPERS.	2,105	7,567	9,672
Total liabilities and deferred inflows	<u>829,480</u>	<u>570,869</u>	<u>1,400,349</u>
Net position:			
Net investment in capital assets.	3,828,967	97,308	3,926,275
Unrestricted	1,953,640	1,184,681	3,138,321
Total net position.	<u>\$ 5,782,607</u>	<u>\$ 1,281,989</u>	<u>\$ 7,064,596</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Sanitary Sewer	Building and Development	Total Nonmajor Proprietary Funds
Operating revenues:			
Charges for services	\$ 492,582	\$ 1,186,331	\$ 1,678,913
License and permits	950	45,042	45,992
Special assessments	44,398	-	44,398
Other operating revenues.	240	3,690	3,930
Total operating revenues	<u>538,170</u>	<u>1,235,063</u>	<u>1,773,233</u>
Operating expenses:			
Personal services	151,287	543,732	695,019
Contract services	218,862	221,602	440,464
Materials and supplies	45,436	4,111	49,547
Depreciation	24,889	14,503	39,392
Other	1,762	39,512	41,274
Total operating expenses	<u>442,236</u>	<u>823,460</u>	<u>1,265,696</u>
Operating income	<u>95,934</u>	<u>411,603</u>	<u>507,537</u>
Nonoperating revenues (expenses):			
Interest revenue.	6,587	-	6,587
Interest expense and fiscal charges	(35,428)	-	(35,428)
Total nonoperating revenues (expenses).	<u>(28,841)</u>	<u>-</u>	<u>(28,841)</u>
Income before capital contributions	67,093	411,603	478,696
Capital contributions	1,377,589	-	1,377,589
Change in net position	1,444,682	411,603	1,856,285
Net position at beginning of year (restated).	<u>4,337,925</u>	<u>870,386</u>	<u>5,208,311</u>
Net position at end of year	<u>\$ 5,782,607</u>	<u>\$ 1,281,989</u>	<u>\$ 7,064,596</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<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	\$ 494,248	\$ 1,189,647	\$ 1,683,895
Cash received from special assessments	44,398	-	44,398
Cash received from other operating revenue	1,190	58,740	59,930
Cash payments for personal services	(156,936)	(546,250)	(703,186)
Cash payments for contractual services	(213,015)	(161,124)	(374,139)
Cash payments for materials and supplies	(45,608)	(4,139)	(49,747)
Cash payments for other expenses	(1,762)	(39,211)	(40,973)
Net cash provided by operating activities	<u>122,515</u>	<u>497,663</u>	<u>620,178</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(745,362)	(33,083)	(778,445)
Interest payments on capital lease obligations	(21,000)	-	(21,000)
Grants and contributions	752,720	-	752,720
Net cash used in capital and related financing activities	<u>(13,642)</u>	<u>(33,083)</u>	<u>(46,725)</u>
Cash flows from investing activities:			
Interest received	6,587	-	6,587
Net cash provided by investing activities	<u>6,587</u>	<u>-</u>	<u>6,587</u>
Net increase in cash and cash equivalents	115,460	464,580	580,040
Cash and cash equivalents at beginning of year	1,244,052	1,204,453	2,448,505
Cash and cash equivalents at end of year	<u>\$ 1,359,512</u>	<u>\$ 1,669,033</u>	<u>\$ 3,028,545</u>

Reconciliation of operating income to net cash provided by operating activities:

Operating income	\$ 95,934	\$ 411,603	\$ 507,537
Adjustments:			
Depreciation	24,889	14,503	39,392
Changes in assets and liabilities:			
Decrease in accounts receivable	1,666	12,597	14,263
(Increase) in net pension assets	(359)	(1,292)	(1,651)
(Increase) in deferred outflows-pension-OPERS	(5,308)	(19,071)	(24,379)
(Increase) decrease in prepayments	(697)	597	(100)
Increase in accounts payable	2,375	60,441	62,816
(Decrease) in accrued wages and benefits	(1,681)	(6,958)	(8,639)
Increase (decrease) in intergovernmental payable	2,134	(2,560)	(426)
Increase in net pension liability	2,234	8,028	10,262
Increase deferred inflows- pension-OPERS	2,105	7,567	9,672
Increase (decrease) in compensated absences payable	(777)	12,208	11,431
Net cash provided by operating activities	<u>\$ 122,515</u>	<u>\$ 497,663</u>	<u>\$ 620,178</u>

Noncash capital and related financing activities:

During 2015, the sewer fund received \$624,869 in capital contributions from governmental activities.
During 2015, the sewer fund purchased \$7,357 in capital assets on account.

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SANITARY SEWER
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 240,000	\$ 240,000	\$ 494,248	\$ 254,248
Licenses and permits	1,000	1,000	950	(50)
Special assessment	40,000	40,000	44,398	4,398
Other operating revenue	10,000	10,000	240	(9,760)
Total operating revenues	<u>291,000</u>	<u>291,000</u>	<u>539,836</u>	<u>248,836</u>
Operating expenses:				
Personal services	237,059	237,194	156,936	80,258
Materials and supplies	104,669	107,838	47,749	60,089
Contractual services	1,679,174	1,682,235	960,206	722,029
Capital outlay	16,000	17,000	1,000	16,000
Other	77,999	55,965	2,397	53,568
Total operating expenses	<u>2,114,901</u>	<u>2,100,232</u>	<u>1,168,288</u>	<u>931,944</u>
Operating loss	(1,823,901)	(1,809,232)	(628,452)	1,180,780
Nonoperating revenues (expenses):				
Intergovernmental	1,918,449	1,918,449	752,719	(1,165,730)
Investment income	7,000	7,000	6,594	(406)
Transfers out	(4,975)	(25,974)	(20,999)	4,975
Total nonoperating revenues (expenses):	<u>1,920,474</u>	<u>1,899,475</u>	<u>738,314</u>	<u>(1,161,161)</u>
Net income.	96,573	90,243	109,862	19,619
Fund equity at beginning of year.	1,234,152	1,234,152	1,234,152	-
Prior year encumbrances appropriated	<u>9,830</u>	<u>9,830</u>	<u>9,830</u>	<u>-</u>
Fund equity at end of year	<u>\$ 1,340,555</u>	<u>\$ 1,334,225</u>	<u>\$ 1,353,844</u>	<u>\$ 19,619</u>

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 655,000	\$ 655,000	\$ 1,189,647	\$ 534,647
Licenses and permits	20,000	20,000	46,792	26,792
Other operating revenues	10,000	10,000	11,948	1,948
Total operating revenues	<u>685,000</u>	<u>685,000</u>	<u>1,248,387</u>	<u>563,387</u>
Operating expenses:				
Personal services	608,417	603,862	546,250	57,612
Materials and supplies	6,672	6,844	4,139	2,705
Contractual services	249,118	260,416	178,644	81,772
Capital outlay.	65,321	70,333	39,211	31,122
Other.	32,866	27,188	15,563	11,625
Total operating expenses	<u>962,394</u>	<u>968,643</u>	<u>783,807</u>	<u>184,836</u>
Operating income (loss).	(277,394)	(283,643)	464,580	748,223
Nonoperating revenues:				
Transfer in.	2,000	2,000	-	(2,000)
Total nonoperating revenues.	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Net income (loss)	(275,394)	(281,643)	464,580	746,223
Fund equity at beginning of year	1,197,896	1,197,896	1,197,896	-
Prior year encumbrances appropriated	6,557	6,557	6,557	-
Fund equity at end of year	<u>\$ 929,059</u>	<u>\$ 922,810</u>	<u>\$ 1,669,033</u>	<u>\$ 746,223</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.

Other Agency Funds

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

Medical and Dental Insurance
Ditch
Humane Society
Ohio Child's Trust

Ohio Elections Commission
Help Me Grow
Help Me Grow
Fine Cash

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
Tax Collections				
Assets:				
Equity in pooled cash and equivalents	\$ 3,528,387	\$ 104,152,507	\$ 104,087,709	\$ 3,593,185
Receivables:				
Real estate and other taxes	72,729,212	81,328,795	72,729,212	81,328,795
Due from other governments	1,927,480	2,023,805	1,927,480	2,023,805
Total assets.	<u>\$ 78,185,079</u>	<u>\$ 187,505,107</u>	<u>\$ 178,744,401</u>	<u>\$ 86,945,785</u>
Liabilities:				
Undistributed monies	\$ 78,185,079	\$ 187,505,107	\$ 178,744,401	\$ 86,945,785
Total liabilities	<u>\$ 78,185,079</u>	<u>\$ 187,505,107</u>	<u>\$ 178,744,401</u>	<u>\$ 86,945,785</u>
Central Ohio Youth Center				
Assets:				
Equity in pooled cash and equivalents	\$ 282,063	\$ 2,974,615	\$ 2,841,180	\$ 415,498
Total assets.	<u>\$ 282,063</u>	<u>\$ 2,974,615</u>	<u>\$ 2,841,180</u>	<u>\$ 415,498</u>
Liabilities:				
Undistributed monies	\$ 282,063	\$ 2,974,615	\$ 2,841,180	\$ 415,498
Total liabilities	<u>\$ 282,063</u>	<u>\$ 2,974,615</u>	<u>\$ 2,841,180</u>	<u>\$ 415,498</u>
General Health District				
Assets:				
Equity in pooled cash and equivalents	\$ 2,640,275	\$ 4,012,424	\$ 4,095,985	\$ 2,556,714
Total assets.	<u>\$ 2,640,275</u>	<u>\$ 4,012,424</u>	<u>\$ 4,095,985</u>	<u>\$ 2,556,714</u>
Liabilities:				
Undistributed monies	\$ 2,640,275	\$ 4,012,424	\$ 4,095,985	\$ 2,556,714
Total liabilities	<u>\$ 2,640,275</u>	<u>\$ 4,012,424</u>	<u>\$ 4,095,985</u>	<u>\$ 2,556,714</u>
Soil and Water Conservation District				
Assets:				
Equity in pooled cash and equivalents	\$ 138,459	\$ 392,222	\$ 342,391	\$ 188,290
Total assets.	<u>\$ 138,459</u>	<u>\$ 392,222</u>	<u>\$ 342,391</u>	<u>\$ 188,290</u>
Liabilities:				
Undistributed monies	\$ 138,459	\$ 392,222	\$ 342,391	\$ 188,290
Total liabilities	<u>\$ 138,459</u>	<u>\$ 392,222</u>	<u>\$ 342,391</u>	<u>\$ 188,290</u>
Marriage License				
Assets:				
Equity in pooled cash and equivalents	\$ 3,230	\$ 5,015	\$ 5,389	\$ 2,856
Total assets.	<u>\$ 3,230</u>	<u>\$ 5,015</u>	<u>\$ 5,389</u>	<u>\$ 2,856</u>
Liabilities:				
Undistributed monies	\$ 3,230	\$ 5,015	\$ 5,389	\$ 2,856
Total liabilities	<u>\$ 3,230</u>	<u>\$ 5,015</u>	<u>\$ 5,389</u>	<u>\$ 2,856</u>
Indigent Counsel and Restitution				
Assets:				
Equity in pooled cash and equivalents	\$ 6,790	\$ 15,627	\$ 20,596	\$ 1,821
Total assets.	<u>\$ 6,790</u>	<u>\$ 15,627</u>	<u>\$ 20,596</u>	<u>\$ 1,821</u>
Liabilities:				
Undistributed monies	\$ 6,790	\$ 15,627	\$ 20,596	\$ 1,821
Total liabilities.	<u>\$ 6,790</u>	<u>\$ 15,627</u>	<u>\$ 20,596</u>	<u>\$ 1,821</u>

- - Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
Domestic Violence				
Assets:				
Equity in pooled cash and equivalents	\$ 2,720	\$ 4,384	\$ 4,864	\$ 2,240
Total assets.	<u>\$ 2,720</u>	<u>\$ 4,384</u>	<u>\$ 4,864</u>	<u>\$ 2,240</u>
Liabilities:				
Undistributed monies	\$ 2,720	\$ 4,384	\$ 4,864	\$ 2,240
Total liabilities	<u>\$ 2,720</u>	<u>\$ 4,384</u>	<u>\$ 4,864</u>	<u>\$ 2,240</u>
County Courts				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 756,162	\$ 452,378	\$ -	\$ 1,208,540
Total assets.	<u>\$ 756,162</u>	<u>\$ 452,378</u>	<u>\$ -</u>	<u>\$ 1,208,540</u>
Liabilities:				
Undistributed monies	\$ 756,162	\$ 452,378	\$ -	\$ 1,208,540
Total liabilities	<u>\$ 756,162</u>	<u>\$ 452,378</u>	<u>\$ -</u>	<u>\$ 1,208,540</u>
Alimony and Child Support				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 2,045	\$ 2,640	\$ -	\$ 4,685
Total assets.	<u>\$ 2,045</u>	<u>\$ 2,640</u>	<u>\$ -</u>	<u>\$ 4,685</u>
Liabilities:				
Undistributed monies	\$ 2,045	\$ 2,640	\$ -	\$ 4,685
Total liabilities	<u>\$ 2,045</u>	<u>\$ 2,640</u>	<u>\$ -</u>	<u>\$ 4,685</u>
Payroll				
Assets:				
Equity in pooled cash and equivalents	\$ 71,676	\$ 10,886,173	\$ 10,719,116	\$ 238,733
Total assets.	<u>\$ 71,676</u>	<u>\$ 10,886,173</u>	<u>\$ 10,719,116</u>	<u>\$ 238,733</u>
Liabilities:				
Undistributed monies	\$ 71,676	\$ 10,886,173	\$ 10,719,116	\$ 238,733
Total liabilities	<u>\$ 71,676</u>	<u>\$ 10,886,173</u>	<u>\$ 10,719,116</u>	<u>\$ 238,733</u>
Joint Recreation Board				
Assets:				
Equity in pooled cash and equivalents	\$ 75,602	\$ 113,602	\$ 99,402	\$ 89,802
Total assets.	<u>\$ 75,602</u>	<u>\$ 113,602</u>	<u>\$ 99,402</u>	<u>\$ 89,802</u>
Liabilities:				
Undistributed monies	\$ 75,602	\$ 113,602	\$ 99,402	\$ 89,802
Total liabilities	<u>\$ 75,602</u>	<u>\$ 113,602</u>	<u>\$ 99,402</u>	<u>\$ 89,802</u>
Housing Trust				
Assets:				
Equity in pooled cash and equivalents	\$ 66,406	\$ 284,923	\$ 281,046	\$ 70,283
Total assets.	<u>\$ 66,406</u>	<u>\$ 284,923</u>	<u>\$ 281,046</u>	<u>\$ 70,283</u>
Liabilities:				
Undistributed monies	\$ 66,406	\$ 284,923	\$ 281,046	\$ 70,283
Total liabilities	<u>\$ 66,406</u>	<u>\$ 284,923</u>	<u>\$ 281,046</u>	<u>\$ 70,283</u>

- - Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
Union County Family and Children First				
Assets:				
Equity in pooled cash and equivalents	\$ 37,556	\$ 82,992	\$ 92,449	\$ 28,099
Total assets.	<u>\$ 37,556</u>	<u>\$ 82,992</u>	<u>\$ 92,449</u>	<u>\$ 28,099</u>
Liabilities:				
Undistributed monies	\$ 37,556	\$ 82,992	\$ 92,449	\$ 28,099
Total liabilities	<u>\$ 37,556</u>	<u>\$ 82,992</u>	<u>\$ 92,449</u>	<u>\$ 28,099</u>
Probation Improvement Grant				
Assets:				
Equity in pooled cash and equivalents	\$ 114,888	\$ 288,843	\$ 282,026	\$ 121,705
Total assets.	<u>\$ 114,888</u>	<u>\$ 288,843</u>	<u>\$ 282,026</u>	<u>\$ 121,705</u>
Liabilities:				
Undistributed monies	\$ 114,888	\$ 288,843	\$ 282,026	\$ 121,705
Total liabilities	<u>\$ 114,888</u>	<u>\$ 288,843</u>	<u>\$ 282,026</u>	<u>\$ 121,705</u>
Council of Governments				
Assets:				
Equity in pooled cash and equivalents	\$ 191,359	\$ 126,520	\$ 309,367	\$ 8,512
Total assets.	<u>\$ 191,359</u>	<u>\$ 126,520</u>	<u>\$ 309,367</u>	<u>\$ 8,512</u>
Liabilities:				
Loans due to other funds	\$ 255,800	\$ -	\$ 255,800	\$ -
Undistributed monies	(64,441)	126,520	53,567	8,512
Total liabilities	<u>\$ 191,359</u>	<u>\$ 126,520</u>	<u>\$ 309,367</u>	<u>\$ 8,512</u>
LUC Regional Planning				
Assets:				
Equity in pooled cash and equivalents	\$ 395,922	\$ 352,064	\$ 338,528	\$ 409,458
Total assets.	<u>\$ 395,922</u>	<u>\$ 352,064</u>	<u>\$ 338,528</u>	<u>\$ 409,458</u>
Liabilities:				
Undistributed monies	\$ 395,922	\$ 352,064	\$ 338,528	\$ 409,458
Total liabilities	<u>\$ 395,922</u>	<u>\$ 352,064</u>	<u>\$ 338,528</u>	<u>\$ 409,458</u>
Medical and Dental Insurance				
Assets:				
Equity in pooled cash and equivalents	\$ 565,321	\$ 63,841,013	\$ 63,514,688	\$ 891,646
Total assets.	<u>\$ 565,321</u>	<u>\$ 63,841,013</u>	<u>\$ 63,514,688</u>	<u>\$ 891,646</u>
Liabilities:				
Undistributed monies	\$ 565,321	\$ 63,841,013	\$ 63,514,688	\$ 891,646
Total liabilities	<u>\$ 565,321</u>	<u>\$ 63,841,013</u>	<u>\$ 63,514,688</u>	<u>\$ 891,646</u>
Ditch				
Assets:				
Equity in pooled cash and equivalents	\$ 4,972	\$ 9,714	\$ 14,686	\$ -
Total assets.	<u>\$ 4,972</u>	<u>\$ 9,714</u>	<u>\$ 14,686</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	\$ 4,972	\$ 9,714	\$ 14,686	\$ -
Total liabilities	<u>\$ 4,972</u>	<u>\$ 9,714</u>	<u>\$ 14,686</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, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
Humane Society				
Assets:				
Equity in pooled cash and equivalents	\$ 1,190	\$ 568	\$ -	\$ 1,758
Total assets.	<u>\$ 1,190</u>	<u>\$ 568</u>	<u>\$ -</u>	<u>\$ 1,758</u>
Liabilities:				
Undistributed monies	\$ 1,190	\$ 568	\$ -	\$ 1,758
Total liabilities	<u>\$ 1,190</u>	<u>\$ 568</u>	<u>\$ -</u>	<u>\$ 1,758</u>
Ohio Child's Trust				
Assets:				
Equity in pooled cash and equivalents	\$ 20,166	\$ 19,014	\$ 15,130	\$ 24,050
Total assets.	<u>\$ 20,166</u>	<u>\$ 19,014</u>	<u>\$ 15,130</u>	<u>\$ 24,050</u>
Liabilities:				
Undistributed monies	\$ 20,166	\$ 19,014	\$ 15,130	\$ 24,050
Total liabilities	<u>\$ 20,166</u>	<u>\$ 19,014</u>	<u>\$ 15,130</u>	<u>\$ 24,050</u>
Ohio Elections Commission				
Assets:				
Equity in pooled cash and equivalents	\$ 5,300	\$ 1,405	\$ 5,300	\$ 1,405
Total assets.	<u>\$ 5,300</u>	<u>\$ 1,405</u>	<u>\$ 5,300</u>	<u>\$ 1,405</u>
Liabilities:				
Undistributed monies	\$ 5,300	\$ 1,405	\$ 5,300	\$ 1,405
Total liabilities	<u>\$ 5,300</u>	<u>\$ 1,405</u>	<u>\$ 5,300</u>	<u>\$ 1,405</u>
Help Me Grow				
Assets:				
Equity in pooled cash and equivalents	\$ 96,298	\$ 91,061	\$ 143,514	\$ 43,845
Total assets.	<u>\$ 96,298</u>	<u>\$ 91,061</u>	<u>\$ 143,514</u>	<u>\$ 43,845</u>
Liabilities:				
Undistributed monies	\$ 96,298	\$ 91,061	\$ 143,514	\$ 43,845
Total liabilities	<u>\$ 96,298</u>	<u>\$ 91,061</u>	<u>\$ 143,514</u>	<u>\$ 43,845</u>
Fine Cash				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 172,028	\$ 171,460	\$ 568
Total assets.	<u>\$ -</u>	<u>\$ 172,028</u>	<u>\$ 171,460</u>	<u>\$ 568</u>
Liabilities:				
Undistributed monies	\$ -	\$ 172,028	\$ 171,460	\$ 568
Total liabilities	<u>\$ -</u>	<u>\$ 172,028</u>	<u>\$ 171,460</u>	<u>\$ 568</u>
All Agency Funds				
Assets				
Equity in pooled cash and equivalents	\$ 8,248,580	\$ 187,826,714	\$ 187,384,826	\$ 8,690,468
Cash and cash equivalents in segregated accounts	758,207	455,018	-	1,213,225
Receivables:				
Real estate and other taxes	72,729,212	81,328,795	72,729,212	81,328,795
Due from other governments	1,927,480	2,023,805	1,927,480	2,023,805
Total assets.	<u>\$ 83,663,479</u>	<u>\$ 271,634,332</u>	<u>\$ 262,041,518</u>	<u>\$ 93,256,293</u>
Liabilities				
Loans due to other funds	\$ 255,800	\$ -	\$ 255,800	\$ -
Undistributed monies	83,407,679	271,634,332	261,785,718	93,256,293
Total liabilities.	<u>\$ 83,663,479</u>	<u>\$ 271,634,332</u>	<u>\$ 262,041,518</u>	<u>\$ 93,256,293</u>

