



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, 2016

<u>FEDERAL GRANTOR/</u> Pass Through Grantor Program Title	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-W-11-1CU-1	14.228	\$ 6,500
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-11-1CU-1	14.228	500
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-C-13-1CU-1	14.228	24,914
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-14-1CU-1	14.228	58,525
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-15-1CU-1	14.228	17,500
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-C-15-1CU-1	14.228	86,768
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			194,707
Home Improvement Partnership Program	B-C-15-1CU-2	14.239	176,172
Supportive Housing Program (Direct)	N/A	14.235	62,352
Shelter Plus Care (Direct)	N/A	14.238	28,956
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			462,187
<u>U.S. DEPARTMENT OF JUSTICE</u>			
State Criminal Alien Assistance Program (Direct)	N/A	16.606	3,364
Bulletproof Vest Partnership Program (Direct)	N/A	16.607	3,340
<i>Passed Through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	2016-VOCA-19813874	16.575	123,696
Crime Victim Assistance	2016-VOCA-34124166	16.575	1,365
Crime Victim Assistance	2017-VOCA-43560402	16.575	15,400
Total Crime Victim Assistance			140,461
<i>Passed Through the Ohio Department of Public Safety / Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	2013-WG-VA5-8421A	16.588	3,112
Violence Against Women Formula Grants	2015-WF-VA5-8421	16.588	41,795
Total Violence Against Women Formula Grants			44,907
Edward Byrne Memorial Justice Assistance Grant Program	2015-JG-LLE05907	16.738	10,185
Edward Byrne Memorial Justice Assistance Grant Program	2015-JG-A026008	16.738	12,867
Total Edward Byrne Memorial Justice Assistance Grant			23,052
TOTAL U.S. DEPARTMENT OF JUSTICE			215,124
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Employment Service/Wagner-Peyser Funded Activities	2015-7380-1 / 2016-7380-1	17.207	15,440
<i>Workforce Investment Act (WIA) Cluster:</i>			
WIA Adult Program	2015-7380-1 / 2016-7380-1	17.258	98,462
WIA Youth Activities	2015-7380-1 / 2016-7380-1	17.259	53,177
WIA Dislocated Worker Formula Grants	2015-7380-1 / 2016-7380-1	17.278	36,961
Total Workforce Investment Act Cluster			188,600
TOTAL U.S. DEPARTMENT OF LABOR			204,040
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program (Direct)	N/A	20.106	22,889
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	100416	20.205	1,800
Highway Planning and Construction	101599	20.205	4,000
Total Highway Planning and Construction			5,800
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			28,689
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through the Ohio Department of Education</i>			
Special Education - Preschool Grants	N/A	84.173	19,421
<i>Passed Through the Ohio Department of Health</i>			
Special Education - Grants for Infants and Families	08010021HG0416	84.181	28,700
TOTAL U.S. DEPARTMENT OF EDUCATION			48,121

UNION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(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.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<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	PO001761	93.044	5,275
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	EL016657/PO001663	93.044	15,761
Total Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers			21,036
National Family Caregiver Support, Title III, Part E	N/A	93.052	20,352
Low-Income Home Energy Assistance	N/A	93.568	3,800
Drug Free Communities Support Program (Direct)	N/A	93.276	153,773
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>			
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	N/A	93.243	10,500
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	N/A	93.556	13,925
Stephanie Tubbs Jones Child Welfare Services Program	N/A	93.645	1,721
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	G-1617-11-5588	93.556	49,971
Temporary Assistance for Needy Families	G-1617-11-5588	93.558	867,315
Child Support Enforcement	G-1617-11-5588	93.563	321,077
Child Care and Development Block Grant	G-1617-11-5588	93.575	45,303
Community-Based Child Abuse Prevention Grants	G-1617-11-5588	93.590	1,759
Stephanie Tubbs Jones Child Welfare Services Program	G-1617-11-5588	93.645	42,752
Foster Care - Title IV-E	G-1617-11-5588	93.658	410,285
Adoption Assistance - Title IV-E	G-1617-11-5588	93.659	117,473
Social Services Block Grant	G-1617-11-5588	93.667	226,268
Chafee Foster Care Independence Program	G-1617-11-5588	93.674	5,161
Medical Assistance Program	G-1617-11-5588	93.778	405,813
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	N/A	93.667	32,042
Medical Assistance Program	N/A	93.778	216,498
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>			
Social Services Block Grant	N/A	93.667	16,189
Block Grants for Community Mental Health Services	N/A	93.958	22,777
Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	195,523
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			3,201,313
U.S. DEPARTMENT OF HOMELAND SECURITY			
<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	31,188
Emergency Management Performance Grants	EMC-2016-EP-00003-S01	97.042	36,795
Total Emergency Management Performance Grants			67,983
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			67,983
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1617-11-5588	10.561	171,872
Water and Waste Disposal Loans and Grants (Direct)	N/A	10.770	188,146
TOTAL U.S. DEPARTMENT OF AGRICULTURE			360,018
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 4,587,475

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, 2016**

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, 2016. 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 assets, 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, as applicable, either 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 2015 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The table below summarizes federal expenditures from the U.S. Department of Health and Human Services, the U.S. Department of Agriculture, and the U.S. Department of Transportation that were inadvertently omitted by the County from the 2015 Schedule of Expenditures of Federal Awards.

Program	CFDA #	2015 Federal Expenditures
Special Programs for the Aging _ Title III, Part B Grants for Supportive Services and Senior Centers	93.044	2,360
Water and Waste Disposal Loans and Grants	10.770	19,831
Airport Improvement Program	20.106	20,050

NOTE E – PRIOR YEAR PROGRAM EXPENDITURE ADJUSTMENTS

The table below summarizes federal expenditures from the U.S. Department of Housing and Urban Development that were reported under the incorrect pass through number by the County on the 2014 Federal Awards Expenditure Schedule.

Program	CFDA #	Pass Through Entity Number	2014 Federal Expenditures	Adjusted Federal Expenditures
Community Development Block Grants/State's Program	14.228	B-C-11-1CU-1	-	9,625
Community Development Block Grants/State's Program	14.228	B-C-13-1CU-1	138,030	128,405

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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, each major fund, and the aggregate discretely presented component unit (Airport Authority) and remaining fund information of Union County, Ohio (the County) as of and for the year ended December 31, 2016, 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, 2017, wherein we noted the beginning net position for the Memorial Hospital of Union County and the business-type activities have been restated to correct a misstatement. Our report refers to other auditors who audited the financial statements of the Memorial Hospital of Union County, a major fund, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Our report also refers to other auditors who audited the financial statements of U-Co Industries, Inc., a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of U-Co Industries, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2017



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, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Union County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year December 31, 2016.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit (Airport Authority) and remaining fund information of Union County, Ohio (the County) as of and for the year ended December 31, 2016, 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, 2017, wherein we noted the beginning net position for the Memorial Hospital of Union County and the business-type activities have been restated to correct a misstatement. 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, 2017.

The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements.

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



Dave Yost
Auditor of State
Columbus, Ohio

August 29, 2017

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UNION COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

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)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA #93.558 – Temporary Assistance for Needy Families CFDA #93.658 – Foster Care – Title IV-E CFDA #93.778 – Medical Assistance Program
(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?	No

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

UNION COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2016

Finding Number	Finding Summary	Status	Additional Information
2015-001	Ohio Rev. Code §124.39(B) – Sick Leave Payout	Corrective Action Taken and Finding is Fully Corrected	
2015-002	7 C.F.R Part 1780.45(b)(1)(ii) – Cash Management	Corrective Action Taken and Finding is Fully Corrected	

UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

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, 2016

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INTRODUCTORY SECTION

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June 28, 2017

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, 2016. 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, 2016. The independent auditor's report is located on page 1 at the front of the financial section of this report.

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

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

Profile of the Government:

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

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

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

The County Auditor serves as fiscal officer and the County Treasurer as the custodian of funds. The County is not financially accountable for the Union County General Health District, the Union County Soil and Water Conservation District, the Union County 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 222,680 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2016 decreased less than 1% from 2015.

Unemployment rates in Union County remained consistent at an average annual rate of 3.8% during 2016. This rate continues to remain below the overall state and national rates, which were 4.9% and 4.9% respectively for 2016.

During 2016, Union County issued 1071 residential permits for an estimated construction value of \$120 million. There were 334 commercial building permits issued at an estimated construction value of \$87 million.

In December 2016, Union County became part of the NW 33 Innovation Corridor Council of Governments (COG), which was established to oversee and manage development of the NW 33 Corridor. The NW 33 Innovation Corridor is located between Dublin, Ohio and East Liberty, Ohio and serves as a regional center of industry. The COG's purpose is to review, evaluate and make recommendations relative to the planning, programming, location, financing and scheduling of public facility projects within the region that affects the development of the US-33 Corridor area. The COG was awarded a \$5.9 million grant by the U.S. Department of Transportation (USDOT) for the advancement of the Corridor. The grant will provide funding for Dedicated Short Range Communications along the corridor for connected vehicle and autonomous vehicle testing and research.

Honda of America Manufacturing announced it will invest \$53 million for the construction of two buildings that will house information technology operations and market quality operations for Honda, in North America. The Ohio Data Center, a 38,000 square foot building, will house key information technologies increasing secure data storage capabilities in North America. The 98,000 square foot North American Quality Center building will consolidate operations for several Honda organizations under one roof. The two new facilities will be located in Raymond, Ohio and are scheduled to be open by early 2017.

In April 2016, Costco Wholesale, a 154,000 square foot wholesale warehouse began construction. The new store, located in the Dublin Green shopping center of Jerome Township, opened in August of 2016 creating 120 new jobs. With the opening of Costco, there has been a significant influx of traffic to the area. Designs for a multi-lane roundabout began in the fall of 2016 for the intersection of Cosgray Road and State Route 161. The completion of the new roundabout, which will be funded by a multi-jurisdictional public/private partnership between the Dublin Green development group, City of Dublin, Franklin County and Union County, is planned for completion in the fall of 2017.

The County began a space study during 2014 that led to the decision to construct, renovate and improve various county buildings at an estimated cost of \$7.4 million. The renovation of current County office buildings was completed in 2016. The construction of the new Facilities Building located on the County Home property will be completed in 2017.

Long-term Planning:

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

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

Financial Information:

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

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

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

Financial Condition. This is the thirteenth 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, 2015. This was the fourteenth 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 2016 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, 2015

Executive Director/CEO

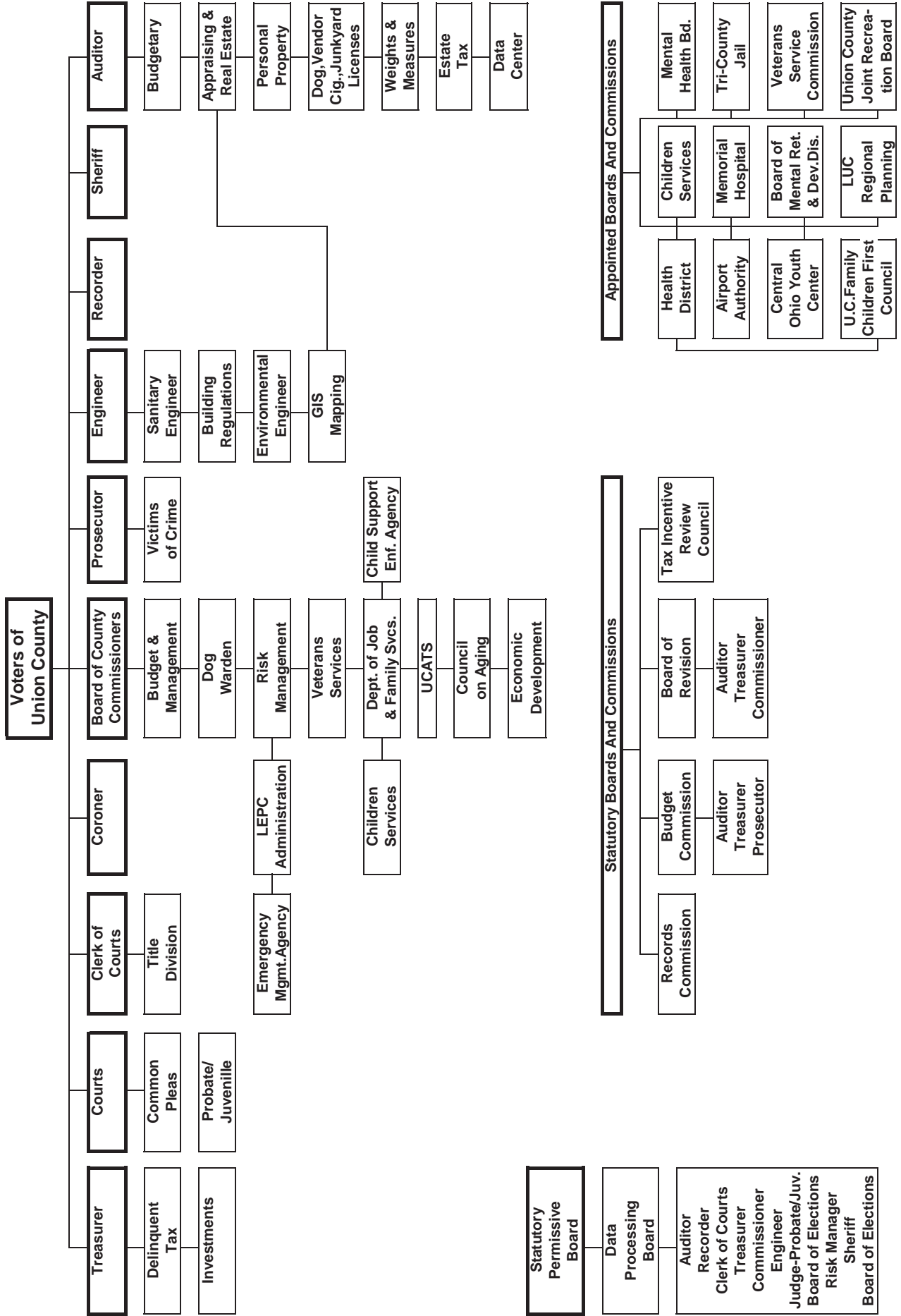
UNION COUNTY, OHIO

PRINCIPAL OFFICIALS DECEMBER 31, 2016

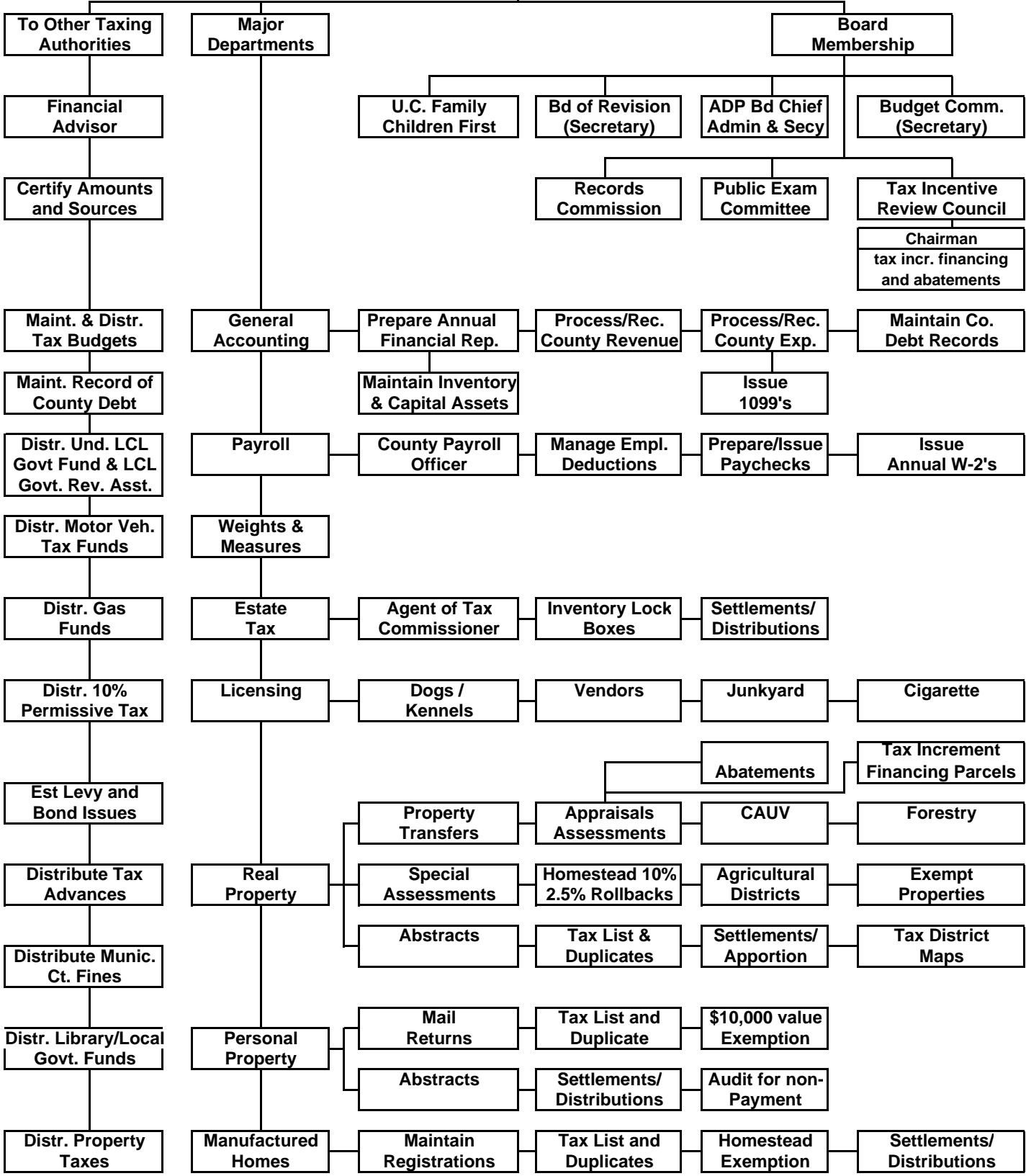
ELECTED OFFICIALS

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

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ANDREA L. WEAVER, UNION COUNTY AUDITOR

FINANCIAL SECTION

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit (Airport Authority) and remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31 2016, 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, a major fund, which represents 94 percent, 91 percent, and 98 percent, respectively, of the assets, net position, and revenues of the business-type activities. We also did not audit the financial statements of U-Co Industries, Inc., one of the County's discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Memorial Hospital of Union County and U-Co Industries, Inc., is based solely on the reports of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of U-Co Industries, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit (U-Co Industries, Inc.), each major fund, and the aggregate discretely presented component unit (Airport Authority) and remaining fund information of Union County, Ohio, as of December 31, 2016, 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, the beginning net position for the Memorial Hospital of Union County and the business-type activities have been restated to correct a misstatement. The auditors of the Memorial Hospital of Union County did not modify their 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, 2017, 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.



Dave Yost
Auditor of State

Columbus, Ohio

June 28, 2017

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UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (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, 2016. 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 2016 are as follows:

- The total net position of the County increased \$18,722,169. Net position of governmental activities increased \$7,135,968, which represents a 6.04% increase over 2015. Net position of business-type activities increased \$11,586,201 or 16.21% from 2015.
- General revenues accounted for \$30,932,843 or 53.00% of total governmental activities revenue. Program specific revenues accounted for \$27,425,924 or 47.00% of total governmental activities revenue.
- The County had \$50,773,808 in expenses related to governmental activities; \$27,425,924 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$30,932,843 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$21,810,193 in 2016, an increase of \$295,836 or 1.38% from 2015 revenues. The general fund, had expenditures and other financing uses of \$21,370,575 in 2016, a decrease of \$793,795 or 3.58% from 2015. The net changes in revenues and expenditures contributed to the general fund balance increase of \$414,154 or 5.21% from 2015 to 2016.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,000,006 in 2016, an increase of \$252,857 or 2.59% from 2015 revenues. The Board of DD fund, had expenditures of \$10,720,169 in 2016, an increase of \$819,994 or 8.28% from 2015 expenditures. The net changes in revenues and expenditures contributed to the Board of DD fund balance decrease of \$720,581 or 5.07% from 2015 to 2016.
- 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 2016 by \$11,586,201 or 16.21%.
- In the general fund, the actual revenues and other financing sources came in \$1,590,483 greater than the final budget and actual expenditures and other financing uses were \$1,200,227 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, 2016 (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 2016?" These statements include *all assets, deferred outflows, liabilities, deferred inflows, revenues and expenses* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

The County's major governmental funds are the general fund and Board of DD fund. The County's major enterprise fund is the Memorial Hospital fund. The analysis of the County's major governmental and proprietary funds begins on page 13.

Governmental Funds

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (UNAUDITED)

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

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

Proprietary Funds

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

Fiduciary Funds

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 35-95 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 (STRS) net pension liability/net pension asset and the County's schedule of contributions to OPERS. It also contains the conditional assessment of the County's infrastructure. The RSI can be found on pages 98-106 of this report.

Government-Wide Financial Analysis

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (UNAUDITED)

The table below provides a summary of the County's net position at December 31, 2016 and 2015. The net position of business-type activities at December 31, 2015 has been restated as described in Note 3.C.

	Net Position					
	Governmental Activities 2016	Business-type Activities 2016	Governmental Activities 2015	Restated Business-type Activities 2015	2016 Total	Restated 2015 Total
<u>Assets</u>						
Current and other assets	\$ 72,009,497	\$ 100,122,560	\$ 69,176,215	\$ 80,717,048	\$ 172,132,057	\$ 149,893,263
Capital assets	<u>98,824,546</u>	<u>47,814,917</u>	<u>94,420,253</u>	<u>53,821,055</u>	<u>146,639,463</u>	<u>148,241,308</u>
Total assets	<u>170,834,043</u>	<u>147,937,477</u>	<u>163,596,468</u>	<u>134,538,103</u>	<u>318,771,520</u>	<u>298,134,571</u>
Deferred outflows	<u>10,540,931</u>	<u>18,022,944</u>	<u>3,410,685</u>	<u>6,376,579</u>	<u>28,563,875</u>	<u>9,787,264</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	38,523,135	70,013,326	32,819,635	57,944,977	108,536,461	90,764,612
Other liabilities	<u>3,019,111</u>	<u>11,902,898</u>	<u>3,141,318</u>	<u>10,916,358</u>	<u>14,922,009</u>	<u>14,057,676</u>
Total liabilities	<u>41,542,246</u>	<u>81,916,224</u>	<u>35,960,953</u>	<u>68,861,335</u>	<u>123,458,470</u>	<u>104,822,288</u>
Deferred inflows	<u>14,729,545</u>	<u>986,042</u>	<u>12,988,985</u>	<u>581,393</u>	<u>15,715,587</u>	<u>13,570,378</u>
<u>Net Position</u>						
Net investment in capital assets	88,340,316	25,426,134	89,412,748	26,781,366	113,766,450	116,194,114
Restricted	23,537,451	2,154,173	25,996,369	670,277	25,691,624	26,666,646
Unrestricted	<u>13,315,416</u>	<u>55,477,848</u>	<u>2,648,098</u>	<u>44,020,311</u>	<u>68,793,264</u>	<u>46,668,409</u>
Total net position	<u>\$ 125,193,183</u>	<u>\$ 83,058,155</u>	<u>\$ 118,057,215</u>	<u>\$ 71,471,954</u>	<u>\$ 208,251,338</u>	<u>\$ 189,529,169</u>

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

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

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

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (UNAUDITED)

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

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

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

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2016, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$208,251,338. This amounts to \$125,193,183 in governmental activities and \$83,058,155 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 46.00% of total governmental and business-type assets. Capital assets include land, easements, 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, 2016, was \$113,766,450. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2016, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. This positive net position for both the governmental and business-type activities of the County is primarily due to an increase in real estate taxes, capital grants and contributions in governmental activities and an increase in charges for services in business-type activities. A portion of the County's governmental activities net position, \$23,537,451 or 18.80%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net position of \$13,315,416 may be used to meet the government's ongoing obligations to citizens and creditors.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (UNAUDITED)

The table below shows the changes in net position for 2016 and 2015. The net position of business-type activities at December 31, 2015 has been restated as described in Note 3.C.

	Change in Net Position					
	Governmental	Business-type	Governmental	Restated		
	Activities	Activities	Activities	Business-type	2016	Restated
	2016	2016	2015	2015	Total	2015
					Total	Total
Revenues						
Program revenues:						
Charges for services and sales	\$ 8,023,211	\$ 117,842,944	\$ 6,935,809	\$ 106,018,039	\$ 125,866,155	\$ 112,953,848
Operating grants and contributions	16,195,853	-	16,453,059	672,872	16,195,853	17,125,931
Capital grants and contributions	<u>3,206,860</u>	<u>1,698,160</u>	<u>600,425</u>	<u>1,377,589</u>	<u>4,905,020</u>	<u>1,978,014</u>
Total program revenues	<u>27,425,924</u>	<u>119,541,104</u>	<u>23,989,293</u>	<u>108,068,500</u>	<u>146,967,028</u>	<u>132,057,793</u>
General revenues:						
Property taxes	12,741,674	-	11,944,272	-	12,741,674	11,944,272
Sales tax	13,446,484	-	13,741,639	-	13,446,484	13,741,639
Unrestricted grants	4,138,647	809,682	4,230,544	-	4,948,329	4,230,544
Payments in lieu of taxes	41,091	-	-	-	41,091	-
Investment earnings	472,726	416,326	532,664	193,292	889,052	725,956
Other	<u>92,221</u>	<u>3,414,638</u>	<u>353,270</u>	<u>3,647,019</u>	<u>3,506,859</u>	<u>4,000,289</u>
Total general revenues	<u>30,932,843</u>	<u>4,640,646</u>	<u>30,802,389</u>	<u>3,840,311</u>	<u>35,573,489</u>	<u>34,642,700</u>
Total revenues	<u>58,358,767</u>	<u>124,181,750</u>	<u>54,791,682</u>	<u>111,908,811</u>	<u>182,540,517</u>	<u>166,700,493</u>
Expenses						
Program expenses:						
General government						
Legislative and executive	9,873,096	-	10,184,523	-	9,873,096	10,184,523
Judicial	4,494,821	-	3,859,783	-	4,494,821	3,859,783
Public safety	7,680,750	-	7,379,669	-	7,680,750	7,379,669
Public works	7,205,718	-	6,126,575	-	7,205,718	6,126,575
Health	2,635,063	-	2,630,045	-	2,635,063	2,630,045
Human services	17,612,088	-	18,699,446	-	17,612,088	18,699,446
Economic development	595,592	-	524,981	-	595,592	524,981
Intergovernmental	435,714	-	432,174	-	435,714	432,174
Interest and fiscal charges	240,966	-	250,736	-	240,966	250,736
Memorial Hospital	-	111,342,982	-	99,465,833	111,342,982	99,465,833
Other:						
Sanitary sewer district	-	780,111	-	477,664	780,111	477,664
Building and development	<u>-</u>	<u>921,447</u>	<u>-</u>	<u>823,460</u>	<u>921,447</u>	<u>823,460</u>
Total expenses	<u>50,773,808</u>	<u>113,044,540</u>	<u>50,087,932</u>	<u>100,766,957</u>	<u>163,818,348</u>	<u>150,854,889</u>
Excess revenues over expenses	7,584,959	11,137,210	4,703,750	11,141,854	18,722,169	15,845,604
Transfers	<u>(448,991)</u>	<u>448,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	7,135,968	11,586,201	4,703,750	11,141,854	18,722,169	15,845,604
Net position at						
beginning of year (restated)	<u>118,057,215</u>	<u>71,471,954</u>	<u>113,353,465</u>	<u>60,330,100</u>	<u>118,057,215</u>	<u>173,683,565</u>
Net position at end of year	<u>\$ 125,193,183</u>	<u>\$ 83,058,155</u>	<u>\$ 118,057,215</u>	<u>\$ 71,471,954</u>	<u>\$ 208,251,338</u>	<u>\$ 189,529,169</u>

Governmental Activities

Governmental net position increased by \$7,135,968 in 2016 from 2015.

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)**

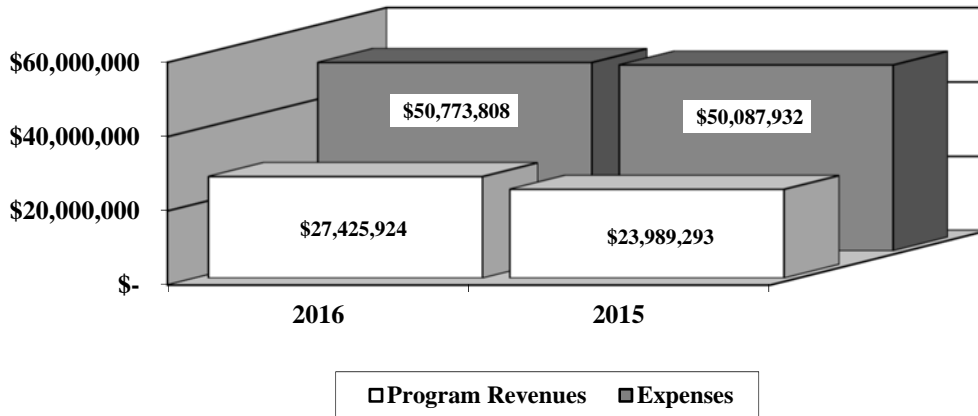
Human services represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children's services, and the department of jobs and family services for \$17,612,088 of expenses, or 34.69% of total governmental expenses of the County. These expenses were funded by \$888,421 in charges to users of services and \$8,527,876 in operating grants and contributions in 2016. General government expenses which includes legislative and executive and judicial programs, accounted for \$14,367,917 or 28.30% of total governmental expenses. General government expenses were covered by \$4,797,458 of direct charges to users and \$715,130 in operating grants and contributions in 2016.

The state and federal government contributed to the County revenues of \$16,195,853 in operating grants and contributions and \$3,206,860 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

General revenues totaled \$30,932,843, and amounted to 53.00% of total revenues. These revenues primarily consist of property and sales tax revenue of \$26,188,158 or 84.66% of total general revenues in 2016. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$4,138,647, or 13.38% 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 2016 and 2015. That is, it identifies the cost of these services supported by general revenues (such as tax revenue and unrestricted state grants and entitlements). As can be seen in the graph below, the County is reliant upon general revenues to finance operations as program revenues are not sufficient to cover total expenses.

Governmental Activities - Program Revenues vs. Total Expenses



UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

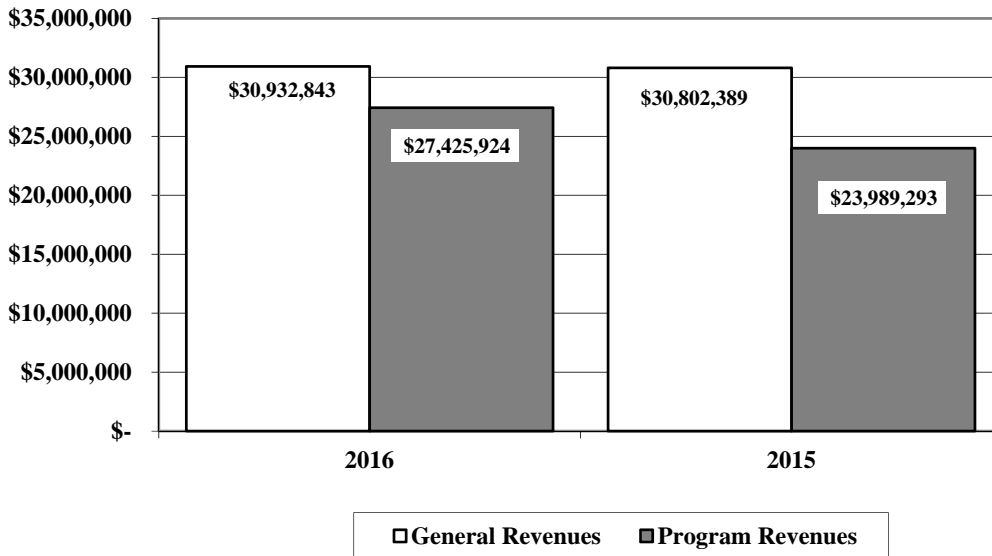
Governmental Activities

	Total Cost of Services <u>2016</u>	Net Cost of Services <u>2016</u>	Total Cost of Services <u>2015</u>	Net Cost of Services <u>2015</u>
Program expenses:				
General government				
Legislative and executive	\$ 9,873,096	\$ 5,987,341	\$ 10,184,523	\$ 4,306,450
Judicial	4,494,821	2,867,988	3,859,783	2,842,565
Public safety	7,680,750	6,206,641	7,379,669	5,857,112
Public works	7,205,718	(1,904,721)	6,126,575	(171,697)
Health	2,635,063	1,206,352	2,630,045	1,206,204
Human services	17,612,088	8,195,791	18,699,446	11,254,912
Economic development	595,592	111,812	524,981	120,183
Intergovernmental	435,714	435,714	432,174	432,174
Interest and fiscal charges	<u>240,966</u>	<u>240,966</u>	<u>250,736</u>	<u>250,736</u>
Total	<u>\$ 50,773,808</u>	<u>\$ 23,347,884</u>	<u>\$ 50,087,932</u>	<u>\$ 26,098,639</u>

The dependence upon general revenues for governmental activities is apparent, with 45.98% of expenses supported through taxes and other general revenues during 2016.

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

Governmental Activities - General and Program Revenues



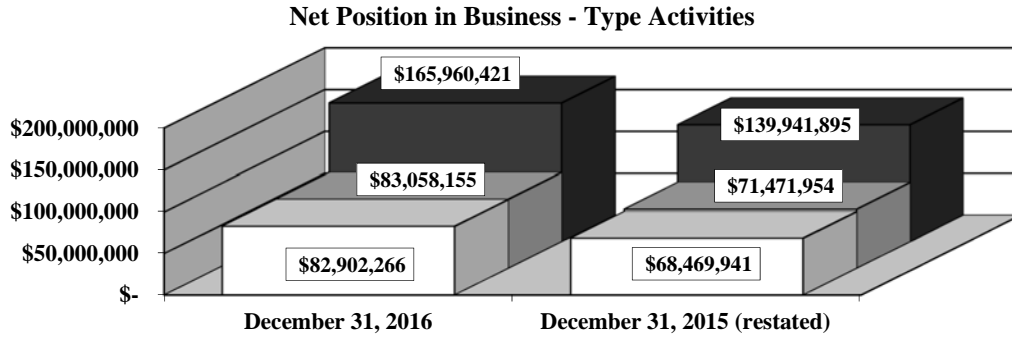
Business-Type Activities

The sanitary sewer district, building and development and Memorial Hospital are the County's enterprise funds. These operations had program revenues of \$119,541,104, general revenues of \$4,640,646 and expenses of \$113,044,540 for 2016. The net position of the enterprise funds increased \$11,586,201 or 16.21% during 2016.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

The following graph illustrates the assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position of the County's business-type activities at December 31, 2015 and 2016. Certain amounts at December 31, 2015 have been restated as described in Note 3.C.



Liabilities and Deferred Inflows of Resources
 Net Position
 Assets and Deferred Outflows of Resources

Financial Analysis of the Government's Funds

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

Governmental Funds

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

The County's governmental funds (as reported on the balance sheet on page 24) reported a combined fund balance of \$47,977,580, which is \$403,514 more than last year's total of \$47,574,066. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2016 and 2015 for all major and non-major governmental funds.

	Fund Balances <u>12/31/16</u>	Fund Balances <u>12/31/15</u>	<u>Change</u>
Major funds:			
General	\$ 8,361,765	\$ 7,947,611	\$ 414,154
County Board of DD	13,490,797	14,211,378	(720,581)
Other nonmajor governmental funds	<u>26,125,018</u>	<u>25,415,077</u>	<u>709,941</u>
Total	<u>\$ 47,977,580</u>	<u>\$ 47,574,066</u>	<u>\$ 403,514</u>

General Fund

The County's general fund balance increased \$414,154.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

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

	<u>2016</u> <u>Amount</u>	<u>2015</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<u>Revenues</u>			
Taxes	\$ 15,014,937	\$ 14,684,570	2.25 %
Charges for services	3,188,937	3,137,994	1.62 %
Licenses and permits	2,850	-	100.00 %
Fines and forfeitures	74,191	77,603	(4.40) %
Intergovernmental	2,401,079	2,348,469	2.24 %
Investment income	458,983	503,307	(8.81) %
Other	<u>514,216</u>	<u>667,414</u>	<u>(22.95) %</u>
Total	<u>\$ 21,655,193</u>	<u>\$ 21,419,357</u>	<u>1.10 %</u>

Revenues of the general fund increased \$235,836 or 1.10%. Tax revenue represents 69.33% of all general fund revenue. Tax revenue increased 2.25% due mainly to an increase in property tax collections due to higher taxes levied during the year. Charges for services increased 1.62% due mainly to increased Sheriff charges for services. Intergovernmental revenues increased 2.24% due to higher homestead and rollback received from the State. All other revenue remained comparable to 2015.

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

	<u>2016</u> <u>Amount</u>	<u>2015</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<u>Expenditures</u>			
General government			
Legislative and executive	\$ 6,417,766	\$ 6,423,391	(0.09) %
Judicial	3,976,985	3,444,013	15.48 %
Public safety	5,828,364	5,879,622	(0.87) %
Public works	265,422	265,927	(0.19) %
Health	268,276	375,396	(28.54) %
Human services	1,832,769	1,761,819	4.03 %
Economic development	166,775	149,086	11.86 %
Intergovernmental	<u>435,714</u>	<u>432,174</u>	<u>0.82 %</u>
Total	<u>\$ 19,192,071</u>	<u>\$ 18,731,428</u>	<u>2.46 %</u>

Total expenditures increased 460,643 or 2.46%. The most significant increases were in the areas of judicial and human services. Judicial increased 15.48% due primarily to an increase in spending in the certificate title administration department. Health decreased 28.54% due to lower costs related to crippled children and council on aging departments. Human services increased 4.03% which was the result of an increase in Ohio Department of Job and Family Services fees. All other expenditures remained comparable to 2015.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (UNAUDITED)

County Board of DD

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,000,006 and expenditures of \$10,720,169. The net changes in revenues and expenditures contributed to the Board of DD fund balance decrease of \$720,581 or 5.07% from 2015 to 2016. The primary reason for the decrease was the result of increased costs associated with the care of those with special needs in the County.

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 \$19,963,715 were \$8,059 greater than original budgeted revenues and other financing sources of \$19,955,656. Actual revenues and other financing sources of \$21,554,198 exceeded final budgeted revenues and other financing sources by \$1,590,483.

Final budgeted expenditures and other financing uses of \$22,677,480 were \$2,110,349 greater than original budgeted expenditures and other financing uses of \$20,567,131. Actual expenditures and financing uses of \$21,477,253 were \$1,200,227 less than final budgeted expenditures and other financing uses.

