



OHIO AUDITOR OF STATE
KEITH FABER



**UNION COUNTY
DECEMBER 31, 2020**

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UNION COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR/ Pass Through Grantor Program Title / Cluster Title	Pass Through Entity Identifying Number	Federal CFDA Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Jobs and Family Services</i>				
<u>SNAP Cluster</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2021-11-6001	10.561	\$ -	\$ 193,512
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	193,512
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-18-1CU-1	14.228	-	617,130
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-X-18-1CU-1	14.228	-	11,500
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-C-19-1CU-1	14.228	-	116,092
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-20-1CU-1	14.228	-	7,000
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-X-20-1CU-1	14.228	-	6,000
Total Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii			-	757,722
Supportive Housing Program (Direct)	N/A	14.235	-	65,944
Shelter Plus Care (Direct)	N/A	14.238	-	24,550
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	848,216
U.S. DEPARTMENT OF JUSTICE				
State Criminal Alien Assistance Program (Direct)	N/A	16.606	-	1,041
Bulletproof Vest Partnership Program (Direct)	N/A	16.607	-	7,177
<i>Passed Through the Ohio Attorney General's Office</i>				
Crime Victim Assistance	2020-VOCA-132921367	16.575	-	138,071
Crime Victim Assistance	2021-VOCA-133907515	16.575	-	35,946
Total Crime Victim Assistance			-	174,017
Criminal and Juvenile Justice and Mental Health Collaboration Program (Direct)	N/A	16.745	-	133,814
<i>Passed Through the Ohio Department of Public Safety / Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	2017-JG-A02-6008F	16.738	-	5,201
Edward Byrne Memorial Justice Assistance Grant Program	2019-JG-A02-6008	16.738	-	18,581
Total Edward Byrne Memorial Justice Assistance Grant Program			-	23,782
Equitable Sharing Program (Direct)	N/A	16.922	-	99,645
TOTAL U.S. DEPARTMENT OF JUSTICE			-	439,476
U.S. DEPARTMENT OF LABOR				
<i>Passed Through the Greater Ohio Workforce Board, Inc. (Area 7)</i>				
<u>Employment Service Cluster</u>				
Employment Service/Wagner-Peyser Funded Activities	2018-7380-1 / 2020-21-7380-1	17.207	-	16,562
Trade Adjustment Assistance	2018-7380-1 / 2020-21-7380-1	17.245	-	2,967
<u>WIOA Cluster</u>				
WIOA Adult Program	2018-7380-1 / 2020-21-7380-1	17.258	-	144,294
WIOA Youth Activities	2018-7380-1 / 2020-21-7380-1	17.259	-	13,310
WIOA Dislocated Worker Formula Grants	2018-7380-1 / 2020-21-7380-1	17.278	-	52,740
Total WIOA Cluster			-	210,344
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	2018-7380-1 / 2020-21-7380-1	17.277	-	6,257
TOTAL U.S. DEPARTMENT OF LABOR			-	236,130
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through the Ohio Department of Transportation</i>				
<u>Highway Planning and Construction Cluster</u>				
Highway Planning and Construction	99912	20.205	-	765,510
Highway Planning and Construction	108878	20.205	-	144,926
Total Highway Planning and Construction Cluster			-	910,436
<u>Transit Services Programs Cluster</u>				
Enhanced Mobility of Seniors and Individuals with Disabilities	SPEC-4363-038-201	20.513	-	100,000
<i>Passed Through the Union County Health Department</i>				
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	113213	20.509	-	300
<i>Passed Through the Ohio Department of Public Safety / Ohio Traffic Safety Office</i>				
<u>Highway Safety Cluster</u>				
State and Community Highway Safety	GG-2021-Union Co. Sheriff's Offic-00032	20.600	-	2,948
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	1,013,684
U.S. DEPARTMENT OF THE TREASURY				
<i>Passed Through the Ohio Office of Budget and Management</i>				
COVID-19 Coronavirus Relief Fund		21.019	205,000	3,121,951
TOTAL U.S. DEPARTMENT OF THE TREASURY			205,000	3,121,951
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through the Ohio Department of Education</i>				
<u>Special Education Cluster (IDEA)</u>				
Special Education Grants to States	N/A	84.027	-	19,807
Special Education Preschool Grants	N/A	84.173	-	138,202
Total Special Education Cluster			-	158,009
TOTAL U.S. DEPARTMENT OF EDUCATION			-	158,009
U. S. ELECTION ASSISTANCE COMMISSION				
<i>Passed Through the Ohio Secretary of State</i>				
COVID-19 HAVA Election Security Grants	N/A	90.404	-	47,231
HAVA Election Security Grants	N/A	90.404	-	39,549
			-	86,780
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	86,780