UNION COUNTY, OHIO

BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNIT
UNION COUNTY AIRPORT AUTHORITY
DECEMBER 31, 2015

	Airport Authority
Assets:	
Equity in pooled cash and cash equivalents	\$ 514,035
Total assets	\$ 514,035
Liabilities:	
Accounts payable	5,132
Accrued wages and benefits.	203
Due to other governments	477
Total liabilities	5,812
Fund balances:	
Unassigned	508,223
Total net position	\$ 508,223

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

Total Airport Authority Fund Balances	\$ 508,223
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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.	2,229,390
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Net position of The Union County Airport Authority	\$ 2,737,613
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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, 2015

	Airport Authority
Revenues:	
Charges for services	\$ 2,998
Intergovernmental	81,754
Investment income	711
Rental income	183,025
Other.	13,413
Total revenues	281,901
Expenditures:	
Current:	
Conservation and recreation	270,702
Total expenditures	270,702
Net change in fund balance.	11,199
Fund balance at beginning of year	497,024
Fund balance at end of year	\$ 508,223

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF AIRPORT AUTHORITY COMPONENT UNIT FUNDS
TO STATEMENT OF ACTIVITIES

Net Change in Airport Authority Fund Balances	\$ 11,199
 <i>Amounts reported for discretely presented component units on the statement of activities are different because:</i>	
Governmental type component unit funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays.	
Current year depreciation	(193,771)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	
Intergovernmental revenues	(8,966)
Change in Net position of The Airport Authority	\$ (191,538)

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, 2015

	Airport Authority
Revenues:	
Charges for services	\$ 2,998
Intergovernmental	81,754
Investment income	711
Rental income	183,025
Other.	13,413
Total revenues	281,901
Expenditures:	
Current:	
Conservation and recreation	270,702
Total expenditures	270,702
Net change in fund balance.	11,199
Fund balance at beginning of year	497,024
Fund balance at end of year	\$ 508,223

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF AIRPORT AUTHORITY COMPONENT UNIT FUNDS
TO STATEMENT OF ACTIVITIES

Net Change in Airport Authority Fund Balances	\$ 11,199
 <i>Amounts reported for discretely presented component units on the statement of activities are different because:</i>	
Governmental type component unit funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays.	
Current year depreciation	(193,771)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	
Intergovernmental revenues	(8,966)
Change in Net position of The Airport Authority	\$ (191,538)

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	260-266
These schedules contain information to help the reader assess the County's most significant local revenue sources, property and sales taxes.	
Debt Capacity	267-274
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	275-277
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	278-285
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)

	(Restated)			
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Government activities:				
Net investment in capital assets	\$ 89,412,748	\$ 83,382,219	\$ 78,405,934	\$ 73,714,293
Restricted for:				
Capital projects	4,576,805	6,523	6,522	16,746
Debt service	-	-	-	-
Public works programs	2,910,254	4,809,958	4,784,214	5,276,642
Human service programs	13,048,233	16,165,665	16,242,054	16,344,521
Health programs	1,019,605	1,221,451	1,307,086	1,132,816
Other purposes	4,441,472	4,892,583	4,519,237	4,432,282
Unrestricted	2,648,098	2,875,066	17,848,918	14,101,567
Total governmental activities net position	<u>\$ 118,057,215</u>	<u>\$ 113,353,465</u>	<u>\$ 123,113,965</u>	<u>\$ 115,018,867</u>
Business-type activities:				
Net investment in capital assets	\$ 26,781,366	\$ 25,422,957	\$ 17,585,938	\$ 14,161,858
Restricted	5,908,409	4,911,433	3,871,672	4,725,554
Unrestricted	38,732,179	29,945,710	50,382,705	43,249,046
Total business-type activities net position	<u>\$ 71,421,954</u>	<u>\$ 60,280,100</u>	<u>\$ 71,840,315</u>	<u>\$ 62,136,458</u>
Primary government:				
Net investment in capital assets	\$ 116,194,114	\$ 108,805,176	\$ 95,991,872	\$ 87,876,151
Restricted for:				
Capital projects	4,576,805	6,523	6,522	16,746
Debt service	80,184	146,887	6,024	4,328
Public works programs	2,910,254	4,809,958	4,784,214	5,276,642
Human service programs	13,048,233	16,165,665	16,242,054	16,344,521
Health programs	1,019,605	1,221,451	1,307,086	1,132,816
Other purposes	10,269,697	9,657,129	8,384,885	9,153,508
Unrestricted	41,380,277	32,820,776	68,231,623	57,350,613
Total	<u>\$ 189,479,169</u>	<u>\$ 173,633,565</u>	<u>\$ 194,954,280</u>	<u>\$ 177,155,325</u>

Source: County financial records

Note:

The net position at December 31, 2014 has been restated for GASB statement No. 68 and 71.

2011	2010	2009	2008	2007	2006
\$ 69,956,230	\$ 65,696,098	\$ 62,877,921	\$ 61,759,667	\$ 57,915,110	\$ 56,089,685
6,522	47,514	1,487,548	1,906,616	1,738,603	1,432,729
-	-	199,241	196,115	186,530	178,705
5,002,232	3,818,027	3,853,142	3,688,199	3,470,964	3,494,643
15,514,923	14,534,714	12,967,423	10,449,860	8,980,021	6,969,391
1,206,926	1,325,802	1,358,434	1,057,715	2,146,086	2,162,353
4,339,996	4,346,889	3,584,543	3,765,806	2,377,575	2,287,368
9,076,655	9,104,696	6,871,486	8,837,717	10,423,629	6,844,135
<u>\$ 105,103,484</u>	<u>\$ 98,873,740</u>	<u>\$ 93,199,738</u>	<u>\$ 91,661,695</u>	<u>\$ 87,238,518</u>	<u>\$ 79,459,009</u>
\$ 14,560,418	\$ 14,143,190	\$ 14,124,261	\$ 13,508,658	\$ 11,782,702	\$ 13,355,372
2,177,792	2,739,709	2,753,323	4,928,672	4,318,519	3,648,108
35,695,876	32,266,730	29,464,612	24,126,401	23,134,777	14,603,007
<u>\$ 52,434,086</u>	<u>\$ 49,149,629</u>	<u>\$ 46,342,196</u>	<u>\$ 42,563,731</u>	<u>\$ 39,235,998</u>	<u>\$ 31,606,487</u>
\$ 84,516,648	\$ 79,839,288	\$ 77,002,182	\$ 75,268,325	\$ 69,697,812	\$ 69,445,057
882,447	977,054	1,487,548	2,934,501	1,738,603	1,432,729
3,591	95,345	199,241	199,840	186,530	178,705
5,002,232	3,818,027	3,853,142	3,688,199	3,470,964	3,494,643
15,514,923	14,534,714	12,967,423	10,449,860	8,980,021	6,969,391
1,206,926	1,325,802	1,358,434	1,057,715	2,146,086	2,162,353
5,638,272	6,061,713	6,337,866	7,662,868	6,696,094	5,935,476
44,772,531	41,371,426	36,336,098	32,964,118	33,558,406	21,447,142
<u>\$ 157,537,570</u>	<u>\$ 148,023,369</u>	<u>\$ 139,541,934</u>	<u>\$ 134,225,426</u>	<u>\$ 126,474,516</u>	<u>\$ 111,065,496</u>

UNION COUNTY, OHIO

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

Expenses	2015	2014	2013	2012
Governmental activities:				
General government:				
Legislative and executive	\$ 10,184,523	\$ 9,298,745	\$ 8,979,834	\$ 10,044,514
Judicial	3,859,783	3,676,747	3,605,442	2,565,051
Public safety	7,379,669	6,987,399	7,129,141	6,248,453
Public works	6,126,575	6,978,212	5,826,514	5,125,903
Health	2,630,045	2,198,572	2,253,616	2,890,455
Human services	18,699,446	18,083,078	16,794,319	16,121,976
Economic development	524,981	389,556	290,649	382,067
Intergovernmental	432,174	391,758	433,439	367,949
Interest and fiscal charges	250,736	222,286	237,033	283,178
Bond issuance costs	-	-	-	103,024
<i>Total governmental activities expense</i>	<u>50,087,932</u>	<u>48,226,353</u>	<u>45,549,987</u>	<u>44,132,570</u>
Business-type activities:				
Memorial hospital	99,465,833	93,086,648	86,146,627	81,706,047
Nonmajor:				
Sanitary sewer district	477,664	353,606	357,614	356,915
Water district	-	-	-	-
Building and development	823,460	618,264	687,400	587,202
<i>Total business-type activities expense</i>	<u>100,766,957</u>	<u>94,058,518</u>	<u>87,191,641</u>	<u>82,650,164</u>
<i>Total primary government expenses</i>	<u>\$ 150,854,889</u>	<u>\$ 142,284,871</u>	<u>\$ 132,741,628</u>	<u>\$ 126,782,734</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 3,432,735	\$ 3,352,640	\$ 3,300,977	\$ 3,321,905
Judicial	1,017,218	1,087,727	1,092,365	1,095,905
Public safety	1,022,351	783,360	851,407	640,357
Public works	610,967	1,265,660	636,002	728,411
Health	248,395	182,543	132,040	158,878
Human services	504,143	455,197	592,416	623,718
Economic development	100,000	83,114	15,789	22,533
Operating grants and contributions				
General government:				
Legislative and executive	2,445,338	2,204,638	2,217,014	1,978,605
Judicial	-	-	20,754	179
Public safety	500,206	496,758	470,569	449,830
Public works	5,086,880	4,393,382	4,913,187	4,588,700
Health	1,175,446	998,726	1,223,761	1,532,132
Human services	6,940,391	7,187,866	6,080,234	5,958,043
Economic development	304,798	221,697	235,386	237,748
Capital grants and contributions				
General government:				
Legislative and executive	-	-	-	-
Public works	600,425	2,750,382	2,121,740	2,283,802
<i>Total governmental activities program revenues</i>	<u>23,989,293</u>	<u>25,463,690</u>	<u>23,903,641</u>	<u>23,620,746</u>