Proprietary Funds

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

Capital Assets and Debt Administration

Capital Assets

At the end of 2016, the County had \$146,639,463 (net of accumulated depreciation) invested in land, easements, intangibles, improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, property under capital lease, water and sewer lines and infrastructure. Of this total, \$98,824,546 was reported in governmental activities and \$47,814,917 was reported in business-type activities.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2016 (UNAUDITED)

The following table shows December 31, 2016 balances compared to December 31, 2015:

Capital Assets at December 31 (Net of Depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Land	\$ 942,642	\$ 982,046	\$ 2,639,514	\$ 7,150,314	\$ 3,582,156	\$ 8,132,360
Construction in progress	1,233,609	3,344,582	436,806	4,964,477	1,670,415	8,309,059
Easements	4,839	4,839	-	-	4,839	4,839
Infrastructure	74,428,722	73,128,076	-	-	74,428,722	73,128,076
Land improvements	999,907	812,338	2,079,247	2,307,242	3,079,154	3,119,580
Buildings	18,132,671	13,735,689	31,508,950	27,106,240	49,641,621	40,841,929
Equipment	780,985	1,081,038	10,842,883	11,601,382	11,623,868	12,682,420
Furniture and fixtures	599,584	142,225	-	-	599,584	142,225
Vehicles	1,224,332	1,123,795	84,503	104,990	1,308,835	1,228,785
Sewer/water lines	-	-	26,272	34,560	26,272	34,560
Property under capital leases	-	-	189,484	551,850	189,484	551,850
Intangibles	477,255	65,625	7,258	-	484,513	65,625
Total	<u>\$ 98,824,546</u>	<u>\$ 94,420,253</u>	<u>\$ 47,814,917</u>	<u>\$ 53,821,055</u>	<u>\$ 146,639,463</u>	<u>\$ 148,241,308</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 75.31% of the County's total governmental capital assets.

The modified approach is used for reporting the Union County's infrastructure assets. The plan includes a ten year program for road repairs and improvements and an annual bridge evaluation in accordance with Ohio Department of Transportation requirements. Currently 93% 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 \$8,003,405 for 2016. Actual expenditures for the year were \$6,800,393. For more information on the rating system and results, refer to required supplementary information beginning on pages 105-106 of this report.

Debt Administration

At December 31, 2016 the County had \$14,775,000 in general obligation bonds, \$1,205,000 in sales tax revenue bonds, \$7,400,000 in bond anticipation notes, \$10,000,000 in Hospital Facilities Revenue Bonds and \$1,457,446 in other long term obligations. Of this total, \$1,990,125 is due within one year and \$32,847,321 is due in more than one year.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)

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

	Outstanding Debt, at Year End			
	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
	<u>2016</u>	<u>2016</u>	<u>2015</u>	<u>2015</u>
Long-term obligations				
General obligation bonds:	\$ 2,855,000	\$ 11,920,000	\$ 3,590,000	\$ 13,905,000
Sales tax revenue bonds	1,205,000	-	1,390,000	-
Bond anticipation note	7,400,000	-	7,400,000	-
Hospital Facilities Revenue Bonds	-	10,000,000	-	11,091,296
Other long-term obligations	<u>739,830</u>	<u>717,616</u>	<u>758,800</u>	<u>1,285,393</u>
Total	<u>\$ 12,199,830</u>	<u>\$ 22,637,616</u>	<u>\$ 13,138,800</u>	<u>\$ 26,281,689</u>

The County's voted legal debt margin was \$33,171,206 at December 31, 2016 and the unvoted legal debt margin was \$12,242,482 at December 31, 2016. 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 2016, a constant from the 3.8% average rate in 2015. This compares favorably to the State rate of 4.9% and to the national rate of 4.9%. Union County's strong industrial segment allows the County to enjoy the eighth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 80.17% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$4.02 billion for 2016.

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, 2016

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Assets:			
Equity in pooled cash and cash equivalents	\$ 44,056,199	\$ 3,205,125	\$ 47,261,324
Cash and cash equivalents in segregated accounts	1,349,420	27,351,973	28,701,393
Short-term Investments in segregated accounts	-	15,417,195	15,417,195
Receivables (net of allowance for uncollectibles):			
Sales taxes	3,660,740	-	3,660,740
Real estate and other taxes	14,407,467	-	14,407,467
Payments in lieu of taxes	117,442	-	117,442
Accounts	1,178,131	12,085,225	13,263,356
Accrued interest	73,590	-	73,590
Due from other governments	5,179,450	-	5,179,450
Special assessments	252,838	-	252,838
Loans receivable	145,000	-	145,000
Contributions	-	456,479	456,479
Prepayments	880,991	1,463,151	2,344,142
Materials and supplies inventory	674,140	891,610	1,565,750
Estimated third-party settlements	-	1,084,809	1,084,809
Net pension assets	78,009	214,600	292,609
Other hospital assets	-	1,304,624	1,304,624
Internal balance	(43,920)	43,920	-
Assets limited as to use	-	3,360,219	3,360,219
Long-term investments in segregated accounts	-	33,243,630	33,243,630
Capital assets:			
Non-depreciable capital assets	76,609,812	3,076,320	79,686,132
Depreciable capital assets, net	22,214,734	44,738,597	66,953,331
Total capital assets, net	<u>98,824,546</u>	<u>47,814,917</u>	<u>146,639,463</u>
Total assets	<u>170,834,043</u>	<u>147,937,477</u>	<u>318,771,520</u>
Deferred outflows of resources:			
Unamortized deferred charges on debt refunding	37,153	-	37,153
Pension - OPERS	10,064,831	18,022,944	28,087,775
Pension - STRS	438,947	-	438,947
Total deferred outflows of resources	<u>10,540,931</u>	<u>18,022,944</u>	<u>28,563,875</u>
Liabilities:			
Accounts payable	1,665,168	3,954,956	5,620,124
Accrued wages and benefits	759,345	6,119,032	6,878,377
Due to other governments	417,732	21,818	439,550
Accrued interest payable	81,058	15,674	96,732
Due to external parties	5,808	24,110	29,918
Estimated third-party settlements	-	852,397	852,397
Other hospital liabilities	-	914,911	914,911
Long-term liabilities:			
Due within one year	2,267,474	1,193,709	3,461,183
Due in more than one year:			
Net pension liability	24,370,473	44,935,576	69,306,049
Other amounts due in more than one year	11,885,188	23,884,041	35,769,229
Total liabilities	<u>41,452,246</u>	<u>81,916,224</u>	<u>123,368,470</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	14,134,303	-	14,134,303
Pension - OPERS	477,800	986,042	1,463,842
Payments in lieu of taxes levied for the next fiscal year	117,442	-	117,442
Total deferred inflows of resources	<u>14,729,545</u>	<u>986,042</u>	<u>15,715,587</u>
Net position:			
Net investment in capital assets	88,340,316	25,426,134	113,766,450
Restricted for:			
Capital projects	2,283,379	1,942,152	4,225,531
Public works projects	3,910,521	-	3,910,521
Public safety programs	2,408,844	-	2,408,844
Human services programs	11,118,842	-	11,118,842
Health programs	1,108,238	-	1,108,238
Legislative and executive programs	1,544,750	-	1,544,750
Judicial programs	1,162,877	-	1,162,877
Hospital pensions	-	212,021	212,021
Unrestricted	13,315,416	55,477,848	68,793,264
Total net position	<u>\$ 125,193,183</u>	<u>\$ 83,058,155</u>	<u>\$ 208,251,338</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units	
UCO Industries	Airport Authority
\$ -	\$ 478,644
1,486,182	-
-	-
-	-
-	-
879,952	400
-	-
-	-
-	-
-	-
32,802	-
533,300	-
-	-
-	26
-	-
-	-
-	-
272,714	680,685
<u>3,710,135</u>	<u>1,433,292</u>
<u>3,982,849</u>	<u>2,113,977</u>
<u>6,915,085</u>	<u>2,593,047</u>
-	-
-	3,321
-	-
-	<u>3,321</u>
1,035,868	17,751
216,402	248
-	2,357
-	-
-	-
-	-
-	-
99,633	-
-	7,291
<u>46,817</u>	-
<u>1,398,720</u>	<u>27,647</u>
-	-
-	158
-	-
-	<u>158</u>
3,982,849	2,113,977
-	-
-	-
-	-
-	-
-	-
-	-
1,533,516	454,586
<u>\$ 5,516,365</u>	<u>\$ 2,568,563</u>

UNION COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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.	\$ 9,873,096	\$ 3,510,146	\$ 375,609	\$ -
Judicial	4,494,821	1,287,312	339,521	-
Public safety.	7,680,750	756,064	718,045	-
Public works	7,205,718	1,281,919	4,621,660	3,206,860
Health.	2,635,063	167,349	1,261,362	-
Human services	17,612,088	888,421	8,527,876	-
Economic development	595,592	132,000	351,780	-
Intergovernmental	435,714	-	-	-
Interest and fiscal charges	240,966	-	-	-
Total governmental activities	<u>50,773,808</u>	<u>8,023,211</u>	<u>16,195,853</u>	<u>3,206,860</u>
Business-type activities:				
Memorial Hospital.	111,342,982	116,152,447	-	1,510,013
Other business-type activities:				
Sanitary sewer district	780,111	425,410	-	188,147
Building and development	921,447	1,265,087	-	-
Total business-type activities.	<u>113,044,540</u>	<u>117,842,944</u>	<u>-</u>	<u>1,698,160</u>
Total primary government.	<u>\$ 163,818,348</u>	<u>\$ 125,866,155</u>	<u>\$ 16,195,853</u>	<u>\$ 4,905,020</u>
Component units:				
UCO Industries	\$ 8,104,949	\$ 8,450,675	\$ 5,400	\$ -
Airport authority.	426,346	186,700	70,046	-
Total component units	<u>\$ 8,531,295</u>	<u>\$ 8,637,375</u>	<u>\$ 75,446</u>	<u>\$ -</u>

General revenues:

Property taxes levied for:	
General fund.	
Human services - County Board of DD	
Public safety.	
Health.	
Sales taxes levied for general purposes.	
Sales taxes levied for public works.	
Sales taxes levied for senior services	
Payment in lieu of taxes	
Grants and entitlements not restricted to specific programs	
Investment earnings	
Miscellaneous	
Total general revenues.	
Transfers	
Total general revenues and transfers	
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	
\$ (5,987,341)	\$ -	\$ (5,987,341)	\$ -	\$ -	
(2,867,988)	-	(2,867,988)	-	-	
(6,206,641)	-	(6,206,641)	-	-	
1,904,721	-	1,904,721	-	-	
(1,206,352)	-	(1,206,352)	-	-	
(8,195,791)	-	(8,195,791)	-	-	
(111,812)	-	(111,812)	-	-	
(435,714)	-	(435,714)	-	-	
(240,966)	-	(240,966)	-	-	
<u>(23,347,884)</u>	<u>-</u>	<u>(23,347,884)</u>	<u>-</u>	<u>-</u>	
-	6,319,478	6,319,478	-	-	
-	(166,554)	(166,554)	-	-	
-	343,640	343,640	-	-	
<u>-</u>	<u>6,496,564</u>	<u>6,496,564</u>	<u>-</u>	<u>-</u>	
<u>(23,347,884)</u>	<u>6,496,564</u>	<u>(16,851,320)</u>	<u>-</u>	<u>-</u>	
-	-	-	351,126	-	
-	-	-	-	(169,600)	
-	-	-	351,126	(169,600)	
4,615,757	-	4,615,757	-	-	
6,507,342	-	6,507,342	-	-	
955,546	-	955,546	-	-	
663,029	-	663,029	-	-	
10,757,776	-	10,757,776	-	-	
1,344,354	-	1,344,354	-	-	
1,344,354	-	1,344,354	-	-	
41,091	-	41,091	-	-	
4,138,647	809,682	4,948,329	-	-	
472,726	416,326	889,052	2,407	550	
92,221	3,414,638	3,506,859	-	-	
<u>30,932,843</u>	<u>4,640,646</u>	<u>35,573,489</u>	<u>2,407</u>	<u>550</u>	
<u>(448,991)</u>	<u>448,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>30,483,852</u>	<u>5,089,637</u>	<u>35,573,489</u>	<u>2,407</u>	<u>550</u>	
7,135,968	11,586,201	18,722,169	353,533	(169,050)	
<u>118,057,215</u>	<u>71,471,954</u>	<u>189,529,169</u>	<u>5,162,832</u>	<u>2,737,613</u>	
<u>\$ 125,193,183</u>	<u>\$ 83,058,155</u>	<u>\$ 208,251,338</u>	<u>\$ 5,516,365</u>	<u>\$ 2,568,563</u>	

UNION COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	General	County Board of DD	Other Governmental Funds	Total Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,944,946	\$ 13,296,168	\$ 23,815,085	\$ 44,056,199
Cash and cash equivalents in segregated accounts	730,318	-	619,102	1,349,420
Receivables (net of allowance for uncollectibles):				
Sales taxes	2,928,701	-	732,039	3,660,740
Real estate and other taxes	5,207,110	7,588,782	1,611,575	14,407,467
Payments in lieu of taxes	-	-	117,442	117,442
Accounts	93,911	-	1,084,220	1,178,131
Accrued interest	73,590	-	-	73,590
Due from other governments	1,147,506	383,764	3,648,180	5,179,450
Special assessments	-	-	252,838	252,838
Loans receivable	-	-	145,000	145,000
Interfund loans receivable	-	-	250,000	250,000
Due from other funds	34,044	-	261,760	295,804
Prepayments	174,450	628,130	78,411	880,991
Materials and supplies inventory	103,219	15,645	555,276	674,140
Total assets	\$ 17,437,795	\$ 21,912,489	\$ 33,170,928	\$ 72,521,212
Liabilities:				
Accounts payable	\$ 338,081	\$ 246,755	\$ 1,080,332	\$ 1,665,168
Accrued wages and benefits payable	348,747	156,708	253,890	759,345
Due to other governments	220,540	65,191	132,001	417,732
Interfund loans payable	-	-	250,000	250,000
Due to other funds	-	-	339,724	339,724
Due to external parties	-	2,539	3,269	5,808
Total liabilities	907,368	471,193	2,059,216	3,437,777
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	5,099,687	7,456,353	1,578,263	14,134,303
Delinquent property tax revenue not available	107,423	132,429	33,312	273,164
Accrued interest not available	57,180	-	-	57,180
Sales tax revenue not available	2,012,888	-	503,129	2,516,017
Special assessments revenue not available	-	-	252,838	252,838
Other nonexchange transactions	671,443	355,921	1,929,561	2,956,925
Unavailable grant revenue	97,362	5,796	518,697	621,855
Payments in lieu of taxes levied for the next fiscal year	-	-	117,442	117,442
Miscellaneous revenue not available	122,679	-	53,452	176,131
Total deferred inflows of resources	8,168,662	7,950,499	4,986,694	21,105,855
Fund balances:				
Nonspendable	374,371	643,775	633,687	1,651,833
Restricted	-	12,847,022	15,663,182	28,510,204
Committed	194,469	-	3,006,064	3,200,533
Assigned	288,988	-	6,931,758	7,220,746
Unassigned (deficit)	7,503,937	-	(109,673)	7,394,264
Total fund balances	8,361,765	13,490,797	26,125,018	47,977,580
Total liabilities, deferred inflows of resources and fund balances	\$ 17,437,795	\$ 21,912,489	\$ 33,170,928	\$ 72,521,212

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, 2016

Total governmental fund balances	\$	47,977,580
<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.		98,824,546
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 2,516,017	
Real and other taxes receivable	273,164	
Accounts receivable	176,131	
Intergovernmental receivable	3,578,780	
Special assessments receivable	252,838	
Accrued interest receivable	57,180	
Total	6,854,110	6,854,110
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.		(81,058)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General obligation bonds payable	(2,855,000)	
Sales tax revenue bonds payable	(1,205,000)	
OPWC loans payable	(739,830)	
Bond anticipation notes payable	(7,400,000)	
Compensated absences	(1,888,332)	
Total	(14,088,162)	(14,088,162)
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	10,503,778	
Deferred inflows of resources - pension	(477,800)	
Net pension asset	78,009	
Net pension liability	(24,370,473)	
Total	(14,266,486)	(14,266,486)
Unamortized premiums are amortized over the life of the bonds on the statement of net position.		(64,500)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		37,153
Net position of governmental activities	\$	125,193,183

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, 2016

	General	County Board of DD	Other Governmental Funds	Total Governmental Funds
Revenues:				
From local sources:				
Property taxes	\$ 4,612,547	\$ 6,514,221	\$ 1,620,848	\$ 12,747,616
Sales taxes	10,402,390	-	2,599,862	13,002,252
Charges for services	3,188,937	-	3,429,882	6,618,819
Licenses and permits	2,850	-	134,773	137,623
Fines and forfeitures	74,191	-	215,661	289,852
Intergovernmental	2,401,079	3,308,614	13,896,423	19,606,116
Special assessments	-	-	287,269	287,269
Investment income	458,983	-	39,318	498,301
Rental income	421,995	-	23,007	445,002
Contributions and donations	-	5,700	2,563,217	2,568,917
Payment in lieu of taxes	-	-	41,091	41,091
Other	92,221	171,471	1,137,110	1,400,802
Total revenues	<u>21,655,193</u>	<u>10,000,006</u>	<u>25,988,461</u>	<u>57,643,660</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,417,766	-	3,833,715	10,251,481
Judicial	3,976,985	-	410,742	4,387,727
Public safety	5,828,364	-	1,681,094	7,509,458
Public works	265,422	-	6,447,518	6,712,940
Health	268,276	-	2,088,012	2,356,288
Human services	1,832,769	10,720,169	5,250,646	17,803,584
Economic development	166,775	-	430,037	596,812
Intergovernmental	435,714	-	-	435,714
Capital outlay	-	-	6,084,992	6,084,992
Debt service:				
Principal retirement	-	-	8,338,970	8,338,970
Interest and fiscal charges	-	-	243,065	243,065
Note issuance costs	-	-	29,092	29,092
Total expenditures	<u>19,192,071</u>	<u>10,720,169</u>	<u>34,837,883</u>	<u>64,750,123</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,463,122</u>	<u>(720,163)</u>	<u>(8,849,422)</u>	<u>(7,106,463)</u>
Other financing sources (uses):				
Bond anticipation note issuance	-	-	7,400,000	7,400,000
Transfers in	155,000	-	2,892,100	3,047,100
Transfers out	(2,178,504)	-	(868,596)	(3,047,100)
Premium on note issuance	-	-	41,736	41,736
Total other financing sources (uses)	<u>(2,023,504)</u>	<u>-</u>	<u>9,465,240</u>	<u>7,441,736</u>
Net change in fund balances	439,618	(720,163)	615,818	335,273
Fund balances at beginning of year	7,947,611	14,211,378	25,415,077	47,574,066
Change in inventory balance	(25,464)	(418)	94,123	68,241
Fund balances at end of year	<u>\$ 8,361,765</u>	<u>\$ 13,490,797</u>	<u>\$ 26,125,018</u>	<u>\$ 47,977,580</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, 2016

Net change in fund balances - total governmental funds	\$	335,273
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital asset additions	\$ 6,413,110	
Current year depreciation	(1,855,461)	
Total		4,557,649
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		
		(153,356)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.		
		68,241
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	(5,942)	
Sales tax	444,232	
Intergovernmental revenues	139,654	
Special assessments	108,121	
Charges for services	13,711	
Fines and forfeitures	135	
Interest income	(7,654)	
Other revenues	22,850	
Total		715,107
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, loans and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		
		8,338,970
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
Change in accrued interest payable	(10,703)	
Amortization of deferred amounts on refunding	(8,776)	
Amortization of bond premiums	8,934	
Total		(10,545)
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		2,211,316
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.		
		(1,405,386)
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.		
		(121,301)
Change in net position of governmental activities	\$	7,135,968

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 4,214,880	\$ 4,214,880	\$ 4,556,721	\$ 341,841
Sales tax	10,100,000	10,100,000	10,437,623	337,623
Charges for services	2,447,200	2,447,200	2,734,796	287,596
Licenses and permits	6,500	6,500	2,800	(3,700)
Fines and forfeitures	83,500	83,500	74,028	(9,472)
Intergovernmental	2,237,926	2,245,985	2,393,758	147,773
Investment income	453,000	453,000	602,469	149,469
Rental income	310,300	310,300	405,194	94,894
Other	49,350	49,350	87,339	37,989
Total revenues	19,902,656	19,910,715	21,294,728	1,384,013
Expenditures:				
Current:				
General government:				
Legislative and executive	7,947,381	7,857,022	6,934,748	922,274
Judicial	3,644,543	3,672,562	3,406,059	266,503
Public safety	5,821,580	5,917,288	5,847,505	69,783
Public works	274,918	274,919	263,858	11,061
Health	326,864	328,376	268,276	60,100
Human services	1,949,355	1,949,355	1,872,203	77,152
Economic development	166,775	166,775	166,775	-
Intergovernmental	435,715	435,714	435,714	-
Total expenditures	20,567,131	20,602,011	19,195,138	1,406,873
Excess (deficiency) of revenues over (under) expenditures	(664,475)	(691,296)	2,099,590	2,790,886
Other financing sources (uses):				
Sale of capital assets	18,000	18,000	-	(18,000)
Advances in	-	-	61,450	61,450
Transfers in	35,000	35,000	198,020	163,020
Transfers out	-	(2,075,469)	(2,282,115)	(206,646)
Total other financing sources (uses)	53,000	(2,022,469)	(2,022,645)	(176)
Net change in fund balances	(611,475)	(2,713,765)	76,945	2,790,710
Fund balances at beginning of year	2,499,741	2,499,741	2,499,741	-
Prior year encumbrances appropriated	611,475	611,475	611,475	-
Fund balance at end of year	\$ 2,499,741	\$ 397,451	\$ 3,188,161	\$ 2,790,710

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 5,736,206	\$ 5,736,206	\$ 6,491,279	\$ 755,073
Intergovernmental	2,990,471	2,990,471	3,474,715	484,244
Contributions and donations	-	-	5,700	5,700
Other	150,000	150,000	222,198	72,198
Total revenues.	<u>8,876,677</u>	<u>8,876,677</u>	<u>10,193,892</u>	<u>1,317,215</u>
Expenditures:				
Current:				
Human services	11,524,385	11,898,637	11,101,951	796,686
Total expenditures.	<u>11,524,385</u>	<u>11,898,637</u>	<u>11,101,951</u>	<u>796,686</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,647,708)</u>	<u>(3,021,960)</u>	<u>(908,059)</u>	<u>2,113,901</u>
Other financing uses:				
Transfers out.	(476,170)	(141,170)	-	141,170
Total other financing uses.	<u>(476,170)</u>	<u>(141,170)</u>	<u>-</u>	<u>141,170</u>
Net change in fund balances	(3,123,878)	(3,163,130)	(908,059)	2,255,071
Fund balances at beginning of year	13,895,745	13,895,745	13,895,745	-
Prior year encumbrances appropriated	129,028	129,028	129,028	-
Fund balance at end of year	<u>\$ 10,900,895</u>	<u>\$ 10,861,643</u>	<u>\$ 13,116,714</u>	<u>\$ 2,255,071</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2016

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ -	\$ 3,205,125	\$ 3,205,125
Cash and cash equivalents in segregated accounts	27,351,973	-	27,351,973
Short-term investments in segregated accounts	15,417,195	-	15,417,195
Receivables (net of allowance for uncollectables):			
Accounts	12,044,730	40,495	12,085,225
Contributions	456,479	-	456,479
Due from other funds	-	43,920	43,920
Assets limited as to use	3,360,219	-	3,360,219
Prepayments	1,459,569	3,582	1,463,151
Estimated third-party settlements	1,084,809	-	1,084,809
Materials and supplies inventory	891,610	-	891,610
Total current assets	<u>62,066,584</u>	<u>3,293,122</u>	<u>65,359,706</u>
Noncurrent assets:			
Net pension assets	212,021	2,579	214,600
Long-term investments in segregated accounts	33,243,630	-	33,243,630
Other assets:			
Long-term pledges receivable, net	989,624	-	989,624
Other assets	315,000	-	315,000
Capital assets:			
Non-depreciable capital assets	3,047,779	28,541	3,076,320
Depreciable capital assets, net	38,965,195	5,773,402	44,738,597
Total capital assets	<u>42,012,974</u>	<u>5,801,943</u>	<u>47,814,917</u>
Total noncurrent assets	<u>76,773,249</u>	<u>5,804,522</u>	<u>82,577,771</u>
Total assets	<u>138,839,833</u>	<u>9,097,644</u>	<u>147,937,477</u>
Deferred outflows of resources:			
Pension - OPERS	17,690,117	332,827	18,022,944
Total deferred outflows of resources	<u>17,690,117</u>	<u>332,827</u>	<u>18,022,944</u>
Liabilities:			
Current liabilities:			
Accounts payable	3,934,981	19,975	3,954,956
Accrued wages and benefits payable	6,052,454	66,578	6,119,032
Accrued interest payable	-	15,674	15,674
Due to other governments	-	21,818	21,818
Due to external parties	-	24,110	24,110
Estimated third-party settlements	852,397	-	852,397
Other hospital liabilities	914,911	-	914,911
Current portion of compensated absences payable	-	93,641	93,641
Current portion of notes payable	19,575	-	19,575
Current portion of revenue bonds payable	223,753	8,816	232,569
Current portion of general obligation bonds payable	792,883	-	792,883
Current portion of capital lease obligations payable	55,041	-	55,041
Total current liabilities	<u>12,845,995</u>	<u>250,612</u>	<u>13,096,607</u>
Long-term liabilities:			
Compensated absences payable	997,026	28,665	1,025,691
Revenue bonds payable	9,776,247	634,184	10,410,431
General obligation bonds payable	12,447,919	-	12,447,919
Net pension liability	44,205,070	730,506	44,935,576
Total long-term liabilities	<u>67,426,262</u>	<u>1,393,355</u>	<u>68,819,617</u>
Total liabilities	<u>80,272,257</u>	<u>1,643,967</u>	<u>81,916,224</u>
Deferred inflows of resources:			
Pension - OPERS	970,242	15,800	986,042
Total deferred inflows of resources	<u>970,242</u>	<u>15,800</u>	<u>986,042</u>
Net position:			
Net investment in capital assets	21,009,051	4,417,083	25,426,134
Restricted for:			
Capital improvements	1,942,152	-	1,942,152
Pensions	212,021	-	212,021
Unrestricted	52,124,227	3,353,621	55,477,848
Total net position	<u>\$ 75,287,451</u>	<u>\$ 7,770,704</u>	<u>\$ 83,058,155</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Operating revenues:			
Charges for services	\$ -	\$ 1,590,354	\$ 1,590,354
License and permits	-	55,551	55,551
Net patient services	116,152,447	-	116,152,447
Special assessments	-	44,592	44,592
Other operating revenues	3,344,701	69,937	3,414,638
Total operating revenues	119,497,148	1,760,434	121,257,582
Operating expenses:			
Personal services	62,542,026	865,239	63,407,265
Contract services	19,986,499	370,773	20,357,272
Materials and supplies	12,216,781	69,819	12,286,600
Depreciation	5,486,601	142,638	5,629,239
Other	9,337,911	229,166	9,567,077
Total operating expenses	109,569,818	1,677,635	111,247,453
Operating income	9,927,330	82,799	10,010,129
Nonoperating revenues (expenses):			
Interest revenue	406,232	10,094	416,326
Interest expense and fiscal charges	(1,175,097)	(23,923)	(1,199,020)
Loss on sale of capital assets	(598,067)	-	(598,067)
Noncapital grants and gifts	809,682	-	809,682
Total nonoperating revenues (expenses)	(557,250)	(13,829)	(571,079)
Income before capital contributions	9,370,080	68,970	9,439,050
Capital contributions	1,510,013	637,138	2,147,151
Change in net position	10,880,093	706,108	11,586,201
Net position at beginning of year (restated)	64,407,358	7,064,596	71,471,954
Net position at end of year	\$ 75,287,451	\$ 7,770,704	\$ 83,058,155

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Cash flows from operating activities:			
Cash received from sales/service charges	\$ -	\$ 1,567,536	\$ 1,567,536
Cash received from license and permits	-	52,121	52,121
Cash received from special assessments	-	44,592	44,592
Cash received from other operating revenue	-	27,494	27,494
Cash received from and on behalf of patients.	115,017,626	-	115,017,626
Cash payments for personal services	(58,934,119)	(639,703)	(59,573,822)
Cash payments for contractual services.	(34,849,982)	(610,400)	(35,460,382)
Cash payments for materials and supplies.	-	(40,569)	(40,569)
Cash payments for other expenses	(3,632,791)	(230,407)	(3,863,198)
Net cash provided by operating activities	<u>17,600,734</u>	<u>170,664</u>	<u>17,771,398</u>
Cash flows from noncapital financing activities:			
Cash received from noncapital grants and gifts	809,682	-	809,682
Net cash provided by noncapital financing activities.	<u>809,682</u>	<u>-</u>	<u>809,682</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.	(3,081,445)	(169,648)	(3,251,093)
Proceeds from sale of capital assets	4,067,387	-	4,067,387
Proceeds from issuance of long-term debt	24,063,961	-	24,063,961
Principal payments on bonds, notes, leases and loans	(26,339,073)	-	(26,339,073)
Interest payments on bonds, notes, leases and loans	(1,223,256)	(22,677)	(1,245,933)
Capital gifts	(5,382)	-	(5,382)
Grants and contributions	-	188,147	188,147
Net cash used in capital and related financing activities	<u>(2,517,808)</u>	<u>(4,178)</u>	<u>(2,521,986)</u>
Cash flows from investing activities:			
Interest received	406,232	10,094	416,326
Cash received from the maturity of investments	14,614,535	-	14,614,535
Cash used to purchase investments	(22,315,942)	-	(22,315,942)
Net cash provided by (used in) investing activities.	<u>(7,295,175)</u>	<u>10,094</u>	<u>(7,285,081)</u>
Net increase in cash and cash equivalents	8,597,433	176,580	8,774,013
Cash and cash equivalents at beginning of year (restated)	22,114,759	3,028,545	25,143,304
Cash and cash equivalents at end of year.	<u>\$ 30,712,192</u>	<u>\$ 3,205,125</u>	<u>\$ 33,917,317</u>
Cash and cash equivalents included the following:			
Cash and cash equivalents	27,351,973	3,205,125	30,557,098
Assets limited as to use cash and cash equivalents	3,360,219	-	3,360,219
Total cash and cash equivalents	<u>30,712,192</u>	<u>3,205,125</u>	<u>33,917,317</u>

(Continued)

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Memorial Hospital</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 9,927,330	\$ 82,799	\$ 10,010,129
Adjustments:			
Depreciation	5,486,601	142,638	5,629,239
Bad debt expense	7,208,365	-	7,208,365
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources			
Accounts receivable	(8,092,116)	(24,901)	(8,117,017)
Due from other funds	-	(43,920)	(43,920)
Estimated amounts due from and to third-party payers	(251,070)	-	(251,070)
Net pension assets	-	(309)	(309)
Deferred outflows of resources - pension - OPERS	-	(243,254)	(243,254)
Prepayments	-	(1,894)	(1,894)
Other assets and liabilities	(135,776)	-	(135,776)
Accounts payable	459,874	(63,910)	395,964
Contracts payable	-	(17,975)	(17,975)
Accrued wages and benefits	-	47,224	47,224
Due to other governments	-	(11,596)	(11,596)
Due to external parties	-	24,110	24,110
Compensated absences payable.	-	(662)	(662)
Net pension liability	-	276,186	276,186
Deferred inflows of resources - pension - OPERS	-	6,128	6,128
Net pension asset and net pension liability	2,997,526	-	2,997,526
Net cash provided by operating activities	<u>\$ 17,600,734</u>	<u>\$ 170,664</u>	<u>\$ 17,771,398</u>

Noncash capital and related financing activities:

During 2016, the Memorial Hospital purchased \$589,804 in capital assets on account.
 During 2016, the sewer fund (a nonmajor enterprise fund) received \$448,991 in capital contributions from governmental activities.
 During 2016 and 2015, the sewer fund (a nonmajor enterprise fund) purchased \$6,024 and \$7,357, respectively, in capital assets on account.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2016

	<u>Agency</u>
Assets:	
Equity in pooled cash and cash equivalents.	\$ 8,914,974
Cash and cash equivalents in segregated accounts	1,360,581
Receivables:	
Real estate and other taxes.	82,544,074
Due from other governments.	2,078,107
Due from external parties	<u>29,918</u>
Total assets	<u>\$ 94,927,654</u>
Liabilities:	
Undistributed monies.	<u>\$ 94,927,654</u>
Total liabilities	<u>\$ 94,927,654</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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, 2016

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.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

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

Union County General Health District
Union County Soil and Water Conservation District
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 (the "Center") is a jointly governed organization involving Union, Champaign, Delaware, and Madison Counties. The Center provides facilities for the training, treatment and rehabilitation of delinquent, dependent, abused or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint Board of Trustees whose membership consists of two appointees of the Union County Commissioners, and one appointee from Champaign, Delaware and Madison Counties. Each county's ability to influence the operations of the Center is limited to its representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for its share of the operating costs of the Center based on the number of individuals from its County in attendance. In 2016, Union County contributed \$374,659 for the Center's operations which represents 22.15 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

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

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The Board of Directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to its representation on the Board of Directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2016, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

LUC Regional Planning Commission

Union County participates in the LUC Regional Planning Commission (the "Commission") which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2016, Union County contributed \$21,510. 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 (the "District") is a jointly governed organization involving Union County, the City of Marysville and Paris Township. The District was established for the purpose of acquiring, developing, operating and maintaining a sports complex and bicycle/walking trail in Union County. The District's Board of Trustees consists of seven members, three appointed by the County Commissioners, three appointed by the Mayor of Marysville, and one appointed by the Paris Township Trustees. Each entity's ability to influence the operations of the District is limited to its representation on the Board of Trustees. In 2016, Union County contributed \$40,714 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6th Street, Marysville, Ohio 43040.

Marysville-Union County Port Authority

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

West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Developmental Disabilities (DD Board) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating DD Boards. During 2016, the County contributed \$3,085,574 to West Con. Financial information can be obtained from West Con, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

JOINT VENTURES

Health Partners, Ltd.

During 1996, the Hospital and two other area health care entities formed Health Partners, Ltd. of which the Hospital has a 33 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 2016, the Hospital received distributions from Health Partners totaling \$224,578. 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 the Memorial Health Foundation. During 2015, the Hospital purchased the operating assets for \$450,000 to be used within an outpatient surgery department of the Hospital and the partnership was dissolved. Additional information may be obtained by writing to Marysville Ohio Surgery Center, LLC, 122 Professional Parkway, Marysville, Ohio 43040.

Marysville Ohio Medical Properties, LLC

During 2003, the Hospital and other area health providers formed Marysville Ohio Medical Properties, LLC, of which the Hospital has a 46.88 percent ownership interest. The organization was formed as the property owner for the Marysville Ohio Surgery Center facility. During 2003, the Hospital contributed \$130,000 through UCHA. During 2016, the Hospital received \$33,750 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.

Mayhoney Dialysis, LLC

During 2014, Memorial Health Foundation and other health providers formed Mahoney Dialysis, LLC, of which Memorial Hospital has a 6.00% ownership. Memorial Health was formed to provide dialysis and renal care services and related services to the area. During 2014 Memorial Hospital contributed \$106,020 through Memorial Health Foundation. During 2016, Memorial Hospital received distributions of \$54,986 through Memorial Health Foundation.

City Gate MOB, LLC

During 2016, Memorial Health Foundation and other health providers formed City Gate MOB, LLC, of which Memorial Health Foundation has a 15.80% ownership interest. During 2016, Memorial Hospital contributed \$150,000 through Memorial Health Foundation.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

Union County Council of Governments (COG)

The Union County Council of Governments, established in 2012, is a joint venture between the City of Marysville, the Marysville Exempted Village School District and Union County in order to share resources in the area of technology. The COG Governing Board consists of one representative from each entity. Each entity has one third interest in the Council. The County has been appointed as the fiscal agent. In 2016, the County made an annual contribution of \$4,000 and \$41,024 in reimbursements to the COG. Additional Information may be obtained by writing to the Union County Auditor's Office, 233 West Sixth Street, Marysville, Ohio 43040.

Tri-County Corrections Commission

The Tri-County Corrections Commission is a joint venture for the establishment of a central jail facility for the use of Champaign, Madison, and Union Counties. The operation of the jail is controlled by a joint Board whose membership consists of the sheriff, one judge, and one commissioner from each of the participating counties. Each county's ability to influence the operations of the jail is limited to its representation on the Board. Champaign County has been appointed the fiscal agent for the joint venture. In 2016, Union County contributed \$1,581,385. Additional information may be obtained by writing to the Tri-County Corrections Commission, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

INSURANCE PURCHASING POOLS

The County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc., (CORSA) is an Ohio not-for-profit corporation established by forty-six counties for establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management programs. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected Board of not more than nine trustees. Only County Commissioners of member counties are eligible to serve on the Board. No county may have more than one representative on the Board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the Board of Trustees.

The County Commissioners Association of Ohio Service Corporation

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

County Employee Benefits Consortium of Ohio

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

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

B. Basis of Presentation

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

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

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

C. Fund Accounting

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

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

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

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

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

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

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

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

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

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

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

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

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, 2016

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, See Note 18 for deferred outflows of resources related the County's net pension liability. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes and unavailable revenue. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes, but is not limited to, sales taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

For the County, See Note 18 for deferred inflows of resources related to the County's net pension liability. This deferred inflow of resources is only reported on the government-wide statement of net position.

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

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

F. Budgetary Data

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

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

Tax Budget - A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The purpose of the tax budget is to reflect the need for existing (or increased) tax rates. The County Budget Commission waived the requirement for the tax budget for 2016.

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 2016.

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 2016. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2016.

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

G. Cash and Investments

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

During 2016, County investments were limited to Farm Federal Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, negotiable certificates of deposit, Avon Ohio Local School District notes and the State Treasury Asset Reserve of Ohio (STAR Ohio). The County Hospital's investments were limited to negotiable certificates of deposit, U.S. Government agency notes, commercial paper and private equities. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

During 2016, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2016 amounted to \$458,983 which includes \$399,962 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 2016 amounted to \$508,395 and \$550, respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$406,232 and \$2,407, 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, 2016

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, 2016

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, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

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

L. Interfund Balances

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

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, 2016

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.

O. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

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

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

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of Commissioners (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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

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, 2016 was \$2,056,354 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, 2016 was \$194,469 and is included as committed for termination benefits in the fund balance of the general fund.

Capital Improvement Fund

The purpose of this fund is to provide dollars to assist in the payment of costs for projects involving the acquisition, construction or improvement of fixed assets of the county or of collaborations of which the county is a partner. The Commissioners shall determine the balance based on anticipated future capital needs. The balance in the capital improvement fund at December 31, 2016 was \$6,698,620 and is included in the assigned fund balance of the other governmental funds.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

P. Net Position

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

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

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

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

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

On the government-wide financial statements and proprietary fund financial statements bond premiums are recognized in the current period. The reconciliation between the bonds face value and the amount reported on the statement of net position is presented in Note 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 2016.

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, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

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

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

U. Pensions

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

V. Fair Value Measurements

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2016, the County has implemented GASB Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73 "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", GASB Statement No. 78, "Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans" and GASB Statement No. 79, "Certain External Investment Pools and Pool Participants".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurement. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The implementation of GASB Statement No. 72 did not have an effect on the financial statements of the County.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 73 improves the usefulness of information about pensions included in the general purposes external financial reports of state and local governments for making decisions and assessing accountability. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the County.

GASB Statement No. 76 identifies - in the context of the current governmental financial reporting environment - the hierarchy of generally accepted accounting principles (GAAP). This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the County.

GASB Statement No. 77 requires governments that enter into tax abatement agreements to disclose certain information about the agreement. GASB Statement No. 77 also requires disclosures related to tax abatement agreements that have been entered into by other governments that reduce the reporting government's tax revenues. The implementation of GASB Statement No. 77 did not have an effect on the financial statements of the County.

GASB Statement No. 78 establishes accounting and financial reporting standards for defined benefit pensions provided to the employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan (cost-sharing pension plan) that meets the criteria in paragraph 4 of Statement 68 and that (a) is not a state or local governmental pension plan, (b) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (c) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the County.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into its 2016 financial statements; however, there was no effect on beginning net position/fund balance.