UNION COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

FEDERAL GRANTOR/ Pass Through Grantor Program Title	Pass Through Entity Identifying Number	Federal CFDA Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through the City of Columbus / Central Ohio Area Agency on Aging</i>				
<u>Aging Cluster</u>				
COVID-19 Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	N/A	93.044	-	12,127
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	N/A	93.044	-	19,127
			-	31,254
National Family Caregiver Support, Title III, Part E	N/A	93.052	-	37,569
Low-Income Home Energy Assistance	N/A	93.568	-	3,800
Drug-Free Communities Support Program Grants (Direct)	N/A	93.276	-	122,648
<i>Passed Through the Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	G-2021-11-6001	93.556	-	58,020
<u>TANF Cluster</u>				
Temporary Assistance for Needy Families	G-2021-11-6001	93.558	-	591,924
Child Support Enforcement	G-2021-11-6001	93.563	-	475,245
<u>CCDF Cluster</u>				
Child Care and Development Block Grant	G-2021-11-6001	93.575	-	37,558
Stephanie Tubbs Jones Child Welfare Services Program	G-2021-11-6001	93.645	-	39,011
Foster Care - Title IV-E	G-2021-11-6001	93.658	-	442,454
Adoption Assistance	G-2021-11-6001	93.659	-	199,075
John H. Chafee Foster Care Program for Successful Transition to Adulthood	G-2021-11-6001	93.674	-	32,056
Children's Health Insurance Program	G-2021-11-6001	93.767	-	2,034
<u>Medicaid Cluster</u>				
<i>Passed Through the Ohio Department of Jobs and Family Services</i>				
Medical Assistance Program	G-2021-11-6001	93.778	-	467,316
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	N/A	93.778	-	250,864
Total Medicaid Cluster			-	718,180
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	N/A	93.667	-	36,159
<i>Passed Through the Ohio Department of Jobs and Family Services</i>				
Social Services Block Grant	G-2021-11-6001	93.667	-	324,950
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	N/A	93.667	-	16,085
Total Social Services Block Grant			-	377,194
Substance Abuse and Mental Health Services Projects of Regional and National Significance (Direct)	N/A	93.243	-	680,505
<i>Passed Through the Greater Ohio Workforce Board, Inc. (Area 7)</i>				
Opioid STR	N/A	93.788	-	10,134
<i>Passed Through the Public Children Services Association of Ohio</i>				
Opioid STR	G-2021-11-6001	93.788	-	44,870
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Opioid STR	N/A	93.788	-	333,598
Total Opioid STR			-	388,602
Block Grants for Community Mental Health Services	N/A	93.958	-	47,778
Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	-	196,532
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			-	4,481,439
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through the Ohio Department of Public Safety / Ohio Emergency Management Agency</i>				
COVID-19 Emergency Management Performance Grants	EMC-2020-EP-00014	97.042	-	9,861
Emergency Management Performance Grants	EMC-2020-EP-00004	97.042	-	38,510
Total Emergency Management Performance Grants			-	48,371
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	48,371
TOTAL FEDERAL AWARDS EXPENDITURES			\$ 205,000	\$ 10,627,568

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, 2020**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Union County (the County) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting, except expenditures passed through the Greater Ohio Workforce Board, Inc. (CFDA #'s 17.258, 17.259 and 17.278) are presented on an accrual basis. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Treasury to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - 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 F - CORRECTION TO PRIOR SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

The table below summarizes federal expenditures from the U.S. Department of Justice for the State Criminal Alien Assistance Program (CFDA #16.606), the U.S. Department of Transportation for the Highway Planning and Construction program (CFDA #20.205), and the U.S. Department of Education for the Special Education Grants to States program (CFDA #84.027) that were inadvertently omitted by the County from prior years' Schedules of Federal Awards and are immaterial to each schedule. These expenditures are not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

Year	2018	2019
Federal Expenditures	\$594	\$40,755

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OHIO AUDITOR OF STATE KEITH FABER