2011	2010	2009	2008	2007	2006
\$ 11,422,420	\$ 10,817,736	\$ 12,019,993	\$ 13,793,161	\$ 11,990,209	\$ 11,776,677
2,777,476	2,851,552	2,461,340	2,637,145	2,371,200	2,181,237
6,925,246	6,923,020	7,150,858	7,161,068	6,735,640	6,270,069
5,853,894	4,644,326	5,747,722	3,227,196	3,341,555	3,089,442
3,306,813	3,297,771	3,950,543	4,020,931	3,834,944	3,888,031
15,644,260	15,210,709	15,526,434	16,904,850	13,834,546	14,604,599
369,278	315,537	402,363	365,747	298,297	306,202
1,052,051	1,433,617	576,265	519,194	-	-
334,789	313,006	491,417	485,352	328,586	380,135
162,721	-	-	-	-	-
<u>47,848,948</u>	<u>45,807,274</u>	<u>48,326,935</u>	<u>49,114,644</u>	<u>42,734,977</u>	<u>42,496,392</u>
77,778,395	71,780,394	69,262,201	67,061,083	62,879,762	60,705,526
348,656	311,995	175,941	319,305	222,616	1,109,238
-	-	-	-	150,000	220,104
451,090	470,857	496,669	679,417	730,837	954,983
<u>78,578,141</u>	<u>72,563,246</u>	<u>69,934,811</u>	<u>68,059,805</u>	<u>63,983,215</u>	<u>62,989,851</u>
<u>\$ 126,427,089</u>	<u>\$ 118,370,520</u>	<u>\$ 118,261,746</u>	<u>\$ 117,174,449</u>	<u>\$ 106,718,192</u>	<u>\$ 105,486,243</u>

\$ 2,828,412	\$ 2,852,106	\$ 2,657,714	\$ 2,799,982	\$ 2,747,434	\$ 3,023,987
1,093,056	1,021,837	672,310	696,302	636,768	570,134
793,920	1,411,167	1,038,616	793,587	609,138	871,808
879,349	677,752	643,515	800,713	728,309	644,593
154,385	195,346	256,573	174,411	210,952	179,375
917,251	823,824	770,661	1,252,022	1,173,924	1,191,088
22,534	22,533	22,534	21,876	21,239	20,621
102,584	501,389	175,388	158,828	391,160	636,094
3,150	133,971	-	7,593	64,316	74,447
796,276	802,050	808,188	983,000	582,840	691,322
4,907,379	4,551,194	4,495,345	4,124,622	-	-
1,898,428	2,173,817	2,459,350	2,882,747	1,155,472	2,551,355
7,813,675	7,363,520	8,711,064	8,038,000	6,736,671	5,392,309
197,592	142,938	79,809	316,391	-	-
-	-	-	140,828	201,015	117,400
3,543,127	1,824,731	1,474,017	2,900,836	908,125	2,464,802
<u>25,951,118</u>	<u>24,498,175</u>	<u>24,265,084</u>	<u>26,091,738</u>	<u>16,167,363</u>	<u>18,429,335</u>

- Continued

UNION COUNTY, OHIO

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

Program revenues (continued)	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Business-type activities:				
Charges for services:				
Memorial hospital	104,248,736	99,515,008	90,989,592	87,195,877
Nonmajor:				
Sanitary sewer district	537,930	284,039	270,039	261,811
Water district	-	-	-	-
Building and development	1,231,373	1,309,380	1,035,506	607,785
Operating Grants and Contributions				
Memorial hospital	672,872	475,332	-	-
Capital grants and contributions				
Memorial hospital	-	-	363,102	468,427
Nonmajor:				
Sanitary sewer district	1,377,589	1,340,135	-	-
<i>Total business-type activities</i>				
<i>Program revenues</i>	<u>108,068,500</u>	<u>102,923,894</u>	<u>92,658,239</u>	<u>88,533,900</u>
<i>Total primary government</i>				
<i>Program revenues</i>	<u>\$ 132,057,793</u>	<u>\$ 128,387,584</u>	<u>\$ 116,561,880</u>	<u>\$ 112,154,646</u>
 Net (expense)/revenue				
Governmental activities	\$ (26,098,639)	\$ (22,762,663)	\$ (21,646,346)	\$ (20,511,824)
Business-type activities	7,301,543	8,865,376	5,466,598	5,883,736
<i>Total primary government net expense</i>	<u>\$ (18,797,096)</u>	<u>\$ (13,897,287)</u>	<u>\$ (16,179,748)</u>	<u>\$ (14,628,088)</u>
 General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 11,944,272	\$ 11,594,637	\$ 10,872,350	\$ 11,610,480
Sales taxes	13,741,639	12,795,973	13,193,116	12,292,840
Unrestricted grants and contributions	4,230,544	4,339,593	4,371,878	4,703,838
Interest	532,664	470,666	650,353	718,138
Other	353,270	504,001	653,747	1,101,911
Transfers	-	(1,585,078)	-	-
<i>Total governmental activities:</i>	<u>30,802,389</u>	<u>28,119,792</u>	<u>29,741,444</u>	<u>30,427,207</u>
Business-type activities:				
Interest	193,292	195,906	138,196	183,270
Transfers	-	1,585,078	-	-
Other	3,647,019	3,749,700	4,099,063	3,635,366
<i>Total business-type activities:</i>	<u>3,840,311</u>	<u>5,530,684</u>	<u>4,237,259</u>	<u>3,818,636</u>
<i>Total primary government</i>	<u>\$ 34,642,700</u>	<u>\$ 33,650,476</u>	<u>\$ 33,978,703</u>	<u>\$ 34,245,843</u>
 Change in net position				
Governmental activities:	\$ 4,703,750	\$ 5,357,129	\$ 8,095,098	\$ 9,915,383
Business-type activities:	11,141,854	14,396,060	9,703,857	9,702,372
<i>Total primary government</i>	<u>\$ 15,845,604</u>	<u>\$ 19,753,189</u>	<u>\$ 17,798,955</u>	<u>\$ 19,617,755</u>

Source: County financial records

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
78,417,777	71,729,744	69,091,683	67,410,277	66,910,751	60,142,923
221,913	222,331	224,570	264,358	273,086	332,884
-	-	-	3,989	6,205	64,231
417,571	469,350	446,577	609,618	730,342	766,433
-	-	-	-	-	-
326,233	359,032	1,064,803	370,484	557,971	808,334
-	-	-	-	-	-
<u>79,383,494</u>	<u>72,780,457</u>	<u>70,827,633</u>	<u>68,658,726</u>	<u>68,478,355</u>	<u>62,114,805</u>
<u>\$ 105,334,612</u>	<u>\$ 97,278,632</u>	<u>\$ 95,092,717</u>	<u>\$ 94,750,464</u>	<u>\$ 84,645,718</u>	<u>\$ 80,544,140</u>
\$ (21,897,830)	\$ (21,309,099)	\$ (24,061,851)	\$ (23,022,906)	\$ (26,567,614)	\$ (24,067,057)
805,353	217,211	892,822	598,921	4,495,140	(875,046)
<u>\$ (21,092,477)</u>	<u>\$ (21,091,888)</u>	<u>\$ (23,169,029)</u>	<u>\$ (22,423,985)</u>	<u>\$ (22,072,474)</u>	<u>\$ (24,942,103)</u>
\$ 10,251,898	\$ 10,893,125	\$ 10,264,681	\$ 10,360,679	\$ 11,915,812	\$ 11,242,702
10,332,911	9,298,891	8,001,168	9,565,905	9,379,361	7,163,499
4,919,814	5,284,472	5,452,939	4,312,843	9,597,276	9,108,618
657,302	768,985	1,001,949	1,516,355	1,800,912	1,542,329
1,974,107	735,260	889,908	1,687,155	1,653,762	1,362,697
(8,458)	2,368	(10,751)	3,146	-	-
<u>28,127,574</u>	<u>26,983,101</u>	<u>25,599,894</u>	<u>27,446,083</u>	<u>34,347,123</u>	<u>30,419,845</u>
171,106	139,436	169,467	565,872	931,447	718,364
8,458	(2,368)	10,751	(3,146)	-	-
2,299,540	2,453,154	2,705,425	2,166,086	2,202,924	1,798,383
<u>2,479,104</u>	<u>2,590,222</u>	<u>2,885,643</u>	<u>2,728,812</u>	<u>3,134,371</u>	<u>2,976,916</u>
<u>\$ 30,606,678</u>	<u>\$ 29,573,323</u>	<u>\$ 28,485,537</u>	<u>\$ 30,174,895</u>	<u>\$ 37,481,494</u>	<u>\$ 33,396,761</u>
\$ 6,229,744	\$ 5,674,002	\$ 1,538,043	\$ 4,423,177	\$ 7,779,509	\$ 6,352,788
3,284,457	2,807,433	3,778,465	3,327,733	7,629,511	2,101,870
<u>\$ 9,514,201</u>	<u>\$ 8,481,435</u>	<u>\$ 5,316,508</u>	<u>\$ 7,750,910</u>	<u>\$ 15,409,020</u>	<u>\$ 8,454,658</u>

UNION COUNTY, OHIO

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General fund				
Nonspendable	\$ 353,350	\$ 423,064	\$ 464,022	\$ 336,451
Committed	186,088	481,821	490,227	507,356
Assigned	265,363	215,777	104,917	178,578
Unassigned	7,142,810	7,461,470	7,476,119	7,402,858
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>7,947,611</u>	<u>8,582,132</u>	<u>8,535,285</u>	<u>8,425,243</u>
All other governmental funds				
Nonspendable	1,580,584	1,977,110	2,192,007	2,713,265
Restricted	27,997,956	23,446,490	22,459,456	23,161,585
Committed	3,174,670	844,268	532,309	541,423
Assigned	7,327,853	6,527,469	6,106,226	3,402,438
Unassigned (deficit)	(454,608)	(453,551)	(470,454)	(475,578)
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Cap. projects fund	-	-	-	-
Total all other governmental Funds	<u>39,626,455</u>	<u>32,341,786</u>	<u>30,819,544</u>	<u>29,343,133</u>
Total governmental funds	<u>\$ 47,574,066</u>	<u>\$ 40,923,918</u>	<u>\$ 39,354,829</u>	<u>\$ 37,768,376</u>

Source: County financial records

Note: The County implemented GASB 54 in 2011.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 260,443	\$ -	\$ -	\$ -	\$ -	\$ -
168,425	-	-	-	-	-
32,380	-	-	-	-	-
5,416,856	-	-	-	-	-
-	863,451	525,319	245,743	899,462	845,718
-	5,810,986	4,947,149	6,288,735	6,775,931	5,090,874
<u>5,878,104</u>	<u>6,674,437</u>	<u>5,472,468</u>	<u>6,534,478</u>	<u>7,675,393</u>	<u>5,936,592</u>
2,916,146	-	-	-	-	-
21,392,257	-	-	-	-	-
2,087,935	-	-	-	-	-
152,397	-	-	-	-	-
(827,812)	-	-	-	-	-
-	2,001,621	1,121,733	425,736	612,590	943,813
-	20,160,285	17,822,141	15,283,376	14,084,346	11,284,106
-	1,353,231	1,483,648	1,695,857	1,675,771	1,303,416
<u>25,720,923</u>	<u>23,515,137</u>	<u>20,427,522</u>	<u>17,404,969</u>	<u>16,372,707</u>	<u>13,531,335</u>
<u>\$ 31,599,027</u>	<u>\$ 30,189,574</u>	<u>\$ 25,899,990</u>	<u>\$ 23,939,447</u>	<u>\$ 24,048,100</u>	<u>\$ 19,467,927</u>