B. Deficit Fund Balances

Fund balances at December 31, 2016 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
VAWA grant	\$ 4,679
Bond retirement	104,994

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

C. Restatement of Net Position

A net position restatement is required in the Memorial Hospital fund in order to eliminate a previous investment that was determined to not be an asset. The business-type activities at January 1, 2016 have been restated as follows:

	Business-type Activities		
	Memorial Hospital	Nonmajor Enterprise Funds	Total Enterprise Funds
	Net position as previously reported	\$ 64,357,358	\$ 7,064,596
Elimination of investment	50,000	-	50,000
Restated net position at January 1, 2016	\$ 64,407,358	\$ 7,064,596	\$ 71,471,954

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, 2016

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

B. Deposits with Financial Institutions

At December 31, 2016, the carrying amount of all County deposits was \$57,139,565. As of December 31, 2016, \$71,357,760 of the County's bank balance of \$73,721,232 was exposed to custodial risk as discussed below, while \$2,363,472 was covered by the FDIC and the remaining 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, 2016

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

C. Investments

As of December 31, 2016, the County had the following investments and maturities:

<u>Measurement/ Investment type</u>	<u>Measurement Value</u>	<u>Investment Maturities</u>				
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>13 to 18 months</u>	<u>19 to 24 months</u>	<u>Greater than 24 months</u>
Fair value:						
FFCB	\$ 3,440,975	\$ -	\$ -	\$ -	\$ -	\$ 3,440,975
FHLB	5,416,990	-	-	-	-	5,416,990
FHLMC	3,840,711	-	-	-	-	3,840,711
FNMA	9,108,950	-	-	1,741,880	2,482,775	4,884,295
Negotiable CDs	7,826,154	591,615	4,225,201	499,363	497,607	2,012,368
Avon Ohio LSD note	530,198	-	-	-	-	530,198
Amortized cost:						
STAR Ohio	112,918	112,918	-	-	-	-
Fair value:						
Hospital investments	51,320,699	28,799,471	-	-	-	22,521,228
Total	\$ 81,597,595	\$ 29,504,004	\$ 4,225,201	\$ 2,241,243	\$ 2,980,382	\$ 42,646,765

The weighted average of maturity of investments is 2.91 years.

The County's investments in federal agency securities, negotiable certificates of deposit and the Avon Ohio LSD note are valued using quoted market prices (Level 1 inputs).

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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, 2016:

<u>Measurement/ Investment type</u>	<u>Measurement</u>	
	<u>Value</u>	<u>% of Total</u>
Fair value:		
FFCB	\$ 3,440,975	4.22
FHLB	5,416,990	6.64
FHLMC	3,840,711	4.71
FNMA	9,108,950	11.16
Negotiable CDs	7,826,154	9.59
Avon Ohio LSD note	530,198	0.65
Amortized cost:		
STAR Ohio	112,918	0.14
Fair value:		
Hospital investments	<u>51,320,699</u>	<u>62.89</u>
Total	<u>\$ 81,597,595</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, 2016:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 57,139,565
Cash on hand	800
Investments	<u>81,597,595</u>
Total	<u>\$ 138,737,960</u>

<u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 45,405,619
Business-type activities	82,578,142
Component unit - Airport	478,644
Agency funds	<u>10,275,555</u>
Total	<u>\$ 138,737,960</u>

E. Component Unit

At December 31, 2016, the UCO Industries component unit’s bank balance was \$1,547,441, of which \$250,000 was covered by the FDIC.

The component unit’s cash balance at June 30, 2016 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, 2016

NOTE 5 - INTERFUND TRANSACTIONS

- A. Interfund loans receivable/payable at December 31, 2016 consisted of the following, as reported in the fund financial statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
Nonmajor governmental fund	Nonmajor governmental fund	<u>\$ 250,000</u>

Interfund loans receivable/payable are short-term interfund loans, and are expected to be repaid in the subsequent fiscal year. The primary purpose of the interfund loans is for manuscript debt issued by the County in accordance with Ohio Revised Code Section 133.29 during 2016. This loan has a final maturity date of August 10, 2017 and carries an interest rate of 1.50%. Interfund loans receivable/payable between governmental funds are eliminated and are not reported on the government-wide statement of net position.

- B. Due to/from other funds at December 31, 2016, consisted of the following as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 34,044
Nonmajor governmental funds	Nonmajor governmental funds	261,760
Nonmajor enterprise funds	Nonmajor governmental funds	<u>43,920</u>
Total due to/due from other funds		<u>\$ 339,724</u>

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

Amounts due to/from other funds between governmental funds are eliminated on the government-wide financial statements. Amounts due to/from other funds between governmental activities and business-type activities are reported as an internal balance on the statement of net position.

- C. Due to/from external parties at December 31, 2016, consisted of the following as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
Agency fund	County Board of DD	\$ 2,539
Agency fund	Nonmajor governmental fund	3,269
Agency fund	Nonmajor enterprise fund	<u>24,110</u>
Total due to/due from external parties		<u>\$ 29,918</u>

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

- D. Interfund transfers for the year ended December 31, 2016, consisted of the following, as reported on the fund financial statements:

Transfers to nonmajor governmental funds from:

General fund	\$ 2,178,504
Nonmajor governmental funds	<u>713,596</u>
Total	<u>\$ 2,892,100</u>

Transfers to general fund from:

Nonmajor governmental funds	<u>\$ 155,000</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.

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. 2016 public utility property taxes became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 6 - PROPERTY TAXES - (Continued)

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, 2016 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 2016 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, 2016 was \$10.85 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2016 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 at the Ohio Department of Taxation certifies the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable from the Ohio Department of Budget and Management to the County is to be made within five days of the certification.

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

Proceeds of the tax are credited to the general fund, the motor vehicle/gas tax fund, and the senior services fund. On the governmental fund financial statements, only amounts that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 2016 amounted to \$10,402,390 for the general fund, \$1,299,931 for the motor vehicle/gas tax fund and \$1,299,931 for the senior services fund.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 8 - RECEIVABLES

Receivables at December 31, 2016, 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, 2016.

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

Governmental activities:

Sales taxes	\$ 3,660,740
Real estate and other taxes	14,407,467
Payments in lieu of taxes	117,442
Accounts	1,178,131
Accrued interest	73,590
Due from other governments	5,179,450
Special assessments	252,838
Loans	145,000

Business-type activities:

Accounts	40,495
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The Hospital’s receivables were calculated as follows:

Memorial Hospital

Gross patient accounts receivable	\$ 18,188,693
Less allowance for:	
Uncollectible accounts	(6,143,963)
Net total patient accounts receivable	<u>\$ 12,044,730</u>
Contributions receivable	456,479

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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	\$ 307,221
Local government	229,611
Grants	175,750
Other intergovernmental amounts	118,646
Casino tax revenue	<u>316,278</u>
Total	<u>1,147,506</u>
 <u>County Board of DD</u>	
Grants	27,843
Homestead and rollback	<u>355,921</u>
Total	<u>383,764</u>
 <u>Nonmajor governmental funds</u>	
Sheriff policing rotary	810
Youth services subsidy grant	53,613
911 emergency	62,152
VOCA grant	8,970
VAWA grant	32,820
Motor vehicle and gas tax	2,145,860
ADAMH	299,389
Community support services	98,771
Public assistance	511,217
Senior services	2,541
Child support enforcement services	35,770
Child services	52,472
Honda TIF cash	170
Dublin Green TIF	<u>343,625</u>
Total nonmajor governmental funds	<u>3,648,180</u>
Total governmental funds	<u>\$ 5,179,450</u>

A summary of the changes in loans receivable during 2016 follows:

	<u>Interest</u>	<u>Outstanding</u>	<u>Loans</u>	<u>Outstanding</u>
	<u>Rate</u>	<u>12/31/2015</u>	<u>Issued</u>	<u>12/31/2016</u>
<u>Bond retirement fund:</u>				
Central Ohio Youth Center	1.30% - 4.60%	<u>\$ 730,000</u>	<u>\$ -</u>	<u>\$ (585,000)</u>
				<u>\$ 145,000</u>

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

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 9 - CAPITAL ASSETS

A. Capital asset activity for the governmental activities for the year ended December 31, 2016, was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/15</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/16</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 982,046	\$ -	\$ -	\$ (39,404)	\$ 942,642
Construction in progress	3,344,582	-	2,980,736	(5,091,709)	1,233,609
Easements	4,839	-	-	-	4,839
Infrastructure	<u>73,128,076</u>	<u>-</u>	<u>1,300,646</u>	<u>-</u>	<u>74,428,722</u>
Total capital assets, not being depreciated	<u>77,459,543</u>	<u>-</u>	<u>4,281,382</u>	<u>(5,131,113)</u>	<u>76,609,812</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	1,454,438	-	241,617	-	1,696,055
Buildings	30,633,934	(12,715)	5,255,948	(159,007)	35,718,160
Equipment	6,174,308	(987,884)	394,900	(32,948)	5,548,376
Furniture and fixtures	1,074,219	(7,800)	518,917	-	1,585,336
Vehicles	7,580,657	219,177	637,692	-	8,437,526
Intangibles	<u>75,000</u>	<u>789,222</u>	<u>174,363</u>	<u>-</u>	<u>1,038,585</u>
Total capital assets, being depreciated	<u>46,992,556</u>	<u>-</u>	<u>7,223,437</u>	<u>(191,955)</u>	<u>54,024,038</u>
<i>Less: accumulated depreciation:</i>					
Land improvements	(642,100)	-	(54,048)	-	(696,148)
Buildings	(16,898,245)	8,900	(741,198)	45,054	(17,585,489)
Equipment	(5,093,270)	641,191	(348,261)	32,949	(4,767,391)
Furniture and fixtures	(931,994)	7,800	(61,558)	-	(985,752)
Vehicles	(6,456,862)	(205,913)	(550,419)	-	(7,213,194)
Intangibles	<u>(9,375)</u>	<u>(451,978)</u>	<u>(99,977)</u>	<u>-</u>	<u>(561,330)</u>
Total accumulated depreciation	<u>(30,031,846)</u>	<u>-</u>	<u>(1,855,461)</u>	<u>78,003</u>	<u>(31,809,304)</u>
Total capital assets being depreciated, net	<u>16,960,710</u>	<u>-</u>	<u>5,367,976</u>	<u>(113,952)</u>	<u>22,214,734</u>
Governmental activities capital assets, net	<u>\$ 94,420,253</u>	<u>\$ -</u>	<u>\$ 9,649,358</u>	<u>\$ (5,245,065)</u>	<u>\$ 98,824,546</u>

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

Governmental activities:

General government:

Legislative and executive	\$ 735,296
Judicial	199,595
Human services	106,018
Public works	308,787
Public safety	364,128
Health	<u>141,637</u>
Total depreciation expense - governmental activities	<u>\$ 1,855,461</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 9 - CAPITAL ASSETS - (Continued)

B. A summary of the business-type activities capital assets for the year ended December 31, 2016 is as follows:

	Balance				Balance
<u>Business-type activities:</u>	<u>12/31/15</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/16</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 7,150,314	\$ -	\$ -	\$ (4,510,800)	\$ 2,639,514
Construction in progress	<u>4,964,477</u>	<u>-</u>	<u>950,832</u>	<u>(5,478,503)</u>	<u>436,806</u>
<i>Total capital assets, not being depreciated</i>	<u>12,114,791</u>	<u>-</u>	<u>950,832</u>	<u>(9,989,303)</u>	<u>3,076,320</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	4,444,376	-	39,171	(304,891)	4,178,656
Buildings and improvements	53,440,799	-	6,228,309	(510,076)	59,159,032
Equipment	40,621,065	(12,080)	2,553,553	(623,886)	42,538,652
Property under capital lease	4,095,711	-	-	(12,403)	4,083,308
Furniture and fixtures	36,156	-	-	(33,153)	3,003
Vehicles	232,854	-	-	(33,336)	199,518
Water and sewer lines	223,368	-	-	-	223,368
Intangibles	<u>-</u>	<u>12,080</u>	<u>-</u>	<u>-</u>	<u>12,080</u>
<i>Total capital assets, being depreciated</i>	<u>103,094,329</u>	<u>-</u>	<u>8,821,033</u>	<u>(1,517,745)</u>	<u>110,397,617</u>
Less: accumulated depreciation:					
Land improvements	(2,137,134)	-	(258,524)	296,249	(2,099,409)
Buildings and improvements	(26,334,559)	-	(1,666,247)	350,724	(27,650,082)
Equipment	(29,019,683)	3,147	(3,324,055)	644,822	(31,695,769)
Property under capital lease	(3,543,861)	-	(349,963)	-	(3,893,824)
Furniture and fixtures	(36,156)	-	-	33,153	(3,003)
Vehicles	(127,864)	-	(20,487)	33,336	(115,015)
Water and sewer lines	(188,808)	-	(8,288)	-	(197,096)
Intangibles	<u>-</u>	<u>(3,147)</u>	<u>(1,675)</u>	<u>-</u>	<u>(4,822)</u>
Total accumulated depreciation	<u>(61,388,065)</u>	<u>-</u>	<u>(5,629,239)</u>	<u>1,358,284</u>	<u>(65,659,020)</u>
Total capital assets, being depreciated, net	<u>41,706,264</u>	<u>-</u>	<u>3,191,794</u>	<u>(159,461)</u>	<u>44,738,597</u>
Business-type activities capital assets, net	<u>\$ 53,821,055</u>	<u>\$ -</u>	<u>\$ 4,142,626</u>	<u>\$ (10,148,764)</u>	<u>\$ 47,814,917</u>

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

Business-type activities:

Memorial Hospital	\$ 5,486,601
Building development	17,254
Sewer	<u>125,384</u>
Total depreciation expense - business-type activities	<u>\$ 5,629,239</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 10 - CAPITAL LEASES - LESSEE DISCLOSURE

The County has entered into capitalized leases for land, building, equipment, and furniture and fixtures. Each lease meets the criteria of a capital lease as defined by generally accepted accounting principles, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts “capital outlay” and “inception of capital lease” in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures in the financial statements for the governmental funds and as a reduction of the liability in the enterprise funds. The Memorial Hospital fund capital assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the fund in the amount of \$4,083,308.

These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the enterprise funds. Principal and interest payments in 2016 totaled \$336,043, 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, 2016:

<u>Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2017	\$ 55,186
Total future minimum lease payments	
Less: amount representing interest	(145)
Present value of net minimum lease payments	<u>\$ 55,041</u>

NOTE 11 - NOTES PAYABLE

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. During 2016, this note was paid in full. A summary of the note transactions for the year ended December 31, 2016 follows:

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

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

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.

UNION COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE 12 - OTHER EMPLOYEE BENEFITS - (Continued)

B. Employee Health Insurance

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

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

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 13 - LONG-TERM OBLIGATIONS

A. Governmental Activities Long-Term Obligations

A schedule of changes in long-term obligations of the County during 2016 follows:

	<u>Interest Rate</u>	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>	<u>Amount Due in One Year</u>
Governmental activities:						
<u>General obligation bonds:</u>						
1997 airport	4.20% - 5.40%	\$ 85,000	\$ -	\$ (40,000)	\$ 45,000	\$ 45,000
2007 airport	4.50%	90,000	-	(45,000)	45,000	45,000
2009 various purpose refunding	2.25% - 4.50%	2,970,000	-	(495,000)	2,475,000	510,000
2010 Central Ohio youth center	1.30% - 4.60%	280,000	-	(135,000)	145,000	145,000
2012 ditch improvement	3.50%	<u>165,000</u>	<u>-</u>	<u>(20,000)</u>	<u>145,000</u>	<u>20,000</u>
Total general obligation bonds		<u>3,590,000</u>	<u>-</u>	<u>(735,000)</u>	<u>2,855,000</u>	<u>765,000</u>
<u>Sales tax revenue bonds</u>						
2012 London Avenue building refunding	2.00% - 2.50%	<u>1,390,000</u>	<u>-</u>	<u>(185,000)</u>	<u>1,205,000</u>	<u>190,000</u>
Total sales tax revenue bonds		<u>1,390,000</u>	<u>-</u>	<u>(185,000)</u>	<u>1,205,000</u>	<u>190,000</u>
<u>OPWC Loans</u>						
OPWC Loans - Raymond Peoria		<u>758,800</u>	<u>-</u>	<u>(18,970)</u>	<u>739,830</u>	<u>37,940</u>
<u>Bond anticipation notes</u>						
Facilities construction and improvement	1.00% - 1.25%	<u>7,400,000</u>	<u>7,400,000</u>	<u>(7,400,000)</u>	<u>7,400,000</u>	<u>-</u>
<u>Other long-term obligations</u>						
Compensated absences		1,780,103	1,264,803	(1,156,574)	1,888,332	1,274,534
Net pension liability		<u>17,827,298</u>	<u>6,543,175</u>	<u>-</u>	<u>24,370,473</u>	<u>-</u>
Total other long-term obligations		<u>19,607,401</u>	<u>7,807,978</u>	<u>(1,156,574)</u>	<u>26,258,805</u>	<u>1,274,534</u>
Total governmental activities		<u>\$ 32,746,201</u>	<u>\$ 15,207,978</u>	<u>\$ (9,495,544)</u>	38,458,635	<u>\$ 2,267,474</u>
					Add: Unamortized premium on bond issue: <u>64,500</u>	
					Total reported on statement of net position: <u>\$ 38,523,135</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.

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, 2016 are \$290,000 and \$415,000, respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

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

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

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

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

2010 Central Ohio Youth Center general obligation bonds

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

2012 Ditch Improvement general obligation bonds

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

2012 Sales Tax Revenue Refunding Bond

On July 10, 2012, the County issued sales tax receipt bonds (2012 sales tax revenue refunding bonds) to advance refund the callable portion of the of the 2002 London Avenue building bonds (callable principal \$2,230,000). The balance of the refunded 2002 London Avenue building bonds at December 31, 2016 is \$1,355,000.

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. Principal and interest payments are made from the sales tax debt fund (a nonmajor governmental 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.

The County has pledged future sales tax revenues, net of specified operating expenses, to repay the series 2012 sales tax revenue refunding bonds that were used for refunding the previous 2002 London Avenue building bonds. The series 2012 sales tax revenue refunding bonds are payable from sales tax revenues that are transferred to the sales tax debt fund (a nonmajor governmental fund) to make the required principal and interest payments and are payable through 2022. Annual principal and interest payments on the bonds are expected to require approximately 2.06 percent of County sales tax revenues. The total principal and interest remaining to be paid on the bonds is \$1,299,912. Principal and interest paid for the current year and total sales tax revenues of the general fund were \$214,355 and \$10,402,390, respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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 30, 2016, the County issued \$7,400,000 in bond anticipation notes for the purpose refunding the bond anticipation notes issued during 2015 that were for the purpose of paying costs of constructing, renovating, improving, furnishing, and equipping various county buildings and facilities, with related site improvements and appurtenances. The notes mature March 29, 2017. 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 28 for detail. At December 31, 2016, there were \$1,003,117 in unspent proceeds. The note is backed by the full faith and credit of the County.

Compensated absences

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

Net Pension Liability

See Note 18 for details on the net pension liability.

- B.** The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2016, are as follows:

Year Ended December 31,	General Obligation Bonds			Sales Tax Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
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	78,533	318,533	200,000	17,987	217,987
2020	250,000	56,175	306,175	200,000	13,988	213,988
2021	255,000	37,447	292,447	205,000	9,987	214,987
2022 - 2024	785,000	74,967	859,967	215,000	5,375	220,375
Total	<u>\$ 2,855,000</u>	<u>\$ 446,335</u>	<u>\$ 3,301,335</u>	<u>\$ 1,205,000</u>	<u>\$ 94,912</u>	<u>\$ 1,299,912</u>

Year Ended December 31,	OPWC Loans		
	Principal	Interest	Total
2017	\$ 37,940	\$ -	\$ 37,940
2018	37,940	-	37,940
2019	37,940	-	37,940
2020	37,940	-	37,940
2021	37,940	-	37,940
2022 - 2026	189,700	-	189,700
2027 - 2031	189,700	-	189,700
2032 - 2036	170,730	-	170,730
Total	<u>\$ 739,830</u>	<u>\$ -</u>	<u>\$ 739,830</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

C. Business-Type Activities Long-Term Obligations

A schedule of changes in long-term obligations of the County during 2016 follows:

	Interest Rate	Restated Balance 12/31/15	Additions	Reductions	Balance 12/31/16	Amount Due in One Year
Business-type activities:						
<u>General obligation bonds:</u>						
2003 Memorial hospital	2.50% - 5.55%	\$ 655,000	\$ -	\$ (655,000)	\$ -	\$ -
2005 Memorial hospital	2.50% - 5.55%	5,420,000	-	(5,420,000)	-	-
2007 Memorial hospital refunding	N/A	7,830,000	-	(7,830,000)	-	-
2016A Memorial hospital refunding	2.00% - 4.00%	-	5,725,000	(775,000)	4,950,000	505,000
2016B Memorial hospital refunding	1.00% - 5.00%	-	6,970,000	-	6,970,000	185,000
Total general obligation bonds		<u>13,905,000</u>	<u>12,695,000</u>	<u>(14,680,000)</u>	<u>11,920,000</u>	<u>690,000</u>
<u>Hospital facilities revenue bonds</u>						
2011 Memorial hospital	2.50%	7,912,265	-	(7,912,265)	-	-
2014 Memorial hospital	1.97%	3,179,031	-	(3,179,031)	-	-
2016 Memorial hospital	2.33%	-	10,000,000	-	10,000,000	223,753
Total revenue bonds		<u>11,091,296</u>	<u>10,000,000</u>	<u>(11,091,296)</u>	<u>10,000,000</u>	<u>223,753</u>
<u>Notes payable:</u>						
Note payable - hospital - 2006	N/A	251,309	-	(231,734)	19,575	19,575
Total notes payable		<u>251,309</u>	<u>-</u>	<u>(231,734)</u>	<u>19,575</u>	<u>19,575</u>
<u>Other long-term obligations:</u>						
Unamortized bond premiums	N/A	-	1,368,961	(48,159)	1,320,802	102,883
Compensated absences - hospital	N/A	956,122	135,082	(94,178)	997,026	-
Compensated absences - other	N/A	122,968	86,709	(87,371)	122,306	93,641
USDA - Collection Revenue Bond - Sewer	3.25%	643,000	-	-	643,000	8,816
Capital leases - hospital	multiple	391,084	-	(336,043)	55,041	55,041
Net pension liability - hospital	N/A	29,990,933	14,214,137	-	44,205,070	-
Net pension liability - other	N/A	454,320	276,186	-	730,506	-
Total other long-term obligations		<u>32,558,427</u>	<u>16,081,075</u>	<u>(565,751)</u>	<u>48,073,751</u>	<u>260,381</u>
Total business-type activities		<u>\$ 57,806,032</u>	<u>\$ 38,776,075</u>	<u>\$ (26,568,781)</u>	<u>\$ 70,013,326</u>	<u>\$ 1,193,709</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, 2016

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

2003 Memorial Hospital bonds

Dated April 1, 2003, these bonds were issued in the amount of \$8,740,000 to finance the acquisition and construction of capital improvement to Memorial Hospital's facilities, including redesigning of the obstetrics unit and various other projects. The bonds were repurchased and paid in full during 2016 as part of the issuance of the Series 2016A Union County General Obligation Various Purpose Refunding Bonds.

2005 Memorial Hospital refunding bonds

Dated July 1, 2005, the bonds were issued in the amount of \$9,850,000 to refund a callable portion of the 1996 General Obligation Bonds and the 1999 Improvement Bonds. The bonds were repurchased and paid in full during 2016 as part of the issuance of the Series 2016A Union County General Obligation Various Purpose Refunding Bonds.

2007 Memorial Hospital refunding bonds

Dated April 10, 2007, the bonds were issued in the amount of \$9,750,000 with interest rates ranging from 4.00% to 5.00% to refinance a portion of the 2003 Bonds, retire the 2006 notes and fund capital projects of Memorial Hospital. The bonds were repurchased and paid in full during 2016 as part of the issuance of the Series 2016B Union County General Obligation Various Purpose Refunding Bonds.

2016A Memorial Hospital refunding bonds

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

2016B Memorial Hospital refunding bonds

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

2011 Memorial Hospital facilities revenue bonds (Heart Pavilion project)

Dated December 13, 2011, the bonds were issued in the amount of \$9,000,000 to finance the acquisition, construction, equipping and installation of a new heart pavilion located on Memorial Hospital's main campus. The bonds mature on December 1, 2021, and are subject to redemption at the option of the issuer on any interest payment date. The bonds were repurchased and paid in full during 2016 as part of the issuance of the Series 2016 Hospital Facilities Revenue Bonds.

2014 Memorial Hospital facilities revenue bonds

Dated December 31, 2014, the bonds were issued in the amount of \$3,222,001 with an interest rate of 1.97% to refinance the 2009 Hospital Facilities Revenue Bonds. The bonds were paid in full during 2016.

2016 Memorial Hospital facilities revenue bonds

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

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

Note payable

Memorial 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 \$2,324,660 at December 31, 2016.

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).

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 4.22 percent of net revenues. The total principal and interest remaining to be paid on the series 2014 wastewater refunding revenue bonds is \$1,128,834. Interest paid for the current year and total customer net revenues (including cash and cash equivalents with the sewer fund) were \$20,898 and \$494,726, respectively.

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

Net Pension Liability

See Note 18 for details on the net pension liability.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

D. The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2016, are as follows:

Year Ended December 31,	Memorial Hospital Debt			USDA Revenue Bonds - Sewer		
	Principal	Interest ^(A)	Total	Principal	Interest	Total
2017	\$ 988,377	\$ 618,363	\$ 1,606,740	\$ 8,816	\$ 20,898	\$ 29,714
2018	982,697	563,267	1,545,964	9,102	20,611	29,713
2019	1,013,374	532,990	1,546,364	9,398	20,315	29,713
2020	1,048,576	494,638	1,543,214	9,703	20,010	29,713
2021	1,095,122	453,641	1,548,763	10,019	19,694	29,713
2022 - 2026	5,549,393	1,656,796	7,206,189	55,194	93,371	148,565
2027 - 2031	4,320,971	1,038,578	5,359,549	64,766	83,800	148,566
2032 - 2036	2,848,757	530,573	3,379,330	75,997	72,568	148,565
2037 - 2041	1,951,420	378,970	2,330,390	89,176	59,390	148,566
2042 - 2046	2,195,929	134,451	2,330,380	104,640	43,926	148,566
2047 - 2051	-	-	-	122,785	25,780	148,565
2052 - 2054	-	-	-	83,404	5,471	88,875
Total	<u>\$ 21,994,616</u>	<u>\$ 6,402,267</u>	<u>\$ 28,396,883</u>	<u>\$ 643,000</u>	<u>\$ 485,834</u>	<u>\$ 1,128,834</u>

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

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, 2016 are an overall debt limit of \$33,171,206 and an un-voted debt limit of \$12,242,482.

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, 2016, \$465,000 of conduit debt remained outstanding.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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, 2016, are as follows:

Gross patient service revenue	\$ <u>261,283,335</u>
Less third party allowances:	
Contractual allowances	(138,678,709)
Provision for bad debt	(7,208,365)
Charity care	<u>756,186</u>
Total allowances	<u>(145,130,888)</u>
Net patient service revenue	<u>\$ 116,152,447</u>

NOTE 16 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 2016:

<u>Contractor</u>	<u>Contractor Amount</u>	<u>Outstanding Balance</u>
2K General Co.	\$ 1,537,046	\$ 892,167
Eagle Electrical Services	2,730	2,730
EP Ferris & Associates	45,620	12,500
Farber	538,126	43,050
M&A Architects	81,083	5,898
Mark Lechy Architects, LLC	67,860	3,723
My Office Design	463,248	22,173
NetGain	74,275	65,877
Office City Express	134,439	58,956
Potter's Carpet	39,146	39,146
Shanahan Structures	37,512	18,756
Silco Fire Protection	19,635	19,635
Stantec	3,625	3,625

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 2016, 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 \$106,649,960 annual aggregate pool limit for flood and earthquake

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 17 - RISK MANAGEMENT - (Continued)

Liability

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

Crime

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

Equipment Breakdown

- \$100,000,000 each accident

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

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

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

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

For 2016, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 17 - RISK MANAGEMENT - (Continued)

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 \$4,615,805 and \$5,082,000 for the years ended December 31, 2016 and 2015, respectively. The Hospital also self-insures for worker's compensation. The Hospital has a \$1,500,000 per claim stop loss policy with a private insurance carrier for worker's compensation.

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

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior and current-year claims. The \$474,154 claims liability is reported as part of the accrued wages and benefits in the Memorial Hospital enterprise fund at December 31, 2016, 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 2016 and the prior two years are as follows:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2014	268,001	4,685,116	4,511,000	442,117
2015	442,117	5,278,460	5,082,000	638,577
2016	638,577	4,451,382	4,615,805	474,154

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

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

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 Pension Plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 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.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

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

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

	State and Local	Public Safety	Law Enforcement
2016 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	2.0 %	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

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

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

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$6,396,292 for 2016. Of this amount, \$1,147,181 is reported as due to other governments.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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, 2016 through June 30, 2016, plan members were required to contribute 13 percent of their annual covered salary. For July 1, 2016 through December 31, 2016, plan members were required to contribute 14 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$114,260 for 2016. Of this amount, \$14,055 is reported as due to other governments.

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan and Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2015, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2016, 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>
Proportion of the net pension liability prior measurement date	0.38595900%	0.00657489%	
Proportion of the net pension liability current measurement date	<u>0.41523500%</u>	<u>0.00681034%</u>	
Change in proportionate share	<u>0.02927600%</u>	<u>0.00023545%</u>	
Proportion of the net pension asset prior measurement date	0.57453600%		
Proportion of the net pension asset current measurement date	<u>0.75037100%</u>		
Change in proportionate share	<u>0.17583500%</u>		
Proportionate share of the net pension liability	\$ 67,026,423	\$ 2,279,626	\$ 69,306,049
Proportionate share of the net pension asset	292,609	-	292,609
Pension expense	8,074,814	(55,548)	8,019,266

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2016, the County 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	\$ 2,490	\$ 92,107	\$ 94,597
Net difference between projected and actual earnings on pension plan investments	19,828,340	189,270	20,017,610
Changes in employer's proportionate percentage/ difference between employer contributions	1,860,653	95,895	1,956,548
County contributions subsequent to the measurement date	6,396,292	61,675	6,457,967
Total deferred outflows of resources	<u>\$ 28,087,775</u>	<u>\$ 438,947</u>	<u>\$ 28,526,722</u>
Deferred inflows of resources			
Differences between expected and actual experience	1,428,436	-	1,428,436
Changes in employer's proportionate percentage/ difference between employer contributions	35,406	-	35,406
Total deferred inflows of resources	<u>\$ 1,463,842</u>	<u>\$ -</u>	<u>\$ 1,463,842</u>

\$6,457,967 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, 2017.

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:			
2017	\$ 5,167,312	\$ 71,399	\$ 5,238,711
2018	5,493,780	71,398	5,565,178
2019	5,172,406	144,023	5,316,429
2020	4,468,537	90,451	4,558,988
2021	(18,958)	1	(18,957)
Thereafter	(55,436)	-	(55,436)
Total	<u>\$ 20,227,641</u>	<u>\$ 377,272</u>	<u>\$ 20,604,913</u>

Actuarial Assumptions - OPERS

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability/asset in the December 31, 2015, 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	Pre 1/7/2013 retirees: 3 percent, simple Post 1/7/2013 retirees: 3 percent, simple through 2018, then 2.80% 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 five investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 401 (h) Health Care Trust 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 0.40 percent for 2015.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

The table below displays the Board-approved asset allocation policy for 2015 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	20.70	5.84
Real estate	10.00	4.25
Private equity	10.00	9.25
International equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

Discount Rate - The discount rate used to measure the total pension liability/asset was 8 percent for both the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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	\$ 106,789,467	\$ 67,026,423	\$ 33,487,555
Combined Plan	(6,006)	(292,250)	(522,495)
Member-Directed Plan	942	(359)	(942)

Changes Between Measurement Date and Report Date - In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actual valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 18 - DEFINED BENEFIT PENSION PLANS - (Continued)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, 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, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	31%	8.00%
International Equity	26%	7.85%
Alternatives	14%	8.00%
Fixed Income	18%	3.75%
Real Estate	10%	6.75%
Liquid Reserves	1%	3.00%
 Total	 <u>100%</u>	 <u>7.61%</u>

*10-Year geometric nominal returns, which include the real rate of return and inflation of 2.50% and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual asset classes.

Discount Rate - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. 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, 2016. 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, 2016.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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	\$ 3,029,438	\$ 2,279,626	\$ 1,647,116

Changes Between Measurement Date and Report Date - In March 2017, the STRS Board adopted certain assumption changes which impacted their annual actuarial valuation prepared as of July 1, 2016. The most significant changes are a reduction in the expected investment return to 7.45% from 7.75% and a change to updated generational mortality tables. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

NOTE 19 - POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement System

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2016, local government employers contributed 14.00% of covered payroll. Each year the OPERS' Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2016 was 2.00%.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 19 - POSTRETIREMENT BENEFIT PLANS - (Continued)

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015, and 2014 were \$1,145,145, \$1,046,282, and \$1,089,627, respectively; 90.37% has been contributed for 2016 and 100% has been contributed for 2015 and 2014. The remaining 2016 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

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

B. State Teachers Retirement System 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 2016, 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, 2016, 2015 and 2014 were \$0, \$0 and \$4,729, respectively. The full amount has been contributed for 2014.

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

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 20 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

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

Net Change in Fund Balance

	Major Governmental Funds	
	General	County Board of DD
Budget basis	\$ 76,945	\$ (908,059)
Net adjustment for revenue accruals	(244,678)	(193,886)
Net adjustment for expenditure accruals	1,280	344,231
Net adjustment for other sources/uses	(61,451)	-
Funds budgeted elsewhere	134,318	-
Adjustment for encumbrances	533,204	37,551
GAAP basis	\$ 439,618	\$ (720,163)

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	\$ 295,750
County Board of DD	7,552
Other governmental	1,163,063
Total	\$ 1,466,365

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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	\$ 103,219	\$ 15,645	\$ 555,276	\$ 674,140
Prepays	174,450	628,130	78,411	880,991
Unclaimed monies	<u>96,702</u>	<u>-</u>	<u>-</u>	<u>96,702</u>
Total nonspendable	<u>374,371</u>	<u>643,775</u>	<u>633,687</u>	<u>1,651,833</u>
Restricted:				
Legislative and executive programs	-	-	1,890,466	1,890,466
Judicial programs	-	-	1,258,548	1,258,548
Public safety programs	-	-	2,737,195	2,737,195
Public works projects	-	-	2,377,471	2,377,471
Health programs	-	-	972,258	972,258
Human services programs	-	12,847,022	2,644,503	15,491,525
Economic development and assistance programs	-	-	1,275	1,275
Capital projects	<u>-</u>	<u>-</u>	<u>3,781,466</u>	<u>3,781,466</u>
Total restricted	<u>-</u>	<u>12,847,022</u>	<u>15,663,182</u>	<u>28,510,204</u>
Committed:				
Human services programs	-	-	127,646	127,646
Economic development and assistance programs	-	-	417,409	417,409
Capital projects	-	-	2,461,009	2,461,009
Termination benefits	<u>194,469</u>	<u>-</u>	<u>-</u>	<u>194,469</u>
Total committed	<u>194,469</u>	<u>-</u>	<u>3,006,064</u>	<u>3,200,533</u>
Assigned:				
Legislative and executive programs	236,148	-	-	236,148
Judicial programs	870	-	-	870
Public safety programs	19,769	-	-	19,769
Human services programs	32,201	-	-	32,201
Debt service	-	-	151,082	151,082
Capital projects	<u>-</u>	<u>-</u>	<u>6,780,676</u>	<u>6,780,676</u>
Total assigned	<u>288,988</u>	<u>-</u>	<u>6,931,758</u>	<u>7,220,746</u>
Unassigned (deficit)	<u>7,503,937</u>	<u>-</u>	<u>(109,673)</u>	<u>7,394,264</u>
Total fund balances	<u>\$ 8,361,765</u>	<u>\$ 13,490,797</u>	<u>\$ 26,125,018</u>	<u>\$ 47,977,580</u>

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 23 - RELATED PARTY TRANSACTIONS

During 2016, 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 2016, 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 2016, 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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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

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

Cash 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 a balance of \$0 in the allowance of doubtful accounts as of June 30, 2016 and 2015.

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

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

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

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

Subsequent events - The Organization evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through November 1, 2016, the date financial statements were available to be issued.

B. Inventory

Inventory is comprised of the following as of June 30:

	<u>2016</u>	<u>2015</u>
Raw materials	\$ 403,089	\$ 256,569
Finished goods	<u>130,211</u>	<u>155,084</u>
Total inventory	<u>\$ 533,300</u>	<u>\$ 411,653</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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

C. Note Payable

During the year ending June 30, 2008, the Organization purchased a new facility in Marysville, Ohio. The facility purchase 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, 2016, 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 principal balance was \$0 and \$158,823 as of June 30, 2016 and 2015, respectively.

D. Deferred Lease

U-CO Industries, Inc. has an ongoing contractual relationship with UCBDD. As part of that relationship, U-CO Industries leases to UCBDD its adult training and day care facility.

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, 2016 in each of the next two years is as follows:

Fiscal Year Ended <u>June 30,</u>	<u>U-CO Industries Lease Payment</u>
	<u>Principal</u>
2017	\$ 93,634
2018	<u>46,817</u>
Total	<u>\$ 140,451</u>

At December 31, 2016, the Union County's financial statements reflect the prepayment of the County's lease in the amount of \$93,631.

U-CO Industries, Inc. additionally entered into a contract with UCBDD in January 2011 to support the sheltered employment of the consumers served by the UCBDD. U-CO Industries, Inc. received payments of \$341,051 and \$308,024 during the years ended June 30, 2016 and 2015, respectively. U-CO Industries also receives payments from UCBDD for utilities and janitorial services.

E. Concentration of Risk

The Organization provides services to businesses in Union County and Central Ohio. Due to the nature of the Organization's business and the specialization of its workforce, the Organization generally conducts most of its business with fewer than ten customers. Credit risk with respect to trade receivables consists of reliance on these businesses as the Organization extends credit to its customers in the ordinary course of its business. One customer in the automotive industry accounted for 92% and 94% of the Organization's revenues for the years ended June 30, 2016 and 2015, 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, 2016 and 2015. At June 30, 2016 and 2015 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, 2016

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, 2016, follows:

Non-depreciable capital assets	\$ 680,685
Depreciable capital assets, net	<u>1,433,292</u>
Net capital assets	<u><u>\$ 2,113,977</u></u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 26 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

B. Deposits with Financial Institutions

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

C. Net Pension Liability/Asset

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

	OPERS
Proportion of the net pension liability current measurement date	0.00004209%
Proportion of the net pension asset current measurement date	0.00008277%
Proportionate share of the net pension liability	\$ 7,291
Proportionate share of the net pension asset	26
Pension expense	4,811
	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 1
Net difference between projected and actual earnings on pension plan investments	2,154
Changes in employer's proportionate percentage/difference between employer contributions	457
County contributions subsequent to the measurement date	709
Total deferred outflows of resources	\$ 3,321
Deferred inflows of resources	
Differences between expected and actual experience	153
Changes in employer's proportionate percentage/difference between employer contributions	5
Total deferred inflows of resources	\$ 158

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 27 - TAX ABATEMENTS

A. Tax Abatements Entered into by the County

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

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

The EZ agreements were entered into under the authority of the 2003 Union County-Marysville Economic Development Action Plan which required the recipients to invest in real estate in order to provide an increase in FTE employment and show an overall increase in income taxes. The County reduces the assessed property tax valuation causing a decrease in overall real property tax collections. Under the agreements, the County's property taxes collections were reduced by \$46,114 during 2016.