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

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, (the County) as of and for the year ended December 31, 2020, 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 23, 2021, wherein we noted it was determined that the Memorial Hospital of Union County met the definition of a discretely presented component unit of the County rather than a major enterprise fund of the County under GASB Statement Numbers 14, 39, and 61. We also noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of the Memorial Hospital of Union County and U-Co Industries, Inc., two discretely presented component units, 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) as a basis for designing 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 financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 23, 2021

OHIO AUDITOR OF STATE KEITH FABER



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

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Union County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Union County's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on each Major Federal Program

In our opinion, Union County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2020

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of Union County (the County) as of and for the year ended December 31, 2020, 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 23, 2021, wherein we noted it was determined that the Memorial Hospital of Union County met the definition of a discretely presented component unit of the County rather than a major enterprise fund of the County under GASB Statement Numbers 14, 39, and 61. We also noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of the Memorial Hospital of Union County and U-Co Industries, Inc., two discretely presented component units, as described in our report on the County's financial statements. 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 23, 2021. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 24, 2021

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UNION COUNTY
SCHEDULE OF FINDINGS
 2 CFR § 200.515
 DECEMBER 31, 2020

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Coronavirus Relief Fund (#21.019) Substance Abuse and Mental Health Services Projects of Regional and National Significance (#93.243)
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	Yes

**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

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UNION COUNTY, OHIO



Comprehensive Annual Financial Report

For Fiscal Year Ended December 31, 2020

UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

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, 2020

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INTRODUCTORY SECTION

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June 23, 2021

Citizens of Union County, Ohio
Union County Commissioners

It is my pleasure to present Union County's Comprehensive Annual Financial Report (Annual Report) for the year ended December 31, 2020. 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 Annual Report 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 Annual Report, 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, 2020. 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 complements 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 and a Probate/Juvenile 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, Memorial Hospital of Union County 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 Council of Union County Families, the Union County Joint Recreation District, the Central Ohio Youth Center, the Probation Improvement Program, the Logan, Union and Champaign Regional Planning Commission and the Union County Council of Governments. The activities of these organizations are reflected as custodial 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 236,823 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2020 increased 7% from 2019.

Unemployment rates in Union County increased at an average annual rate of 6.0% during 2020. This rate continues to remain below the overall state, which was 8.2% and below the nationwide rate of 8.1% for 2020.

During 2020, Union County issued 1,309 residential permits for an estimated construction value of \$172 million. There were 365 commercial building permits issued at an estimated construction value of \$176 million.

In December 2017, Union County became part of the NW 33 Innovation Corridor Council of Governments (COG), which was established to oversee and manage development of the NW 33 Corridor. The NW 33 Innovation Corridor is located between Dublin, Ohio and East Liberty, Ohio and serves as a regional center of industry. The COG's purpose is to review, evaluate and make recommendations relative to the planning, programming, location, financing and scheduling of public facility projects within the region that affects the development of the US-33 Corridor area. The COG was awarded a \$5.9 million grant by the U.S. Department of Transportation (USDOT) for the advancement of the Corridor. The grant will provide funding for Dedicated Short Range Communications along the corridor for connected vehicle and autonomous vehicle testing and research. Funding was also received from the COG members and the State of Ohio. The project began in 2018 with the installation of redundant fiber cable and DSRC transmitters. In 2021, government and private fleet vehicles will be retrofitted with equipment to communicate with the corridor and each other. Once all the pieces are in place, testing will begin.

In conjunction with the Innovation Corridor, in January 2017, the State of Ohio and The Ohio State University announced \$45 Million in funds would be used for a new 540-acre Smart Mobility Advanced Research and Test Center, as an expansion of an existing 4,500-acre Transportation Research Center (TRC). Automated vehicles and related technology will be tested at the center in a closed and secure real-world setting before they get deployed on public roads. This project will be completed in 3 Phases.

In 2016, the City of Marysville Purchased 206 acres between Route 33 and Industrial Parkway and created the Innovation Park. The park is a master-planned industrial development with flexible building options and lot layouts. The site offers convenient access to Ohio's 33 Smart Mobility Corridor, Interstates 270, 70 and 71 and points throughout Central Ohio. The park was created to attract primarily research and development or advanced-manufacturing companies. The City of Marysville has entered into contract with Blue Scope Buildings to construct an 84,000 square foot building separated into several sections which will be leased to various companies. Building construction is expected to be completed during fall 2021. Additionally, an automotive manufacturing parts supplier, Alcorta Forging Group, has recently secured a lot in Innovation Park.