UNION COUNTY, OHIO

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

	2015	2014	2013	2012
Revenues				
Property taxes	\$ 11,961,234	\$ 11,609,436	\$ 11,189,135	\$ 11,640,235
Sales taxes	13,634,032	13,354,194	12,657,207	11,904,107
Charges for services	5,865,300	6,453,336	5,630,525	5,702,000
Licenses and permits	121,673	170,045	164,159	149,577
Fines and forfeitures	280,751	215,729	293,905	328,306
Intergovernmental	19,349,363	21,341,405	20,104,135	20,886,903
Special assessments	191,989	170,736	173,248	141,711
Investment income	798,656	445,960	685,017	742,796
Rental income	536,244	450,438	460,492	450,517
Payment in lieu of taxes	40,695	-	-	-
Contributions and donations	46,330	-	-	-
Other	1,781,826	2,000,044	1,486,393	1,961,477
Total revenues	54,608,093	56,211,323	52,844,216	53,907,629
Expenditures				
General government:				
Legislative and executive	9,740,153	9,542,722	8,821,409	9,684,539
Judicial	3,873,515	3,530,975	3,406,943	2,632,086
Public safety	7,413,308	6,823,695	7,049,233	6,143,948
Public works	7,477,456	7,241,291	7,516,145	6,401,112
Health	2,370,945	2,289,183	2,227,373	2,770,824
Human services	18,686,802	18,107,074	17,092,953	16,039,947
Economic development	523,430	387,249	295,249	378,475
Intergovernmental	432,174	391,758	433,439	367,949
Capital outlay	4,395,747	4,926,423	3,342,064	2,185,670
Debt service				
Principal retirement	895,000	870,000	845,000	790,000
Interest and fiscal charges	197,032	224,512	239,518	290,188
Bond issuance costs	-	-	-	103,024
Total expenditures	56,005,562	54,334,882	51,269,326	47,787,762
Excess of revenues over (under) expenditures	(1,397,469)	1,876,441	1,574,890	6,119,867
Other financing sources (uses)				
Transfers in	3,872,770	3,983,687	4,495,640	3,130,717
Transfers out	(3,872,770)	(4,464,117)	(4,495,640)	(3,130,717)
Bond anticipation note issuance	7,400,000	-	-	-
OPWC loan proceeds	758,800	-	-	-
Sale of capital assets	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	(2,282,518)
Issuance of bonds/other sources	-	-	-	2,332,168
Total other financing sources (uses)	8,158,800	(480,430)	-	49,650
Net change in fund balance	\$ 6,761,331	\$ 1,396,011	\$ 1,574,890	\$ 6,169,517
Debt service as a percentage of noncapital expenditures	2.2%	2.3%	2.4%	2.5%

Source: County financial records

	2011	2010	2009	2008	2007	2006
\$	10,312,236	\$ 10,774,173	\$ 10,966,686	\$ 11,009,045	\$ 11,534,140	\$ 11,160,274
	9,532,046	9,232,138	8,981,387	9,433,349	8,369,261	7,120,385
	5,746,123	5,270,357	4,836,343	5,761,653	5,343,223	5,635,607
	140,540	149,043	131,311	128,261	118,402	180,251
	310,308	883,143	561,756	192,350	235,629	164,042
	23,185,233	22,216,858	22,747,753	22,584,156	19,777,156	21,396,153
	302,925	221,038	118,378	97,984	126,962	88,551
	696,775	806,883	1,018,093	1,516,355	1,800,912	1,542,329
	435,660	447,374	526,924	449,072	430,510	521,706
	-	-	-	-	-	-
	-	-	-	-	-	-
	2,710,709	1,826,325	1,542,400	1,713,362	1,484,520	1,319,146
	<u>53,372,555</u>	<u>51,827,332</u>	<u>51,431,031</u>	<u>52,885,587</u>	<u>49,220,715</u>	<u>49,128,444</u>
	10,794,384	10,184,817	11,414,974	12,270,523	11,043,570	12,236,331
	2,812,044	2,540,917	2,475,547	2,461,789	2,170,932	1,989,364
	6,878,971	6,718,534	6,852,816	7,054,154	6,596,109	6,386,829
	5,876,236	6,231,680	5,895,941	8,189,213	5,539,221	6,979,286
	3,199,561	3,178,564	3,819,033	3,806,892	3,694,242	3,896,255
	15,542,198	15,033,670	15,427,818	16,835,929	13,873,946	14,265,234
	361,247	310,486	959,955	283,263	296,826	305,905
	1,052,051	1,433,617	-	676,156	638,179	667,141
	4,129,296	1,686,313	1,706,028	3,109,724	391,053	45,914
	993,167	856,794	3,630,375	600,000	567,807	611,771
	322,780	341,620	421,651	485,352	325,986	382,123
	-	18,399	176,378	-	-	-
	<u>51,961,935</u>	<u>48,535,411</u>	<u>52,780,516</u>	<u>55,772,995</u>	<u>45,137,871</u>	<u>47,766,153</u>
	<u>1,410,620</u>	<u>3,291,921</u>	<u>(1,349,485)</u>	<u>(2,887,408)</u>	<u>4,082,844</u>	<u>1,362,291</u>
	1,584,823	1,109,452	1,063,200	1,297,061	1,746,800	931,130
	(1,593,281)	(1,107,084)	(1,073,951)	(1,293,915)	(1,746,800)	(931,130)
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	400,000	537,301
	-	-	-	-	-	-
	-	920,000	3,015,122	3,000,000	42,280	-
	<u>(8,458)</u>	<u>922,368</u>	<u>3,004,371</u>	<u>3,003,146</u>	<u>442,280</u>	<u>537,301</u>
\$	<u>1,402,162</u>	<u>\$ 4,214,289</u>	<u>\$ 1,654,886</u>	<u>\$ 115,738</u>	<u>\$ 4,525,124</u>	<u>\$ 1,899,592</u>
	2.8%	2.7%	8.0%	2.3%	2.1%	2.4%

UNION COUNTY, OHIO

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

Year	Real Property		Personal Property	
	Residential Property	Commercial/Utility Property	General Tangible	Utility
2006	\$ 804,078,830	\$ 218,700,810	\$ 102,984,000	\$ 54,697,210
2007	852,330,970	229,413,290	102,984,000	55,416,250
2008	969,568,317	249,268,670	58,786,230	50,922,180
2009	987,109,240	250,813,100	-	52,115,040
2010	977,083,700	252,127,160	-	51,952,330
2011	1,023,108,310	254,817,810	-	52,772,850
2012	1,032,911,580	256,693,420	-	55,448,220
2013	1,037,946,330	249,798,450	-	59,677,410
2014	1,146,127,680	212,086,160	-	88,450,940
2015	1,190,808,980	214,693,810	-	89,745,440

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		
\$ 1,180,460,850	\$ 3,413,483,463	34.58%	\$ 10.6000
1,240,144,510	3,582,770,897	34.61%	10.6000
1,328,545,397	3,785,200,130	35.10%	10.8500
1,290,037,380	3,596,142,608	35.87%	10.8500
1,281,163,190	3,571,067,767	35.88%	10.8500
1,330,698,970	3,711,186,633	35.86%	10.8500
1,345,053,220	3,747,595,055	35.89%	10.8500
1,347,422,190	3,747,086,039	35.96%	10.8500
1,446,664,780	3,981,123,403	36.34%	10.8500
1,495,248,230	4,117,705,712	36.31%	10.8500

UNION COUNTY, OHIO

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Union County</u>										
<i>County Unvoted Millage:</i>										
General	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40
<i>County Voted Millage:</i>										
DD	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
9-1-1	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County	<u>10.60</u>	<u>10.60</u>	<u>10.85</u>	10.85	10.85	10.85	10.85	10.85	10.85	10.85
<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	40.90	45.50	45.50	46.00	45.80	45.80	44.57	44.30	44.20	44.20
Marysville EVSD	54.06	54.06	58.06	58.06	58.06	58.06	59.06	59.56	62.27	62.27
North Union LSD	41.40	41.25	39.55	37.70	37.70	37.70	37.05	36.15	35.40	35.40
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	39.40	39.30	36.80	35.71	35.71	35.71	35.70	35.70	35.70	35.70
Triad LSD	28.80	28.75	28.60	28.60	28.60	28.60	28.60	27.85	27.85	27.85
Jonathan Alder LSD	38.60	38.10	38.10	38.10	37.60	38.35	38.30	38.35	37.60	37.60
Hilliard CSD	73.14	75.89	82.79	82.85	82.95	82.95	89.45	89.45	89.55	89.55
Dublin CSD	72.50	72.50	72.50	80.40	80.40	80.40	87.34	88.59	88.59	88.59
Buckeye Valley LSD	33.06	32.80	34.80	34.95	34.73	34.73	34.66	35.80	34.20	34.20
<u>Corporations</u>										
Richwood	11.00	11.00	11.00	11.00	10.70	10.70	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	3.95
Plain City	6.00	6.00	6.00	6.00	6.00	6.00	8.15	8.15	8.15	8.15
Magnetic Springs	5.90	5.90	5.90	5.90	10.90	10.90	10.90	10.90	10.90	10.90
Marysville	4.50	5.20	4.50	5.20	4.50	4.50	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	0.50	1.30	1.30	1.30	1.30	1.30	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	3.20
<u>Township / Fire</u>										
Allen	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	6.30	6.50	6.30	4.80	4.60	4.60	4.60	6.60	6.60	6.80
Dover	4.90	4.90	4.90	4.90	5.40	5.40	5.40	5.40	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	13.90	15.10	15.10	15.10	18.00	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	3.50	4.50
Liberty	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15
Millcreek	6.20	6.20	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	5.00
Taylor	7.70	7.70	7.95	7.95	7.95	7.95	7.95	5.20	5.20	5.20
Union	8.30	8.30	8.30	8.30	7.10	7.10	7.10	7.60	7.60	8.80
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	8.90

Notes:

- * For Darby Twp. ,this is what is collected in district 7. For other districts in this Township, the rate is 1.60 with an additional 12.5 mills for the Pleasant Valley Fire District which started to be collected for this district in 1995 tax year.
- * Also, please note that in 2006 tax rates for Claibourne, Jackson and York the rate does not include the 8.90 mills for the Northern Union County Fire District.
- * For 2006 in Washington Township, the rate does not reflect the 4.50 mills for the Southeast Hardin/Northwest Union County Fire District.
- * The rates represented in this Table represent the original voted rates.