B. Tax Abatements Entered into by Other Governments

Within the County, the taxing districts of the Village of Richwood and the City of Marysville have entered into tax abatement agreements that forgo real property taxes assessed to the County. Under the agreements, the County's property taxes collections were reduced by \$10,411 during 2016.

NOTE 28 - SUBSEQUENT EVENT

On March 29, 2017, the County issued County Facilities Construction and Improvement Bond Anticipation Notes, Series 2017, totaling \$11,350,000 to refunded the Series 2016 Bond Anticipation Notes and to provide additional funding for construction projects. The notes have an interest rate of 1.20% and have a final maturity date of March 27, 2018.

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REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST THREE YEARS

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

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

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST THREE YEARS

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

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014 (1)</u>	<u>2013</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 6,009,994	\$ 6,943,581	\$ 6,525,168	\$ 6,632,905
Contributions in relation to the contractually required contribution	<u>(6,009,994)</u>	<u>(6,943,581)</u>	<u>(6,525,168)</u>	<u>(6,632,905)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 50,083,283	\$ 57,863,175	\$ 54,376,400	\$ 51,022,346
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 332,608	\$ 311,876	\$ 93,722	\$ 84,084
Contributions in relation to the contractually required contribution	<u>(332,608)</u>	<u>(311,876)</u>	<u>(93,722)</u>	<u>(84,084)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 2,771,733	\$ 2,598,967	\$ 781,017	\$ 646,800
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 53,690	\$ 72,248		
Contributions in relation to the contractually required contribution	<u>(53,690)</u>	<u>(72,248)</u>		
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>		
County's covered-employee payroll	\$ 447,417	\$ 602,067		
Contributions as a percentage of covered-employee payroll	12.00%	12.00%		

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 4,916,104	\$ 5,092,534	\$ 4,366,669	\$ 4,061,434	\$ 3,474,611	\$ 6,448,548
<u>(4,916,104)</u>	<u>(5,092,534)</u>	<u>(4,366,669)</u>	<u>(4,061,434)</u>	<u>(3,474,611)</u>	<u>(6,448,548)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 49,161,040	\$ 50,925,340	\$ 48,971,989	\$ 49,986,880	\$ 49,637,300	\$ 77,228,120
10.00%	10.00%	8.92%	8.13%	7.00%	8.35%
\$ 55,236	\$ 56,536	\$ 65,580	\$ -	\$ -	\$ -
<u>(55,236)</u>	<u>(56,536)</u>	<u>(65,580)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 694,792	\$ 711,145	\$ 677,013	\$ -	\$ -	\$ -
7.95%	7.95%	9.69%	8.13%	7.00%	8.35%

UNION COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 114,260	\$ 129,981	\$ 127,684	\$ 113,732
Contributions in relation to the contractually required contribution	<u>(114,260)</u>	<u>(129,981)</u>	<u>(127,684)</u>	<u>(113,732)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 816,143	\$ 928,436	\$ 982,185	\$ 874,862
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	13.00%	13.00%

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 109,935	\$ 113,557	\$ 120,270	\$ 114,996	\$ 111,111	\$ 106,765
<u>(109,935)</u>	<u>(113,557)</u>	<u>(120,270)</u>	<u>(114,996)</u>	<u>(111,111)</u>	<u>(106,765)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 845,654	\$ 873,515	\$ 925,154	\$ 884,585	\$ 854,700	\$ 821,269
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, 2016

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2016.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. 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 2014-2016.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. See the notes to the basic financial statements for the methods and assumptions in this calculation.

UNION COUNTY, OHIO

REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2016

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 2016 for the preservation of these assets.

The Union County Engineer has implemented a ten year program for road repairs and improvements. The plan changes based upon condition inspections, repair and improvement needs, and budget constraints. Factors considered when evaluating a roadway include time since last surface maintenance, current pavement condition, current and future traffic volume, traffic type, pavement width, geometrics, etc. A general overall pavement condition rating is assigned to sections of roadways as a result of annual visual observations. A numerical rating ranging from 0 to 9 is assigned, with 0 being the lowest ranking and 9 being the highest. The practice of the Union County Engineer is to maintain at least 75% of the mileage of the county highway system at an appraisal rating of 5 or more. The most recent assessment found that 93% of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on state law and in accordance with Ohio Department of Transportation (ODOT) requirements. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. The practice of the Union County Engineer is to maintain a bridge system in the County where at least 85% 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, 2016

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

The following summarizes the overall ratings as of December 31, 2016.

	2014		2015		2016	
	Centerline		Centerline		Centerline	
	Miles	Percent	Miles	Percent	Miles	Percent
Condition Assessment of Fair or Better	455	98%	455	98%	433	93%
Condition Assessment of Less than Fair	11	2%	11	2%	35	7%

	2014		2015		2016	
	Bridges		Bridges		Bridges	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
Condition Assessment of Fair or Better	310	97%	291	91%	291	91%
Condition Assessment of Less than Fair	10	3%	29	9%	29	9%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2016	\$ 8,003,405	\$ 6,800,393	\$ 1,203,012
2015	8,615,985	7,882,189	733,796
2014	10,225,507	8,436,204	1,789,303
2013	10,192,288	9,334,786	857,502
2012	9,677,135	8,161,478	1,515,657
2011	10,656,158	8,948,524	1,707,634
2010	8,280,426	7,458,087	822,339
2009	8,294,305	7,003,742	1,290,563
2008	8,366,634	8,022,284	344,350
2007	7,654,249	6,888,337	765,912

**COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES**

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UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Property taxes	\$ 4,214,880	\$ 4,214,880	\$ 4,556,721	\$ 341,841
Sales taxes	10,100,000	10,100,000	10,437,623	337,623
Charges for services.	2,447,200	2,447,200	2,734,796	287,596
Licenses and permits	6,500	6,500	2,800	(3,700)
Fines and forfeitures.	83,500	83,500	74,028	(9,472)
Intergovernmental	2,237,926	2,245,985	2,393,758	147,773
Investment income.	453,000	453,000	602,469	149,469
Rental income.	310,300	310,300	405,194	94,894
Other	49,350	49,350	87,339	37,989
Total revenues	19,902,656	19,910,715	21,294,728	1,384,013
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Budgetary:				
Personal services	393,426	411,016	410,540	476
Materials and supplies.	10,603	10,483	10,088	395
Contractual services.	125,426	124,346	120,013	4,333
Other	14,516	14,516	12,111	2,405
Total budgetary	543,971	560,361	552,752	7,609
Information technology:				
Personal services	181,618	228,104	227,840	264
Materials and supplies.	2,530	2,930	2,697	233
Contractual services.	187,390	170,773	165,413	5,360
Other	16,000	15,600	15,133	467
Information technology	387,538	417,407	411,083	6,324
Assessing property:				
Personal services	16,232	16,232	16,045	187
Assessing property	16,232	16,232	16,045	187
Total Auditor	947,741	994,000	979,880	14,120
Board of elections:				
Personal services	412,526	440,744	435,334	5,410
Materials and supplies.	53,496	25,119	24,920	199
Contractual services.	96,930	82,093	81,117	976
Other	22,141	25,554	25,496	58
Total board of elections	585,093	573,510	566,867	6,643
Commissioners:				
County planning:				
Disbursement	21,510	21,510	21,510	-
Total county planning	21,510	21,510	21,510	-
COYC operating:				
Disbursement	386,346	386,346	374,659	11,687
Total COYC operating	386,346	386,346	374,659	11,687
VOCA:				
Disbursement	25,084	25,084	25,084	-
Total VOCA	25,084	25,084	25,084	-
Transportation:				
Disbursement	50,000	50,000	20,000	30,000
Total transportation	50,000	50,000	20,000	30,000

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UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
Contingencies:				
Disbursement	\$ 419,000	\$ 274,204	\$ -	\$ 274,204
Total contingencies	419,000	274,204	-	274,204
Commissioners office:				
Personal services	340,561	362,329	343,979	18,350
Materials and supplies.	6,250	6,250	4,612	1,638
Contractual services.	498,871	498,378	467,475	30,903
Capital outlay	73,059	73,059	71,079	1,980
Other	9,368	5,368	3,158	2,210
Total commissioners office.	928,109	945,384	890,303	55,081
EMA:				
Personal services	154,707	166,611	144,412	22,199
Materials and supplies.	8,789	10,789	10,766	23
Contractual services.	12,259	10,259	10,199	60
Other	7,410	7,410	6,233	1,177
Total EMA	183,165	195,069	171,610	23,459
Human Resources				
Personal services	110,656	93,381	72,289	21,092
Materials and supplies.	500	1,300	1,294	6
Contractual services	1,981	1,681	1,364	317
Other	1,500	1,000	819	181
Total human resources.	114,637	97,362	75,766	21,596
Archives:				
Personal services	67,635	67,635	66,744	891
Materials and supplies.	4,096	4,896	4,891	5
Contractual services.	6,096	5,296	5,222	74
Other	1,000	1,000	871	129
Total archives	78,827	78,827	77,728	1,099
CEBCO wellness grant:				
Materials and supplies.	5,000	10,032	10,032	-
Contractual services.	5,600	2,056	2,056	-
Total CEBCO wellness grant	10,600	12,088	12,088	-
Commissioners administrator:				
Personal services	124,394	124,394	124,075	319
Materials and supplies.	1,500	1,500	64	1,436
Contractual services.	2,320	2,320	1,078	1,242
Other	5,125	5,125	2,634	2,491
Total commissioners administrator	133,339	133,339	127,851	5,488
Total commissioners.	2,350,617	2,219,213	1,796,599	422,614
Prosecutor:				
Personal services.	946,153	946,153	941,504	4,649
Materials and supplies.	28,654	28,654	22,231	6,423
Contractual services.	41,849	41,849	41,160	689
Other	32,573	32,573	32,510	63
Total prosecutor.	1,049,229	1,049,229	1,037,405	11,824

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UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<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>
Recorder:				
Personal services	\$ 230,432	\$ 234,723	\$ 228,846	\$ 5,877
Materials and supplies.	5,279	5,279	2,655	2,624
Contractual services.	4,600	4,600	2,316	2,284
Other	500	500	241	259
Total recorder.	<u>240,811</u>	<u>245,102</u>	<u>234,058</u>	<u>11,044</u>
Treasurer:				
Personal services	162,586	164,845	152,604	12,241
Materials and supplies.	22,150	21,497	18,148	3,349
Contractual services	7,875	8,528	6,670	1,858
Other	1,100	1,100	540	560
Total treasurer	<u>193,711</u>	<u>195,970</u>	<u>177,962</u>	<u>18,008</u>
Facilities:				
Personal services	964,545	964,364	897,043	67,321
Materials and supplies.	138,371	148,371	114,433	33,938
Contractual services	1,472,263	1,462,263	1,130,027	332,236
Other	5,000	5,000	474	4,526
Total facilities	<u>2,580,179</u>	<u>2,579,998</u>	<u>2,141,977</u>	<u>438,021</u>
Total general government - legislative and executive.	<u>7,947,381</u>	<u>7,857,022</u>	<u>6,934,748</u>	<u>922,274</u>
General government:				
Judicial:				
Auditor - public defener:				
Contractual services.	451,000	451,000	451,000	-
Other	2,345	2,345	-	2,345
Total auditor - public defender	<u>453,345</u>	<u>453,345</u>	<u>451,000</u>	<u>2,345</u>
Clerk of courts:				
Personal services	527,001	535,022	491,202	43,820
Materials and supplies.	15,156	15,156	15,008	148
Contractual services.	58,796	58,796	55,106	3,690
Capital outlay	-	-	-	-
Total clerk of courts.	<u>600,953</u>	<u>608,974</u>	<u>561,316</u>	<u>47,658</u>
Common pleas:				
Common pleas-general:				
Personal services	689,077	756,585	745,249	11,336
Materials and supplies.	28,065	22,665	15,528	7,137
Contractual services.	131,285	145,485	52,128	93,357
Capital outlay	-	-	-	-
Other	118,856	120,056	108,194	11,862
Total common pleas-general.	<u>967,283</u>	<u>1,044,791</u>	<u>921,099</u>	<u>123,692</u>
Drug court:				
Personal services	266,107	208,598	187,865	20,733
Total drug court.	<u>266,107</u>	<u>208,598</u>	<u>187,865</u>	<u>20,733</u>
Total common pleas.	<u>1,233,390</u>	<u>1,253,389</u>	<u>1,108,964</u>	<u>144,425</u>
Juvenile probate court:				
Juvenile court:				
Personal services	1,075,800	1,075,799	1,065,866	9,933
Materials and supplies.	33,000	33,000	30,416	2,584
Contractual services.	36,000	36,000	19,970	16,030
Other	18,500	18,500	10,103	8,397
Total juvenile court	<u>1,163,300</u>	<u>1,163,299</u>	<u>1,126,355</u>	<u>36,944</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Probate court:				
Personal services	\$ 164,705	\$ 164,705	\$ 142,339	\$ 22,366
Contractual services	22,850	22,850	15,108	7,742
Other	6,000	6,000	977	5,023
Total probate court	<u>193,555</u>	<u>193,555</u>	<u>158,424</u>	<u>35,131</u>
Total juvenile probate court	<u>1,356,855</u>	<u>1,356,854</u>	<u>1,284,779</u>	<u>72,075</u>
Total general government - judicial	<u>3,644,543</u>	<u>3,672,562</u>	<u>3,406,059</u>	<u>266,503</u>
Public safety:				
Coroner:				
Personal services	77,621	77,621	71,011	6,610
Materials and supplies	4,063	4,063	3,726	337
Contractual services	61,770	61,770	55,556	6,214
Other	2,100	2,100	-	2,100
Total coroner	<u>145,554</u>	<u>145,554</u>	<u>130,293</u>	<u>15,261</u>
Administration:				
Personal services	479,518	480,783	479,804	979
Materials and supplies	10,673	7,173	7,168	5
Contractual services	66,265	59,715	59,189	526
Other	28,341	28,126	28,126	-
Total administration	<u>584,797</u>	<u>575,797</u>	<u>574,287</u>	<u>1,510</u>
Law enforcement:				
Personal services	2,031,349	2,105,367	2,089,059	16,308
Materials and supplies	143,609	127,705	124,825	2,880
Contractual services	80,439	93,939	92,665	1,274
Other	31,022	19,426	19,180	246
Total law enforcement	<u>2,286,419</u>	<u>2,346,437</u>	<u>2,325,729</u>	<u>20,708</u>
Court services:				
Personal services	429,077	452,535	446,410	6,125
Materials and supplies	4,615	5,160	5,044	116
Contractual services	1,728,650	1,672,684	1,659,780	12,904
Other	2,826	956	956	-
Total court services	<u>2,165,168</u>	<u>2,131,335</u>	<u>2,112,190</u>	<u>19,145</u>
Investigation:				
Personal services	421,306	499,306	492,464	6,842
Materials and supplies	7,610	7,610	4,797	2,813
Contractual services	10,372	15,383	13,834	1,549
Other	19,304	11,593	11,124	469
Total investigation	<u>458,592</u>	<u>533,892</u>	<u>522,219</u>	<u>11,673</u>
Community service:				
Personal services	164,351	167,051	165,749	1,302
Materials and supplies	1,742	2,610	2,426	184
Contractual services	750	745	745	-
Other	2,400	1,719	1,719	-
Total community service	<u>169,243</u>	<u>172,125</u>	<u>170,639</u>	<u>1,486</u>

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Transportation:				
Materials and supplies	\$ 11,807	\$ 12,148	\$ 12,148	\$ -
Total transportation	11,807	12,148	12,148	-
Total sheriff	5,676,026	5,771,734	5,717,212	54,522
Total public safety	5,821,580	5,917,288	5,847,505	69,783
Public works:				
Engineer:				
Engineer - general:				
Personal services	172,957	172,958	169,451	3,507
Contractual services	9,050	9,050	8,780	270
Total engineer - general	182,007	182,008	178,231	3,777
Env engineer:				
Personal services	92,911	92,911	85,627	7,284
Total env engineer	92,911	92,911	85,627	7,284
Total engineer	274,918	274,919	263,858	11,061
Total public works	274,918	274,919	263,858	11,061
Human services:				
CS rotary local share:				
Other	619,000	682,000	681,954	46
Total CS rotary local share	619,000	682,000	681,954	46
Children/families first:				
Disbursement	5,000	5,000	5,000	-
Total children/families first	5,000	5,000	5,000	-
Commissioners office - collaborative family risk:				
Disbursement	110,320	110,320	110,320	-
Total collaborative family risk	110,320	110,320	110,320	-
Public assistance:				
Disbursement	74,000	74,000	51,812	22,188
Total public assistance	74,000	74,000	51,812	22,188
ODJFS administration fees:				
Disbursement	393,535	330,535	330,535	-
Total ODJFS administration fees	393,535	330,535	330,535	-
Veteran's services:				
Personal services	325,784	336,784	326,018	10,766
Materials and supplies	14,923	14,923	11,528	3,395
Contractual services	89,307	98,107	94,869	3,238
Capital outlay	42,000	30,700	29,939	761
Other	275,486	266,986	230,228	36,758
Total veteran's services	747,500	747,500	692,582	54,918
Total human services	1,949,355	1,949,355	1,872,203	77,152
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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Vital stats:				
Disbursement	\$ 1,000	\$ 1,000	\$ 900	\$ 100
Total vital stats	1,000	1,000	900	100
Crippled children:				
Disbursement	97,864	99,376	99,376	-
Total crippled children	97,864	99,376	99,376	-
Council on aging:				
Disbursement	150,000	150,000	90,000	60,000
Total council on aging	150,000	150,000	90,000	60,000
Humane society:				
Disbursement	75,000	75,000	75,000	-
Total humane society	75,000	75,000	75,000	-
Total health	326,864	328,376	268,276	60,100
Economic development and assistance:				
Economic development:				
Disbursement	132,000	132,000	132,000	-
Total economic development	132,000	132,000	132,000	-
Airport operating:				
Disbursement	34,775	34,775	34,775	-
Total airport operating	34,775	34,775	34,775	-
Total Economic development and assistance	166,775	166,775	166,775	-
Intergovernmental:				
Extension office grant:				
Disbursement	189,000	189,000	189,000	-
Total extension office grant	189,000	189,000	189,000	-
Soil and water:				
Disbursement	170,000	170,000	170,000	-
Total soil and water	170,000	170,000	170,000	-
Richwood fair:				
Disbursement	8,000	8,000	8,000	-
Total richwood fair	8,000	8,000	8,000	-
Union County fair:				
Disbursement	8,000	8,000	8,000	-
Total Union County fair	8,000	8,000	8,000	-
Park and recreation:				
Disbursement	40,715	40,714	40,714	-
Total park and recreation	40,715	40,714	40,714	-

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	20,000	20,000	20,000	-
Total intergovernmental	435,715	435,714	435,714	-
Total expenditures	20,567,131	20,602,011	19,195,138	1,406,873
Excess (deficiency) of revenues over (under) expenditures	(664,475)	(691,296)	2,099,590	2,790,886
Other financing sources (uses):				
Sale of capital assets	18,000	18,000	-	(18,000)
Advances in	-	-	61,450	61,450
Transfer in	35,000	35,000	198,020	163,020
Transfers out	-	(2,075,469)	(2,282,115)	(206,646)
Total other financing sources (uses)	53,000	(2,022,469)	(2,022,645)	(176)
Net change in fund balance	(611,475)	(2,713,765)	76,945	2,790,710
Fund balance at beginning of year	2,499,741	2,499,741	2,499,741	-
Prior year encumbrances appropriated	611,475	611,475	611,475	-
Fund balance at end of year	<u>\$ 2,499,741</u>	<u>\$ 397,451</u>	<u>\$ 3,188,161</u>	<u>\$ 2,790,710</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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 5,736,206	\$ 5,736,206	\$ 6,491,279	\$ 755,073
Intergovernmental	2,990,471	2,990,471	3,474,715	484,244
Contributions and donations	-	-	5,700	5,700
Other	150,000	150,000	222,198	72,198
Total revenues.	<u>8,876,677</u>	<u>8,876,677</u>	<u>10,193,892</u>	<u>1,317,215</u>
Expenditures:				
Current:				
Human services:				
Personal services	4,237,762	4,553,117	4,181,403	371,714
Materials and supplies	72,890	65,854	49,551	16,303
Contractual services	5,328,438	5,819,946	5,789,933	30,013
Capital outlay	118,394	112,330	100,448	11,882
Other	1,766,901	1,347,390	980,616	366,774
Total expenditures	<u>11,524,385</u>	<u>11,898,637</u>	<u>11,101,951</u>	<u>796,686</u>
Excess of expenditures over revenues	(2,647,708)	(3,021,960)	(908,059)	2,113,901
Other financing uses:				
Transfers out	(476,170)	(141,170)	-	141,170
Total other financing uses	<u>(476,170)</u>	<u>(141,170)</u>	<u>-</u>	<u>141,170</u>
Net change in fund balance	(3,123,878)	(3,163,130)	(908,059)	2,255,071
Fund balance at beginning of year	13,895,745	13,895,745	13,895,745	-
Prior year encumbrances appropriated.	129,028	129,028	129,028	-
Fund balance at end of year.	<u>\$ 10,900,895</u>	<u>\$ 10,861,643</u>	<u>\$ 13,116,714</u>	<u>\$ 2,255,071</u>

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

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

Real Estate Assessment

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

Computerized Legal Research

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

Delinquent Real Estate Collection

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

Recorder Equipment Set Aside

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

Treasurer Prepaid Interest

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

Federal Chip

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

Moving Ohio Forward

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

Law Library

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

Probate Court Conduct of Business

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

Indigent Guardianship

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

Probate and Juvenile Special Projects

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

Common Pleas Special Projects

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

Clerk of Courts Computerization

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

Probate and Juvenile Court Computer

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

Probate and Juvenile Court Computer Research

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

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

Juvenile Court Indigent Offenders

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

Dispute Resolution

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

CP Addiction Grant

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

Economic Development

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

Convention and Tourist Bureau

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

DUI

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

Forfeitures

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

Sheriff CCW Rotary

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

Law Enforcement Grants

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

Sheriff Policing Rotary

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

DARE Community Education

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

Youth Services Subsidy

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

9-1-1 Emergency

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

Local Emergency Planning

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

Juvenile Tobacco

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

Law Enforcement Memorial

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

Juvenile Special Projects

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

UNION COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

VOCA Grant

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

VAWA Grant

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

Motor Vehicle and Gas Tax

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

Road and Bridge

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

Ditch Rotary

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

Ditch Maintenance

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

Dog and Kennel

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

ADAMH

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

Preschool Grant

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

Community Support Services

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

Public Assistance

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

Coordination Transportation

To provide transportation services to seniors or disadvantaged citizens.

Child Support Enforcement Agency

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

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 the Functional Family Therapy and Multisystemic Therapy Programs.

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

Unclaimed Monies

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

Stabilization

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

Salary and Benefit

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

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.

Dublin Green TIF

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

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 11,728,475	\$ 151,088	\$ 11,935,522	\$ 23,815,085
Cash and cash equivalents in segregated accounts	601,151	-	17,951	619,102
Receivables (net of allowance for uncollectibles):				
Sales taxes	732,039	-	-	732,039
Real estate and other taxes	1,611,575	-	-	1,611,575
Payment in lieu of taxes	-	-	117,442	117,442
Accounts	184,220	-	900,000	1,084,220
Due from other governments	3,304,385	-	343,795	3,648,180
Special assessments	252,838	-	-	252,838
Loans receivable	-	145,000	-	145,000
Interfund loans	-	-	250,000	250,000
Due from other funds	261,760	-	-	261,760
Prepayments	76,610	-	1,801	78,411
Materials and supplies inventory	555,276	-	-	555,276
Total assets	<u>\$ 19,308,329</u>	<u>\$ 296,088</u>	<u>\$ 13,566,511</u>	<u>\$ 33,170,928</u>
Liabilities:				
Accounts payable	\$ 777,539	\$ -	\$ 302,793	\$ 1,080,332
Accrued wages and benefits payable	253,890	-	-	253,890
Due to other governments	132,001	-	-	132,001
Interfund loans payable	-	250,000	-	250,000
Due to other funds	218,570	-	121,154	339,724
Due to external parties	3,269	-	-	3,269
Total liabilities	<u>1,385,269</u>	<u>250,000</u>	<u>423,947</u>	<u>2,059,216</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	1,578,263	-	-	1,578,263
Delinquent property tax revenue not available	33,312	-	-	33,312
Sales tax revenue not available	503,129	-	-	503,129
Special assessments revenue not available	252,838	-	-	252,838
Other nonexchange transactions	1,929,391	-	170	1,929,561
Unavailable grant revenue	518,697	-	-	518,697
Payments in lieu of taxes levied for the next fiscal year	-	-	117,442	117,442
Miscellaneous revenue not available	53,452	-	-	53,452
Total deferred inflows of resources	<u>4,869,082</u>	<u>-</u>	<u>117,612</u>	<u>4,986,694</u>
Fund balances:				
Nonspendable	631,886	-	1,801	633,687
Restricted	11,881,716	-	3,781,466	15,663,182
Committed	545,055	-	2,461,009	3,006,064
Assigned	-	151,082	6,780,676	6,931,758
Unassigned (deficit)	(4,679)	(104,994)	-	(109,673)
Total fund balances	<u>13,053,978</u>	<u>46,088</u>	<u>13,024,952</u>	<u>26,125,018</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 19,308,329</u>	<u>\$ 296,088</u>	<u>\$ 13,566,511</u>	<u>\$ 33,170,928</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
From local sources:				
Property taxes	\$ 1,620,848	\$ -	\$ -	\$ 1,620,848
Sales taxes	2,599,862	-	-	2,599,862
Charges for services	3,219,187	-	210,695	3,429,882
Licenses and permits	134,773	-	-	134,773
Fines and forfeitures	215,661	-	-	215,661
Intergovernmental	13,431,258	-	465,165	13,896,423
Special assessments	255,262	-	32,007	287,269
Investment income	17,921	-	21,397	39,318
Rental income	23,007	-	-	23,007
Contributions and donations	32,092	-	2,531,125	2,563,217
Payment in lieu of taxes	-	-	41,091	41,091
Other	926,540	-	210,570	1,137,110
Total revenues	22,476,411	-	3,512,050	25,988,461
Expenditures:				
Current:				
General government:				
Legislative and executive	3,678,127	140,083	15,505	3,833,715
Judicial	410,742	-	-	410,742
Public safety	1,681,094	-	-	1,681,094
Public works	6,447,518	-	-	6,447,518
Health	2,088,012	-	-	2,088,012
Human services	5,076,553	-	174,093	5,250,646
Economic development	430,037	-	-	430,037
Capital outlay	-	-	6,084,992	6,084,992
Debt service:				
Principal retirement	-	8,338,970	-	8,338,970
Interest and fiscal charges	-	243,065	-	243,065
Note issuance costs	-	29,092	-	29,092
Total expenditures	19,812,083	8,751,210	6,274,590	34,837,883
Excess (deficiency) of revenues over (under) expenditures	2,664,328	(8,751,210)	(2,762,540)	(8,849,422)
Other financing sources (uses):				
Bond anticipation note issuance	-	7,400,000	-	7,400,000
Transfers in	4,148	927,952	1,960,000	2,892,100
Transfers out	(242,175)	-	(626,421)	(868,596)
OPWC loan proceeds	-	41,736	-	41,736
Total other financing sources (uses)	(238,027)	8,369,688	1,333,579	9,465,240
Net change in fund balances	2,426,301	(381,522)	(1,428,961)	615,818
Fund balances at beginning of year	10,533,554	427,610	14,453,913	25,415,077
Change in inventory balance	94,123	-	-	94,123
Fund balances at end of year	\$ 13,053,978	\$ 46,088	\$ 13,024,952	\$ 26,125,018

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	<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	\$ 1,421,056	\$ 51,729	\$ 341,167	\$ 38,562
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	185	-	376
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	6,592	-	-	6,273
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 1,427,648</u>	<u>\$ 51,914</u>	<u>\$ 341,167</u>	<u>\$ 45,211</u>
Liabilities:				
Accounts payable	\$ 4,406	\$ -	\$ 13	\$ -
Accrued wages and benefits payable	15,721	-	4,109	-
Due to other governments	6,230	-	1,680	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>26,357</u>	<u>-</u>	<u>5,802</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	6,592	-	-	6,273
Restricted	1,394,699	51,914	335,365	38,938
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>1,401,291</u>	<u>51,914</u>	<u>335,365</u>	<u>45,211</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,427,648</u>	<u>\$ 51,914</u>	<u>\$ 341,167</u>	<u>\$ 45,211</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>
\$ 14,574	\$ 128,525	\$ 200	\$ 208,123	\$ 8,986	\$ 3,511
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	11,653	13	290
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,079	-	-
-	-	-	145	-	-
<u>\$ 14,574</u>	<u>\$ 128,525</u>	<u>\$ 200</u>	<u>\$ 223,000</u>	<u>\$ 8,999</u>	<u>\$ 3,801</u>
\$ 42	\$ 19,580	\$ -	\$ 4,069	\$ -	\$ 758
-	-	-	1,685	-	-
-	2,013	-	688	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>42</u>	<u>21,593</u>	<u>-</u>	<u>6,442</u>	<u>-</u>	<u>758</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	11,653	-	-
-	-	-	<u>11,653</u>	-	-
-	-	-	-	-	-
-	-	-	3,224	-	-
14,532	106,932	200	201,681	8,999	3,043
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,532</u>	<u>106,932</u>	<u>200</u>	<u>204,905</u>	<u>8,999</u>	<u>3,043</u>
<u>\$ 14,574</u>	<u>\$ 128,525</u>	<u>\$ 200</u>	<u>\$ 223,000</u>	<u>\$ 8,999</u>	<u>\$ 3,801</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2016

	Probate and Juvenile Special Projects	Common Pleas Special Projects	Clerk of Courts Computerization	Probate and Juvenile Court Computer
Assets:				
Equity in pooled cash and cash equivalents	\$ 15,023	\$ 734,138	\$ 95,687	\$ 14,560
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	180	7,760	1,020	566
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	37,661	-	-
Prepayments	-	-	-	746
Materials and supplies inventory	-	-	-	-
Total assets	\$ 15,203	\$ 779,559	\$ 96,707	\$ 15,872
Liabilities:				
Accounts payable	\$ -	\$ 15,018	\$ -	\$ 1,315
Accrued wages and benefits payable	-	2,034	-	-
Due to other governments	-	832	-	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	-	17,884	-	1,315
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	746
Restricted	15,203	761,675	96,707	13,811
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	15,203	761,675	96,707	14,557
Total liabilities, deferred inflows of resources and fund balances	\$ 15,203	\$ 779,559	\$ 96,707	\$ 15,872

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2016

	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 4,526	\$ 928	\$ 135,935	\$ 69,678
Cash and cash equivalents in segregated accounts	601,151	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	-	2,989	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 605,677</u>	<u>\$ 928</u>	<u>\$ 138,924</u>	<u>\$ 69,678</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 2,285	\$ -
Accrued wages and benefits payable	-	-	609	-
Due to other governments	97	-	249	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>97</u>	<u>-</u>	<u>3,143</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	605,580	928	135,781	69,678
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>605,580</u>	<u>928</u>	<u>135,781</u>	<u>69,678</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 605,677</u>	<u>\$ 928</u>	<u>\$ 138,924</u>	<u>\$ 69,678</u>

Sheriff Policing Rotary	DARE Community Education	Youth Services Subsidy	9-1-1 Emergency	Local Emergency Planning	Juvenile Tobacco	Law Enforcement Memorial
\$ 105,994	\$ 53,859	\$ 153,237	\$ 1,523,678	\$ 48,683	\$ 455	\$ 859
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	936,204	-	-	-
925	-	-	-	-	-	-
810	-	53,613	62,152	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,453	-	-	23,583	2,310	-	-
-	-	-	1,712	-	-	-
<u>\$ 112,182</u>	<u>\$ 53,859</u>	<u>\$ 206,850</u>	<u>\$ 2,547,329</u>	<u>\$ 50,993</u>	<u>\$ 455</u>	<u>\$ 859</u>
\$ 575	\$ 22	\$ 8,936	\$ 172	\$ -	\$ -	\$ -
-	-	5,872	28,409	212	-	-
1,476	-	907	24,836	68	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,051</u>	<u>22</u>	<u>15,715</u>	<u>53,417</u>	<u>280</u>	<u>-</u>	<u>-</u>
-	-	-	915,975	-	-	-
-	-	-	20,229	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	56,050	-	-	-
474	-	53,613	-	-	-	-
-	-	-	-	-	-	-
<u>474</u>	<u>-</u>	<u>53,613</u>	<u>992,254</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,453	-	-	25,295	2,310	-	-
105,204	53,837	137,522	1,476,363	48,403	455	859
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>109,657</u>	<u>53,837</u>	<u>137,522</u>	<u>1,501,658</u>	<u>50,713</u>	<u>455</u>	<u>859</u>
<u>\$ 112,182</u>	<u>\$ 53,859</u>	<u>\$ 206,850</u>	<u>\$ 2,547,329</u>	<u>\$ 50,993</u>	<u>\$ 455</u>	<u>\$ 859</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2016

	Juvenile Special Projects	VOCA Grant	VAWA Grant	Motor Vehicle and Gas Tax
Assets:				
Equity in pooled cash and cash equivalents	\$ 79,371	\$ 20,798	\$ 1,109	\$ 1,313,194
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	366,020
Real estate and other taxes	-	-	-	-
Accounts	696	-	-	109,719
Due from other governments	-	8,970	32,820	2,145,860
Special assessments	-	-	-	-
Due from other funds	-	-	-	77,758
Prepayments	-	488	-	3,275
Materials and supplies inventory	-	4,258	-	542,342
Total assets	<u>\$ 80,067</u>	<u>\$ 34,514</u>	<u>\$ 33,929</u>	<u>\$ 4,558,168</u>
Liabilities:				
Accounts payable	\$ -	\$ 43	\$ 1,088	\$ 67,245
Accrued wages and benefits payable	-	1,950	3,276	77,699
Due to other governments	-	714	1,424	30,137
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>2,707</u>	<u>5,788</u>	<u>175,081</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	251,565
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	1,836,902
Unavailable grant revenue	-	4,543	32,820	-
Miscellaneous revenue not available	-	-	-	25,458
Total deferred inflows of resources	<u>-</u>	<u>4,543</u>	<u>32,820</u>	<u>2,113,925</u>
Fund balances:				
Nonspendable	-	4,746	-	545,617
Restricted	80,067	22,518	-	1,723,545
Committed	-	-	-	-
Unassigned (deficit)	-	-	(4,679)	-
Total fund balances (deficit)	<u>80,067</u>	<u>27,264</u>	<u>(4,679)</u>	<u>2,269,162</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 80,067</u>	<u>\$ 34,514</u>	<u>\$ 33,929</u>	<u>\$ 4,558,168</u>

Road and Bridge	Ditch Rotary	Ditch Maintenance	Dog and Kennel	ADAMH	Preschool Grant
\$ 3,791	\$ 11,661	\$ 639,519	\$ 119,806	\$ 885,353	\$ 28,640
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	675,371	-
1,850	-	-	7,551	265	-
-	-	-	-	299,389	-
-	-	252,838	-	-	-
-	-	-	-	-	-
-	-	-	287	16,791	-
-	-	-	-	1,592	-
<u>\$ 5,641</u>	<u>\$ 11,661</u>	<u>\$ 892,357</u>	<u>\$ 127,644</u>	<u>\$ 1,878,761</u>	<u>\$ 28,640</u>
\$ -	\$ -	\$ -	\$ 1,790	\$ 232,054	\$ -
741	-	-	2,065	10,338	-
304	-	-	1,529	5,110	-
-	-	-	-	13	-
-	-	-	-	3,269	-
<u>1,045</u>	<u>-</u>	<u>-</u>	<u>5,384</u>	<u>250,784</u>	<u>-</u>
-	-	-	-	662,288	-
-	-	-	-	13,083	-
-	-	-	-	-	-
-	-	252,838	-	-	-
-	-	-	-	36,439	-
-	-	-	-	232,272	-
<u>1,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,850</u>	<u>-</u>	<u>252,838</u>	<u>-</u>	<u>944,082</u>	<u>-</u>
-	-	-	287	18,383	-
2,746	11,661	639,519	121,973	665,512	28,640
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,746</u>	<u>11,661</u>	<u>639,519</u>	<u>122,260</u>	<u>683,895</u>	<u>28,640</u>
<u>\$ 5,641</u>	<u>\$ 11,661</u>	<u>\$ 892,357</u>	<u>\$ 127,644</u>	<u>\$ 1,878,761</u>	<u>\$ 28,640</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2016

	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 224,006	\$ 630,136	\$ 314,192	437,791
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	51	22,278	11,228
Due from other governments	98,771	511,217	-	35,770
Special assessments	-	-	-	-
Due from other funds	-	61,663	84,678	-
Prepayments	-	3,949	2,501	1,105
Materials and supplies inventory	-	5,227	-	-
Total assets	<u>\$ 322,777</u>	<u>\$ 1,212,243</u>	<u>\$ 423,649</u>	<u>\$ 485,894</u>
Liabilities:				
Accounts payable	\$ 66,732	\$ 10,090	\$ 2,780	\$ 129
Accrued wages and benefits payable	-	63,792	9,806	10,160
Due to other governments	1,141	38,363	3,952	4,275
Due to other funds	-	34,284	581	69,738
Due to external parties	-	-	-	-
Total liabilities	<u>67,873</u>	<u>146,529</u>	<u>17,119</u>	<u>84,302</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	98,771	41,191	-	-
Miscellaneous revenue not available	-	-	14,491	-
Total deferred inflows of resources	<u>98,771</u>	<u>41,191</u>	<u>14,491</u>	<u>-</u>
Fund balances:				
Nonspendable	-	9,176	2,501	1,105
Restricted	156,133	1,015,347	389,538	400,487
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>156,133</u>	<u>1,024,523</u>	<u>392,039</u>	<u>401,592</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 322,777</u>	<u>\$ 1,212,243</u>	<u>\$ 423,649</u>	<u>\$ 485,894</u>

Children Services	Adult Basic Literacy Education Grant	Senior Services	Workplace Investment Act
\$ 565,565	\$ 116	\$ 473,047	\$ 113,366
-	-	-	-
-	-	366,019	-
-	-	-	-
2,248	-	393	-
52,472	-	2,541	-
-	-	-	-
-	-	-	-
-	-	861	12
-	-	-	-
<u>\$ 620,285</u>	<u>\$ 116</u>	<u>\$ 842,861</u>	<u>\$ 113,378</u>
\$ 272,087	\$ -	\$ 63,733	\$ 1,763
-	-	11,718	-
-	-	4,465	-
99	-	50,494	25,700
-	-	-	-
<u>272,186</u>	<u>-</u>	<u>130,410</u>	<u>27,463</u>
-	-	-	-
-	-	-	-
-	-	251,564	-
-	-	-	-
-	-	-	-
52,472	-	2,541	-
-	-	-	-
<u>52,472</u>	<u>-</u>	<u>254,105</u>	<u>-</u>
-	-	861	12
295,627	116	457,485	85,903
-	-	-	-
-	-	-	-
<u>295,627</u>	<u>116</u>	<u>458,346</u>	<u>85,915</u>
<u>\$ 620,285</u>	<u>\$ 116</u>	<u>\$ 842,861</u>	<u>\$ 113,378</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
DECEMBER 31, 2016