In 2017, the County purchased the Richwood Bank building on West 5th Street, Marysville, in anticipation of further growth. Renovation and expansion of the old Richwood Bank building was completed in 2020 which allowed the County Prosecutor's office to relocate to the building.

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

Long-term Planning:

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

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

Financial Information:

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

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

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

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

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

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

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

Debt Administration:

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

Awards and Acknowledgements:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (Annual Report) for the fiscal year ended December 31, 2019. This was the twenty-third 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 2020 Annual Report 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 Annual Report. 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, 2019

Christopher P. Morill

Executive Director/CEO

UNION COUNTY, OHIO

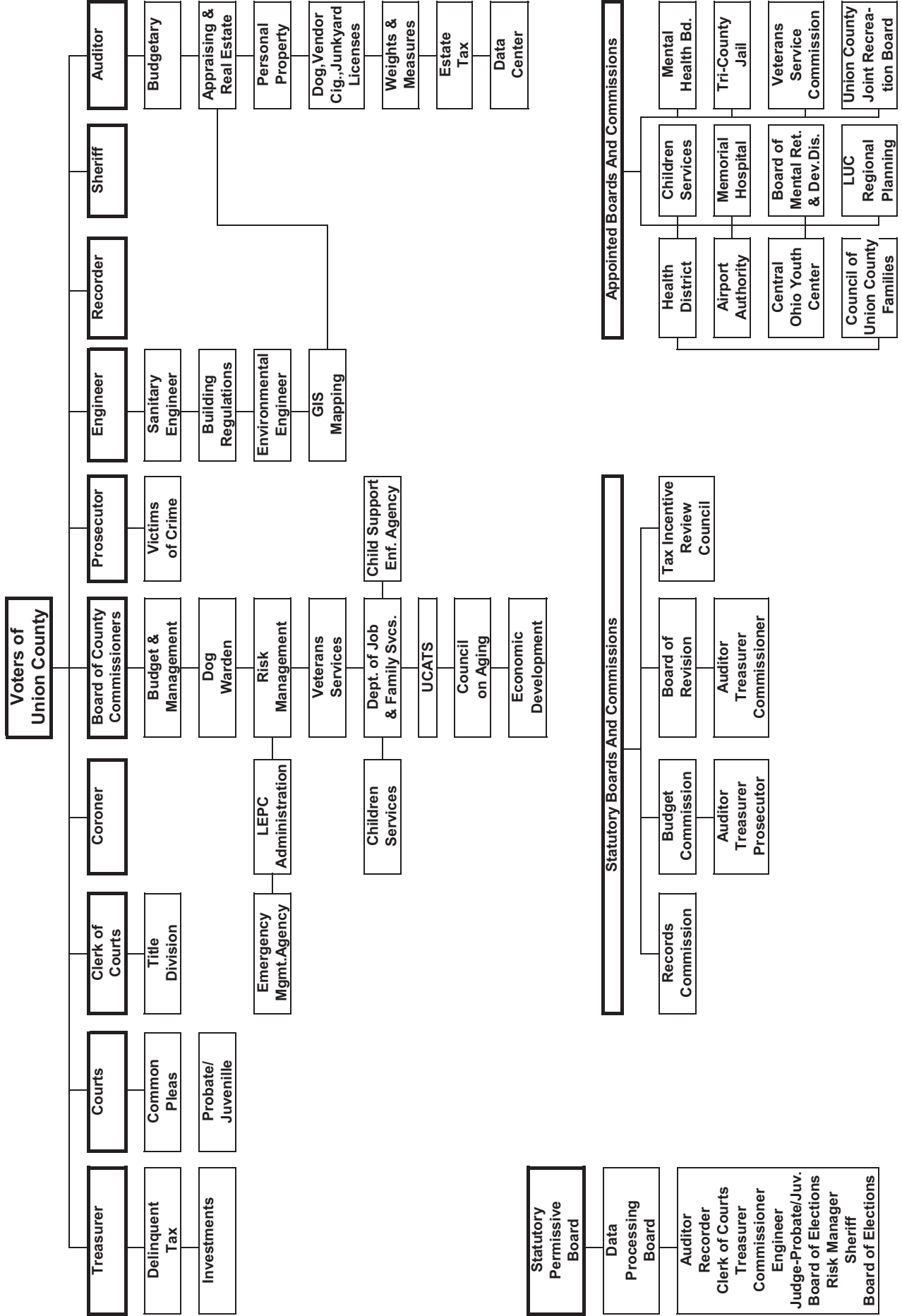
PRINCIPAL OFFICIALS

DECEMBER 31, 2020

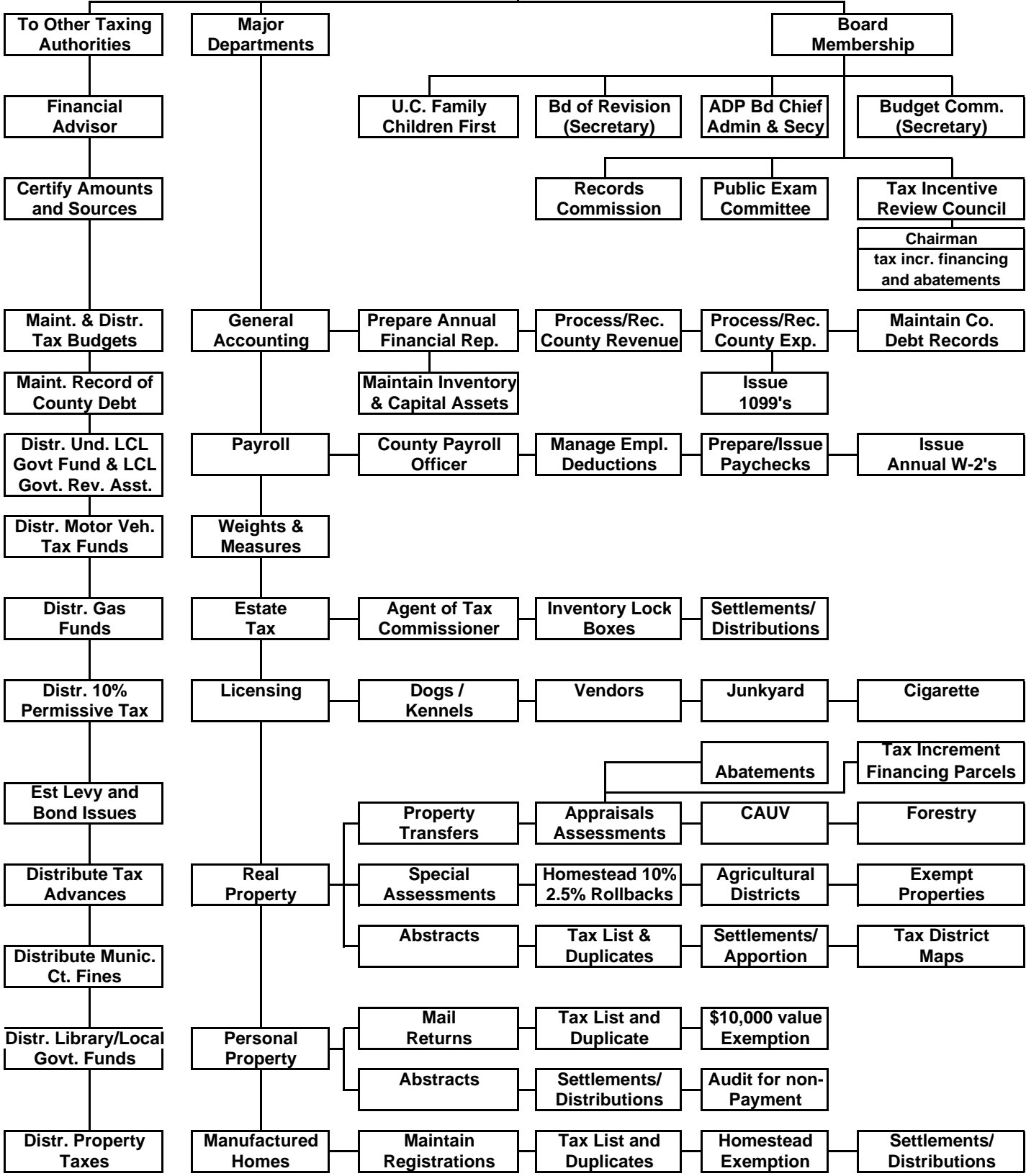
ELECTED OFFICIALS

Commissioner.....	Steve A. Stolte
Commissioner.....	Christiane S. Schmenk
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.....	Danielle Sullivan
Coroner.....	David T. Applegate, MD
Sheriff.....	M. James Patton
Recorder.....	Karen Riffle
Engineer.....	Jeff A. Stauch