Source: Union County Auditor

UNION COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS
REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX
DECEMBER 31, 2015 AND DECEMBER 31, 2006

2015		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Honda of America	\$ 68,619,000	4.59%
AEP Ohio Transmission	51,664,600	3.46%
Ohio Power Company	16,842,370	1.13%
Union Rural Electric	14,976,190	1.00%
Dayton Power & Light	13,922,480	0.93%
Jerome Village	9,547,500	0.64%
Scotts Company	8,317,260	0.56%
Ohio Edison	6,695,390	0.45%
NHI-REIT of Ohio LLC	5,320,040	0.36%
Nestle USA	4,545,290	0.30%
Total	\$ 200,450,120	13.42%
Total County Assessed Valuation	\$ 1,495,248,230	

2006		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Honda of America	\$ 62,891,500	5.33%
Ohio Power Company	16,300,930	1.38%
O M Scotts & Sons	13,391,330	1.13%
Union Rural Electric	11,714,840	0.99%
Dayton Power and Light	9,660,000	0.82%
M/I Homes	5,875,600	0.50%
Dominion Homes	4,411,440	0.37%
United Telephone	4,387,800	0.37%
Nestle USA	4,310,310	0.37%
Ohio Edison	4,228,250	0.36%
Total	\$ 137,172,000	11.62%
Total County Assessed Valuation	\$ 1,180,460,850	

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			
2006	\$ 9,744,662	\$ 8,883,821	91.17%	\$ 294,585	\$ 9,178,406	94.19%
2007	10,241,038	10,009,698	97.74%	480,983	10,490,681	102.44%
2008	10,707,861	9,969,683	93.11%	649,395	10,619,078	99.17%
2009	12,605,001	11,924,952	94.60%	330,996	12,255,948	97.23%
2010	12,483,571	11,944,992	95.69%	341,588	12,286,580	98.42%
2011	12,683,429	12,247,069	96.56%	380,089	12,627,158	99.56%
2012	12,913,282	12,608,455	97.64%	420,484	13,028,939	100.90%
2013	12,796,503	12,385,034	96.78%	321,858	12,706,892	99.30%
2014	13,109,160	12,743,925	97.21%	341,441	13,085,366	99.82%
2015	13,627,343	13,224,139	97.04%	358,793	13,582,932	99.67%

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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Sales tax payments	\$ 1,499,686	\$ 1,882,823	\$ 2,400,660	\$ 2,318,214	\$ 2,131,080
Direct pay tax return payments	3,916,625	4,450,761	5,263,685	5,329,231	3,044,041
Seller's use tax return payments	1,621,047	1,375,082	1,124,161	1,009,092	857,176
Consumer's use tax return payments	856,659	584,215	268,884	213,849	231,294
Motor vehicle tax payments	1,623,751	1,601,724	1,440,167	1,302,929	1,189,690
Non-resident motor vehicle	15,400	15,285	11,817	11,347	11,002
Watercraft and outboard motors	17,567	17,119	24,167	17,124	13,615
Department of liquor control	28,833	26,061	21,236	19,053	17,870
Sales tax on motor vehicle fuel refunds	5,662	5,436	32,344	5,673	5,297
Sales/use tax voluntary payments	7,428	7,229	11,156	5,832	4,269
Statewide master numbers	2,939,031	2,754,591	2,514,078	2,432,663	2,309,797
Sales/use tax assessment payments	105,984	28,230	45,669	57,832	65,687
Streamlined sales tax payments	14,268	5,164	8,137	2,167	2,636
Use tax amnesty payments	32	1,375	6,311	32,509	709
Managed audit tax payments	205,366	(13,380)	-	-	-
Transient sales	1,196,200	836,821	-	-	-
Certified assessment payment	54,815	2,551	-	-	-
Adjustments to prior allocations	-	(15)	-	-	(168,834)
Administrative rotary fund fee	(140,610)	(131,712)	(131,421)	(121,031)	(95,764)
Sales/use tax refunds approved	(47,358)	(408,974)	(30,412)	(590,182)	(115,882)
Destination sourcing adjustment	-	-	-	-	-
Total	<u>\$ 13,920,386</u>	<u>\$ 13,040,386</u>	<u>\$ 13,010,640</u>	<u>\$12,046,302</u>	<u>\$ 9,503,685</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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 2,049,169	\$ 1,935,818	\$ 1,981,654	\$ 1,762,443	\$ 1,664,744
3,354,697	3,548,504	3,553,821	3,216,653	2,670,063
819,106	824,429	725,989	587,154	553,429
213,464	233,781	318,992	170,263	249,500
1,051,373	934,342	957,942	926,225	898,328
6,436	7,466	12,037	1,197	
12,126	13,408	10,394	15,050	11,615
16,908	16,611	14,083	11,274	9,870
1,112	4,778	9,361	6,114	7,294
6,637	4,288	4,459	3,977	3,319
2,295,576	2,245,815	2,116,023	1,817,119	1,677,746
79,683	57,964	38,408	10,058	21,259
2,795	2,002	3,420	687	32
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	(628)
(94,381)	(90,473)	(97,328)	(74,777)	(77,308)
(470,999)	(781,851)	(13,797)	(81,851)	(525,765)
-	-	(4,762)	(2,057)	-
<u>\$ 9,343,703</u>	<u>\$ 8,956,881</u>	<u>\$ 9,630,696</u>	<u>\$ 8,369,529</u>	<u>\$ 7,163,498</u>
1.25%	1.25%	1.25% (A)	1.00%	1.00%

UNION COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Year	Government Activities					Business-type Activities				
	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan Debt	OPWC Loan	Bond Anticipation Note	General Obligation Bonds	Enterprise/ Hospital Notes	Capital Leases	Revenue Bonds	OWDA Loan
2006	\$ 2,665,000	\$ 4,950,000	\$ 82,190	\$ -	\$ -	\$ 16,095,000	\$ 7,253,019	\$ 106,897	\$ -	\$ -
2007	6,275,000	4,690,000	64,367	-	-	20,910,000	3,544,239	57,192	-	-
2008	2,445,000	4,420,000	45,336	-	3,000,000	19,730,000	3,456,853	33,383	-	-
2009	6,680,000	2,535,000	24,961	-	-	18,900,000	3,364,438	11,322	4,000,000	364,023
2010	6,915,000	2,385,000	3,167	-	-	18,060,000	3,266,201	-	4,889,904	458,679
2011	6,080,000	2,230,000	-	-	-	17,285,000	1,061,391	820,000	6,414,355	456,606
2012	5,660,000	1,930,000	-	-	-	16,485,000	912,488	1,362,046	14,828,955	465,731
2013	5,053,543	1,782,758	-	-	-	15,660,000	697,613	1,044,459	13,497,960	468,470
2014	4,357,723	1,599,645	-	-	-	14,800,000	477,264	720,847	12,759,194	-
2015	3,641,902	1,411,532	-	758,800	7,400,000	13,905,000	251,309	391,084	11,734,296	-

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 275 for personal income and population data.

Source: Union County Auditor

<u>Total Primary Government</u>	<u>Percentage of Personal Income (1)</u>	<u>Per Capita (1)</u>
\$ 31,152,106	2.19%	\$ 667
35,540,798	2.42%	752
33,130,572	2.13%	687
35,879,744	2.31%	734
35,977,951	2.54%	688
34,347,352	2.38%	651
41,644,220	2.83%	790
38,204,803	2.57%	717
34,714,673	2.24%	646
39,493,923	2.54%	728

UNION COUNTY, OHIO

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS**

Year	General Obligation Bonds (1)	Less: Amounts Restricted in Debt Service Fund (2)	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (3)
2006	\$ 18,760,000	\$ -	\$ 18,760,000	0.55%	\$ 402
2007	27,185,000	-	27,185,000	0.76%	576
2008	22,175,000	-	22,175,000	0.59%	460
2009	25,580,000	-	25,580,000	0.71%	523
2010	24,975,000	-	24,975,000	0.70%	478
2011	23,365,000	-	23,365,000	0.63%	443
2012	22,145,000	-	22,145,000	0.59%	420
2013	20,713,543	-	20,713,543	0.55%	389
2014	19,157,723	-	19,157,723	0.48%	356
2015	17,546,902	-	17,546,902	0.43%	323

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements

(1) This amount includes both governmental activities and business type activities.

(2) All debt service balances are assigned rather than restricted.

(3) Population data can be found in the Schedule of Demographic and Economic Statistics on page 275.

Source: Union County Auditor

UNION COUNTY, OHIO

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2015

<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	\$ 24,960,000	100.00%	\$ 24,960,000
Total direct debt			<u>24,960,000</u>
Overlapping debt:			
City of Dublin	29,560,000	5.46%	1,613,976
Village of Plain City	1,795,000	16.14%	289,713
<u>All School Districts</u>			
Dublin City School District	143,147,223	7.06%	10,106,194
Hilliard City School District	116,911,423	0.01%	11,691
Benjamin Logan Local School District	1,555,000	1.40%	21,770
Buckeye Valley Local School District	17,065,240	0.08%	13,652
Fairbanks School District	9,788,350	86.47%	8,463,986
Jonathan Alder Local School District	17,413,993	35.01%	6,096,639
Marysville Exempted Village School District	71,201,098	100.00%	71,201,098
North Union Local School District	6,585,000	94.46%	6,220,191
Triad Local School District	2,025,000	6.69%	135,473
Tolles Career & Tech. Jt. Vocational School	1,390,000	7.85%	109,115
Solid Waste Authority of Central Ohio	98,165,000	0.40%	392,660
Total overlapping debt			<u>104,676,158</u>
Total direct and overlapping debt			<u>\$ 129,636,158</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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Assessed value (a)	\$ 1,180,460,850	\$ 1,240,144,510	\$ 1,328,545,397	\$ 1,289,221,460
Unvoted debt limit (1% of total assessed)	11,804,609	12,401,445	13,285,454	12,892,215
Debt applicable to limit:				
General obligation bonds	2,665,000	6,275,000	2,445,000	6,680,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>	<u>6,680,000</u>
Legal debt margin	<u>\$ 9,139,609</u>	<u>\$ 6,126,445</u>	<u>\$ 10,840,454</u>	<u>\$ 6,212,215</u>
Legal debt margin as a percentage of the unvoted debt limit	77.42%	49.40%	81.60%	48.19%
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.	22,011,521	23,503,613	25,713,635	24,730,537
	<u>28,011,521</u>	<u>29,503,613</u>	<u>31,713,635</u>	<u>30,730,537</u>
Debt applicable to limit:				
General obligation bonds	2,665,000	6,275,000	2,445,000	6,680,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>	<u>6,680,000</u>
Legal debt margin	<u>\$ 25,346,521</u>	<u>\$ 23,228,613</u>	<u>\$ 29,268,635</u>	<u>\$ 24,050,537</u>
Legal debt margin as a percentage of the unvoted debt limit	90.49%	78.73%	92.29%	78.26%