	Collaborative Family Risk	Total Nonmajor Special Revenue Funds
Assets:		
Equity in pooled cash and cash equivalents	\$ 128,346	\$ 11,728,475
Cash and cash equivalents in segregated accounts	-	601,151
Receivables (net of allowance for uncollectibles):		
Sales taxes	-	732,039
Real estate and other taxes	-	1,611,575
Accounts	-	184,220
Due from other governments	-	3,304,385
Special assessments	-	252,838
Due from other funds	-	261,760
Prepayments	-	76,610
Materials and supplies inventory	-	555,276
Total assets	\$ 128,346	\$ 19,308,329
Liabilities:		
Accounts payable	\$ 700	\$ 777,539
Accrued wages and benefits payable	-	253,890
Due to other governments	-	132,001
Due to other funds	-	218,570
Due to external parties	-	3,269
Total liabilities	700	1,385,269
Deferred inflows of resources:		
Property taxes levied for the next fiscal year	-	1,578,263
Delinquent property tax revenue not available	-	33,312
Sales tax revenue not available	-	503,129
Special assessments revenue not available	-	252,838
Other nonexchange transactions	-	1,929,391
Unavailable grant revenue	-	518,697
Miscellaneous revenue not available	-	53,452
Total deferred inflows of resources	-	4,869,082
Fund balances:		
Nonspendable	-	631,886
Restricted	-	11,881,716
Committed	127,646	545,055
Unassigned (deficit)	-	(4,679)
Total fund balances (deficit)	127,646	13,053,978
Total liabilities, deferred inflows of resources and fund balances	\$ 128,346	\$ 19,308,329

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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, 2016

	<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.	1,091,966	2,718	125,382	42,756
Licenses and permits	30	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	-	-	-	-
Total revenues	<u>1,091,996</u>	<u>2,718</u>	<u>125,382</u>	<u>42,756</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	1,056,294	-	169,286	31,506
Judicial	-	-	-	-
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>1,056,294</u>	<u>-</u>	<u>169,286</u>	<u>31,506</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,702</u>	<u>2,718</u>	<u>(43,904)</u>	<u>11,250</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	35,702	2,718	(43,904)	(8,750)
Fund balance at beginning of year.	1,365,589	49,196	379,269	53,961
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 1,401,291</u>	<u>\$ 51,914</u>	<u>\$ 335,365</u>	<u>\$ 45,211</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	5,318	316	4,570
-	-	-	-	-	-
-	-	-	182,152	-	-
-	350,896	-	-	-	-
-	-	-	-	-	-
6,727	257	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	17,729	-	333	-	-
<u>6,727</u>	<u>368,882</u>	<u>-</u>	<u>187,803</u>	<u>316</u>	<u>4,570</u>
1,729	291,136	-	-	-	-
-	-	-	168,011	-	4,938
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,729</u>	<u>291,136</u>	<u>-</u>	<u>168,011</u>	<u>-</u>	<u>4,938</u>
4,998	77,746	-	19,792	316	(368)
-	4,148	-	-	-	-
-	-	-	-	-	-
-	<u>4,148</u>	-	-	-	-
4,998	81,894	-	19,792	316	(368)
9,534	25,038	200	185,270	8,683	3,411
-	-	-	(157)	-	-
<u>\$ 14,532</u>	<u>\$ 106,932</u>	<u>\$ 200</u>	<u>\$ 204,905</u>	<u>\$ 8,999</u>	<u>\$ 3,043</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, 2016

	<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.	2,220	107,592	15,946	8,542
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	-	188,544	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	-	75,322	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	2,220	371,458	15,946	8,542
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	3,001	138,053	1,797	13,254
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	3,001	138,053	1,797	13,254
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(781)	233,405	14,149	(4,712)
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses).	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	(781)	233,405	14,149	(4,712)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year.	15,984	528,270	82,558	19,269
Change in inventory balance	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance (deficit) at end of year	<u>\$ 15,203</u>	<u>\$ 761,675</u>	<u>\$ 96,707</u>	<u>\$ 14,557</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
1,631	417	26,928	-	132,000	-
-	-	-	-	-	-
-	-	-	75,322	132,000	217,331
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,449	-
<u>1,631</u>	<u>417</u>	<u>26,928</u>	<u>75,322</u>	<u>266,449</u>	<u>217,331</u>
-	-	-	-	-	-
-	-	6,366	75,322	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	264,037	166,000
<u>-</u>	<u>-</u>	<u>6,366</u>	<u>75,322</u>	<u>264,037</u>	<u>166,000</u>
<u>1,631</u>	<u>417</u>	<u>20,562</u>	<u>-</u>	<u>2,412</u>	<u>51,331</u>
-	-	-	-	-	-
-	-	(10,000)	-	-	-
<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,631	417	10,562	-	2,412	51,331
16,166	3,788	73,056	-	(1,137)	366,078
-	-	-	-	-	-
<u>\$ 17,797</u>	<u>\$ 4,205</u>	<u>\$ 83,618</u>	<u>\$ -</u>	<u>\$ 1,275</u>	<u>\$ 417,409</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, 2016

	<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.	-	-	74,484	-
Licenses and permits	-	-	-	-
Fines and forfeitures	554	-	-	-
Intergovernmental.	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	2,151	17,590	-	13,650
Total revenues	<u>2,705</u>	<u>17,590</u>	<u>74,484</u>	<u>13,650</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety.	36,085	20,947	50,575	-
Public works.	-	-	-	-
Health	-	-	-	-
Human services.	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>36,085</u>	<u>20,947</u>	<u>50,575</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,380)</u>	<u>(3,357)</u>	<u>23,909</u>	<u>13,650</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	(33,380)	(3,357)	23,909	13,650
Fund balance at beginning of year.	638,960	4,285	111,872	56,028
Change in inventory balance	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 605,580</u>	<u>\$ 928</u>	<u>\$ 135,781</u>	<u>\$ 69,678</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>
\$ -	\$ -	\$ -	\$ 956,941	\$ -	\$ -
-	-	-	-	-	-
41,273	120	-	208	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27,132	950	233,677	240,717	16,718	-
-	-	-	-	-	-
-	-	-	-	-	-
550	-	-	-	-	-
-	10,619	-	-	-	-
12,750	500	29	18,045	779	-
<u>81,705</u>	<u>12,189</u>	<u>233,706</u>	<u>1,215,911</u>	<u>17,497</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
80,121	13,666	242,140	988,755	21,445	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>80,121</u>	<u>13,666</u>	<u>242,140</u>	<u>988,755</u>	<u>21,445</u>	<u>-</u>
1,584	(1,477)	(8,434)	227,156	(3,948)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,584	(1,477)	(8,434)	227,156	(3,948)	-
108,073	55,314	145,956	1,272,790	54,661	455
-	-	-	1,712	-	-
<u>\$ 109,657</u>	<u>\$ 53,837</u>	<u>\$ 137,522</u>	<u>\$ 1,501,658</u>	<u>\$ 50,713</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, 2016

	Law Enforcement Memorial	Juvenile Special Projects	VOCA Grant	VAWA Grant
Revenues:				
From local sources:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services.	-	8,222	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	-	10,000	188,805	35,009
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	85	-	-	50
Other.	-	216	-	-
	85	18,438	188,805	35,059
Total revenues	85	18,438	188,805	35,059
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety.	-	4,948	178,698	43,714
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
	-	4,948	178,698	43,714
Total expenditures	-	4,948	178,698	43,714
Excess (deficiency) of revenues over (under) expenditures	85	13,490	10,107	(8,655)
Other financing sources (uses):				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	-
Total other financing sources (uses).	-	-	-	-
Net change in fund balances	85	13,490	10,107	(8,655)
Fund balance at beginning of year.	774	66,577	14,526	3,976
Change in inventory balance	-	-	2,631	-
Fund balance (deficit) at end of year	\$ 859	\$ 80,067	\$ 27,264	\$ (4,679)

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,907
1,299,931	-	-	-	-	-
647,434	-	-	-	5,214	-
3,466	-	-	-	131,277	-
-	24,554	-	-	8,401	-
4,405,718	-	-	-	-	974,175
-	-	-	255,262	-	-
10,937	-	-	-	-	-
-	-	-	-	-	11,563
-	-	-	-	1,158	-
273,157	-	5,658	-	701	5,114
<u>6,640,643</u>	<u>24,554</u>	<u>5,658</u>	<u>255,262</u>	<u>146,751</u>	<u>1,654,759</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,274,554	29,062	26,537	117,365	-	-
-	-	-	-	88,148	1,628,907
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,274,554</u>	<u>29,062</u>	<u>26,537</u>	<u>117,365</u>	<u>88,148</u>	<u>1,628,907</u>
<u>366,089</u>	<u>(4,508)</u>	<u>(20,879)</u>	<u>137,897</u>	<u>58,603</u>	<u>25,852</u>
-	-	-	-	-	-
(87,175)	-	-	-	(75,000)	-
<u>(87,175)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>	<u>-</u>
278,914	(4,508)	(20,879)	137,897	(16,397)	25,852
1,898,670	7,254	32,540	501,622	138,657	658,192
91,578	-	-	-	-	(149)
<u>\$ 2,269,162</u>	<u>\$ 2,746</u>	<u>\$ 11,661</u>	<u>\$ 639,519</u>	<u>\$ 122,260</u>	<u>\$ 683,895</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, 2016

	<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.	-	-	-	715,281
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	19,421	294,152	3,484,854	81,614
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	10,894	-	-
Contributions and donations	-	-	-	20,180
Other.	-	-	245,863	15,974
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	19,421	305,046	3,730,717	833,049
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	2,128,176	-
Judicial	-	-	-	-
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	19,421	351,536	-	-
Human services	-	-	959,575	429,762
Economic development	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	19,421	351,536	3,087,751	429,762
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	-	(46,490)	642,966	403,287
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	(30,000)
Total other financing sources (uses).	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	(30,000)
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	-	(46,490)	642,966	373,287
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year.	28,640	202,623	380,482	18,806
Change in inventory balance	-	-	1,075	(54)
Fund balance (deficit) at end of year	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 28,640	\$ 156,133	\$ 1,024,523	\$ 392,039
	<hr/>	<hr/>	<hr/>	<hr/>

<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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,299,931	-
158,649	-	-	-	-
-	-	-	-	-
-	-	-	-	-
365,679	1,578,597	-	117,118	282,509
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,017	124,613	-	83,900	-
<u>534,345</u>	<u>1,703,210</u>	<u>-</u>	<u>1,500,949</u>	<u>282,509</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
541,823	1,657,632	-	1,166,876	229,955
-	-	-	-	-
<u>541,823</u>	<u>1,657,632</u>	<u>-</u>	<u>1,166,876</u>	<u>229,955</u>
-	-	-	-	-
(7,478)	45,578	-	334,073	52,554
-	-	-	-	-
-	-	-	(20,000)	-
-	-	-	(20,000)	-
(7,478)	45,578	-	314,073	52,554
409,070	250,049	116	146,786	33,361
-	-	-	(2,513)	-
<u>\$ 401,592</u>	<u>\$ 295,627</u>	<u>\$ 116</u>	<u>\$ 458,346</u>	<u>\$ 85,915</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, 2016

	<u>Collaborative Family Risk</u>	<u>Total Nonmajor Special Revenue Funds</u>
Revenues:		
From local sources:		
Property taxes	\$ -	\$ 1,620,848
Sales taxes	-	2,599,862
Charges for services	-	3,219,187
Licenses and permits	-	134,773
Fines and forfeitures	-	215,661
Intergovernmental	110,320	13,431,258
Special assessments	-	255,262
Investment income	-	17,921
Rental income	-	23,007
Contributions and donations	-	32,092
Other	-	926,540
	<hr/>	<hr/>
Total revenues	110,320	22,476,411
	<hr/>	<hr/>
Expenditures:		
Current:		
General government:		
Legislative and executive	-	3,678,127
Judicial	-	410,742
Public safety	-	1,681,094
Public works	-	6,447,518
Health	-	2,088,012
Human services	90,930	5,076,553
Economic development	-	430,037
	<hr/>	<hr/>
Total expenditures	90,930	19,812,083
	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	19,390	2,664,328
	<hr/>	<hr/>
Other financing sources (uses):		
Transfers in	-	4,148
Transfers out	-	(242,175)
Total other financing sources (uses)	<hr/>	<hr/>
	-	(238,027)
	<hr/>	<hr/>
Net change in fund balances	19,390	2,426,301
	<hr/>	<hr/>
Fund balance at beginning of year	108,256	10,533,554
Change in inventory balance	-	94,123
Fund balance (deficit) at end of year	<u>\$ 127,646</u>	<u>\$ 13,053,978</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 1,003,000	\$ 1,003,000	\$ 1,091,991	\$ 88,991
Licenses and permits	30	30	30	-
Total revenues	<u>1,003,030</u>	<u>1,003,030</u>	<u>1,092,021</u>	<u>88,991</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	579,110	579,110	516,154	62,956
Materials and supplies	12,153	12,153	6,093	6,060
Contractual services	948,703	948,703	688,766	259,937
Capital outlay	27,469	27,469	9,767	17,702
Other	30,655	30,655	10,652	20,003
Total expenditures	<u>1,598,090</u>	<u>1,598,090</u>	<u>1,231,432</u>	<u>366,658</u>
Net change in fund balance	(595,060)	(595,060)	(139,411)	455,649
Fund balance at beginning of year	1,243,089	1,243,089	1,243,089	-
Prior year encumbrances appropriated	<u>202,158</u>	<u>202,158</u>	<u>202,158</u>	<u>-</u>
Fund balance at end of year	<u>\$ 850,187</u>	<u>\$ 850,187</u>	<u>\$ 1,305,836</u>	<u>\$ 455,649</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 2,000	\$ 2,000	\$ 2,743	\$ 743
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,743</u>	<u>743</u>
Net change in fund balance	2,000	2,000	2,743	743
Fund balance at beginning of year	<u>48,986</u>	<u>48,986</u>	<u>48,986</u>	<u>-</u>
Fund balance at end of year	<u>\$ 50,986</u>	<u>\$ 50,986</u>	<u>\$ 51,729</u>	<u>\$ 743</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 140,000	\$ 140,000	\$ 125,382	\$ (14,618)
Total revenues	140,000	140,000	125,382	(14,618)
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services	59,311	59,311	51,714	7,597
Materials and supplies	1,200	1,300	1,167	133
Contractual services	500	500	500	-
Capital outlay	625	50,525	50,000	525
Other	100	100	38	62
Total treasurer	61,736	111,736	103,419	8,317
Prosecutor:				
Personal services	64,090	66,594	66,335	259
Total prosecutor	64,090	66,594	66,335	259
Total expenditures	125,826	178,330	169,754	8,576
Net change in fund balance.	14,174	(38,330)	(44,372)	(6,042)
Fund balance at beginning of year	385,539	385,539	385,539	-
Fund balance at end of year	\$ 399,713	\$ 347,209	\$ 341,167	\$ (6,042)

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 36,000	\$ 36,000	\$ 42,512	\$ 6,512
Total revenues.	36,000	36,000	42,512	6,512
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	22,800	11,800	10,853	947
Capital outlay.	10,000	21,000	20,641	359
Total expenditures	32,800	32,800	31,494	1,306
Excess of revenues over expenditures	3,200	3,200	11,018	7,818
Other financing uses:				
Transfers out	(20,000)	(20,000)	(20,000)	-
Total other financing uses	(20,000)	(20,000)	(20,000)	-
Net change in fund balance.	(16,800)	(16,800)	(8,982)	7,818
Fund balance at beginning of year	47,544	47,544	47,544	-
Fund balance at end of year	\$ 30,744	\$ 30,744	\$ 38,562	\$ 7,818

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income	\$ 4,000	\$ 4,000	\$ 5,996	\$ 1,996
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>5,996</u>	<u>1,996</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Materials and supplies	2,475	2,475	1,953	522
Total expenditures	<u>2,475</u>	<u>2,475</u>	<u>1,953</u>	<u>522</u>
Net change in fund balance	1,525	1,525	4,043	2,518
Fund balance at beginning of year	<u>9,499</u>	<u>9,499</u>	<u>9,499</u>	<u>-</u>
Fund balance at end of year	<u>\$ 11,024</u>	<u>\$ 11,024</u>	<u>\$ 13,542</u>	<u>\$ 2,518</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 886,219	\$ 350,896	\$ 350,896	\$ -
Investment income.	95	95	227	132
Other	-	-	20,234	20,234
Total revenues.	<u>886,314</u>	<u>350,991</u>	<u>371,357</u>	<u>20,366</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	876,884	321,481	303,438	18,043
Total expenditures	<u>876,884</u>	<u>321,481</u>	<u>303,438</u>	<u>18,043</u>
Excess of revenues over expenditures	<u>9,430</u>	<u>29,510</u>	<u>67,919</u>	<u>38,409</u>
Other financing sources (uses):				
Advance out.	-	-	(52,600)	(52,600)
Transfers in	-	5,142	4,148	(994)
Transfers out.	-	(2,837)	-	2,837
Total other financing sources (uses)	<u>-</u>	<u>2,305</u>	<u>(48,452)</u>	<u>(50,757)</u>
Net change in fund balance	9,430	31,815	19,467	(12,348)
Fund balance at beginning of year	89,978	89,978	89,978	-
Prior year encumbrances appropriated	4,000	4,000	4,000	-
Fund balance at end of year	<u>\$ 103,408</u>	<u>\$ 125,793</u>	<u>\$ 113,445</u>	<u>\$ (12,348)</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, 2016

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

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAW LIBRARY
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 5,250	\$ 5,250	\$ 5,318	\$ 68
Fines and forfeitures	180,000	180,000	182,152	2,152
Other	-	-	333	333
Total revenues	<u>185,250</u>	<u>185,250</u>	<u>187,803</u>	<u>2,553</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	54,785	58,784	56,451	2,333
Materials and supplies	2,000	2,000	1,347	653
Contractual services	139,890	139,890	135,713	4,177
Capital outlay	8,000	4,002	2,207	1,795
Other	1,000	1,000	385	615
Total expenditures	<u>205,675</u>	<u>205,676</u>	<u>196,103</u>	<u>9,573</u>
Net change in fund balance.	(20,425)	(20,426)	(8,300)	12,126
Fund balance at beginning of year.	183,733	183,733	183,733	-
Prior year encumbrances appropriated	11,890	11,890	11,890	-
Fund balance at end of year	<u>\$ 175,198</u>	<u>\$ 175,197</u>	<u>\$ 187,323</u>	<u>\$ 12,126</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PROBATE COURT CONDUCT OF BUSINESS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 320	\$ 320	\$ 322	\$ 2
Total revenues	<u>320</u>	<u>320</u>	<u>322</u>	<u>2</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	322	302
Fund balance at beginning of year	<u>8,664</u>	<u>8,664</u>	<u>8,664</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8,684</u>	<u>\$ 8,684</u>	<u>\$ 8,986</u>	<u>\$ 302</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 5,000	\$ 5,000	\$ 4,820	\$ (180)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>4,820</u>	<u>(180)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	8,000	8,000	6,266	1,734
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>6,266</u>	<u>1,734</u>
Net change in fund balance.	(3,000)	(3,000)	(1,446)	1,554
Fund balance at beginning of year	<u>4,957</u>	<u>4,957</u>	<u>4,957</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 1,957</u>	<u>\$ 1,957</u>	<u>\$ 3,511</u>	<u>\$ 1,554</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, 2016

	<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	\$ 5,500	\$ 5,500	\$ 2,340	\$ (3,160)
Total revenues	<u>5,500</u>	<u>5,500</u>	<u>2,340</u>	<u>(3,160)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	3,000	5,000	3,001	1,999
Total expenditures	<u>3,000</u>	<u>5,000</u>	<u>3,001</u>	<u>1,999</u>
Net change in fund balance	2,500	500	(661)	(1,161)
Fund balance at beginning of year	<u>15,684</u>	<u>15,684</u>	<u>15,684</u>	<u>-</u>
Fund balance at end of year	<u>\$ 18,184</u>	<u>\$ 16,184</u>	<u>\$ 15,023</u>	<u>\$ (1,161)</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 100,000	\$ 100,000	\$ 108,707	\$ 8,707
Intergovernmental	-	194,814	196,294	1,480
Other	-	-	37,661	37,661
Total revenues	100,000	294,814	342,662	47,848
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	-	67,980	66,686	1,294
Capital outlay	-	194,814	54,474	140,340
Other	250,000	182,020	23,910	158,110
Total expenditures	250,000	444,814	145,070	299,744
Net change in fund balance	(150,000)	(150,000)	197,592	347,592
Fund balance at beginning of year	513,810	513,810	513,810	-
Fund balance at end of year	\$ 363,810	\$ 363,810	\$ 711,402	\$ 347,592

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ -	\$ -	\$ 16,256	\$ 16,256
Total revenues	-	-	16,256	16,256
Expenditures:				
Current:				
General government:				
Judicial:				
Capital outlay	25,000	25,000	1,797	23,203
Total expenditures	25,000	25,000	1,797	23,203
Net change in fund balance	(25,000)	(25,000)	14,459	39,459
Fund balance at beginning of year	81,228	81,228	81,228	-
Fund balance at end of year	<u>\$ 56,228</u>	<u>\$ 56,228</u>	<u>\$ 95,687</u>	<u>\$ 39,459</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 8,900	\$ 8,900	\$ 8,756	\$ (144)
Total revenues	<u>8,900</u>	<u>8,900</u>	<u>8,756</u>	<u>(144)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	27,131	27,131	14,063	13,068
Total expenditures	<u>27,131</u>	<u>27,131</u>	<u>14,063</u>	<u>13,068</u>
Net change in fund balance.	(18,231)	(18,231)	(5,307)	12,924
Fund balance at beginning of year.	<u>18,547</u>	<u>18,547</u>	<u>18,547</u>	<u>-</u>
Fund balance at end of year	<u>\$ 316</u>	<u>\$ 316</u>	<u>\$ 13,240</u>	<u>\$ 12,924</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.	\$ 2,500	\$ 2,500	\$ 1,675	\$ (825)
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>1,675</u>	<u>(825)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	5,000	5,000	-	5,000
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance.	(2,500)	(2,500)	1,675	4,175
Fund balance at beginning of year	<u>15,990</u>	<u>15,990</u>	<u>15,990</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 13,490</u>	<u>\$ 13,490</u>	<u>\$ 17,665</u>	<u>\$ 4,175</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, 2016

	<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	\$ 500	\$ 500	\$ 425	\$ (75)
Total revenues	<u>500</u>	<u>500</u>	<u>425</u>	<u>(75)</u>
Net change in fund balance.	500	500	425	(75)
Fund balance at beginning of year	<u>3,747</u>	<u>3,747</u>	<u>3,747</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 4,247</u>	<u>\$ 4,247</u>	<u>\$ 4,172</u>	<u>\$ (75)</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 24,000	\$ 24,000	\$ 27,159	\$ 3,159
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>27,159</u>	<u>3,159</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	20,000	20,000	6,355	13,645
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>6,355</u>	<u>13,645</u>
Excess of revenues over expenditures.	<u>4,000</u>	<u>4,000</u>	<u>20,804</u>	<u>16,804</u>
Other financing uses:				
Transfers out	(10,000)	(10,000)	(10,000)	-
Total other financing uses	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balance.	(6,000)	(6,000)	10,804	16,804
Fund balance at beginning of year.	<u>70,804</u>	<u>70,804</u>	<u>70,804</u>	<u>-</u>
Fund balance at end of year	<u>\$ 64,804</u>	<u>\$ 64,804</u>	<u>\$ 81,608</u>	<u>\$ 16,804</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 37,661	\$ 37,661	\$ 75,322	\$ 37,661
Total revenues	<u>37,661</u>	<u>37,661</u>	<u>75,322</u>	<u>37,661</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contract services.	37,661	37,661	37,661	-
Total expenditures	<u>37,661</u>	<u>37,661</u>	<u>37,661</u>	<u>-</u>
Net change in fund balance.	-	-	37,661	37,661
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>\$ 37,661</u>	<u>\$ 37,661</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, 2016

	<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	\$ 132,000	\$ 132,000	\$ 132,000	\$ -
Intergovernmental	132,000	132,000	132,000	-
Other.	-	-	2,449	2,449
Total revenues	<u>264,000</u>	<u>264,000</u>	<u>266,449</u>	<u>2,449</u>
Expenditures:				
Current:				
Economic development:				
Personal services	113,554	113,554	113,131	423
Contractual services.	150,446	150,446	150,446	-
Total expenditures.	<u>264,000</u>	<u>264,000</u>	<u>263,577</u>	<u>423</u>
Net change in fund balance	-	-	2,872	2,872
Fund balance at beginning of year	<u>3,608</u>	<u>3,608</u>	<u>3,608</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 3,608</u>	<u>\$ 3,608</u>	<u>\$ 6,480</u>	<u>\$ 2,872</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.	\$ 120,000	\$ 120,000	\$ 217,331	\$ 97,331
Total revenues.	<u>120,000</u>	<u>120,000</u>	<u>217,331</u>	<u>97,331</u>
Expenditures:				
Current:				
Economic development:				
Contractual services	174,000	174,000	168,500	5,500
Total expenditures	<u>174,000</u>	<u>174,000</u>	<u>168,500</u>	<u>5,500</u>
Net change in fund balance.	(54,000)	(54,000)	48,831	102,831
Fund balance at beginning of year.	<u>368,578</u>	<u>368,578</u>	<u>368,578</u>	<u>-</u>
Fund balance at end of year	<u>\$ 314,578</u>	<u>\$ 314,578</u>	<u>\$ 417,409</u>	<u>\$ 102,831</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ -	\$ -	\$ 2,151	\$ 2,151
Fines and forfeitures	400	400	554	154
Total revenues	400	400	2,705	2,305
Expenditures:				
Current:				
Public safety:				
Personal services	1,456	1,456	825	631
Materials and supplies.	200	200	-	200
Contractual services.	200	200	125	75
Total expenditures.	1,856	1,856	950	906
Net change in fund balance	(1,456)	(1,456)	1,755	3,211
Fund balance at beginning of year	2,771	2,771	2,771	-
Fund balance at end of year.	\$ 1,315	\$ 1,315	\$ 4,526	\$ 3,211

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other.	\$ -	\$ 17,590	\$ 17,590	\$ -
Total revenues.	-	17,590	17,590	-
Expenditures:				
Current:				
Public safety:				
Other	-	20,947	20,947	-
Total expenditures	-	20,947	20,947	-
Net change in fund balance.	-	(3,357)	(3,357)	-
Fund balance at beginning of year	4,285	4,285	4,285	-
Fund balance at end of year	\$ 4,285	\$ 928	\$ 928	\$ -

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.	\$ 42,900	\$ 42,900	\$ 72,848	\$ 29,948
Total revenues.	<u>42,900</u>	<u>42,900</u>	<u>72,848</u>	<u>29,948</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	17,220	17,620	17,407	213
Materials and supplies	1,500	2,500	2,128	372
Contractual services	21,200	46,200	34,710	11,490
Other.	1,800	400	-	400
Total expenditures	<u>41,720</u>	<u>66,720</u>	<u>54,245</u>	<u>12,475</u>
Net change in fund balance	1,180	(23,820)	18,603	42,423
Fund balance at beginning of year	<u>114,816</u>	<u>114,816</u>	<u>114,816</u>	<u>-</u>
Fund balance at end of year	<u>\$ 115,996</u>	<u>\$ 90,996</u>	<u>\$ 133,419</u>	<u>\$ 42,423</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 3,800	\$ 3,800	\$ 13,580	\$ 9,780
Total revenues	<u>3,800</u>	<u>3,800</u>	<u>13,580</u>	<u>9,780</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies	6,500	6,500	-	6,500
Other	7,700	7,700	-	7,700
Total expenditures	<u>14,200</u>	<u>14,200</u>	<u>-</u>	<u>14,200</u>
Net change in fund balance.	(10,400)	(10,400)	13,580	23,980
Fund balance at beginning of year.	<u>56,098</u>	<u>56,098</u>	<u>56,098</u>	<u>-</u>
Fund balance at end of year	<u>\$ 45,698</u>	<u>\$ 45,698</u>	<u>\$ 69,678</u>	<u>\$ 23,980</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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 38,500	\$ 38,500	\$ 41,484	\$ 2,984
Intergovernmental	16,500	16,500	26,796	10,296
Rental income	600	600	550	(50)
Other	12,750	12,750	12,750	-
Total revenues	68,350	68,350	81,580	13,230
Expenditures:				
Current:				
Public safety:				
Personal services	8,000	8,000	7,382	618
Materials and supplies	4,000	4,000	2,983	1,017
Contractual services	52,778	52,778	48,619	4,159
Capital outlay	19,000	27,025	24,958	2,067
Other	1,500	1,500	322	1,178
Total expenditures	85,278	93,303	84,264	9,039
Net change in fund balance.	(16,928)	(24,953)	(2,684)	22,269
Fund balance at beginning of year.	105,641	105,641	105,641	-
Prior year encumbrances appropriated	878	878	878	-
Fund balance at end of year	\$ 89,591	\$ 81,566	\$ 103,835	\$ 22,269

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 330	\$ 330	\$ 950	\$ 620
Charges for services	-		120	120
Contributions and donations	11,000	11,000	10,619	(381)
Other	-	-	500	500
Total revenues.	11,330	11,330	12,189	859
Expenditures:				
Current:				
Public safety:				
Materials and supplies.	6,724	14,124	14,064	60
Contractual services.	1,500	1,000	50	950
Other	2,000	1,600	688	912
Total expenditures.	10,224	16,724	14,802	1,922
Net change in fund balance.	1,106	(5,394)	(2,613)	2,781
Fund balance at beginning of year.	54,726	54,726	54,726	-
Prior year encumbrances appropriated	1,724	1,724	1,724	-
Fund balance at end of year	\$ 57,556	\$ 51,056	\$ 53,837	\$ 2,781

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 221,547	\$ 221,547	\$ 237,357	\$ 15,810
Other	1,200	1,200	29	(1,171)
Total revenues	222,747	222,747	237,386	14,639
Expenditures:				
Current:				
Public safety:				
Personal services	138,798	138,798	128,058	10,740
Contractual services	46,808	75,308	55,003	20,305
Capital outlay	8,000	8,000	8,000	-
Other	27,940	56,940	48,265	8,675
Total expenditures	221,546	279,046	239,326	39,720
Net change in fund balance	1,201	(56,299)	(1,940)	54,359
Fund balance at beginning of year	155,177	155,177	155,177	-
Fund balance at end of year	\$ 156,378	\$ 98,878	\$ 153,237	\$ 54,359

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 852,256	\$ 852,256	\$ 949,600	\$ 97,344
Intergovernmental	237,244	237,244	240,717	3,473
Charges for services	-	-	208	208
Other	-	-	18,045	18,045
Total revenues	<u>1,089,500</u>	<u>1,089,500</u>	<u>1,208,570</u>	<u>119,070</u>
Expenditures:				
Current:				
Public safety:				
Personal services	1,059,183	1,059,183	747,865	311,318
Materials and supplies	4,106	4,106	4,060	46
Contractual services	128,395	155,995	153,466	2,529
Capital outlay	44,027	91,277	80,547	10,730
Other	9,863	9,863	4,123	5,740
Total expenditures	<u>1,245,574</u>	<u>1,320,424</u>	<u>990,061</u>	<u>330,363</u>
Net change in fund balance	(156,074)	(230,924)	218,509	449,433
Fund balance at beginning of year	1,265,944	1,265,944	1,265,944	-
Prior year encumbrances appropriated	2,689	2,689	2,689	-
Fund balance at end of year	<u>\$ 1,112,559</u>	<u>\$ 1,037,709</u>	<u>\$ 1,487,142</u>	<u>\$ 449,433</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 16,718	\$ (3,282)
Other	-	-	779	779
Total revenues	20,000	20,000	17,497	(2,503)
Expenditures:				
Current:				
Public safety:				
Personal services	5,853	5,853	5,773	80
Materials and supplies	3,000	3,000	1,542	1,458
Contractual services	6,500	6,500	3,516	2,984
Capital outlay	32,974	35,948	10,884	25,064
Other	3,500	3,500	-	3,500
Total expenditures	51,827	54,801	21,715	33,086
Net change in fund balance	(31,827)	(34,801)	(4,218)	30,583
Fund balance at beginning of year	49,427	49,427	49,427	-
Prior year encumbrances appropriated	3,474	3,474	3,474	-
Fund balance at end of year	\$ 21,074	\$ 18,100	\$ 48,683	\$ 30,583

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Contributions and donations.	\$ 50	\$ 50	\$ 85	\$ 35
Total revenues.	<u>50</u>	<u>50</u>	<u>85</u>	<u>35</u>
Expenditures:				
Current:				
Public safety				
Materials and supplies	200	200	-	200
Contractual services	200	200	-	200
Total expenditures	<u>400</u>	<u>400</u>	<u>-</u>	<u>400</u>
Net change in fund balance	(350)	(350)	85	435
Fund balance at beginning of year	<u>774</u>	<u>774</u>	<u>774</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 424</u></u>	<u><u>\$ 424</u></u>	<u><u>\$ 859</u></u>	<u><u>\$ 435</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JUVENILE SPECIAL PROJECTS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 9,100	\$ 9,100	\$ 8,378	\$ (722)
Intergovernmental	-	-	10,000	10,000
Other	-	-	216	216
Total revenues	<u>9,100</u>	<u>9,100</u>	<u>18,594</u>	<u>9,494</u>
Expenditures:				
Current:				
Public safety:				
Other	31,500	31,500	4,948	26,552
Total expenditures	<u>31,500</u>	<u>31,500</u>	<u>4,948</u>	<u>26,552</u>
Net change in fund balance	(22,400)	(22,400)	13,646	36,046
Fund balance at beginning of year	<u>65,725</u>	<u>65,725</u>	<u>65,725</u>	<u>-</u>
Fund balance at end of year	<u>\$ 43,325</u>	<u>\$ 43,325</u>	<u>\$ 79,371</u>	<u>\$ 36,046</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 225,422	\$ 225,422	\$ 184,378	\$ (41,044)
Total revenues	<u>225,422</u>	<u>225,422</u>	<u>184,378</u>	<u>(41,044)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	210,193	208,643	172,293	36,350
Materials and supplies	2,058	2,358	1,245	1,113
Contractual services	6,168	5,403	1,689	3,714
Capital outlay	5,990	5,990	3,776	2,214
Other	1,013	3,028	2,287	741
Total expenditures	<u>225,422</u>	<u>225,422</u>	<u>181,290</u>	<u>44,132</u>
Net change in fund balance	-	-	3,088	3,088
Fund balance at beginning of year	<u>17,710</u>	<u>17,710</u>	<u>17,710</u>	<u>-</u>
Fund balance at end of year	<u>\$ 17,710</u>	<u>\$ 17,710</u>	<u>\$ 20,798</u>	<u>\$ 3,088</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 52,893	\$ 52,893	\$ 35,009	\$ (17,884)
Contributions and donations	-	-	50	50
Total revenues	52,893	52,893	35,059	(17,834)
Expenditures:				
Current:				
Public safety:				
Personal services	49,585	45,418	35,300	10,118
Materials and supplies	650	4,822	3,811	1,011
Contractual services	2,900	2,895	1,229	1,666
Other	58	58	58	-
Total expenditures	53,193	53,193	40,398	12,795
Net change in fund balance	(300)	(300)	(5,339)	(5,039)
Fund balance at beginning of year	6,148	6,148	6,148	-
Prior year encumbrances appropriated	300	300	300	-
Fund balance at end of year	\$ 6,148	\$ 6,148	\$ 1,109	\$ (5,039)

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 1,327,000	\$ 1,327,000	\$ 1,304,349	\$ (22,651)
Charges for services.	820,000	820,000	646,965	(173,035)
Licenses and permits	2,000	2,000	3,386	1,386
Intergovernmental.	4,363,000	4,363,000	4,416,413	53,413
Investment income.	10,000	10,000	10,171	171
Other	322,000	322,000	158,405	(163,595)
Total revenues	6,844,000	6,844,000	6,539,689	(304,311)
Expenditures:				
Current:				
Public works:				
Engineer:				
Personal services	622,975	623,000	526,405	96,595
Materials and supplies.	37,565	37,565	28,628	8,937
Contractual services.	361,869	361,844	226,966	134,878
Capital outlay	33,750	33,750	14,855	18,895
Other	33,979	33,979	8,698	25,281
Total engineer	1,090,138	1,090,138	805,552	284,586
Roads:				
Personal services	1,893,116	1,893,116	1,718,260	174,856
Materials and supplies.	1,728,499	1,747,499	1,605,453	142,046
Contractual services.	1,010,000	1,280,000	1,204,092	75,908
Capital outlay	302,874	302,874	301,756	1,118
Other	6,000	6,000	917	5,083
Total roads	4,940,489	5,229,489	4,830,478	399,011
Bridges and culverts:				
Materials and supplies	80,117	80,117	76,449	3,668
Contractual services	1,286,204	1,113,404	665,416	447,988
Other	237,195	150,020	-	150,020
Total bridges and culverts	1,603,516	1,343,541	741,865	601,676
Total expenditures.	7,634,143	7,663,168	6,377,895	1,285,273
Excess (deficiency) of revenues over (under) expenditures	(790,143)	(819,168)	161,794	980,962
Other financing uses:				
Transfers out	(35,000)	(122,175)	(87,175)	35,000
Total other financing uses.	(35,000)	(122,175)	(87,175)	35,000
Net change in fund balance	(825,143)	(941,343)	74,619	1,015,962
Fund balance at beginning of year	1,076,343	1,076,343	1,076,343	-
Prior year encumbrances appropriated.	81,974	81,974	81,974	-
Fund balance at end of year	\$ 333,174	\$ 216,974	\$ 1,232,936	\$ 1,015,962

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	\$ 30,000	\$ 30,000	\$ 26,473	\$ (3,527)
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>26,473</u>	<u>(3,527)</u>
Expenditures:				
Current:				
Public works:				
Personal services	29,508	29,508	29,023	485
Capital outlay	1,000	1,000	-	1,000
Total expenditures	<u>30,508</u>	<u>30,508</u>	<u>29,023</u>	<u>1,485</u>
Net change in fund balance	(508)	(508)	(2,550)	(2,042)
Fund balance at beginning of year	<u>6,341</u>	<u>6,341</u>	<u>6,341</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,833</u>	<u>\$ 5,833</u>	<u>\$ 3,791</u>	<u>\$ (2,042)</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 61,000	\$ 50,000	\$ 5,658	\$ (44,342)
Total revenues.	61,000	50,000	5,658	(44,342)
Expenditures:				
Current:				
Public works:				
Materials and supplies.	5,000	5,000	86	4,914
Contractual services.	34,000	34,000	24,589	9,411
Capital outlay	5,000	5,000	1,797	3,203
Other	1,000	1,000	65	935
Total expenditures.	45,000	45,000	26,537	18,463
Net change in fund balance.	16,000	5,000	(20,879)	(25,879)
Fund balance at beginning of year.	32,540	32,540	32,540	-
Fund balance at end of year	\$ 48,540	\$ 37,540	\$ 11,661	\$ (25,879)