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ANDREA L. WEAVER, UNION COUNTY AUDITOR

FINANCIAL SECTION

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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2020, 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 or U-Co Industries, Inc., two of the County's discretely presented component units. Those statements were audited by other auditors whose reports were furnished to us, and our opinion, insofar as it relates to the amounts included for the Memorial Hospital of Union County and U-Co Industries Inc., is based solely on the reports of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of U-Co Industries, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

Opinion

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 units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows, thereof and the respective budgetary comparisons for the General, County Board of Developmental Disabilities, and Motor Vehicle and Gas Tax funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matters

As discussed in Note 3 to the financial statements, it was determined that the Memorial Hospital of Union County meets the definition of a discretely presented component unit of the County rather than a major enterprise fund of the County under GASB Statement Numbers 14, 39, and 61. The County restated the business-type activities net position at December 31, 2019 to reflect this change.

Additionally, as discussed in Note 27 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County.

We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issued our report dated June 23, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 23, 2021

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UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (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, 2020. 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 2020 are as follows:

- The total net position of the County increased \$11,373,579. Net position of governmental activities increased \$11,537,806, which represents a 10.17% increase from December 31, 2019's net position. Net position of business-type activities decreased \$164,227 or 1.88% from December 31, 2019's restated net position.
- General revenues accounted for \$41,074,540 or 49.01% of total governmental activities revenue. Program specific revenues accounted for \$42,732,539 or 50.99% of total governmental activities revenue.
- The County had \$72,269,273 in expenses related to governmental activities; \$42,732,539 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$41,074,540 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$32,787,526 in 2020. The general fund had expenditures and other financing uses of \$28,628,273 in 2020. The net change in fund balance was an increase of \$4,151,615 or 35.07% from 2019 to 2020.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,350,036 in 2020. The Board of DD fund had expenditures of \$10,587,980 in 2020. The net change in fund balance was a decrease of \$238,240 or 1.72% from 2019 to 2020.
- The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues of \$8,458,477 and \$7,440,024 in expenditures during 2020. The net change in fund balance was an increase \$1,140,110 or 83.01% from 2019 to 2020.
- The Prosecutor Building Courthouse (CH) Entry Improvement fund, a major governmental fund, had expenditures of \$1,764,639 in 2020. The fund deficit increased \$1,764,639 or 71.16% from 2019 to 2020.
- Net position for the business-type activities, which are made up of the sewer district and building and development funds decreased in 2020 by \$164,227 or 1.88% from last year's net position.
- In the general fund, the actual revenues and other financing sources came in \$1,794,498 greater than the final budget and actual expenditures and other financing uses were \$2,994,631 less than the amount in the final budget. These variances are a result of the County's conservative budgeting process.

Using the Basic Financial Statements (BFS)

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position and the statement of activities answer the question, "How did we do financially during 2020?" 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 General fund, the Board of DD fund, the Motor Vehicle and Gas Tax fund and the Prosecutor Bldg CH Entry Improvement fund. The County's major enterprise funds are the sanitary sewer fund and building and development fund. The analysis of the County's major governmental and proprietary funds begins on page 14.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

Governmental Funds

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 24-30 and the budgetary statements for the general and major special revenue funds can be found on pages 31-33 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 and building and development 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 34-37 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. Custodial funds are the County's only fiduciary fund type. The basic fiduciary fund financial statements can be found on pages 38-39 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 41-119 of this report.

Required Supplementary Information

The RSI contains information regarding the County's proportionate share of the Ohio Public Employees Retirement System's (OPERS) and State Teachers Retirement System's (STRS) net pension liability/net pension asset, net OPEB liability/asset and the County's schedule of contributions to OPERS and STRS. It also contains the conditional assessment of the County's infrastructure. The RSI can be found on pages 122-140 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, 2020 (UNAUDITED)

The table below provides a summary of the County's net position at December 31, 2020 and 2019. The net position of business-type activities at December 31, 2019 has been restated as described in Note 3.C.