Source: Union County Auditor

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

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

2010	2011	2012	2013	2014	2015
\$ 1,280,889,570	\$ 1,330,425,350	\$ 1,345,053,220	\$ 1,347,422,190	\$ 1,446,664,780	\$ 1,495,248,230
12,808,896	13,304,254	13,450,532	13,474,222	14,466,648	14,952,482
5,995,000	5,285,000	4,990,000	4,445,000	3,885,000	3,310,000
-	-	-	-	-	-
5,995,000	5,285,000	4,990,000	4,445,000	3,885,000	3,310,000
\$ 6,813,896	\$ 8,019,254	\$ 8,460,532	\$ 9,029,222	\$ 10,581,648	\$ 11,642,482
53.20%	60.28%	62.90%	67.01%	73.15%	77.86%
\$ 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
24,522,239	25,760,634	26,126,331	26,185,555	28,666,620	29,881,206
30,522,239	31,760,634	32,126,331	32,185,555	34,666,620	35,881,206
5,995,000	5,285,000	4,990,000	4,445,000	3,885,000	3,310,000
-	-	-	-	-	-
5,995,000	5,285,000	4,990,000	4,445,000	3,885,000	3,310,000
\$ 24,527,239	\$ 26,475,634	\$ 27,136,331	\$ 27,740,555	\$ 30,781,620	\$ 32,571,206
80.36%	83.36%	84.47%	86.19%	88.79%	90.78%

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	
2006	\$ 7,163,499	\$ 6,669,099	\$ 494,400	\$ 250,000	\$ 232,604	1.02
2007	8,839,988	8,347,988	492,000	260,000	193,065	1.09
2008	8,769,759	8,277,759	492,000	270,000	214,789	1.01
2009	7,164,413	6,841,213	323,200	140,000	167,563	1.05
2010	7,338,903	7,127,703	211,200	150,000	119,605	0.78
2011	7,556,684	7,288,304	268,380	155,000	111,956	1.01
2012	9,253,584	9,037,494	216,090	150,000	67,753	0.99
2013	10,004,383	9,793,987	210,396	175,000	40,188	0.98
2014	10,717,385	10,500,689	216,696	180,000	36,687	1.00
2015	10,799,407	10,581,343	218,064	185,000	33,064	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

PLEGGED REVENUE COVERAGE
WASTE WATER REVENUE BONDS
LAST TWO 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

Source: City financial records

Notes:

(1) Direct operating expenses do not include depreciation and amortization expense.

Net Revenue Available for Debt Service is computed by subtracting direct operating expenses from operating revenues for the reporting period. The Net Revenue Available for Debt Service also includes restricted cash held by a fiscal agent to meet the Rate Covenant as described in the Trust Agreement.

UNION COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year	(a) Population	Personal Income	Per Capita Income (b)	Agricultural Acres (c)	Building Permits (d)	Unemployment Rate (e)
2006	46,702	\$ 1,423,523,662	\$ 30,481	231,812	578	4.5%
2007	47,234	1,467,418,678	31,067	230,729	364	4.5%
2008	48,223	1,553,600,391	32,217	231,047	811	5.2%
2009	48,903	1,553,452,698	31,766	231,843	485	8.4%
2010	52,300	1,417,539,200	27,104	236,835	434	8.4%
2011	52,764	1,445,153,196	27,389	231,655	402	5.9%
2012	52,715	1,471,591,940	27,916	230,362	488	5.1%
2013	53,306	1,485,318,384	27,864	223,217	1,134	5.7%
2014	53,776	1,551,545,152	28,852	223,293	1,260	4.4%
2015	54,277	1,554,927,496	28,648	223,182	1,326	3.8%

Sources:

- (a) The source for 2006-2009 numbers came from the Population Division, US Census Bureau. The 2010 numbers came from the the 2010 census. The 2011 - 2012 numbers came from the Dispatch.com. The 2013 - 2015 statistics came from quickfacts.census.gov.
- (b) Per capita income for 2003 - 2006 came from the Ohio Department of Development, Office of Strategic Research. Amounts for 2007 - 2008 were estimates. Amounts for 2009 - 2015 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 TEN YEARS AGO

Employer	2015		
	Employees	Rank	Percentage of Total Employment
Honda of America	7,570	1	28.32%
The Scotts Company	1,100	2	4.12%
Memorial Hospital	881	3	3.30%
Marysville Exempted Village School District	590	4	2.21%
Ohio Reformatory for Women	504	5	1.89%
Union County	471	6	1.76%
Scioto Services	300	7	1.12%
Continental	278	8	1.04%
City Of Marysville	274	9	1.03%
Parker Hannifin Hydraulics	250	10	0.94%
Total top 10 employers	12,218		45.73%
Total Employment within the County	26,730		

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

Source: Union County Chamber of Commerce

UNION COUNTY ,OHIO

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	12	13	14	12	13	11	11	12	13	13
Board of Elections	4	4	4	4	7	4	4	3	4	4
Commissioners Dept.	12	14	15	16	15	15	17	17	17	18
Data Processing	2	2	2	2	2	2	2	2	2	2
Engineers Office	7	7	8	8	12	6	5	5	3	8
Janitor / Maintenance	17	18	18	17	16	16	11	14	14	17
Prosecutor	11	12	12	11	12	12	12	11	12	12
Recorder	4	4	5	4	4	4	4	4	4	4
Treasurer	5	5	5	5	5	4	4	4	4	4
Welfare Administration	20	23	26	21	19	19	18	25	34	26
<i>Judicial</i>										
Clerk of Courts	11	11	11	11	11	12	11	12	13	14
Common Pleas Court	6	6	10	9	12	12	11	11	11	12
Law Library	1	1	1	1	1	1	1	1	1	1
Juvenile Court	13	14	18	15	15	14	15	15	17	18
Probate Court	5	5	5	5	5	5	5	4	5	3
<i>Public Safety</i>										
Coroner	2	2	2	2	2	2	2	2	2	4
Sheriff	65	69	74	68	111	56	56	53	55	56
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	25	24	26	32	48	25	25	27	26	24
<i>Health</i>										
Dog Warden	-	1	1	1	1	1	1	1	1	1
Mental Health	3	3	5	3	3	3	3	3	3	3
DD	69	76	76	78	81	85	78	72	78	75
<i>Human Services</i>										
Able	2	2	1	-	-	-	-	-	-	-
Child Support	11	10	11	8	9	6	6	7	7	8
PA Transportation	6	7	12	9	13	16	12	14	14	12
Public Social Service	19	20	20	13	16	15	16	19	19	19
Veterans	3	3	3	4	4	4	4	4	4	5
<i>Sewer</i>										
Sanitary Engineer	2	2	4	7	7	4	3	2	2	3
<i>Building Development</i>										
Building Regulation	9	8	6	9	10	5	5	5	5	6
	<u>347</u>	<u>367</u>	<u>396</u>	<u>376</u>	<u>455</u>	<u>360</u>	<u>343</u>	<u>350</u>	<u>371</u>	<u>373</u>

Source: Union County Auditor

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UNION COUNTY, OHIO

**OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS**

Function	2006	2007	2008	2009
General Government				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	702	684	649	710
Number of Meetings	103	104	102	102
<u>Auditor</u>				
Number of Non Exempt Conveyances	1,541	1,371	853	974
Number of Exempt Conveyances	932	782	1,062	768
Number of Real Estate Transfers	2,373	2,153	1,915	1,742
Number of Checks Issued (budgetary)	15,856	16,178	20,060	14,974
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	26,042	25,400	25,526	25,529
Number of Pay-Ins Processed	7,092	7,429	7,255	7,361
Return on Portfolio	5.19%	5.00%	4.60%	3.75%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	259	223	245	276
Number of Cases Prosecuted	199	216	202	224
Number of Mortgage Foreclosures Answered	231	272	297	316
Number of County Contracts Reviewed	62	113	122	275
Number of Township Issues Assisted With	106	32	34	33
Number of Nonsupport Cases Opened & Serviced	567	457	24	12
Number of Crime Victims Assisted	923	532	1,238	1,076
Number of new Juvenile Cases	375	957	841	921
<u>Board of Elections</u>				
Number of Registered Voters	30,185	30,893	33,114	33,035
Number of Voters-Last General Election	17,382	11,300	25,227	15,434
Percentage of Registered Voters	57.58%	36.58%	76.18%	46.72%
<u>Recorder</u>				
Number of Deeds Recorded	2,305	2,065	1,627	1,642
Number of Mortgages Recorded	4,043	3,329	2,447	3,011
<u>Buildings and Grounds</u>				
Number of Buildings Maintained	14	15	15	15
Square Footage of Buildings	279,199	301,199	301,199	301,199
<u>Data Processing</u>				
Number of Users Served	370	370	371	384
<u>Risk Management</u>				
Number of Claims	11	16	11	4
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	199	216	202	224
Number of Cases Filed- Civil	585	545	618	613
Number of Cases Filed- Divorce/Dissolution	244	269	253	241
Number of Cases Filed- Domestic Reopens	149	269	211	43
<u>Probate Court</u>				
Number of Cases Filed- Civil	257	7	6	3
Passports Issued	309	329	281	146
Marriage License Issued	301	299	314	276
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	429	367	349	315
Number of Cases Filed- Mediation	305	243	256	297
Number of Cases Filed- Other	1,067	1,106	14	6
Number of Filings Terminated	1,769	1,689	1,644	1,514
<u>Clerk of Courts</u>				
Titles Issued	23,629	24,385	15,400	15,680
Watercraft Titles Issued	329	325	222	289

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.

2010	2011	2012	2013	2014	2015
548	460	490	650	305	489
104	103	101	102	102	96
707	674	1,194	1,597	1,516	1,723
941	917	817	827	841	822
1,648	1,591	2,011	2,424	2,357	2,545
15,032	13,875	17,597	13,793	14,794	14,064
25,511	25,511	25,687	28,083	27,482	27,482
7,358	6,884	6,865	6,948	11,220	11,399
2.75%	1.95%	1.71%	1.47%	1.40%	0.96%
254	415	400	393	426	255
232	237	299	215	220	250
236	313	328	193	189	102
206	171	178	160	313	271
35	34	73	35	37	24
14	101	10	7	7	0
570	856	730	1,391	916	813
812	835	682	666	528	605
34,147	32,689	34,099	33,467	34,077	33,849
17,912	16,992	25,762	9,539	14,325	16,152
52.46%	51.98%	75.55%	38.50%	42.00%	47.72%
1,946	1,969	2,077	2,750	2,248	2,416
3,402	2,528	3,244	7,538	2,430	2,883
15	15	15	15	15	15
301,199	301,199	301,199	301,199	301,199	301,199
380	400	410	483	483	374
10	9	5	43	41	18
232	237	299	282	286	250
641	546	475	381	324	241
276	257	167	181	171	195
244	158	110	162	143	123
5	5	5	4	5	5
145	79	-	n/a	n/a	n/a
253	254	282	275	314	293
342	347	318	342	279	286
275	250	270	225	226	219
11	27	33	51	81	70
1,521	1,618	1,418	1,424	1,344	1,318
21,049	24,814	26,665	32,239	34,405	33,488
331	319	338	326	278	281