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments.	\$ 145,032	\$ 258,389	\$ 255,262	\$ (3,127)
Total revenues	<u>145,032</u>	<u>258,389</u>	<u>255,262</u>	<u>(3,127)</u>
Expenditures:				
Current:				
Public works:				
Contractual services.	140,015	658,650	117,365	541,285
Total expenditures.	<u>140,015</u>	<u>658,650</u>	<u>117,365</u>	<u>541,285</u>
Net change in fund balance	5,017	(400,261)	137,897	538,158
Fund balance at beginning of year	<u>501,622</u>	<u>501,622</u>	<u>501,622</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 506,639</u>	<u>\$ 101,361</u>	<u>\$ 639,519</u>	<u>\$ 538,158</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 126,500	\$ 126,500	\$ 131,277	\$ 4,777
Fines and forfeitures	6,500	6,500	8,401	1,901
Contributions and donations.	-	-	1,158	1,158
Other.	-	-	430	430
Total revenues	133,000	133,000	141,266	8,266
Expenditures:				
Current:				
Health:				
Personal services.	68,205	68,205	64,137	4,068
Materials and supplies	28,467	27,227	19,445	7,782
Contractual services	9,407	10,647	6,073	4,574
Capital outlay	3,628	3,628	2,202	1,426
Other	2,378	2,378	748	1,630
Total expenditures	112,085	112,085	92,605	19,480
Excess revenues over expenditures	20,915	20,915	48,661	27,746
Other financing uses:				
Transfers out	(75,000)	(75,000)	(75,000)	-
Total other financing uses	(75,000)	(75,000)	(75,000)	-
Net change in fund balance	(54,085)	(54,085)	(26,339)	27,746
Fund balance at beginning of year	134,082	134,082	134,082	-
Prior year encumbrances appropriated.	5,592	5,592	5,592	-
Fund balance at end of year.	\$ 85,589	\$ 85,589	\$ 113,335	\$ 27,746

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 622,026	\$ 622,026	\$ 661,054	\$ 39,028
Intergovernmental.	854,174	854,174	943,497	89,323
Rental income.	11,000	11,000	12,043	1,043
Other.	20,000	20,000	5,114	(14,886)
Total revenues	<u>1,507,200</u>	<u>1,507,200</u>	<u>1,621,708</u>	<u>114,508</u>
Expenditures:				
Current:				
Health:				
Personal services.	391,170	378,169	319,719	58,450
Materials and supplies	16,034	22,336	21,599	737
Contractual services	1,123,010	1,142,710	1,025,002	117,708
Capital outlay	6,000	9,200	9,128	72
Other.	30,000	13,799	13,781	18
Total expenditures	<u>1,566,214</u>	<u>1,566,214</u>	<u>1,389,229</u>	<u>176,985</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(59,014)</u>	<u>(59,014)</u>	<u>232,479</u>	<u>291,493</u>
Other financing uses:				
Transfers out	(50,000)	(50,000)	-	50,000
Total other financing uses	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	(109,014)	(109,014)	232,479	341,493
Fund balance at beginning of year	634,231	634,231	634,231	-
Prior year encumbrances appropriated.	4,114	4,114	4,114	-
Fund balance at end of year.	<u>\$ 529,331</u>	<u>\$ 529,331</u>	<u>\$ 870,824</u>	<u>\$ 341,493</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 19,421	\$ 19,421	\$ 19,421	\$ -
Total revenues	<u>19,421</u>	<u>19,421</u>	<u>19,421</u>	<u>-</u>
Expenditures:				
Current:				
Health:				
Contractual services	19,429	19,429	19,421	8
Total expenditures	<u>19,429</u>	<u>19,429</u>	<u>19,421</u>	<u>8</u>
Net change in fund balance	(8)	(8)	-	8
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>\$ 28,632</u>	<u>\$ 28,632</u>	<u>\$ 28,640</u>	<u>\$ 8</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 293,000	\$ 293,000	\$ 334,676	\$ 41,676
Rental income	55,000	55,000	11,624	(43,376)
Total revenues	<u>348,000</u>	<u>348,000</u>	<u>346,300</u>	<u>(1,700)</u>
Expenditures:				
Current:				
Health:				
Contractual services	334,286	330,386	292,343	38,043
Capital outlay	5,000	8,900	6,293	2,607
Total expenditures	<u>339,286</u>	<u>339,286</u>	<u>298,636</u>	<u>40,650</u>
Excess of revenues over expenditures	<u>8,714</u>	<u>8,714</u>	<u>47,664</u>	<u>38,950</u>
Other financing sources:				
Transfers in	50,000	50,000	-	(50,000)
Total other financing sources	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Net change in fund balance	58,714	58,714	47,664	(11,050)
Fund balance at beginning of year	164,029	164,029	164,029	-
Prior year encumbrances appropriated.	<u>11,886</u>	<u>11,886</u>	<u>11,886</u>	<u>-</u>
Fund balance at end of year	<u>\$ 234,629</u>	<u>\$ 234,629</u>	<u>\$ 223,579</u>	<u>\$ (11,050)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PUBLIC ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 3,262,306	\$ 3,322,115	\$ 3,174,219	\$ (147,896)
Other	130,000	130,000	187,169	57,169
Total revenues	3,392,306	3,452,115	3,361,388	(90,727)
Expenditures:				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services	1,690,017	1,650,017	1,359,053	290,964
Materials and supplies	34,260	46,260	40,470	5,790
Contractual services	495,929	753,229	602,810	150,419
Capital outlay	-	700	653	47
Other	94,000	218,809	135,046	83,763
Total legislative and executive	2,314,206	2,669,015	2,138,032	530,983
Human services				
Public social services:				
Personal services	1,070,322	1,070,322	941,472	128,850
Contractual services	15,000	20,000	19,230	770
Total human services	1,085,322	1,090,322	960,702	129,620
Total expenditures	3,399,528	3,759,337	3,098,734	660,603
Net change in fund balance	(7,222)	(307,222)	262,654	569,876
Fund balance at beginning of year	357,121	357,121	357,121	-
Prior year encumbrances appropriated	9,359	9,359	9,359	-
Fund balance at end of year	\$ 359,258	\$ 59,258	\$ 629,134	\$ 569,876

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 350,000	\$ 350,000	\$ 623,396	\$ 273,396
Intergovernmental	158,665	158,665	81,614	(77,051)
Contributions and donations	13,000	13,000	20,180	7,180
Other.	34,000	34,000	15,394	(18,606)
Total revenues	555,665	555,665	740,584	184,919
Expenditures:				
Current:				
Human services:				
Personal services.	379,010	379,010	363,505	15,505
Materials and supplies	50,125	49,125	23,903	25,222
Contractual services	57,461	68,661	56,293	12,368
Other.	500	500	400	100
Total expenditures	487,096	497,296	444,101	53,195
Excess of revenues over expenditures	68,569	58,369	296,483	238,114
Other financing uses:				
Transfers out	-	(30,000)	(30,000)	-
Total other financing uses	-	(30,000)	(30,000)	-
Net change in fund balance	68,569	28,369	266,483	238,114
Fund balance at beginning of year	44,009	44,009	44,009	-
Prior year encumbrances appropriated.	3,700	3,700	3,700	-
Fund balance at end of year.	\$ 116,278	\$ 76,078	\$ 314,192	\$ 238,114

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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 149,000	\$ 149,000	\$ 163,564	\$ 14,564
Intergovernmental	598,343	598,343	385,117	(213,226)
Other	10,000	10,000	10,122	122
Total revenues.	<u>757,343</u>	<u>757,343</u>	<u>558,803</u>	<u>(198,540)</u>
Expenditures:				
Current:				
Human services:				
Personal services.	395,411	395,411	304,377	91,034
Contractual services	404,949	404,149	215,678	188,471
Other	250	1,050	766	284
Total expenditures	<u>800,610</u>	<u>800,610</u>	<u>520,821</u>	<u>279,789</u>
Net change in fund balance.	(43,267)	(43,267)	37,982	81,249
Fund balance at beginning of year	354,360	354,360	354,360	-
Prior year encumbrances appropriated	45,449	45,449	45,449	-
Fund balance at end of year.	<u>\$ 356,542</u>	<u>\$ 356,542</u>	<u>\$ 437,791</u>	<u>\$ 81,249</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental	\$ 2,018,031	\$ 2,018,031	\$ 1,578,597	\$ (439,434)
Other	65,000	65,000	124,657	59,657
Total revenues	<u>2,083,031</u>	<u>2,083,031</u>	<u>1,703,254</u>	<u>(379,777)</u>
Expenditures:				
Current:				
Human services:				
Contractual services	1,922,734	1,969,234	1,689,620	279,614
Other	206,000	159,500	141,205	18,295
Total expenditures	<u>2,128,734</u>	<u>2,128,734</u>	<u>1,830,825</u>	<u>297,909</u>
Net change in fund balance	(45,703)	(45,703)	(127,571)	(81,868)
Fund balance at beginning of year	647,402	647,402	647,402	-
Prior year encumbrances appropriated	45,734	45,734	45,734	-
Fund balance at end of year	<u>\$ 647,433</u>	<u>\$ 647,433</u>	<u>\$ 565,565</u>	<u>\$ (81,868)</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, 2016

	<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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Revenues:				
Sales taxes	\$ 1,225,406	\$ 1,225,406	\$ 1,304,349	\$ 78,943
Intergovernmental	185,003	185,003	117,118	(67,885)
Other	115,779	115,779	97,789	(17,990)
Total revenues	<u>1,526,188</u>	<u>1,526,188</u>	<u>1,519,256</u>	<u>(6,932)</u>
Expenditures:				
Current:				
Human services:				
Personal services	335,848	336,518	313,274	23,244
Materials and supplies.	10,930	11,400	6,132	5,268
Contractual services.	1,148,859	1,148,357	853,396	294,961
Other	3,600	2,960	613	2,347
Total expenditures.	<u>1,499,237</u>	<u>1,499,235</u>	<u>1,173,415</u>	<u>325,820</u>
Excess of revenues over expenditures	<u>26,951</u>	<u>26,953</u>	<u>345,841</u>	<u>318,888</u>
Other financing uses:				
Transfers out.	-	(20,000)	(20,000)	-
Total other financing uses	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balance.	26,951	6,953	325,841	318,888
Fund balance at beginning of year.	137,511	137,511	137,511	-
Prior year encumbrances appropriated	9,695	9,695	9,695	-
Fund balance at end of year	<u>\$ 174,157</u>	<u>\$ 154,159</u>	<u>\$ 473,047</u>	<u>\$ 318,888</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WORKPLACE INVESTMENT ACT
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 702,000	\$ 702,000	\$ 282,509	\$ (419,491)
Total revenues	<u>702,000</u>	<u>702,000</u>	<u>282,509</u>	<u>(419,491)</u>
Expenditures:				
Current:				
Human services:				
Other	692,510	692,510	249,825	442,685
Total expenditures.	<u>692,510</u>	<u>692,510</u>	<u>249,825</u>	<u>442,685</u>
Net change in fund balance.	9,490	9,490	32,684	23,194
Fund balance at beginning of year.	<u>80,682</u>	<u>80,682</u>	<u>80,682</u>	<u>-</u>
Fund balance at end of year	<u>\$ 90,172</u>	<u>\$ 90,172</u>	<u>\$ 113,366</u>	<u>\$ 23,194</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 110,320	\$ 110,320	\$ 110,320	\$ -
Total revenues	<u>110,320</u>	<u>110,320</u>	<u>110,320</u>	<u>-</u>
Expenditures:				
Current:				
Human services:				
Contractual services	110,320	110,320	90,230	20,090
Total expenditures	<u>110,320</u>	<u>110,320</u>	<u>90,230</u>	<u>20,090</u>
Net change in fund balance	-	-	20,090	20,090
Fund balance at beginning of year	<u>108,256</u>	<u>108,256</u>	<u>108,256</u>	<u>-</u>
Fund balance at end of year	<u>\$ 108,256</u>	<u>\$ 108,256</u>	<u>\$ 128,346</u>	<u>\$ 20,090</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other revenue	\$ -	\$ -	\$ 13,948	\$ 13,948
Total revenues	-	-	13,948	13,948
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	-	5,306	5,306	-
Total expenditures	-	5,306	5,306	-
Net change in fund balance	-	(5,306)	8,642	13,948
Fund balance at beginning of year	<u>88,060</u>	<u>88,060</u>	<u>88,060</u>	<u>-</u>
Fund balance at end of year	<u>\$ 88,060</u>	<u>\$ 82,754</u>	<u>\$ 96,702</u>	<u>\$ 13,948</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income	\$ 9,200	\$ 9,200	\$ 14,520	\$ 5,320
Total revenues	9,200	9,200	14,520	5,320
Excess of revenues over expenditures	9,200	9,200	14,520	5,320
Other financing sources (uses):				
Transfers in	50,000	50,000	53,612	3,612
Transfers out.	(1,000,000)	(1,000,000)	-	1,000,000
Total other financing sources (uses)	(950,000)	(950,000)	53,612	1,003,612
Net change in fund balance	(940,800)	(940,800)	68,132	1,008,932
Fund balance at beginning of year	<u>1,986,722</u>	<u>1,986,722</u>	<u>1,986,722</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 1,045,922</u>	<u>\$ 1,045,922</u>	<u>\$ 2,054,854</u>	<u>\$ 1,008,932</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SALARY AND BENEFIT
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income	\$ 2,100	\$ 2,100	\$ 1,282	\$ (818)
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>1,282</u>	<u>(818)</u>
Excess of revenues over expenditures	<u>2,100</u>	<u>2,100</u>	<u>1,282</u>	<u>(818)</u>
Other financing sources (uses):				
Transfers in	40,000	40,000	50,000	10,000
Transfers out	(180,000)	(180,000)	(43,020)	136,980
Total other financing sources (uses)	<u>(140,000)</u>	<u>(140,000)</u>	<u>6,980</u>	<u>146,980</u>
Net change in fund balance	(137,900)	(137,900)	8,262	146,162
Fund balance at beginning of year	<u>186,088</u>	<u>186,088</u>	<u>186,088</u>	<u>-</u>
Fund balance at end of year	<u>\$ 48,188</u>	<u>\$ 48,188</u>	<u>\$ 194,350</u>	<u>\$ 146,162</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 400,000	\$ 400,000	\$ 565,228	\$ 165,228
Intergovernmental	-	-	1,200	1,200
Investment income	325	325	519	194
Other	-	-	1	1
Total revenues	400,325	400,325	566,948	166,623
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	269,410	311,314	296,952	14,362
Materials and supplies	12,000	15,500	11,380	4,120
Contractual services	10,807	206,634	166,322	40,312
Capital outlay	2,500	43,673	42,181	1,492
Other	150	870	811	59
Total expenditures	294,867	577,991	517,646	60,345
Net change in fund balance.	105,458	(177,666)	49,302	226,968
Fund balance at beginning of year	953,288	953,288	953,288	-
Fund balance at end of year	\$ 1,058,746	\$ 775,622	\$ 1,002,590	\$ 226,968

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2016

	<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	\$ 151,082	\$ 151,088
Receivables (net of allowance for uncollectibles):			
Loans receivable.	<u>145,000</u>	<u>-</u>	<u>145,000</u>
Total assets	<u>\$ 145,006</u>	<u>\$ 151,082</u>	<u>\$ 296,088</u>
Liabilities:			
Interfund loan payable	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 250,000</u>
Total liabilities.	<u>250,000</u>	<u>-</u>	<u>250,000</u>
Fund balances:			
Assigned	-	151,082	151,082
Unassigned (deficit)	<u>(104,994)</u>	<u>-</u>	<u>(104,994)</u>
Total fund balances	<u>(104,994)</u>	<u>151,082</u>	<u>46,088</u>
Total liabilities and fund balances.	<u>\$ 145,006</u>	<u>\$ 151,082</u>	<u>\$ 296,088</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	\$ 140,083	\$ -	\$ 140,083
Debt service:			
Principal retirement	8,153,970	185,000	8,338,970
Interest and fiscal charges	213,710	29,355	243,065
Bond issuance costs	<u>29,092</u>	<u>-</u>	<u>29,092</u>
Total expenditures	<u>8,536,855</u>	<u>214,355</u>	<u>8,751,210</u>
Excess of expenditures over revenues	<u>(8,536,855)</u>	<u>(214,355)</u>	<u>(8,751,210)</u>
Other financing sources:			
Note issuance	7,400,000	-	7,400,000
Transfers in	713,596	214,356	927,952
Premium on note issuance.	<u>41,736</u>	<u>-</u>	<u>41,736</u>
Total other financing sources	<u>8,155,332</u>	<u>214,356</u>	<u>8,369,688</u>
Net change in fund balance.	(381,523)	1	(381,522)
Fund balance at beginning of year	<u>276,529</u>	<u>151,081</u>	<u>427,610</u>
Fund balance (deficit) at end of year	<u><u>\$ (104,994)</u></u>	<u><u>\$ 151,082</u></u>	<u><u>\$ 46,088</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 520,321	\$ -	\$ -	\$ -
Other	-	-	444,917	444,917
Total revenues.	<u>520,321</u>	<u>-</u>	<u>444,917</u>	<u>444,917</u>
Expenditures:				
Current:				
Debt service:				
Principal retirement	1,185,000	8,624,867	8,624,867	-
Interest and fiscal charges	170,980	218,967	218,967	-
Total expenditures.	<u>1,355,980</u>	<u>8,843,834</u>	<u>8,843,834</u>	<u>-</u>
Excess of expenditures over revenues	<u>(835,659)</u>	<u>(8,843,834)</u>	<u>(8,398,917)</u>	<u>444,917</u>
Other financing sources:				
Note issuance.	450,000	7,412,644	7,412,644	-
Advance in	-	-	250,000	250,000
Transfers in	385,659	1,431,190	736,273	(694,917)
Total other financing sources.	<u>835,659</u>	<u>8,843,834</u>	<u>8,398,917</u>	<u>(444,917)</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SALES TAX DEBT
 FOR THE YEAR ENDED DECEMBER 31, 2016

	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	29,388	29,388	29,355	33
Total expenditures	<u>214,388</u>	<u>214,388</u>	<u>214,355</u>	<u>33</u>
Excess of expenditures over revenues	(214,388)	(214,388)	(214,355)	33
Other financing sources:				
Transfers in	214,380	214,380	214,356	(24)
Total other financing sources	<u>214,380</u>	<u>214,380</u>	<u>214,356</u>	<u>(24)</u>
Net change in fund balance.	(8)	(8)	1	9
Fund balance at beginning of year.	<u>151,081</u>	<u>151,081</u>	<u>151,081</u>	<u>-</u>
Fund balance at end of year	<u>\$ 151,073</u>	<u>\$ 151,073</u>	<u>\$ 151,082</u>	<u>\$ 9</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2016

	Capital Improvements	Federal Grant and Recapture CDBG	Ditch Equipment Building	DD Capital
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,626,012	\$ 3,441	\$ 3,081	\$ 206,346
Cash and cash equivalents in segregated accounts . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Interfund loans receivable	250,000	-	-	-
Prepayments	-	-	-	-
Total assets	\$ 6,876,012	\$ 3,441	\$ 3,081	\$ 206,346
Liabilities:				
Accounts payable	\$ 56,238	\$ 3,000	\$ -	\$ -
Due to other funds	121,154	-	-	-
Total liabilities	177,392	3,000	-	-
Deferred inflows of resources:				
Other nonexchange transactions	-	-	-	-
Payments in lieu of taxes levied for the next fiscal year .	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	441	3,081	-
Committed	-	-	-	206,346
Assigned	6,698,620	-	-	-
Total fund balances	6,698,620	441	3,081	206,346
Total deferred inflows of resources and fund balances . .	\$ 6,876,012	\$ 3,441	\$ 3,081	\$ 206,346

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	\$ 296	\$ 63,804
-	-	17,951	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 19,807</u>	<u>\$ 30,405</u>	<u>\$ 296</u>	<u>\$ 63,804</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	56	-	-	18,207
3,807	325	19,751	30,405	296	45,597
-	-	-	-	-	-
<u>3,807</u>	<u>325</u>	<u>19,807</u>	<u>30,405</u>	<u>296</u>	<u>63,804</u>
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 19,807</u>	<u>\$ 30,405</u>	<u>\$ 296</u>	<u>\$ 63,804</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2016

	Cattail Swamp Ditch	Honda TIF	Capital Equipment	Capital Infrastructure
Assets:				
Equity in pooled cash and cash equivalents.	\$ 55,150	\$ 82,056	\$ 772,515	\$ 1,825,237
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	117,442	-	-
Accounts	-	-	-	-
Due from other governments	-	170	-	-
Interfund loans receivable	-	-	-	-
Prepayments	-	-	1,801	-
Total assets	\$ 55,150	\$ 199,668	\$ 774,316	\$ 1,825,237
Liabilities:				
Accounts payable.	\$ -	\$ -	\$ 20,752	\$ -
Due to other governments	-	-	-	-
Total liabilities	-	-	20,752	-
Deferred inflows of resources:				
Other nonexchange transactions	-	170	-	-
Payments in lieu of taxes levied for the next fiscal year.	-	117,442	-	-
Total deferred inflows of resources	-	117,612	-	-
Fund balances:				
Nonspendable	-	-	1,801	-
Restricted	-	-	-	477,668
Committed.	55,150	-	751,763	1,347,569
Assigned	-	82,056	-	-
Total fund balances.	55,150	82,056	753,564	1,825,237
Total deferred inflows of resources and fund balances.	\$ 55,150	\$ 199,668	\$ 774,316	\$ 1,825,237

Multi Building Improvement	Dublin Green TIF	Total Nonmajor Capital Project Funds
\$ 1,120,904	\$ 1,140,287	\$ 11,935,522
-	-	17,951
-	-	117,442
-	900,000	900,000
-	343,625	343,795
-	-	250,000
-	-	1,801
<u>\$ 1,120,904</u>	<u>\$ 2,383,912</u>	<u>\$ 13,566,511</u>
\$ 117,787	\$ 105,016	\$ 302,793
-	-	121,154
<u>117,787</u>	<u>105,016</u>	<u>423,947</u>
-	-	170
-	-	117,442
<u>-</u>	<u>-</u>	<u>117,612</u>
-	-	1,801
1,003,117	2,278,896	3,781,466
-	-	2,461,009
-	-	6,780,676
<u>1,003,117</u>	<u>2,278,896</u>	<u>13,024,952</u>
<u>\$ 1,120,904</u>	<u>\$ 2,383,912</u>	<u>\$ 13,566,511</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>	<u>DD Capital</u>
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	55,255	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Contributions and donations	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Other	191,277	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	191,277	55,255	-	-
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Human services	-	-	-	174,093
Capital outlay	1,246,788	86,025	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	1,246,788	86,025	-	174,093
Excess (deficiency) of revenues				
over (under) expenditures.	(1,055,511)	(30,770)	-	(174,093)
Other financing sources (uses):				
Transfers in.	1,200,000	-	-	-
Transfers out.	(581,676)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses).	618,324	-	-	-
Net change in fund balances				
	(437,187)	(30,770)	-	(174,093)
Fund balance at beginning of year.				
	7,135,807	31,211	3,081	380,439
Fund balance at end of year				
	<u>\$ 6,698,620</u>	<u>\$ 441</u>	<u>\$ 3,081</u>	<u>\$ 206,346</u>

Sheriff's Facility Construction	AG Center	London Ave. Government Building	Boylan and Phelps Ditch	Main Street Building	Lower Green JT Ditch
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	18,207
-	-	-	-	101	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	56	-	-	-
-	-	56	-	101	18,207
-	-	-	-	15,505	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	15,505	-
-	-	56	-	(15,404)	18,207
-	-	-	-	-	-
-	-	-	-	-	-
-	-	56	-	(15,404)	18,207
3,807	325	19,751	30,405	15,700	45,597
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 19,807</u>	<u>\$ 30,405</u>	<u>\$ 296</u>	<u>\$ 63,804</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, 2016

	<u>Cattail Swamp Ditch</u>	<u>Capital Project Issue II</u>	<u>Honda TIF</u>	<u>Capital Equipment</u>
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Intergovernmental	24,182	385,728	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Contributions and donations	-	-	-	-
Payment in lieu of taxes	-	-	41,091	-
Other	-	-	-	-
Total revenues	<u>24,182</u>	<u>385,728</u>	<u>41,091</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Human services	-	-	-	-
Capital outlay	-	385,728	-	506,436
Total expenditures	<u>-</u>	<u>385,728</u>	<u>-</u>	<u>506,436</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>24,182</u>	<u>-</u>	<u>41,091</u>	<u>(506,436)</u>
Other financing sources (uses):				
Transfers in.	-	-	-	460,000
Transfers out.	(25,775)	-	-	-
Total other financing sources (uses).	<u>(25,775)</u>	<u>-</u>	<u>-</u>	<u>460,000</u>
Net change in fund balances	(1,593)	-	41,091	(46,436)
Fund balance at beginning of year.	<u>56,743</u>	<u>-</u>	<u>40,965</u>	<u>800,000</u>
Fund balance at end of year	<u>\$ 55,150</u>	<u>\$ -</u>	<u>\$ 82,056</u>	<u>\$ 753,564</u>

Capital Infrastructure	Multi Building Improvement	Dublin Green TIF	Total Nonmajor Capital Project Funds
\$ 210,695	\$ -	\$ -	\$ 210,695
-	-	-	465,165
13,800	-	-	32,007
-	21,296	-	21,397
50,000	-	2,481,125	2,531,125
-	-	-	41,091
19,237	-	-	210,570
<u>293,732</u>	<u>21,296</u>	<u>2,481,125</u>	<u>3,512,050</u>
-	-	-	15,505
-	-	-	174,093
97,094	3,560,692	202,229	6,084,992
<u>97,094</u>	<u>3,560,692</u>	<u>202,229</u>	<u>6,274,590</u>
196,638	(3,539,396)	2,278,896	(2,762,540)
300,000	-	-	1,960,000
(18,970)	-	-	(626,421)
<u>281,030</u>	<u>-</u>	<u>-</u>	<u>1,333,579</u>
477,668	(3,539,396)	2,278,896	(1,428,961)
1,347,569	4,542,513	-	14,453,913
<u>\$ 1,825,237</u>	<u>\$ 1,003,117</u>	<u>\$ 2,278,896</u>	<u>\$ 13,024,952</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$ 146,374	\$ 146,374	\$ 248,603	\$ 102,229
Total revenues.	146,374	146,374	248,603	102,229
Expenditures:				
Current:				
Capital outlay:				
Contractual services	2,486,012	1,520,816	705,531	815,285
Equipment	107,000	551,875	543,474	8,401
Total expenditures.	2,593,012	2,072,691	1,249,005	823,686
Excess of expenditures over revenues.	(2,446,638)	(1,926,317)	(1,000,402)	925,915
Other financing sources (uses):				
Transfers in	400,000	400,000	1,200,000	800,000
Transfers out	-	(844,321)	(581,676)	262,645
Advances out	-	-	(250,000)	(250,000)
Total other financing sources (uses)	400,000	(444,321)	368,324	812,645
Net change in fund balance	(2,046,638)	(2,370,638)	(632,078)	1,738,560
Fund balance at beginning of year	6,961,469	6,961,469	6,961,469	-
Prior year encumbrances appropriated	117,012	117,012	117,012	-
Fund balance at end of year	\$ 5,031,843	\$ 4,707,843	\$ 6,446,403	\$ 1,738,560

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Capital outlay:				
Equipment	\$ 659,911	\$ 670,221	\$ 534,145	\$ 136,076
Total expenditures	659,911	670,221	534,145	136,076
Excess of expenditures over revenues.	(659,911)	(670,221)	(534,145)	136,076
Other financing sources:				
Transfers in	-	-	460,000	460,000
Total other financing sources	-	-	460,000	460,000
Net change in fund balance	(659,911)	(670,221)	(74,145)	596,076
Fund balance at beginning of year.	800,000	800,000	800,000	-
Fund balance at end of year	\$ 140,089	\$ 129,779	\$ 725,855	\$ 596,076

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Revenues:				
Charges for services	\$ -	\$ -	\$ 210,695	\$ 210,695
Special assessments	-	-	13,800	13,800
Contributions and donations	-	-	50,000	50,000
Other	-	-	19,237	19,237
Total revenues.	-	-	293,732	293,732
Expenditures:				
Current:				
Capital outlay:				
Contractual services	303,745	303,745	97,094	206,651
Total expenditures.	303,745	303,745	97,094	206,651
Excess (deficiency) of revenues over (under) expenditures	(303,745)	(303,745)	196,638	500,383
Other financing sources (uses):				
Transfers in	-	-	300,000	300,000
Transfers out	-	(18,970)	(18,970)	-
Total other financing sources (uses)	-	(18,970)	281,030	300,000
Net change in fund balance	(303,745)	(322,715)	477,668	800,383
Fund balance at beginning of year.	1,347,569	1,347,569	1,347,569	-
Fund balance at end of year	\$ 1,043,824	\$ 1,024,854	\$ 1,825,237	\$ 800,383

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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 215,288	\$ 55,255	\$ 55,255	\$ -
Total revenues	<u>215,288</u>	<u>55,255</u>	<u>55,255</u>	<u>-</u>
Expenditures:				
Current:				
Capital outlay:				
Other	91,525	83,025	83,025	-
Total expenditures	<u>91,525</u>	<u>83,025</u>	<u>83,025</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>123,763</u>	<u>(27,770)</u>	<u>(27,770)</u>	<u>-</u>
Other financing uses:				
Advance out.	-	-	(8,850)	(8,850)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(8,850)</u>	<u>(8,850)</u>
Net change in fund balance	123,763	(27,770)	(36,620)	(8,850)
Fund balance at beginning of year	35,061	35,061	35,061	-
Prior year encumbrances appropriated.	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Fund balance at end of year	<u>\$ 163,824</u>	<u>\$ 12,291</u>	<u>\$ 3,441</u>	<u>\$ (8,850)</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, 2016

	<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	\$ 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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Human services:				
Contractual services.	\$ 210,000	\$ 194,000	\$ 174,093	\$ 19,907
Total expenditures.	<u>210,000</u>	<u>194,000</u>	<u>174,093</u>	<u>19,907</u>
Excess of expenditures over revenues	<u>(210,000)</u>	<u>(194,000)</u>	<u>(174,093)</u>	<u>19,907</u>
Other financing sources:				
Transfers in	<u>24,000</u>	<u>24,000</u>	<u>-</u>	<u>(24,000)</u>
Total other financing sources.	<u>24,000</u>	<u>24,000</u>	<u>-</u>	<u>(24,000)</u>
Net change in fund balance.	(186,000)	(170,000)	(174,093)	(4,093)
Fund balance at beginning of year.	210,439	210,439	210,439	-
Prior year encumbrances appropriated	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 194,439</u></u>	<u><u>\$ 210,439</u></u>	<u><u>\$ 206,346</u></u>	<u><u>\$ (4,093)</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF'S FACILITY CONSTRUCTION
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ 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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Capital outlay:				
Contractual services	\$ 1,855	\$ 1,855	\$ -	\$ 1,855
Total expenditures	<u>1,855</u>	<u>1,855</u>	<u>-</u>	<u>1,855</u>
Net change in fund balance.	(1,855)	(1,855)	-	1,855
Fund balance at beginning of year.	<u>1,856</u>	<u>1,856</u>	<u>1,856</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1,856</u></u>	<u><u>\$ 1,855</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOYLAN AND PHELPS DITCH
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Investment income	\$ -	\$ -	\$ 101	\$ 101
Total revenues	<u>-</u>	<u>-</u>	<u>101</u>	<u>101</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services.	15,692	15,692	15,504	188
Total expenditures	<u>15,692</u>	<u>15,692</u>	<u>15,504</u>	<u>188</u>
Net change in fund balance.	(15,692)	(15,692)	(15,403)	289
Fund balance at beginning of year.	<u>15,699</u>	<u>15,699</u>	<u>15,699</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 296</u>	<u>\$ 289</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments	\$ 13,000	\$ 13,000	\$ 18,207	\$ 5,207
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>18,207</u>	<u>5,207</u>
Net change in fund balance.	13,000	13,000	18,207	5,207
Fund balance at beginning of year.	<u>45,597</u>	<u>45,597</u>	<u>45,597</u>	<u>-</u>
Fund balance at end of year	<u>\$ 58,597</u>	<u>\$ 58,597</u>	<u>\$ 63,804</u>	<u>\$ 5,207</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special assessments	\$ 23,000	\$ 23,000	\$ 24,182	\$ 1,182
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>24,182</u>	<u>1,182</u>
Expenditures:				
Debt service:				
Principal retirement.	20,000	-	-	-
Interest expense	5,775	-	-	-
Total expenditures	<u>25,775</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,775)</u>	<u>23,000</u>	<u>24,182</u>	<u>1,182</u>
Other financing uses:				
Transfers out.	-	(25,775)	(25,775)	-
Total other financing uses.	<u>-</u>	<u>(25,775)</u>	<u>(25,775)</u>	<u>-</u>
Net change in fund balance.	(2,775)	(2,775)	(1,593)	1,182
Fund balance at beginning of year.	<u>56,743</u>	<u>56,743</u>	<u>56,743</u>	<u>-</u>
Fund balance at end of year	<u>\$ 53,968</u>	<u>\$ 53,968</u>	<u>\$ 55,150</u>	<u>\$ 1,182</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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Investment income	\$ -	\$ -	\$ 20,548	\$ 20,548
Total revenues	-	-	20,548	20,548
Expenditures:				
Current:				
Capital outlay:				
Materials and supplies	99,989	24,134	20,689	3,445
Contractual services	3,893,716	4,399,571	4,295,306	104,265
Equipment	548,595	118,595	62,728	55,867
Total expenditures	4,542,300	4,542,300	4,378,723	163,577
Net change in fund balance.	(4,542,300)	(4,542,300)	(4,358,175)	184,125
Fund balance at beginning of year.	2,269,862	2,269,862	2,269,862	-
Prior year encumbrances appropriated	2,272,438	2,272,438	2,272,438	
Fund balance at end of year	\$ -	\$ -	\$ 184,125	\$ 184,125

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in lieu of taxes.	\$ 40,964	\$ 40,964	\$ 41,091	\$ 127
Total revenues	<u>40,964</u>	<u>40,964</u>	<u>41,091</u>	<u>127</u>
Net change in fund balance.	<u>40,964</u>	<u>40,964</u>	<u>41,091</u>	<u>127</u>
Fund balance at beginning of year.	<u>40,965</u>	<u>40,965</u>	<u>40,965</u>	<u>-</u>
Fund balance at end of year	<u>\$ 81,929</u>	<u>\$ 81,929</u>	<u>\$ 82,056</u>	<u>\$ 127</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DUBLIN GREEN TIF
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<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	\$ -	\$ 300,000	\$ 1,237,500	\$ 937,500
Total revenues	<u>-</u>	<u>300,000</u>	<u>1,237,500</u>	<u>937,500</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	-	165,000	97,213	67,787
Total expenditures.	<u>-</u>	<u>165,000</u>	<u>97,213</u>	<u>67,787</u>
Net change in fund balance.	-	135,000	1,140,287	1,005,287
Fund balance at beginning of year.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 135,000</u>	<u>\$ 1,140,287</u>	<u>\$ 1,005,287</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 385,728	\$ 385,728	\$ -
Total revenues.	<u>-</u>	<u>385,728</u>	<u>385,728</u>	<u>-</u>
Expenditures:				
Current:				
Capital outlay				
Contractual services.	-	385,728	385,728	-
Total expenditures.	<u>-</u>	<u>385,728</u>	<u>385,728</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - PROPRIETARY FUNDS

ENTERPRISE FUNDS

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

Major Enterprise Fund

Memorial Hospital of Union County

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

Nonmajor Enterprise Funds

Sanitary Sewer

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

Building and Development

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

UNION COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
DECEMBER 31, 2016

	<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.	\$ 1,196,681	\$ 2,008,444	\$ 3,205,125
Receivables (net of allowance for uncollectibles):			
Accounts	1,985	38,510	40,495
Due from other funds.	43,169	751	43,920
Prepayments.	2,706	876	3,582
Total current assets.	<u>1,244,541</u>	<u>2,048,581</u>	<u>3,293,122</u>
Noncurrent assets:			
Net pension asset	560	2,019	2,579
Capital assets:			
Non-depreciable capital assets.	28,541	-	28,541
Depreciable capital assets, net	5,693,348	80,054	5,773,402
Total capital assets	<u>5,721,889</u>	<u>80,054</u>	<u>5,801,943</u>
Total noncurrent assets	<u>5,722,449</u>	<u>82,073</u>	<u>5,804,522</u>
Total assets	<u>6,966,990</u>	<u>2,130,654</u>	<u>9,097,644</u>
Deferred outflows of resources:			
Pension - OPERS.	72,292	260,535	332,827
Total deferred outflows of resources	<u>72,292</u>	<u>260,535</u>	<u>332,827</u>
Liabilities:			
Current liabilities:			
Accounts payable	18,252	1,723	19,975
Accrued wages and benefits payable.	24,802	41,776	66,578
Accrued interest payable.	15,674	-	15,674
Due to other governments	8,630	13,188	21,818
Due to external parties	-	24,110	24,110
Current portion of compensated absences payable	15,170	78,471	93,641
Current portion of revenue bonds payable	8,816	-	8,816
Total current liabilities	<u>91,344</u>	<u>159,268</u>	<u>250,612</u>
Long-term liabilities:			
Compensated absences payable	7,198	21,467	28,665
Revenue bonds payable.	634,184	-	634,184
Net pension liability	158,670	571,836	730,506
Total long-term liabilities	<u>800,052</u>	<u>593,303</u>	<u>1,393,355</u>
Total liabilities	<u>891,396</u>	<u>752,571</u>	<u>1,643,967</u>
Deferred inflows of resources:			
Pension - OPERS.	3,432	12,368	15,800
Total deferred inflows of resources	<u>3,432</u>	<u>12,368</u>	<u>15,800</u>
Net position:			
Net investment in capital assets.	4,337,029	80,054	4,417,083
Unrestricted	1,807,425	1,546,196	3,353,621
Total net position.	<u>\$ 6,144,454</u>	<u>\$ 1,626,250</u>	<u>\$ 7,770,704</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Sanitary Sewer	Building and Development	Total Nonmajor Proprietary Funds
Operating revenues:			
Charges for services	\$ 380,518	\$ 1,209,836	\$ 1,590,354
License and permits	300	55,251	55,551
Special assessments	44,592	-	44,592
Other operating revenues.	69,316	621	69,937
Total operating revenues	<u>494,726</u>	<u>1,265,708</u>	<u>1,760,434</u>
Operating expenses:			
Personal services	194,439	670,800	865,239
Contract services	190,846	179,927	370,773
Materials and supplies	36,069	33,750	69,819
Depreciation	125,384	17,254	142,638
Other	209,450	19,716	229,166
Total operating expenses	<u>756,188</u>	<u>921,447</u>	<u>1,677,635</u>
Operating income (loss)	<u>(261,462)</u>	<u>344,261</u>	<u>82,799</u>
Nonoperating revenues (expenses):			
Interest revenue.	10,094	-	10,094
Interest expense and fiscal charges	(23,923)	-	(23,923)
Total nonoperating revenues (expenses).	<u>(13,829)</u>	<u>-</u>	<u>(13,829)</u>
Income (loss) before capital contributions.	(275,291)	344,261	68,970
Capital contributions	<u>637,138</u>	<u>-</u>	<u>637,138</u>
Change in net position	361,847	344,261	706,108
Net position at beginning of year	<u>5,782,607</u>	<u>1,281,989</u>	<u>7,064,596</u>
Net position at end of year	<u>\$ 6,144,454</u>	<u>\$ 1,626,250</u>	<u>\$ 7,770,704</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<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.	\$ 379,638	\$ 1,187,898	\$ 1,567,536
Cash received from license and permits	250	51,871	52,121
Cash received from special assessments	44,592	-	44,592
Cash received from other operating revenue	26,147	1,347	27,494
Cash payments for personal services	(13,171)	(626,532)	(639,703)
Cash payments for contractual services.	(364,670)	(245,730)	(610,400)
Cash payments for materials and supplies.	(31,957)	(8,612)	(40,569)
Cash payments for other expenses	<u>(209,576)</u>	<u>(20,831)</u>	<u>(230,407)</u>
Net cash provided by (used in) operating activities . .	<u>(168,747)</u>	<u>339,411</u>	<u>170,664</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets.	(169,648)	-	(169,648)
Interest payments on capital lease obligations	(22,677)	-	(22,677)
Grants and contributions	<u>188,147</u>	<u>-</u>	<u>188,147</u>
Net cash used in capital and related financing activities	<u>(4,178)</u>	<u>-</u>	<u>(4,178)</u>
Cash flows from investing activities:			
Interest received	<u>10,094</u>	<u>-</u>	<u>10,094</u>
Net cash provided by investing activities	<u>10,094</u>	<u>-</u>	<u>10,094</u>
Net increase (decrease) in cash and cash equivalents . . .	(162,831)	339,411	176,580
Cash and cash equivalents at beginning of year	<u>1,359,512</u>	<u>1,669,033</u>	<u>3,028,545</u>
Cash and cash equivalents at end of year	<u>\$ 1,196,681</u>	<u>\$ 2,008,444</u>	<u>\$ 3,205,125</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (261,462)	\$ 344,261	\$ 82,799
Adjustments:			
Depreciation	125,384	17,254	142,638
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	(930)	(23,971)	(24,901)
Due from other funds	(43,169)	(751)	(43,920)
Net pension assets.	(66)	(243)	(309)
Deferred outflows of resources - pension - OPERS	(52,791)	(190,463)	(243,254)
Prepayments	(1,148)	(746)	(1,894)
Accounts payable.	400	(64,310)	(63,910)
Contracts payable	(17,975)	-	(17,975)
Accrued wages and benefits	20,580	26,644	47,224
Due to other governments	(815)	(10,781)	(11,596)
Due to external parties	-	24,110	24,110
Compensated absences payable.	2,157	(2,819)	(662)
Net pension liability	59,761	216,425	276,186
Deferred inflows of resources - pension - OPERS	<u>1,327</u>	<u>4,801</u>	<u>6,128</u>
Net cash provided by (used in) operating activities.	<u>\$ (168,747)</u>	<u>\$ 339,411</u>	<u>\$ 170,664</u>

Noncash capital and related financing activities:

During 2016 and 2015, the sewer fund purchased \$6,024 and \$7,357, respectively, 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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 458,000	\$ 458,000	\$ 379,638	\$ (78,362)
Licenses and permits	1,000	1,000	250	(750)
Special assessment	45,000	45,000	44,592	(408)
Other operating revenue	1,200	1,200	26,147	24,947
Total operating revenues	505,200	505,200	450,627	(54,573)
Operating expenses:				
Personal services	244,836	245,037	181,486	63,551
Materials and supplies	39,641	49,641	32,243	17,398
Contractual services	461,397	592,700	369,783	222,917
Capital outlay	20,000	20,000	763	19,237
Other	40,414	236,135	209,576	26,559
Total operating expenses	806,288	1,143,513	793,851	349,662
Operating loss	(301,088)	(638,313)	(343,224)	295,089
Nonoperating revenues (expenses):				
Principal retirement	(50,000)	(29,103)	-	29,103
Intergovernmental	-	131,505	188,147	56,642
Investment income	5,700	5,700	9,267	3,567
Transfers out	-	(22,677)	(22,677)	-
Total nonoperating revenues (expenses):	(44,300)	85,425	174,737	89,312
Net loss	(345,388)	(552,888)	(168,487)	384,401
Fund equity at beginning of year	1,353,844	1,353,844	1,353,844	-
Prior year encumbrances appropriated	5,605	5,605	5,605	-
Fund equity at end of year	\$ 1,014,061	\$ 806,561	\$ 1,190,962	\$ 384,401

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Operating revenues:				
Charges for services	\$ 820,000	\$ 820,000	\$ 1,187,898	\$ 367,898
Licenses and permits	49,000	49,000	51,871	2,871
Other operating revenues	5,000	5,000	1,347	(3,653)
Total operating revenues	<u>874,000</u>	<u>874,000</u>	<u>1,241,116</u>	<u>367,116</u>
Operating expenses:				
Personal services	682,922	682,972	626,532	56,440
Materials and supplies	8,500	8,500	8,321	179
Contractual services	315,260	313,210	245,930	67,280
Capital outlay.	10,000	10,000	300	9,700
Other.	36,000	38,000	20,831	17,169
Total operating expenses	<u>1,052,682</u>	<u>1,052,682</u>	<u>901,914</u>	<u>150,768</u>
Operating income (loss).	(178,682)	(178,682)	339,202	517,884
Fund equity at beginning of year	<u>1,669,033</u>	<u>1,669,033</u>	<u>1,669,033</u>	<u>-</u>
Fund equity at end of year	<u>\$ 1,490,351</u>	<u>\$ 1,490,351</u>	<u>\$ 2,008,235</u>	<u>\$ 517,884</u>

UNION COUNTY, OHIO

FUND DESCRIPTIONS - AGENCY FUNDS

The agency funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, and/or other governments. The following are the County's fiduciary funds:

Agency Funds

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

Tax Collections

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

Central Ohio Youth Center

To account for monies received and expended for a five county joint juvenile detention center for which the Union County Auditor served as fiscal agent.