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Continued)
LAST TEN YEARS

Function	2006	2007	2008	2009
<u>General Government (continued)</u>				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	38	43	35	44
Prisoners Booked	1,644	1,595	1,292	1,312
Prisoners Released	1,617	1,608	1,306	1,302
<u>Enforcement</u>				
Number of Incidents Reported	1,214	1,393	1,418	1,502
Number of Citations Issued	4,416	4,598	3,166	3,087
Number of Papers Served	3,036	2,354	2,436	1,061
Number of Telephone Calls	19,612	17,260	18,367	17,680
Number of Warrants Served	1,335	1,200	975	768
Number of Prisoner Transports	1,346	1,343	1,176	1,381
Number of Sheriff's Appraisals & Sales	188	192	240	350
Number of Record Checks	910	1,045	1,178	742
Number of Sex Offender Registrations	105	123	201	341
Number of CCW Permits Issued	99	146	461	451
<u>Emergency Medical Services</u>				
Number of Emergency Responses	585	274	236	236
<u>911 Services</u>				
Number of Calls	10,674	10,743	13,111	12,861
<u>Coroner</u>				
Number of Cases Investigated	34	35	30	28
Number of Autopsies Performed	26	27	25	16
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	31	37	35	57
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	16	12	35	11
Miles of Roads Widened	8	4	2	4
Miles of Roads Chip Sealed	28	60	65	83
Miles of Roads Striped	99	98	175	175
Number of Bridges Replaced / Improved	9	8	9	1
Number of Culverts Replaced / Improved	39	26	2	5
Driveway Permits Issued	205	145	96	85
Property Transfers Checked	3,082	2,980	2,401	2,098
Deed Approvals	1,666	1,625	1,263	1,697
<u>Building Development</u>				
Number of Permits Issued	944	1,035	811	485
Number of Inspections Performed	12,417	10,128	8,439	6,257
Correction Notices Written	4,287	3,104	2,081	1,554
<u>Sewer District</u>				
Number of Tap-ins	1	6	2	-
Number of Customers	455	461	466	467
<u>Water District</u>				
Number of Tap-ins	1	n/a	n/a	n/a
Number of Customers	-	n/a	n/a	n/a
<u>Health</u>				
<u>Dog Warden</u>				
Calls for Service	780	1,429	1,752	1,600
Total Dogs to Humane Society	209	522	705	645
Citations Issued	-	22	49	41

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.

2010	2011	2012	2013	2014	2015
46	158	181	55	57	62
1,168	4,247	4,259	1,663	1,738	1,885
1,163	4,235	4,238	1,034	1,287	1,434
1,068	927	1,032	824	778	897
2,682	1,844	2,032	2,097	1,635	1,520
2,182	1,972	2,235	1,659	2,046	2,614
15,574	12,978	13,931	53,305	14,392	17,344
790	782	1,339	688	1,158	1,149
1,396	1,426	1,549	1,405	1,411	1,444
219	172	284	240	159	137
1,935	728	1,000	499	675	657
671	522	451	188	83	116
306	239	410	900	669	838
173	349	2,851	2,740	3,149	3,358
13,433	13,048	14,311	13,839	14,941	15,011
32	29	25	33	26	38
19	14	12	20	20	41
18	24	27	33	37	32
13	11	10	11	9	10
4	-	-	-	-	0
86	73	84	94	69	90
240	192	199	191	82	186
1	2	3	5	5	5
8	4	3	2	26	25
82	99	102	116	119	102
2,011	2,116	2,420	2,424	2,357	2,545
1,846	1,722	2,307	2,816	2,850	3,257
434	402	488	1,134	1,260	1,326
5,386	5,010	6,791	9,794	10,919	12,878
1,581	1,505	1,881	2,846	3,123	3,558
-	-	-	-	-	108
467	467	467	467	467	582
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1,836	1,775	1,422	1,554	1,444	1,813
657	652	564	516	461	412
45	56	45	31	27	48

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Concluded)
LAST TEN YEARS

<u>Function</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	88	59	49	55
Preschool	82	103	118	121
Number Employed at Workshop	58	47	85	86
<u>Mental Health</u>				
Client Count - direct outpatient services	1,637	2,023	1,590	1,348
Client Count - other including prevention services	5,083	10,165	8,740	12,217
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Employment Resource Cntr.	7,010	5,102	8,013	11,097
Client Count - Number of Job Club Participants	218	168	162	196
Job Club Part. - Successfully Completed Classes	54	39	24	58
Client Applications Processed - Food Stamps	1,480	1,580	1,474	2,100
Client Applications Processed - OWF	884	653	538	820
Client Applications Processed - Medicaid	10,221	10,824	10,410	11,237
Number of Open Public Assistance Cases	1,946	2,100	2,218	2,504
Average Number of Certified Daycare Providers.	51	46	44	35
<u>Children's Services</u>				
Number of Placements	77	96	89	82
Number of Investigations	513	492	565	525
Number of Information and Referrals	569	374	877	494
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	2,570	2,165	2,272	2,799
Number of new Cases	208	505	362	362
Percentage Collected	77.79%	78.57%	78.18%	78.18%
<u>Veteran Services</u>				
Number of Clients Served	551	327	5,342	5,554
Amount of Benefits paid to Residents (\$000)	89	49	193	286
Number of Veterans Transported	1,540	1,359	1,182	1,365
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	17,493	22,276	18,819	27,375
Total Vehicle Miles	208,450	232,930	251,440	423,596
Total Vehicle Hours	16,590	18,540	20,014	687,827
<u>Council on Aging</u>				
Number of Function Attendees	2,938	4,933	3,950	11,433
Monthly Newsletter Circulation	2,119	2,108	2,669	2,991
<u>ABLE</u>				
Number of Students who Enroll in the Pgm.	70	51	37	169
Number of Students Earning their GED	24	17	16	53
No. of Students -Trans. to Post Secondary	2	1	2	29
<u>Economic Development</u>				
Commercial / Industrial Projects	48	28	32	19
Estimated Number of Jobs Created	400	90	90	53
Estimated Number of Site/Building Inquiries	32	30	23	3
Economic Development Grants Received	3	4	5	5
Retention Visits	18	21	178	178

Source: Union County Elected Officials and Department Heads

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

2010	2011	2012	2013	2014	2015
45	40	39	48	82	67
166	97	120	81	190	147
74	84	90	n/a	n/a	n/a
1,515	1,709	1,493	1,675	1,233	1,298
12,400	13,657	12,896	13,107	12,402	1,892
8,986	7,603	6,159	6,304	5,861	6,067
25	4	11	n/a	24	27
21	4	7	n/a	17	27
2,069	1,652	1,691	1,635	1,379	1,392
715	640	614	289	217	105
10,421	9,289	10,772	7,174	5,262	5,626
2,746	2,902	3,059	3,022	5,558	2,492
29	18	14	11	20	20
89	92	71	83	78	77
514	519	459	429	392	422
402	822	293	208	161	264
3,293	2,908	2,850	2,857	2,879	2,853
494	448	215	149	239	168
77.02%	81.00%	80.00%	77.27%	77.86%	77.37%
2,434	1,228	1,635	1,656	1,573	1,453
280	251	202	217	324	224
1,442	1,216	1,224	1,290	1,234	1,035
28,097	29,382	27,161	23,838	20,697	20,042
462,663	425,622	430,078	380,993	355,477	342,632
11,731	11,489	13,590	32,083	32,599	40,003
15,482	1,384	1,492	1,458	2,830	1,648
2,578	2,188	2,602	2,587	2,605	1,903
130	130	-	-	-	-
22	25	-	-	-	-
8	10	-	-	-	-
13	22	11	23	34	27
180	382	207	603	479	1020
65	25	19	23	36	34
-	3	-	2	-	-
202	214	51	155	144	21

UNION COUNTY, OHIO

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

Function	2006	2007	2008	2009
General government				
Legislative and executive				
Land & improvements	\$ 1,411	\$ 1,537	\$ 1,537	\$ 1,584
Buildings	16,112	16,239	18,923	18,936
Equipment	1,180	1,793	1,889	1,879
Furniture & fixtures	244	244	296	296
Vehicles	137	146	207	134
Judicial				
Land & improvements	20	20	20	20
Buildings	4,808	4,830	4,830	4,830
Equipment	390	493	515	547
Furniture & fixtures	145	145	149	176
Public safety				
Land & improvements	139	139	440	440
Buildings	940	938	936	936
Equipment	844	909	1,178	1,192
Furniture & fixtures	52	52	52	66
Vehicles	955	947	1,232	1,277
Public works				
Land & improvements	9	9	9	9
Buildings	15	15	15	15
Equipment	468	492	427	406
Furniture & fixtures	87	87	87	87
Vehicles	3,493	3,680	3,754	3,768
Infrastructure	44,079	46,409	51,000	52,699
Health				
Land & improvements	355	355	355	355
Buildings	4,060	4,060	4,078	4,078
Equipment	419	426	439	439
Furniture & fixtures	106	106	106	106
Vehicles	132	110	93	49
Human Services				
Land & improvements	31	31	31	31
Buildings	93	165	93	93
Equipment	86	96	58	58
Furniture & fixtures	215	215	215	215
Vehicles	237	232	296	261
Construction in progress	743	172	-	-
Sewer				
Land	29	29	29	29
Net depreciable assets	756	728	603	159
Water				
Net depreciable assets	-	-	-	-
Building development				
Net depreciable assets	61	122	118	24
Memorial Hospital				
Net capital assets	35,911	36,004	35,943	40,188

Source: Union County Auditor

	2010	2011	2012	2013	2014	2015
\$	1,584	\$ 1,584	\$ 1,584	\$ 1,584	\$ 1,584	\$ 1,584
	18,936	18,942	18,942	18,942	20,324	20,391
	1,898	1,872	2,080	1,936	2,076	2,193
	296	296	302	371	393	393
	134	134	117	153	332	332
	20	20	20	20	20	20
	4,830	4,830	4,830	4,830	4,843	4,843
	571	644	901	665	913	1,051
	174	186	186	186	179	191
	440	437	437	437	437	437
	936	936	936	936	936	936
	1,235	1,380	1,413	1,314	1,542	1,654
	66	66	66	66	66	66
	1,368	1,471	1,617	1,645	1,144	1,276
	9	9	9	9	9	9
	15	42	42	69	69	69
	410	457	475	453	487	526
	87	87	87	87	87	87
	3,871	3,839	4,177	4,029	5,130	5,320
	53,371	53,371	63,182	63,547	70,369	73,128
	355	355	355	355	355	355
	4,078	4,078	4,078	4,078	4,263	4,301
	439	397	438	442	502	505
	104	104	104	122	124	124
	49	29	29	47	23	23
	31	31	31	31	31	31
	93	93	93	93	93	93
	152	163	169	75	241	245
	214	214	217	217	214	214
	302	293	496	363	595	634
	1,330	-	13	717	254	3,395
	29	29	29	29	29	29
	159	250	250	250	250	250
	-	-	-	-	-	-
	122	122	140	140	199	233
	40,183	40,980	48,504	70,254	70,254	89,152

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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
OCTOBER 11, 2016