General Health District

To account for the funds and sub-funds of the Board of Health for which the County Auditor serves as ex-officio fiscal agent.

Soil and Water Conservation District

To account for monies received and expended for the Soil and Water Conservation District for which the County Auditor serves as fiscal agent.

Marriage License

To account for monies collected on each marriage license to be used for a battered spouse program provided by Turning Point and Choices, Inc.

Indigent Counsel and Restitution

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

Domestic Violence

To account for fees collected on each divorce and dissolution case to be used for a battered spouse program provided by Turning Point and Choices, Inc.

County Courts

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

Alimony and Child Support

To account for the collection of alimony and child support payments and the distribution of such monies to the court designated agencies.

Payroll

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

Joint Recreation Board

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

UNION COUNTY, OHIO

FUND DESCRIPTIONS - AGENCY FUNDS

(continued)

Housing Trust

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

Union County Family and Children First

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

Probation Improvement Grant

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

Council of Governments

To account for the receipts and expenditures of the local government innovation collaboration jointly governed by the City of Marysville, Union County and the Marysville Exempted Village School District.

LUC Regional Planning

To account for the receipts and expenditures of the commission which is jointly governed by the counties, villages, cities, and townships within Logan, Union and Champaign Counties.

Medical and Dental Insurance

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

Other Agency Funds

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

Ditch

Humane Society

Ohio Child's Trust

Ohio Elections Commission

Help Me Grow

Fine Cash

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>
Tax Collections				
Assets:				
Equity in pooled cash and equivalents	\$ 3,593,185	\$ 110,858,385	\$ 111,215,416	\$ 3,236,154
Receivables:				
Real estate and other taxes	81,328,795	82,544,074	81,328,795	82,544,074
Due from other governments	2,023,805	2,078,107	2,023,805	2,078,107
Total assets.	<u>\$ 86,945,785</u>	<u>\$ 195,480,566</u>	<u>\$ 194,568,016</u>	<u>\$ 87,858,335</u>
Liabilities:				
Undistributed monies	\$ 86,945,785	\$ 195,480,566	\$ 194,568,016	\$ 87,858,335
Total liabilities	<u>\$ 86,945,785</u>	<u>\$ 195,480,566</u>	<u>\$ 194,568,016</u>	<u>\$ 87,858,335</u>
Central Ohio Youth Center				
Assets:				
Equity in pooled cash and equivalents	\$ 415,498	\$ 2,794,597	\$ 3,116,794	\$ 93,301
Total assets.	<u>\$ 415,498</u>	<u>\$ 2,794,597</u>	<u>\$ 3,116,794</u>	<u>\$ 93,301</u>
Liabilities:				
Undistributed monies	\$ 415,498	\$ 2,794,597	\$ 3,116,794	\$ 93,301
Total liabilities	<u>\$ 415,498</u>	<u>\$ 2,794,597</u>	<u>\$ 3,116,794</u>	<u>\$ 93,301</u>
General Health District				
Assets:				
Equity in pooled cash and equivalents	\$ 2,556,714	\$ 4,164,589	\$ 4,049,430	\$ 2,671,873
Due from external parties	-	27,379	-	27,379
Total assets.	<u>\$ 2,556,714</u>	<u>\$ 4,191,968</u>	<u>\$ 4,049,430</u>	<u>\$ 2,699,252</u>
Liabilities:				
Undistributed monies	\$ 2,556,714	\$ 4,191,968	\$ 4,049,430	\$ 2,699,252
Total liabilities	<u>\$ 2,556,714</u>	<u>\$ 4,191,968</u>	<u>\$ 4,049,430</u>	<u>\$ 2,699,252</u>
Soil and Water Conservation District				
Assets:				
Equity in pooled cash and equivalents	\$ 188,290	\$ 368,837	\$ 336,291	\$ 220,836
Total assets.	<u>\$ 188,290</u>	<u>\$ 368,837</u>	<u>\$ 336,291</u>	<u>\$ 220,836</u>
Liabilities:				
Undistributed monies	\$ 188,290	\$ 368,837	\$ 336,291	\$ 220,836
Total liabilities	<u>\$ 188,290</u>	<u>\$ 368,837</u>	<u>\$ 336,291</u>	<u>\$ 220,836</u>
Marriage License				
Assets:				
Equity in pooled cash and equivalents	\$ 2,856	\$ 5,474	\$ 4,913	\$ 3,417
Total assets.	<u>\$ 2,856</u>	<u>\$ 5,474</u>	<u>\$ 4,913</u>	<u>\$ 3,417</u>
Liabilities:				
Undistributed monies	\$ 2,856	\$ 5,474	\$ 4,913	\$ 3,417
Total liabilities	<u>\$ 2,856</u>	<u>\$ 5,474</u>	<u>\$ 4,913</u>	<u>\$ 3,417</u>
Indigent Counsel and Restitution				
Assets:				
Equity in pooled cash and equivalents	\$ 1,821	\$ 11,815	\$ 13,131	\$ 505
Total assets.	<u>\$ 1,821</u>	<u>\$ 11,815</u>	<u>\$ 13,131</u>	<u>\$ 505</u>
Liabilities:				
Undistributed monies	\$ 1,821	\$ 11,815	\$ 13,131	\$ 505
Total liabilities.	<u>\$ 1,821</u>	<u>\$ 11,815</u>	<u>\$ 13,131</u>	<u>\$ 505</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>
Domestic Violence				
Assets:				
Equity in pooled cash and equivalents	\$ 2,240	\$ 4,992	\$ 5,088	\$ 2,144
Total assets.	<u>\$ 2,240</u>	<u>\$ 4,992</u>	<u>\$ 5,088</u>	<u>\$ 2,144</u>
Liabilities:				
Undistributed monies	\$ 2,240	\$ 4,992	\$ 5,088	\$ 2,144
Total liabilities	<u>\$ 2,240</u>	<u>\$ 4,992</u>	<u>\$ 5,088</u>	<u>\$ 2,144</u>
County Courts				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 1,208,540	\$ 151,289	\$ -	\$ 1,359,829
Total assets.	<u>\$ 1,208,540</u>	<u>\$ 151,289</u>	<u>\$ -</u>	<u>\$ 1,359,829</u>
Liabilities:				
Undistributed monies	\$ 1,208,540	\$ 151,289	\$ -	\$ 1,359,829
Total liabilities	<u>\$ 1,208,540</u>	<u>\$ 151,289</u>	<u>\$ -</u>	<u>\$ 1,359,829</u>
Alimony and Child Support				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 4,685	\$ -	\$ 3,933	\$ 752
Total assets.	<u>\$ 4,685</u>	<u>\$ -</u>	<u>\$ 3,933</u>	<u>\$ 752</u>
Liabilities:				
Undistributed monies	\$ 4,685	\$ -	\$ 3,933	\$ 752
Total liabilities	<u>\$ 4,685</u>	<u>\$ -</u>	<u>\$ 3,933</u>	<u>\$ 752</u>
Payroll				
Assets:				
Equity in pooled cash and equivalents	\$ 238,733	\$ 55,726	\$ -	\$ 294,459
Total assets.	<u>\$ 238,733</u>	<u>\$ 55,726</u>	<u>\$ -</u>	<u>\$ 294,459</u>
Liabilities:				
Undistributed monies	\$ 238,733	\$ 55,726	\$ -	\$ 294,459
Total liabilities	<u>\$ 238,733</u>	<u>\$ 55,726</u>	<u>\$ -</u>	<u>\$ 294,459</u>
Joint Recreation Board				
Assets:				
Equity in pooled cash and equivalents	\$ 89,802	\$ 122,605	\$ 81,764	\$ 130,643
Total assets.	<u>\$ 89,802</u>	<u>\$ 122,605</u>	<u>\$ 81,764</u>	<u>\$ 130,643</u>
Liabilities:				
Undistributed monies	\$ 89,802	\$ 122,605	\$ 81,764	\$ 130,643
Total liabilities	<u>\$ 89,802</u>	<u>\$ 122,605</u>	<u>\$ 81,764</u>	<u>\$ 130,643</u>
Housing Trust				
Assets:				
Equity in pooled cash and equivalents	\$ 70,283	\$ 308,157	\$ 294,423	\$ 84,017
Total assets.	<u>\$ 70,283</u>	<u>\$ 308,157</u>	<u>\$ 294,423</u>	<u>\$ 84,017</u>
Liabilities:				
Undistributed monies	\$ 70,283	\$ 308,157	\$ 294,423	\$ 84,017
Total liabilities	<u>\$ 70,283</u>	<u>\$ 308,157</u>	<u>\$ 294,423</u>	<u>\$ 84,017</u>

- - Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>
Union County Family and Children First				
Assets:				
Equity in pooled cash and equivalents	\$ 28,099	\$ 204,337	\$ 164,652	\$ 67,784
Due from external parties	-	2,539	-	2,539
Total assets.	<u>\$ 28,099</u>	<u>\$ 206,876</u>	<u>\$ 164,652</u>	<u>\$ 70,323</u>
Liabilities:				
Undistributed monies	\$ 28,099	\$ 206,876	\$ 164,652	\$ 70,323
Total liabilities	<u>\$ 28,099</u>	<u>\$ 206,876</u>	<u>\$ 164,652</u>	<u>\$ 70,323</u>
Probation Improvement Grant				
Assets:				
Equity in pooled cash and equivalents	\$ 121,705	\$ 350,654	\$ 363,677	\$ 108,682
Total assets.	<u>\$ 121,705</u>	<u>\$ 350,654</u>	<u>\$ 363,677</u>	<u>\$ 108,682</u>
Liabilities:				
Undistributed monies	\$ 121,705	\$ 350,654	\$ 363,677	\$ 108,682
Total liabilities	<u>\$ 121,705</u>	<u>\$ 350,654</u>	<u>\$ 363,677</u>	<u>\$ 108,682</u>
Council of Governments				
Assets:				
Equity in pooled cash and equivalents	\$ 8,512	\$ 157,958	\$ 160,236	\$ 6,234
Total assets.	<u>\$ 8,512</u>	<u>\$ 157,958</u>	<u>\$ 160,236</u>	<u>\$ 6,234</u>
Liabilities:				
Undistributed monies	\$ 8,512	\$ 157,958	\$ 160,236	\$ 6,234
Total liabilities	<u>\$ 8,512</u>	<u>\$ 157,958</u>	<u>\$ 160,236</u>	<u>\$ 6,234</u>
LUC Regional Planning				
Assets:				
Equity in pooled cash and equivalents	\$ 409,458	\$ 402,416	\$ 333,528	\$ 478,346
Total assets.	<u>\$ 409,458</u>	<u>\$ 402,416</u>	<u>\$ 333,528</u>	<u>\$ 478,346</u>
Liabilities:				
Undistributed monies	\$ 409,458	\$ 402,416	\$ 333,528	\$ 478,346
Total liabilities	<u>\$ 409,458</u>	<u>\$ 402,416</u>	<u>\$ 333,528</u>	<u>\$ 478,346</u>
Medical and Dental Insurance				
Assets:				
Equity in pooled cash and equivalents	\$ 891,646	\$ 74,728,142	\$ 74,149,575	\$ 1,470,213
Total assets.	<u>\$ 891,646</u>	<u>\$ 74,728,142</u>	<u>\$ 74,149,575</u>	<u>\$ 1,470,213</u>
Liabilities:				
Undistributed monies	\$ 891,646	\$ 74,728,142	\$ 74,149,575	\$ 1,470,213
Total liabilities	<u>\$ 891,646</u>	<u>\$ 74,728,142</u>	<u>\$ 74,149,575</u>	<u>\$ 1,470,213</u>
Ditch				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 6,402	\$ 6,402	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 6,402</u>	<u>\$ 6,402</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	\$ -	\$ 6,402	\$ 6,402	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 6,402</u>	<u>\$ 6,402</u>	<u>\$ -</u>

- - Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONCLUDED)
 FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/16</u>
Humane Society				
Assets:				
Equity in pooled cash and equivalents	\$ 1,758	\$ 384	\$ -	\$ 2,142
Total assets.	<u>\$ 1,758</u>	<u>\$ 384</u>	<u>\$ -</u>	<u>\$ 2,142</u>
Liabilities:				
Undistributed monies	\$ 1,758	\$ 384	\$ -	\$ 2,142
Total liabilities	<u>\$ 1,758</u>	<u>\$ 384</u>	<u>\$ -</u>	<u>\$ 2,142</u>
Ohio Child's Trust				
Assets:				
Equity in pooled cash and equivalents	\$ 24,050	\$ 9,507	\$ 33,557	\$ -
Total assets.	<u>\$ 24,050</u>	<u>\$ 9,507</u>	<u>\$ 33,557</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	\$ 24,050	\$ 9,507	\$ 33,557	\$ -
Total liabilities	<u>\$ 24,050</u>	<u>\$ 9,507</u>	<u>\$ 33,557</u>	<u>\$ -</u>
Ohio Elections Commission				
Assets:				
Equity in pooled cash and equivalents	\$ 1,405	\$ -	\$ 1,405	\$ -
Total assets.	<u>\$ 1,405</u>	<u>\$ -</u>	<u>\$ 1,405</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	\$ 1,405	\$ -	\$ 1,405	\$ -
Total liabilities	<u>\$ 1,405</u>	<u>\$ -</u>	<u>\$ 1,405</u>	<u>\$ -</u>
Help Me Grow				
Assets:				
Equity in pooled cash and equivalents	\$ 43,845	\$ 62,987	\$ 62,608	\$ 44,224
Total assets.	<u>\$ 43,845</u>	<u>\$ 62,987</u>	<u>\$ 62,608</u>	<u>\$ 44,224</u>
Liabilities:				
Undistributed monies	\$ 43,845	\$ 62,987	\$ 62,608	\$ 44,224
Total liabilities	<u>\$ 43,845</u>	<u>\$ 62,987</u>	<u>\$ 62,608</u>	<u>\$ 44,224</u>
Fine Cash				
Assets:				
Equity in pooled cash and equivalents	\$ 568	\$ 169,302	\$ 169,870	\$ -
Total assets.	<u>\$ 568</u>	<u>\$ 169,302</u>	<u>\$ 169,870</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	\$ 568	\$ 169,302	\$ 169,870	\$ -
Total liabilities	<u>\$ 568</u>	<u>\$ 169,302</u>	<u>\$ 169,870</u>	<u>\$ -</u>
<i>All Agency Funds</i>				
Assets				
Equity in pooled cash and equivalents	\$ 8,690,468	\$ 194,787,266	\$ 194,562,760	\$ 8,914,974
Cash and cash equivalents in segregated accounts	1,213,225	151,289	3,933	1,360,581
Receivables:				
Real estate and other taxes	81,328,795	82,544,074	81,328,795	82,544,074
Due from other governments	2,023,805	2,078,107	2,023,805	2,078,107
Due from external parties	-	29,918	-	29,918
Total assets.	<u>\$ 93,256,293</u>	<u>\$ 279,590,654</u>	<u>\$ 277,919,293</u>	<u>\$ 94,927,654</u>
Liabilities				
Undistributed monies	\$ 93,256,293	\$ 279,590,654	\$ 277,919,293	\$ 94,927,654
Total liabilities.	<u>\$ 93,256,293</u>	<u>\$ 279,590,654</u>	<u>\$ 277,919,293</u>	<u>\$ 94,927,654</u>

UNION COUNTY, OHIO

BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNIT
UNION COUNTY AIRPORT AUTHORITY
DECEMBER 31, 2016

	Airport Authority
Assets:	
Equity in pooled cash and cash equivalents	\$ 478,644
Receivables (net of allowances of uncollectibles):	
Accounts.	400
Total assets	\$ 479,044
Liabilities:	
Accounts payable	17,751
Accrued wages and benefits.	248
Due to other governments	2,357
Total liabilities	20,356
Fund balances:	
Unassigned	458,688
Total fund balance	\$ 458,688

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

Total Airport Authority Fund Balances	\$ 458,688
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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.	2,113,977
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The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.

Deferred outflows of resources - pension	3,321
Deferred inflows of resources - pension	(158)
Net pension asset	26
Net pension liability	(7,291)

Net position of The Union County Airport Authority	\$ 2,568,563
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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, 2016

	Airport Authority
Revenues:	
Charges for services	\$ 5,747
Intergovernmental	68,005
Investment income	550
Rental income	180,953
Contributions and donations	63
Other.	1,978
Total revenues	257,296
Expenditures:	
Current:	
Conservation and recreation	306,831
Total expenditures	306,831
Net change in fund balance.	(49,535)
Fund balance at beginning of year	508,223
Fund balance at end of year	\$ 458,688

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	\$ (49,535)
 <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	(115,413)
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	709
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.	(4,811)
Change in Net position of The Airport Authority	\$ (169,050)

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	246-255
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	256-263
These schedules contain information to help the reader assess the County's most significant local revenue sources, property and sales taxes.	
Debt Capacity	264-271
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	272-273
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	274-283
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.	

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

UNION COUNTY, OHIO

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

	<u>2016</u>	(Restated) <u>2015</u>	(Restated) <u>2014</u>	<u>2013</u>
Governmental activities:				
Net investment in capital assets	\$ 88,340,316	\$ 89,412,748	\$ 83,382,219	\$ 78,405,934
Restricted for:				
Capital projects	2,283,379	4,576,805	6,523	6,522
Debt service	-	-	-	-
Public works programs	3,910,521	2,910,254	4,809,958	4,784,214
Human service programs	11,118,842	13,048,233	16,165,665	16,242,054
Health programs	1,108,238	1,019,605	1,221,451	1,307,086
Other purposes	5,116,471	4,441,472	4,892,583	4,519,237
Unrestricted	<u>13,315,416</u>	<u>2,648,098</u>	<u>2,875,066</u>	<u>17,848,918</u>
Total governmental activities net position	<u>\$ 125,193,183</u>	<u>\$ 118,057,215</u>	<u>\$ 113,353,465</u>	<u>\$ 123,113,965</u>
Business-type activities:				
Net investment in capital assets	\$ 25,426,134	\$ 26,781,366	\$ 25,422,957	\$ 17,585,938
Restricted	2,154,173	670,277	4,911,433	3,871,672
Unrestricted	<u>55,477,848</u>	<u>44,020,311</u>	<u>29,995,710</u>	<u>50,382,705</u>
Total business-type activities net position	<u>\$ 83,058,155</u>	<u>\$ 71,471,954</u>	<u>\$ 60,330,100</u>	<u>\$ 71,840,315</u>
Primary government:				
Net investment in capital assets	\$ 113,766,450	\$ 116,194,114	\$ 108,805,176	\$ 95,991,872
Restricted for:				
Capital projects	4,225,531	4,576,805	6,523	6,522
Debt service	-	80,184	146,887	6,024
Public works programs	3,910,521	2,910,254	4,809,958	4,784,214
Human service programs	11,118,842	13,048,233	16,165,665	16,242,054
Health programs	1,108,238	1,019,605	1,221,451	1,307,086
Other purposes	5,328,492	5,031,565	9,657,129	8,384,885
Unrestricted	<u>68,793,264</u>	<u>46,668,409</u>	<u>32,870,776</u>	<u>68,231,623</u>
Total	<u>\$ 208,251,338</u>	<u>\$ 189,529,169</u>	<u>\$ 173,683,565</u>	<u>\$ 194,954,280</u>

Source: County financial records

Note:

The net position at December 31, 2014 has been restated for GASB statement No. 68 and 71.
The net position of business-type activities at December 31, 2015 has been restated.

2012	2011	2010	2009	2008	2007
\$ 73,714,293	\$ 69,956,230	\$ 65,696,098	\$ 62,877,921	\$ 61,759,667	\$ 57,915,110
16,746	6,522	47,514	1,487,548	1,906,616	1,738,603
-	-	-	199,241	196,115	186,530
5,276,642	5,002,232	3,818,027	3,853,142	3,688,199	3,470,964
16,344,521	15,514,923	14,534,714	12,967,423	10,449,860	8,980,021
1,132,816	1,206,926	1,325,802	1,358,434	1,057,715	2,146,086
4,432,282	4,339,996	4,346,889	3,584,543	3,765,806	2,377,575
14,101,567	9,076,655	9,104,696	6,871,486	8,837,717	10,423,629
<u>\$ 115,018,867</u>	<u>\$ 105,103,484</u>	<u>\$ 98,873,740</u>	<u>\$ 93,199,738</u>	<u>\$ 91,661,695</u>	<u>\$ 87,238,518</u>
\$ 14,161,858	\$ 14,560,418	\$ 14,143,190	\$ 14,124,261	\$ 13,508,658	\$ 11,782,702
4,725,554	2,177,792	2,739,709	2,753,323	4,928,672	4,318,519
43,249,046	35,695,876	32,266,730	29,464,612	24,126,401	23,134,777
<u>\$ 62,136,458</u>	<u>\$ 52,434,086</u>	<u>\$ 49,149,629</u>	<u>\$ 46,342,196</u>	<u>\$ 42,563,731</u>	<u>\$ 39,235,998</u>
\$ 87,876,151	\$ 84,516,648	\$ 79,839,288	\$ 77,002,182	\$ 75,268,325	\$ 69,697,812
16,746	882,447	977,054	1,487,548	2,934,501	1,738,603
4,328	3,591	95,345	199,241	199,840	186,530
5,276,642	5,002,232	3,818,027	3,853,142	3,688,199	3,470,964
16,344,521	15,514,923	14,534,714	12,967,423	10,449,860	8,980,021
1,132,816	1,206,926	1,325,802	1,358,434	1,057,715	2,146,086
9,153,508	5,638,272	6,061,713	6,337,866	7,662,868	6,696,094
57,350,613	44,772,531	41,371,426	36,336,098	32,964,118	33,558,406
<u>\$ 177,155,325</u>	<u>\$ 157,537,570</u>	<u>\$ 148,023,369</u>	<u>\$ 139,541,934</u>	<u>\$ 134,225,426</u>	<u>\$ 126,474,516</u>

UNION COUNTY, OHIO

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

Expenses	2016	2015	2014	2013
Governmental activities:				
General government:				
Legislative and executive	\$ 9,873,096	\$ 10,184,523	\$ 9,298,745	\$ 8,979,834
Judicial	4,494,821	3,859,783	3,676,747	3,605,442
Public safety	7,680,750	7,379,669	6,987,399	7,129,141
Public works	7,205,718	6,126,575	6,978,212	5,826,514
Health	2,635,063	2,630,045	2,198,572	2,253,616
Human services	17,612,088	18,699,446	18,083,078	16,794,319
Economic development	595,592	524,981	389,556	290,649
Intergovernmental	435,714	432,174	391,758	433,439
Interest and fiscal charges	240,966	250,736	222,286	237,033
Bond issuance costs	-	-	-	-
<i>Total governmental activities expense</i>	<u>50,773,808</u>	<u>50,087,932</u>	<u>48,226,353</u>	<u>45,549,987</u>
Business-type activities:				
Memorial hospital	111,342,982	99,465,833	93,086,648	86,146,627
Nonmajor:				
Sanitary sewer district	780,111	477,664	353,606	357,614
Water district	-	-	-	-
Building and development	921,447	823,460	618,264	687,400
<i>Total business-type activities expense</i>	<u>113,044,540</u>	<u>100,766,957</u>	<u>94,058,518</u>	<u>87,191,641</u>
<i>Total primary government expenses</i>	<u>\$ 163,818,348</u>	<u>\$ 150,854,889</u>	<u>\$ 142,284,871</u>	<u>\$ 132,741,628</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 3,510,146	\$ 3,432,735	\$ 3,352,640	\$ 3,300,977
Judicial	1,287,312	1,017,218	1,087,727	1,092,365
Public safety	756,064	1,022,351	783,360	851,407
Public works	1,281,919	610,967	1,265,660	636,002
Health	167,349	248,395	182,543	132,040
Human services	888,421	504,143	455,197	592,416
Economic development	132,000	100,000	83,114	15,789
Operating grants and contributions				
General government:				
Legislative and executive	375,609	2,445,338	2,204,638	2,217,014
Judicial	339,521	-	-	20,754
Public safety	718,045	500,206	496,758	470,569
Public works	4,621,660	5,086,880	4,393,382	4,913,187
Health	1,261,362	1,175,446	998,726	1,223,761
Human services	8,527,876	6,940,391	7,187,866	6,080,234
Economic development	351,780	304,798	221,697	235,386
Capital grants and contributions				
General government:				
Legislative and executive	-	-	-	-
Public works	3,206,860	600,425	2,750,382	2,121,740
<i>Total governmental activities program revenues</i>	<u>27,425,924</u>	<u>23,989,293</u>	<u>25,463,690</u>	<u>23,903,641</u>

	2012	2011	2010	2009	2008	2007
\$	10,044,514	\$ 11,422,420	\$ 10,817,736	\$ 12,019,993	\$ 13,793,161	\$ 11,990,209
	2,565,051	2,777,476	2,851,552	2,461,340	2,637,145	2,371,200
	6,248,453	6,925,246	6,923,020	7,150,858	7,161,068	6,735,640
	5,125,903	5,853,894	4,644,326	5,747,722	3,227,196	3,341,555
	2,890,455	3,306,813	3,297,771	3,950,543	4,020,931	3,834,944
	16,121,976	15,644,260	15,210,709	15,526,434	16,904,850	13,834,546
	382,067	369,278	315,537	402,363	365,747	298,297
	367,949	1,052,051	1,433,617	576,265	519,194	-
	283,178	334,789	313,006	491,417	485,352	328,586
	103,024	162,721	-	-	-	-
	<u>44,132,570</u>	<u>47,848,948</u>	<u>45,807,274</u>	<u>48,326,935</u>	<u>49,114,644</u>	<u>42,734,977</u>
	81,706,047	77,778,395	71,780,394	69,262,201	67,061,083	62,879,762
	356,915	348,656	311,995	175,941	319,305	222,616
	-	-	-	-	-	150,000
	587,202	451,090	470,857	496,669	679,417	730,837
	<u>82,650,164</u>	<u>78,578,141</u>	<u>72,563,246</u>	<u>69,934,811</u>	<u>68,059,805</u>	<u>63,983,215</u>
\$	<u>126,782,734</u>	<u>126,427,089</u>	<u>118,370,520</u>	<u>118,261,746</u>	<u>117,174,449</u>	<u>106,718,192</u>
\$	3,321,905	\$ 2,828,412	\$ 2,852,106	\$ 2,657,714	\$ 2,799,982	\$ 2,747,434
	1,095,905	1,093,056	1,021,837	672,310	696,302	636,768
	640,357	793,920	1,411,167	1,038,616	793,587	609,138
	728,411	879,349	677,752	643,515	800,713	728,309
	158,878	154,385	195,346	256,573	174,411	210,952
	623,718	917,251	823,824	770,661	1,252,022	1,173,924
	22,533	22,534	22,533	22,534	21,876	21,239
	1,978,605	102,584	501,389	175,388	158,828	391,160
	179	3,150	133,971	-	7,593	64,316
	449,830	796,276	802,050	808,188	983,000	582,840
	4,588,700	4,907,379	4,551,194	4,495,345	4,124,622	-
	1,532,132	1,898,428	2,173,817	2,459,350	2,882,747	1,155,472
	5,958,043	7,813,675	7,363,520	8,711,064	8,038,000	6,736,671
	237,748	197,592	142,938	79,809	316,391	-
	-	-	-	-	140,828	201,015
	2,283,802	3,543,127	1,824,731	1,474,017	2,900,836	908,125
	<u>23,620,746</u>	<u>25,951,118</u>	<u>24,498,175</u>	<u>24,265,084</u>	<u>26,091,738</u>	<u>16,167,363</u>

--Continued

UNION COUNTY, OHIO

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

Program revenues (continued)	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Business-type activities:				
Charges for services:				
Memorial hospital	116,152,447	104,248,736	99,515,008	90,989,592
Nonmajor:				
Sanitary sewer district	425,410	537,930	284,039	270,039
Water district	-	-	-	-
Building and development	1,265,087	1,231,373	1,309,380	1,035,506
Operating Grants and Contributions				
Memorial hospital	-	672,872	475,332	-
Capital grants and contributions				
Memorial hospital	1,510,013	-	-	363,102
Nonmajor:				
Sanitary sewer district	188,147	1,377,589	1,340,135	-
<i>Total business-type activities</i>				
<i>Program revenues</i>	<u>119,541,104</u>	<u>108,068,500</u>	<u>102,923,894</u>	<u>92,658,239</u>
<i>Total primary government</i>				
<i>Program revenues</i>	<u>\$ 146,967,028</u>	<u>\$ 132,057,793</u>	<u>\$ 128,387,584</u>	<u>\$ 116,561,880</u>
 Net (expense)/revenue				
Governmental activities	\$ (23,347,884)	\$ (26,098,639)	\$ (22,762,663)	\$ (21,646,346)
Business-type activities	6,496,564	7,301,543	8,865,376	5,466,598
<i>Total primary government net expense</i>	<u>\$ (16,851,320)</u>	<u>\$ (18,797,096)</u>	<u>\$ (13,897,287)</u>	<u>\$ (16,179,748)</u>
 General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 12,741,674	\$ 11,944,272	\$ 11,594,637	\$ 10,872,350
Sales taxes	13,446,484	13,741,639	12,795,973	13,193,116
Payment in lieu of taxes	41,091	-	-	-
Unrestricted grants and contributions	4,138,647	4,230,544	4,339,593	4,371,878
Interest	472,726	532,664	470,666	650,353
Other	92,221	353,270	504,001	653,747
Transfers	(448,991)	-	(1,585,078)	-
<i>Total governmental activities:</i>	<u>30,483,852</u>	<u>30,802,389</u>	<u>28,119,792</u>	<u>29,741,444</u>
Business-type activities:				
Interest	416,326	193,292	195,906	138,196
Unrestricted grants and contributions	809,682	-	-	-
Transfers	448,991	-	1,585,078	-
Other	3,414,638	3,647,019	3,749,700	4,099,063
<i>Total business-type activities:</i>	<u>5,089,637</u>	<u>3,840,311</u>	<u>5,530,684</u>	<u>4,237,259</u>
<i>Total primary government</i>	<u>\$ 35,573,489</u>	<u>\$ 34,642,700</u>	<u>\$ 33,650,476</u>	<u>\$ 33,978,703</u>
 Change in net position				
Governmental activities:	\$ 7,135,968	\$ 4,703,750	\$ 5,357,129	\$ 8,095,098
Business-type activities:	11,586,201	11,141,854	14,396,060	9,703,857
<i>Total primary government</i>	<u>\$ 18,722,169</u>	<u>\$ 15,845,604</u>	<u>\$ 19,753,189</u>	<u>\$ 17,798,955</u>

Source: County financial records

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
87,195,877	78,417,777	71,729,744	69,091,683	67,410,277	66,910,751
261,811	221,913	222,331	224,570	264,358	273,086
-	-	-	-	3,989	6,205
607,785	417,571	469,350	446,577	609,618	730,342
-	-	-	-	-	-
468,427	326,233	359,032	1,064,803	370,484	557,971
-	-	-	-	-	-
<u>88,533,900</u>	<u>79,383,494</u>	<u>72,780,457</u>	<u>70,827,633</u>	<u>68,658,726</u>	<u>68,478,355</u>
<u>\$ 112,154,646</u>	<u>\$ 105,334,612</u>	<u>\$ 97,278,632</u>	<u>\$ 95,092,717</u>	<u>\$ 94,750,464</u>	<u>\$ 84,645,718</u>
\$ (20,511,824)	\$ (21,897,830)	\$ (21,309,099)	\$ (24,061,851)	\$ (23,022,906)	\$ (26,567,614)
5,883,736	805,353	217,211	892,822	598,921	4,495,140
<u>\$ (14,628,088)</u>	<u>\$ (21,092,477)</u>	<u>\$ (21,091,888)</u>	<u>\$ (23,169,029)</u>	<u>\$ (22,423,985)</u>	<u>\$ (22,072,474)</u>
\$ 11,610,480	\$ 10,251,898	\$ 10,893,125	\$ 10,264,681	\$ 10,360,679	\$ 11,915,812
12,292,840	10,332,911	9,298,891	8,001,168	9,565,905	9,379,361
-	-	-	-	-	-
4,703,838	4,919,814	5,284,472	5,452,939	4,312,843	9,597,276
718,138	657,302	768,985	1,001,949	1,516,355	1,800,912
1,101,911	1,974,107	735,260	889,908	1,687,155	1,653,762
-	(8,458)	2,368	(10,751)	3,146	-
<u>30,427,207</u>	<u>28,127,574</u>	<u>26,983,101</u>	<u>25,599,894</u>	<u>27,446,083</u>	<u>34,347,123</u>
183,270	171,106	139,436	169,467	565,872	931,447
-	-	-	-	-	-
-	8,458	(2,368)	10,751	(3,146)	-
3,635,366	2,299,540	2,453,154	2,705,425	2,166,086	2,202,924
<u>3,818,636</u>	<u>2,479,104</u>	<u>2,590,222</u>	<u>2,885,643</u>	<u>2,728,812</u>	<u>3,134,371</u>
<u>\$ 34,245,843</u>	<u>\$ 30,606,678</u>	<u>\$ 29,573,323</u>	<u>\$ 28,485,537</u>	<u>\$ 30,174,895</u>	<u>\$ 37,481,494</u>
\$ 9,915,383	\$ 6,229,744	\$ 5,674,002	\$ 1,538,043	\$ 4,423,177	\$ 7,779,509
9,702,372	3,284,457	2,807,433	3,778,465	3,327,733	7,629,511
<u>\$ 19,617,755</u>	<u>\$ 9,514,201</u>	<u>\$ 8,481,435</u>	<u>\$ 5,316,508</u>	<u>\$ 7,750,910</u>	<u>\$ 15,409,020</u>

UNION COUNTY, OHIO

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General fund				
Nonspendable	\$ 374,371	\$ 353,350	\$ 423,064	\$ 464,022
Committed	194,469	186,088	481,821	490,227
Assigned	288,988	265,363	215,777	104,917
Unassigned	7,503,937	7,142,810	7,461,470	7,476,119
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>8,361,765</u>	<u>7,947,611</u>	<u>8,582,132</u>	<u>8,535,285</u>
 All other governmental funds				
Nonspendable	1,277,462	1,580,584	1,977,110	2,192,007
Restricted	28,510,204	27,997,956	23,446,490	22,459,456
Committed	3,006,064	3,174,670	844,268	532,309
Assigned	6,931,758	7,327,853	6,527,469	6,106,226
Unassigned (deficit)	(109,673)	(454,608)	(453,551)	(470,454)
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Cap. projects fund	-	-	-	-
Total all other governmental Funds	<u>39,615,815</u>	<u>39,626,455</u>	<u>32,341,786</u>	<u>30,819,544</u>
Total governmental funds	<u>\$ 47,977,580</u>	<u>\$ 47,574,066</u>	<u>\$ 40,923,918</u>	<u>\$ 39,354,829</u>

Source: County financial records

Note: The County implemented GASB 54 in 2011.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 336,451	\$ 260,443	\$ -	\$ -	\$ -	\$ -
507,356	168,425	-	-	-	-
178,578	32,380	-	-	-	-
7,402,858	5,416,856	-	-	-	-
-	-	863,451	525,319	245,743	899,462
-	-	5,810,986	4,947,149	6,288,735	6,775,931
<u>8,425,243</u>	<u>5,878,104</u>	<u>6,674,437</u>	<u>5,472,468</u>	<u>6,534,478</u>	<u>7,675,393</u>
2,713,265	2,916,146	-	-	-	-
23,161,585	21,392,257	-	-	-	-
541,423	2,087,935	-	-	-	-
3,402,438	152,397	-	-	-	-
(475,578)	(827,812)	-	-	-	-
-	-	2,001,621	1,121,733	425,736	612,590
-	-	20,160,285	17,822,141	15,283,376	14,084,346
-	-	1,353,231	1,483,648	1,695,857	1,675,771
<u>29,343,133</u>	<u>25,720,923</u>	<u>23,515,137</u>	<u>20,427,522</u>	<u>17,404,969</u>	<u>16,372,707</u>
<u>\$ 37,768,376</u>	<u>\$ 31,599,027</u>	<u>\$ 30,189,574</u>	<u>\$ 25,899,990</u>	<u>\$ 23,939,447</u>	<u>\$ 24,048,100</u>

UNION COUNTY, OHIO

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Revenues				
Property taxes	\$ 12,747,616	\$ 11,961,234	\$ 11,609,436	\$ 11,189,135
Sales taxes	13,002,252	13,634,032	13,354,194	12,657,207
Charges for services	6,618,819	5,865,300	6,453,336	5,630,525
Licenses and permits	137,623	121,673	170,045	164,159
Fines and forfeitures	289,852	280,751	215,729	293,905
Intergovernmental	19,606,116	19,349,363	21,341,405	20,104,135
Special assessments	287,269	191,989	170,736	173,248
Investment income	498,301	798,656	445,960	685,017
Rental income	445,002	536,244	450,438	460,492
Contributions and donations	2,568,917	46,330	-	-
Payment in lieu of taxes	41,091	40,695	-	-
Other	1,400,802	1,781,826	2,000,044	1,486,393
Total revenues	<u>57,643,660</u>	<u>54,608,093</u>	<u>56,211,323</u>	<u>52,844,216</u>
Expenditures				
General government:				
Legislative and executive	10,251,481	9,740,153	9,542,722	8,821,409
Judicial	4,387,727	3,873,515	3,530,975	3,406,943
Public safety	7,509,458	7,413,308	6,823,695	7,049,233
Public works	6,712,940	7,477,456	7,241,291	7,516,145
Health	2,356,288	2,370,945	2,289,183	2,227,373
Human services	17,803,584	18,686,802	18,107,074	17,092,953
Economic development	596,812	523,430	387,249	295,249
Intergovernmental	435,714	432,174	391,758	433,439
Capital outlay	6,084,992	4,395,747	4,926,423	3,342,064
Debt service				
Principal retirement	8,338,970	895,000	870,000	845,000
Interest and fiscal charges	243,065	197,032	224,512	239,518
Bond/note issuance costs	29,092	-	-	-
Total expenditures	<u>64,750,123</u>	<u>56,005,562</u>	<u>54,334,882</u>	<u>51,269,326</u>
Excess of revenues over (under) expenditures	<u>(7,106,463)</u>	<u>(1,397,469)</u>	<u>1,876,441</u>	<u>1,574,890</u>
Other financing sources (uses)				
Transfers in	3,047,100	3,872,770	3,983,687	4,495,640
Transfers out	(3,047,100)	(3,872,770)	(4,464,117)	(4,495,640)
Bond anticipation note issuance	7,400,000	7,400,000	-	-
Premium on note issuance	41,736	-	-	-
OPWC loan proceeds	-	758,800	-	-
Sale of capital assets	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of bonds/other sources	-	-	-	-
Total other financing sources (uses)	<u>7,441,736</u>	<u>8,158,800</u>	<u>(480,430)</u>	<u>-</u>
Net change in fund balance	<u>\$ 335,273</u>	<u>\$ 6,761,331</u>	<u>\$ 1,396,011</u>	<u>\$ 1,574,890</u>
Debt service as a percentage of noncapital expenditures	14.7%	2.2%	2.3%	2.4%

Source: County financial records

	2012	2011	2010	2009	2008	2007
\$	11,640,235	\$ 10,312,236	\$ 10,774,173	\$ 10,966,686	\$ 11,009,045	\$ 11,534,140
	11,904,107	9,532,046	9,232,138	8,981,387	9,433,349	8,369,261
	5,702,000	5,746,123	5,270,357	4,836,343	5,761,653	5,343,223
	149,577	140,540	149,043	131,311	128,261	118,402
	328,306	310,308	883,143	561,756	192,350	235,629
	20,886,903	23,185,233	22,216,858	22,747,753	22,584,156	19,777,156
	141,711	302,925	221,038	118,378	97,984	126,962
	742,796	696,775	806,883	1,018,093	1,516,355	1,800,912
	450,517	435,660	447,374	526,924	449,072	430,510
	-	-	-	-	-	-
	-	-	-	-	-	-
	1,961,477	2,710,709	1,826,325	1,542,400	1,713,362	1,484,520
	<u>53,907,629</u>	<u>53,372,555</u>	<u>51,827,332</u>	<u>51,431,031</u>	<u>52,885,587</u>	<u>49,220,715</u>
	9,684,539	10,794,384	10,184,817	11,414,974	12,270,523	11,043,570
	2,632,086	2,812,044	2,540,917	2,475,547	2,461,789	2,170,932
	6,143,948	6,878,971	6,718,534	6,852,816	7,054,154	6,596,109
	6,401,112	5,876,236	6,231,680	5,895,941	8,189,213	5,539,221
	2,770,824	3,199,561	3,178,564	3,819,033	3,806,892	3,694,242
	16,039,947	15,542,198	15,033,670	15,427,818	16,835,929	13,873,946
	378,475	361,247	310,486	959,955	283,263	296,826
	367,949	1,052,051	1,433,617	-	676,156	638,179
	2,185,670	4,129,296	1,686,313	1,706,028	3,109,724	391,053
	790,000	993,167	856,794	3,630,375	600,000	567,807
	290,188	322,780	341,620	421,651	485,352	325,986
	103,024	-	18,399	176,378	-	-
	<u>47,787,762</u>	<u>51,961,935</u>	<u>48,535,411</u>	<u>52,780,516</u>	<u>55,772,995</u>	<u>45,137,871</u>
	<u>6,119,867</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>
	3,130,717	1,584,823	1,109,452	1,063,200	1,297,061	1,746,800
	(3,130,717)	(1,593,281)	(1,107,084)	(1,073,951)	(1,293,915)	(1,746,800)
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	400,000
	(2,282,518)	-	-	-	-	-
	2,332,168	-	920,000	3,015,122	3,000,000	42,280
	<u>49,650</u>	<u>(8,458)</u>	<u>922,368</u>	<u>3,004,371</u>	<u>3,003,146</u>	<u>442,280</u>
\$	<u>6,169,517</u>	<u>\$ 1,402,162</u>	<u>\$ 4,214,289</u>	<u>\$ 1,654,886</u>	<u>\$ 115,738</u>	<u>\$ 4,525,124</u>
	2.5%	2.8%	2.7%	8.0%	2.3%	2.1%

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
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
2016	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		
\$ 1,240,144,510	\$ 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
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>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>2016</u>
<u>Union County</u>										
<i>County Unvoted Millage:</i>										
General	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40
<i>County Voted Millage:</i>										
DD	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
9-1-1	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County	<u>10.60</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>
<u>Union County Health District</u>	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<u>School Districts within the County</u>										
Fairbanks LSD	45.50	45.50	46.00	45.80	45.80	44.57	44.30	44.20	44.20	41.80
Marysville EVSD	54.06	58.06	58.06	58.06	58.06	59.06	59.56	62.27	62.27	62.27
North Union LSD	41.25	39.55	37.70	37.70	37.70	37.05	36.15	35.40	35.40	34.70
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	39.30	36.80	35.71	35.71	35.71	35.70	35.70	35.70	35.70	35.40
Triad LSD	28.75	28.60	28.60	28.60	28.60	28.60	27.85	27.85	27.85	28.10
Jonathan Alder LSD	38.10	38.10	38.10	37.60	38.35	38.30	38.35	37.60	37.60	36.10
Hilliard CSD	75.89	82.79	82.85	82.95	82.95	89.45	89.45	89.55	89.55	94.35
Dublin CSD	72.50	72.50	80.40	80.40	80.40	87.34	88.59	88.59	88.59	88.59
Buckeye Valley LSD	32.80	34.80	34.95	34.73	34.73	34.66	35.80	34.20	34.20	35.00
<u>Corporations</u>										
Richwood	11.00	11.00	11.00	10.70	10.70	6.70	6.70	6.70	6.70	6.70
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	4.50
Plain City	6.00	6.00	6.00	6.00	6.00	8.15	8.15	8.15	8.15	8.00
Magnetic Springs	5.90	5.90	5.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
Marysville	5.20	4.50	5.20	4.50	4.50	4.30	4.30	4.30	4.30	4.30
Milford Center	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
<u>Joint Vocational Schools</u>										
Tolles Career & Technical Center	1.30	1.30	1.30	1.30	1.30	1.60	1.60	1.60	1.60	1.60
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Delaware Co JVS	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	1.50
<u>Township / Fire</u>										
Allen	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	6.50	6.30	4.80	4.60	4.60	4.60	6.60	6.60	6.80	6.85
Dover	4.90	4.90	4.90	5.40	5.40	5.40	5.40	6.40	6.40	6.40
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Jerome	13.90	15.10	15.10	15.10	18.00	17.90	17.90	17.90	17.90	17.90
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.50	4.50
Liberty	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15	8.15
Millcreek	6.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Paris	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.30
Taylor	7.70	7.95	7.95	7.95	7.95	7.95	5.20	5.20	5.20	7.95
Union	8.30	8.30	8.30	7.10	7.10	7.10	7.60	7.60	8.80	14.30
Washington	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.50

Notes:

* For Darby Twp. ,this is what is collected in district 7. For other districts in this Township, the rate is 1.60 with an additional 12.5 mills for the Pleasant Valley Fire District which started to be collected for this district in 1995 tax year.

* The rates represented in this Table represent the original voted rates.

Source: Union County Auditor

UNION COUNTY, OHIO

PRINCIPAL PROPERTY TAXPAYERS
REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX
DECEMBER 31, 2016 AND DECEMBER 31, 2007

2016		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
AEP Ohio Transmission	\$ 71,264,900	4.77%
Honda Of America Mfg. Inc	52,551,720	3.51%
Ohio Power Company	16,978,610	1.14%
Union Rural Electric	15,718,340	1.05%
Dayton Power & Light	14,630,670	0.98%
Jerome Village	9,841,800	0.66%
Scotts Company	8,317,260	0.56%
Ohio Edison	6,705,970	0.45%
Nestle USA	4,544,370	0.30%
Columbia Gas of Ohio	3,795,020	0.25%
Total	\$ 204,348,660	13.67%
Total County Assessed Valuation	\$ 1,495,248,230	

2007		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Honda of America	\$ 62,201,310	5.02%
Ohio Power Company	18,160,750	1.46%
Connolly Construction	15,016,980	1.21%
O M Scotts & Sons	13,573,920	1.09%
Union Rural Electric	13,218,830	1.07%
Dayton Power and Light	10,642,030	0.86%
Dominion Homes	9,254,960	0.75%
Nestle USA	5,173,460	0.42%
M/I Homes	4,568,270	0.37%
Ohio Edison	4,228,250	0.34%
Total	\$ 156,038,760	12.59%
Total County Assessed Valuation	\$ 1,240,144,510	

Source: Union County Auditor

UNION COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN YEARS

Collection Year (2)	Total Levy	Collected within the Year of the Levy		Collections of Delinquent Taxes (3)	Total Tax Collections	Percentage of Total Tax Collections to Current Tax Levy
		Amount	Percentage of Levy			
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%
2016	14,477,584	14,046,617	97.02%	293,700	14,340,317	99.05%

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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Sales tax payments	\$ 1,672,433	\$ 1,499,686	\$ 1,882,823	\$ 2,400,660	\$ 2,318,214
Direct pay tax return payments	2,965,853	3,916,625	4,450,761	5,263,685	5,329,231
Seller's use tax return payments	1,658,481	1,621,047	1,375,082	1,124,161	1,009,092
Consumer's use tax return payments	853,721	856,659	584,215	268,884	213,849
Motor vehicle tax payments	1,683,263	1,623,751	1,601,724	1,440,167	1,302,929
Non-resident motor vehicle	17,791	15,400	15,285	11,817	11,347
Watercraft and outboard motors	24,036	17,567	17,119	24,167	17,124
Department of liquor control	33,142	28,833	26,061	21,236	19,053
Sales tax on motor vehicle fuel refunds	7,603	5,662	5,436	32,344	5,673
Sales/use tax voluntary payments	13,836	7,428	7,229	11,156	5,832
Statewide master numbers	3,198,665	2,939,031	2,754,591	2,514,078	2,432,663
Sales/use tax assessment payments	12,052	105,984	28,230	45,669	57,832
Streamlined sales tax payments	22,743	14,268	5,164	8,137	2,167
Use tax amnesty payments	12	32	1,375	6,311	32,509
Managed audit tax payments	17,091	205,366	(13,380)	-	-
Transient sales	1,025,057	1,196,200	836,821	-	-
Certified assessment payment	281,107	54,815	2,551	-	-
Adjustments to prior allocations	-	-	(15)	-	-
Administrative rotary fund fee	(130,949)	(140,610)	(131,712)	(131,421)	(121,031)
Sales/use tax refunds approved	(392,003)	(47,358)	(408,974)	(30,412)	(590,182)
Destination sourcing adjustment	-	-	-	-	-
Total	<u><u>\$ 12,963,934</u></u>	<u><u>\$ 13,920,386</u></u>	<u><u>\$ 13,040,386</u></u>	<u><u>\$ 13,010,640</u></u>	<u><u>\$ 12,046,302</u></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.

2011	2010	2009	2008	2007
\$ 2,131,080	\$ 2,049,169	\$ 1,935,818	\$ 1,981,654	\$ 1,762,443
3,044,041	3,354,697	3,548,504	3,553,821	3,216,653
857,176	819,106	824,429	725,989	587,154
231,294	213,464	233,781	318,992	170,263
1,189,690	1,051,373	934,342	957,942	926,225
11,002	6,436	7,466	12,037	1,197
13,615	12,126	13,408	10,394	15,050
17,870	16,908	16,611	14,083	11,274
5,297	1,112	4,778	9,361	6,114
4,269	6,637	4,288	4,459	3,977
2,309,797	2,295,576	2,245,815	2,116,023	1,817,119
65,687	79,683	57,964	38,408	10,058
2,636	2,795	2,002	3,420	687
709	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(168,834)	-	-	-	-
(95,764)	(94,381)	(90,473)	(97,328)	(74,777)
(115,882)	(470,999)	(781,851)	(13,797)	(81,851)
-	-	-	(4,762)	(2,057)
\$ 9,503,685	\$ 9,343,703	\$ 8,956,881	\$ 9,630,696	\$ 8,369,529
1.25%	1.25%	1.25%	1.25% (1)	1.00%

UNION COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Year	Governmental 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
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	-
2016	2,919,500	1,205,000	-	739,830	7,400,000	13,240,802	19,575	55,041	10,643,000	-

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements

(1) See the Schedule of Demographic and Economic Statistics on page 272 for personal income and population data.

Source: Union County Auditor

Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 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
36,222,748	2.29%	653

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)
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
2016	16,160,302	-	16,160,302	0.39%	291

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 272.

Source: Union County Auditor

UNION COUNTY, OHIO

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2016**

<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	\$ 12,264,330	100.00%	\$ 12,264,330
Total direct debt			<u>12,264,330</u>
Overlapping debt:			
City of Dublin	27,555,000	6.02%	1,658,811
Village of Plain City	1,740,000	16.13%	280,662
Solid Waste Authority of Central Ohio	90,965,000	0.44%	400,246
<u>All School Districts</u>			
Dublin City School District	126,335,939	8.14%	10,283,745
Hilliard City School District	117,820,435	0.01%	11,782
Benjamin Logan Local School District	1,375,000	1.35%	18,563
Buckeye Valley Local School District	46,949,021	0.07%	32,864
Fairbanks Local School District	9,396,618	86.69%	8,145,928
Jonathan Alder Local School District	17,065,000	35.31%	6,025,652
Marysville Exempted Village School District	69,430,852	100.00%	69,430,852
North Union Local School District	5,915,000	94.37%	5,581,986
Triad Local School District	1,760,000	6.75%	118,800
Tolles Career & Tech. Jt. Vocational School	710,000	8.35%	59,285
Total overlapping debt			<u>102,049,176</u>
Total direct and overlapping debt			<u>\$ 114,313,506</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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Assessed value (a)	\$ 1,240,144,510	\$ 1,328,545,397	\$ 1,289,221,460	\$ 1,280,889,570
Unvoted debt limit (1% of total assessed)	12,401,445	13,285,454	12,892,215	12,808,896
Debt applicable to limit:				
General obligation bonds	6,275,000	2,445,000	6,680,000	5,995,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>6,275,000</u>	<u>2,445,000</u>	<u>6,680,000</u>	<u>5,995,000</u>
Legal debt margin	<u>\$ 6,126,445</u>	<u>\$ 10,840,454</u>	<u>\$ 6,212,215</u>	<u>\$ 6,813,896</u>
Legal debt margin as a percentage of the unvoted debt limit	49.40%	81.60%	48.19%	53.20%
Debt limit				
3.0% of the first \$100,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
1.5% of the next \$200,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% of amounts assessed in excess of \$300,000,000.	23,503,613	25,713,635	24,730,537	24,522,239
	<u>29,503,613</u>	<u>31,713,635</u>	<u>30,730,537</u>	<u>30,522,239</u>
Debt applicable to limit:				
General obligation bonds	6,275,000	2,445,000	6,680,000	5,995,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>6,275,000</u>	<u>2,445,000</u>	<u>6,680,000</u>	<u>5,995,000</u>
Legal debt margin	<u>\$ 23,228,613</u>	<u>\$ 29,268,635</u>	<u>\$ 24,050,537</u>	<u>\$ 24,527,239</u>
Legal debt margin as a percentage of the debt limit	78.73%	92.29%	78.26%	80.36%

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.

2011	2012	2013	2014	2015	2016
\$ 1,330,425,350	\$ 1,345,053,220	\$ 1,347,422,190	\$ 1,446,664,780	\$ 1,495,248,230	\$ 1,495,248,230
13,304,254	13,450,532	13,474,222	14,466,648	14,952,482	14,952,482
5,285,000	4,990,000	4,445,000	3,885,000	3,310,000	2,710,000
-	-	-	-	-	-
5,285,000	4,990,000	4,445,000	3,885,000	3,310,000	2,710,000
\$ 8,019,254	\$ 8,460,532	\$ 9,029,222	\$ 10,581,648	\$ 11,642,482	\$ 12,242,482
60.28%	62.90%	67.01%	73.15%	77.86%	81.88%
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
25,760,634	26,126,331	26,185,555	28,666,620	29,881,206	29,881,206
31,760,634	32,126,331	32,185,555	34,666,620	35,881,206	35,881,206
5,285,000	4,990,000	4,445,000	3,885,000	3,310,000	2,710,000
-	-	-	-	-	-
5,285,000	4,990,000	4,445,000	3,885,000	3,310,000	2,710,000
\$ 26,475,634	\$ 27,136,331	\$ 27,740,555	\$ 30,781,620	\$ 32,571,206	\$ 33,171,206
83.36%	84.47%	86.19%	88.79%	90.78%	92.45%

UNION COUNTY, OHIO

PLEGGED REVENUE COVERAGE
GOVERNMENTAL REVENUE BONDS
LAST TEN YEARS

Year	Sales Tax Revenue Bonds					
	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
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
2016	10,437,623	10,223,267	214,356	185,000	29,355	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 THREE YEARS

Year	Operating Revenues	Direct Operating Expenses (1)	Cash and cash equivalents in Sewer Fund	Net Revenues Available for Debt Service	Debt Service		Coverage
					Principal	Interest	
2014	\$ 284,193	\$ 327,766	\$ 175,383	\$ 131,810	\$ -	\$ 19,237	6.85
2015	538,170	417,347	417,205	538,028	-	20,898	25.75
2016	494,726	630,804	1,196,681	1,060,603	-	20,898	50.75

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.

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)
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%
2016	55,457	1,583,241,893	28,549	222,680	1,405	3.8%

Sources:

(a) The source for 2007-2009 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 - 2016 statistics came from quickfacts.census.gov.

(b) Per capita income for 2007 - 2008 were estimates. Amounts for 2009 - 2016 were census estimate completed by the US Census Bureau provided by the Union County Economic Development office.

(c) Source: Union County Auditor.

(d) Source: Union County Engineer.

(e) Data from the Bureau of Labor Statistics, Ohio Department of Job and Family Services.

UNION COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2016		
	Employees	Rank	Percentage of Total Employment
Honda of America	7,210	1	26.41%
The Scotts Company	1,100	2	4.03%
Memorial Hospital	881	3	3.23%
Marysville Exempted Village School District	590	4	2.16%
Ohio Reformatory for Women	504	5	1.85%
Union County	471	6	1.73%
Scioto Services	300	7	1.10%
Continental	278	8	1.02%
City Of Marysville	274	9	1.00%
Parker Hannifin Hydraulics	250	10	0.92%
Total top 10 employers	11,858		43.45%
Total Employment within the County	27,300		

Employer	2007		
	Employees	Rank	Percentage of Total Employment
Honda of America	9,285	1	37.91%
The Scotts Company	959	2	3.92%
Marysville Exempted Village Schools	786	3	3.21%
Memorial Hospital	751	4	3.07%
Ohio Reformatory for Women	490	5	2.00%
Union County	484	6	1.98%
Goodyear	340	7	1.39%
Wal Mart	320	8	1.31%
Nestle R&D	240	9	0.98%
Scioto Corp	227	10	0.93%
Total top 10 employers	13,882		56.70%
Total Employment within the County	24,492		

Source: Union County Chamber of Commerce

UNION COUNTY, OHIO

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

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	13	14	12	13	11	11	12	13	13	13
Board of Elections	4	4	4	7	4	4	3	4	4	4
Commissioners Dept.	14	15	16	15	15	17	17	17	18	16
Data Processing	2	2	2	2	2	2	2	2	2	2
Engineers Office	7	8	8	12	6	5	5	3	8	8
Janitor / Maintenance	18	18	17	16	16	11	14	14	17	17
Prosecutor	12	12	11	12	12	12	11	12	12	11
Recorder	4	5	4	4	4	4	4	4	4	4
Treasurer	5	5	5	5	4	4	4	4	4	4
Welfare Administration	23	26	21	19	19	18	25	34	26	24
<i>Judicial</i>										
Clerk of Courts	11	11	11	11	12	11	12	13	14	14
Common Pleas Court	6	10	9	12	12	11	11	11	12	12
Law Library	1	1	1	1	1	1	1	1	1	1
Juvenile Court	14	18	15	15	14	15	15	17	18	20
Probate Court	5	5	5	5	5	5	4	5	3	3
<i>Public Safety</i>										
Coroner	2	2	2	2	2	2	2	2	4	3
Sheriff	69	74	68	111	56	56	53	55	56	58
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	24	26	32	48	25	25	27	26	24	24
<i>Health</i>										
Dog Warden	1	1	1	1	1	1	1	1	1	1
Mental Health	3	5	3	3	3	3	3	3	3	5
DD	76	76	78	81	85	78	72	78	75	78
<i>Human Services</i>										
Able	2	1	-	-	-	-	-	-	-	-
Child Support	10	11	8	9	6	6	7	7	8	7
PA Transportation	7	12	9	13	16	12	14	14	12	7
Public Social Service	20	20	13	16	15	16	19	19	19	19
Veterans	3	3	4	4	4	4	4	4	5	5
<i>Sewer</i>										
Sanitary Engineer	2	4	7	7	4	3	2	2	3	3
<i>Building Development</i>										
Building Regulation	8	6	9	10	5	5	5	5	6	6
	<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>	<u>370</u>

Source: Union County Auditor

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UNION COUNTY, OHIO

**OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS**

Function	2007	2008	2009	2010
General Government				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	684	649	710	548
Number of Meetings	104	102	102	104
<u>Auditor</u>				
Number of Non Exempt Conveyances	1,371	853	974	707
Number of Exempt Conveyances	782	1,062	768	941
Number of Real Estate Transfers	2,153	1,915	1,742	1,648
Number of Checks Issued (budgetary)	16,178	20,060	14,974	15,032
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	25,400	25,526	25,529	25,511
Number of Pay-Ins Processed	7,429	7,255	7,361	7,358
Return on Portfolio	5.00%	4.60%	3.75%	2.75%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	223	245	276	254
Number of Cases Prosecuted	216	202	224	232
Number of Mortgage Foreclosures Answered	272	297	316	236
Number of County Contracts Reviewed	113	122	275	206
Number of Township Issues Assisted With	32	34	33	35
Number of Nonsupport Cases Opened & Serviced	457	24	12	14
Number of Crime Victims Assisted	532	1,238	1,076	570
Number of new Juvenile Cases	957	841	921	812
<u>Board of Elections</u>				
Number of Registered Voters	30,893	33,114	33,035	34,147
Number of Voters-Last General Election	11,300	25,227	15,434	17,912
Percentage of Registered Voters	36.58%	76.18%	46.72%	52.46%
<u>Recorder</u>				
Number of Deeds Recorded	2,065	1,627	1,642	1,946
Number of Mortgages Recorded	3,329	2,447	3,011	3,402
<u>Buildings and Grounds</u>				
Number of Buildings Maintained	15	15	15	15
Square Footage of Buildings	301,199	301,199	301,199	301,199
<u>Data Processing</u>				
Number of Users Served	370	371	384	380
<u>Risk Management</u>				
Number of Claims	16	11	4	10
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	216	202	224	232
Number of Cases Filed- Civil	545	618	613	641
Number of Cases Filed- Divorce/Dissolution	269	253	241	276
Number of Cases Filed- Domestic Reopens	269	211	43	244
<u>Probate Court</u>				
Number of Cases Filed- Civil	7	6	3	5
Passports Issued	329	281	146	145
Marriage License Issued	299	314	276	253
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	367	349	315	342
Number of Cases Filed- Mediation	243	256	297	275
Number of Cases Filed- Other	1,106	14	6	11
Number of Filings Terminated	1,689	1,644	1,514	1,521
<u>Clerk of Courts</u>				
Titles Issued	24,385	15,400	15,680	21,049
Watercraft Titles Issued	325	222	289	331

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.

2011	2012	2013	2014	2015	2016
460	490	650	305	489	495
103	101	102	102	96	109
674	1,194	1,597	1,516	1,723	1,774
917	817	827	841	822	803
1,591	2,011	2,424	2,357	2,545	2,577
13,875	17,597	13,793	14,794	14,064	19,635
25,511	25,687	28,083	27,482	27,482	30,373
6,884	6,865	6,948	11,220	11,399	20,069
1.95%	1.71%	1.47%	1.40%	0.96%	1.00%
415	400	393	426	255	346
237	299	215	220	250	274
313	328	193	189	102	121
171	178	160	313	271	402
34	73	35	37	24	31
101	10	7	7	0	0
856	730	1,391	916	813	603
835	682	666	528	605	617
32,689	34,099	33,467	34,077	33,849	36,205
16,992	25,762	9,539	14,325	16,152	27,959
51.98%	75.55%	38.50%	42.00%	47.72%	77.22%
1,969	2,077	2,750	2,248	2,416	2,483
2,528	3,244	7,538	2,430	2,883	3,185
15	15	15	15	15	8
301,199	301,199	301,199	301,199	301,199	257,700
400	410	483	483	374	223
9	5	43	41	18	7
237	299	282	286	250	274
546	475	381	324	241	267
257	167	181	171	195	207
158	110	162	143	123	84
5	5	4	5	5	5
79	-	n/a	n/a	n/a	N/A
254	282	275	314	293	316
347	318	342	279	286	325
250	270	225	226	219	161
27	33	51	81	70	40
1,618	1,418	1,424	1,344	1,318	1,182
24,814	26,665	32,239	34,405	33,488	46,331
319	338	326	278	281	343

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Continued)
LAST TEN YEARS

Function	2007	2008	2009	2010
<u>General Government (continued)</u>				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	43	35	44	46
Prisoners Booked	1,595	1,292	1,312	1,168
Prisoners Released	1,608	1,306	1,302	1,163
<u>Enforcement</u>				
Number of Incidents Reported	1,393	1,418	1,502	1,068
Number of Citations Issued	4,598	3,166	3,087	2,682
Number of Papers Served	2,354	2,436	1,061	2,182
Number of Telephone Calls	17,260	18,367	17,680	15,574
Number of Warrants Served	1,200	975	768	790
Number of Prisoner Transports	1,343	1,176	1,381	1,396
Number of Sheriff's Appraisals & Sales	192	240	350	219
Number of Record Checks	1,045	1,178	742	1,935
Number of Sex Offender Registrations	123	201	341	671
Number of CCW Permits Issued	146	461	451	306
<u>Emergency Medical Services</u>				
Number of Emergency Responses	274	236	236	173
<u>911 Services</u>				
Number of Calls	10,743	13,111	12,861	13,433
<u>Coroner</u>				
Number of Cases Investigated	35	30	28	32
Number of Autopsies Performed	27	25	16	19
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	37	35	57	18
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	12	35	11	13
Miles of Roads Widened	4	2	4	4
Miles of Roads Chip Sealed	60	65	83	86
Miles of Roads Striped	98	175	175	240
Number of Bridges Replaced / Improved	8	9	1	1
Number of Culverts Replaced / Improved	26	2	5	8
Driveway Permits Issued	145	96	85	82
Property Transfers Checked	2,980	2,401	2,098	2,011
Deed Approvals	1,625	1,263	1,697	1,846
<u>Building Development</u>				
Number of Permits Issued	1,035	811	485	434
Number of Inspections Performed	10,128	8,439	6,257	5,386
Correction Notices Written	3,104	2,081	1,554	1,581
<u>Sewer District</u>				
Number of Tap-ins	6	2	-	-
Number of Customers	461	466	467	467
<u>Water District</u>				
Number of Tap-ins	n/a	n/a	n/a	n/a
Number of Customers	n/a	n/a	n/a	n/a
<u>Health</u>				
<u>Dog Warden</u>				
Calls for Service	1,429	1,752	1,600	1,836
Total Dogs to Humane Society	522	705	645	657
Citations Issued	22	49	41	45

Source: Union County Elected Officials and Department Heads

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

2011	2012	2013	2014	2015	2016
158	181	55	57	62	71
4,247	4,259	1,663	1,738	1,885	2,173
4,235	4,238	1,034	1,287	1,434	1,486
927	1,032	824	778	897	829
1,844	2,032	2,097	1,635	1,520	2,141
1,972	2,235	1,659	2,046	2,614	2,690
12,978	13,931	53,305	14,392	17,344	18,549
782	1,339	688	1,158	1,149	1,302
1,426	1,549	1,405	1,411	1,444	1,599
172	284	240	159	137	83
728	1,000	499	675	657	652
522	451	188	83	116	119
239	410	900	669	838	1,194
349	2,851	2,740	3,149	3,358	5,304
13,048	14,311	13,839	14,941	15,011	15,524
29	25	33	26	38	47
14	12	20	20	41	39
24	27	33	37	32	21
11	10	11	9	10	8
-	-	-	-	0	0
73	84	94	69	90	82
192	199	191	82	186	182
2	3	5	5	5	7
4	3	2	26	25	27
99	102	116	119	102	120
2,116	2,420	2,424	2,357	2,545	2,577
1,722	2,307	2,816	2,850	3,257	3,920
402	488	1,134	1,260	1,326	1,405
5,010	6,791	9,794	10,919	12,878	13,191
1,505	1,881	2,846	3,123	3,558	3,733
-	-	-	-	108	35
467	467	467	467	582	617
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1,775	1,422	1,554	1,444	1,813	1,456
652	564	516	461	412	397
56	45	31	27	48	22

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Concluded)
LAST TEN YEARS

Function	2007	2008	2009	2010
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	59	49	55	45
Preschool	103	118	121	166
Number Employed at Workshop	47	85	86	74
<u>Mental Health</u>				
Client Count - direct outpatient services	2,023	1,590	1,348	1,515
Client Count - other including prevention services	10,165	8,740	12,217	12,400
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Employment Resource Cntr.	5,102	8,013	11,097	8,986
Client Count - Number of Job Club Participants	168	162	196	25
Job Club Part. - Successfully Completed Classes	39	24	58	21
Client Applications Processed - Food Stamps	1,580	1,474	2,100	2,069
Client Applications Processed - OWF	653	538	820	715
Client Applications Processed - Medicaid	10,824	10,410	11,237	10,421
Number of Open Public Assistance Cases	2,100	2,218	2,504	2,746
Average Number of Certified Daycare Providers.	46	44	35	29
<u>Children's Services</u>				
Number of Placements	96	89	82	89
Number of Investigations	492	565	525	514
Number of Information and Referrals	374	877	494	402
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	2,165	2,272	2,799	3,293
Number of new Cases	505	362	362	494
Percentage Collected	78.57%	78.18%	78.18%	77.02%
<u>Veteran Services</u>				
Number of Clients Served	327	5,342	5,554	2,434
Amount of Benefits paid to Residents (\$000)	49	193	286	280
Number of Veterans Transported	1,359	1,182	1,365	1,442
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	22,276	18,819	27,375	28,097
Number of Individuals served	n/a	n/a	n/a	n/a
Total Vehicle Miles	232,930	251,440	423,596	462,663
Total Vehicle Hours	18,540	20,014	687,827	11,731
<u>Council on Aging</u>				
Number of Function Attendees	4,933	3,950	11,433	15,482
Monthly Newsletter Circulation	2,108	2,669	2,991	2,578
<u>ABLE</u>				
Number of Students who Enroll in the Pgm.	51	37	169	130
Number of Students Earning their GED	17	16	53	22
No. of Students -Trans. to Post Secondary	1	2	29	8
<u>Economic Development</u>				
Commercial / Industrial Projects	28	32	19	13
Estimated Number of Jobs Created	90	90	53	180
Estimated Number of Site/Building Inquiries	30	23	3	65
Economic Development Grants Received	4	5	5	-
Retention Visits	21	178	178	202

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.

2011	2012	2013	2014	2015	2016
40	39	48	82	67	52
97	120	81	190	147	171
84	90	n/a	n/a	n/a	n/a
1,709	1,493	1,675	1,233	1,298	1,346
13,657	12,896	13,107	12,402	1,892	2,250
7,603	6,159	6,304	5,861	6,067	14,206
4	11	n/a	24	27	12
4	7	n/a	17	27	12
1,652	1,691	1,635	1,379	1,392	1,539
640	614	289	217	105	91
9,289	10,772	7,174	5,262	5,626	5,737
2,902	3,059	3,022	5,558	2,492	2,120
18	14	11	20	20	7
92	71	83	78	77	119
519	459	429	392	422	451
822	293	208	161	264	159
2,908	2,850	2,857	2,879	2,853	2,730
448	215	149	239	168	154
81.00%	80.00%	77.27%	77.86%	77.37%	77.70%
1,228	1,635	1,656	1,573	1,453	1,483
251	202	217	324	224	203
1,216	1,224	1,290	1,234	1,035	1,124
29,382	27,161	23,838	20,697	20,042	11,323
n/a	n/a	n/a	n/a	n/a	344
425,622	430,078	380,993	355,477	342,632	163,067
11,489	13,590	32,083	32,599	40,003	9,558
1,384	1,492	1,458	2,830	1,648	1,236
2,188	2,602	2,587	2,605	1,903	1,732
130	-	-	-	-	-
25	-	-	-	-	-
10	-	-	-	-	-
22	11	23	34	27	32
382	207	603	479	1020	405
25	19	23	36	34	24
3	-	2	-	-	3
214	51	155	144	21	17

UNION COUNTY, OHIO

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

Function	2007	2008	2009	2010
General government				
Legislative and executive				
Land & improvements	\$ 1,537	\$ 1,537	\$ 1,584	\$ 1,584
Buildings	16,239	18,923	18,936	18,936
Equipment	1,793	1,889	1,879	1,898
Furniture & fixtures	244	296	296	296
Vehicles	146	207	134	134
Judicial				
Land & improvements	20	20	20	20
Buildings	4,830	4,830	4,830	4,830
Equipment	493	515	547	571
Furniture & fixtures	145	149	176	174
Public safety				
Land & improvements	139	440	440	440
Buildings	938	936	936	936
Equipment	909	1,178	1,192	1,235
Furniture & fixtures	52	52	66	66
Vehicles	947	1,232	1,277	1,368
Public works				
Land & improvements	9	9	9	9
Buildings	15	15	15	15
Equipment	492	427	406	410
Furniture & fixtures	87	87	87	87
Vehicles	3,680	3,754	3,768	3,871
Infrastructure	46,409	51,000	52,699	53,371
Health				
Land & improvements	355	355	355	355
Buildings	4,060	4,078	4,078	4,078
Equipment	426	439	439	439
Furniture & fixtures	106	106	106	104
Vehicles	110	93	49	49
Human Services				
Land & improvements	31	31	31	31
Buildings	165	93	93	93
Equipment	96	58	58	152
Furniture & fixtures	215	215	215	214
Vehicles	232	296	261	302
Construction in progress	172	-	-	1,330
Sewer				
Land	29	29	29	29
Net depreciable assets	728	603	159	159
Water				
Net depreciable assets	-	-	-	-
Building development				
Net depreciable assets	122	118	24	122
Memorial Hospital				
Net capital assets	36,004	35,943	40,188	40,183

Source: Union County Auditor

	2011	2012	2013	2014	2015	2016
\$	1,584	\$ 1,584	\$ 1,584	\$ 1,584	\$ 1,584	\$ 1,826
	18,942	18,942	18,942	20,324	20,391	25,614
	1,872	2,080	1,936	2,076	2,193	2,264
	296	302	371	393	393	887
	134	117	153	332	332	562
	20	20	20	20	20	20
	4,830	4,830	4,830	4,843	4,843	4,843
	644	901	665	913	1,051	868
	186	186	186	179	191	196
	437	437	437	437	437	437
	936	936	936	936	936	936
	1,380	1,413	1,314	1,542	1,654	1,419
	66	66	66	66	66	58
	1,471	1,617	1,645	1,144	1,276	1,458
	9	9	9	9	9	9
	42	42	69	69	69	69
	457	475	453	487	526	290
	87	87	87	87	87	87
	3,839	4,177	4,029	5,130	5,320	5,772
	53,371	63,182	63,547	70,369	73,128	74,428
	355	355	355	355	355	316
	4,078	4,078	4,078	4,263	4,301	4,153
	397	438	442	502	505	463
	104	104	122	124	124	124
	29	29	47	23	23	23
	31	31	31	31	31	31
	93	93	93	93	93	102
	163	169	75	241	245	244
	214	217	217	214	214	233
	293	496	363	595	634	645
	-	13	717	254	3,395	507
	29	29	29	29	29	29
	250	250	250	250	250	6,534
	-	-	-	-	-	-
	122	140	140	199	233	498
	40,980	48,504	70,254	70,254	89,152	48,494

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Dave Yost • Auditor of State

UNION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 28, 2017