	Net Position					
			Restated			
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	2020	Restated 2019
	<u>2020</u>	<u>2020</u>	<u>2019</u>	<u>2019</u>	<u>Total</u>	<u>Total</u>
<u>Assets</u>						
Current and other assets	\$ 104,610,711	\$ 6,175,831	\$ 91,048,598	\$ 5,950,779	\$ 110,786,542	\$ 96,999,377
Capital assets	<u>107,553,988</u>	<u>5,696,978</u>	<u>105,386,371</u>	<u>5,729,716</u>	<u>113,250,966</u>	<u>111,116,087</u>
Total assets	<u>212,164,699</u>	<u>11,872,809</u>	<u>196,434,969</u>	<u>11,680,495</u>	<u>224,037,508</u>	<u>208,115,464</u>
Deferred outflows	<u>9,093,465</u>	<u>449,276</u>	<u>14,841,799</u>	<u>30,761,956</u>	<u>9,542,741</u>	<u>45,603,755</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	63,150,476	3,096,998	72,383,839	3,664,578	66,247,474	76,048,417
Other liabilities	<u>8,006,081</u>	<u>189,645</u>	<u>7,968,572</u>	<u>128,627</u>	<u>8,195,726</u>	<u>8,097,199</u>
Total liabilities	<u>71,156,557</u>	<u>3,286,643</u>	<u>80,352,411</u>	<u>3,793,205</u>	<u>74,443,200</u>	<u>84,145,616</u>
Deferred inflows	<u>25,118,577</u>	<u>471,251</u>	<u>17,479,133</u>	<u>1,664,258</u>	<u>25,589,828</u>	<u>19,143,391</u>
<u>Net Position</u>						
Net investment in capital assets	94,878,568	4,719,020	93,455,570	4,733,789	99,597,588	98,189,359
Restricted	33,324,306	-	26,831,961	-	33,324,306	26,831,961
Unrestricted (deficit)	<u>(3,219,844)</u>	<u>3,845,171</u>	<u>(6,842,307)</u>	<u>3,994,629</u>	<u>625,327</u>	<u>(2,847,678)</u>
Total net position	<u>\$ 124,983,030</u>	<u>\$ 8,564,191</u>	<u>\$ 113,445,224</u>	<u>\$ 8,728,418</u>	<u>\$ 133,547,221</u>	<u>\$ 122,173,642</u>

The net pension liability/asset is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability/asset is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB, net pension/OPEB asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability/asset or net OPEB liability/asset. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

GASB 68 and GASB 75 require the net pension liability/asset and the net OPEB liability/asset to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability/asset and net OPEB liability/asset, respectively, 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, 2020, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$133,547,221. This amounts to \$124,983,030 in governmental activities and \$8,564,191 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 50.55% of total governmental and business-type assets. Capital assets include land, easements, intangibles, buildings, improvements, equipment, furniture and fixtures, vehicles, construction in progress, infrastructure, water and sewer lines and property under capital lease. Net investment in capital assets at December 31, 2020, was \$99,597,588. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

As of December 31, 2020, the County is able to report positive balances in two of the three categories of net position for governmental activities and all three categories of net position for business-type activities. The positive net position for both governmental and business-type activities of the County is primarily due to an increase in real estate taxes, sales taxes, operating grants and capital grants, and charges for services in governmental activities. Expenses of the County's governmental activities increased primarily due to higher pension and OPEB expense costs related to the Ohio Public Employees Retirement System (OPERS). Expenses of the County's business-type activities decreased due to a decrease in personal services, contract services and materials and supplies expenses. A portion of the County's governmental activities net position, \$33,324,306 or 26.66%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net position was a deficit of \$3,219,844.

The table below shows the changes in net position for 2020 and 2019. The net position of the business-type activities at December 31, 2019 has been restated as described in Note 3.C.

	Change in Net Position					
	Governmental	Business-type	Governmental	Restated Business-type	2020	Restated
	Activities <u>2020</u>	Activities <u>2020</u>	Activities <u>2019</u>	Activities <u>2019</u>	<u>Total</u>	<u>Total</u>
<u>Revenues</u>						
Program revenues:						
Charges for services and sales	\$ 10,396,971	\$ 2,243,989	\$ 9,787,037	\$ 2,278,293	\$ 12,640,960	\$ 12,065,330
Operating grants and contributions	23,730,798	-	20,953,410	-	23,730,798	20,953,410
Capital grants and contributions	8,604,770	-	3,715,839	552,069	8,604,770	4,267,908
Total program revenues	42,732,539	2,243,989	34,456,286	2,830,362	44,976,528	37,286,648
General revenues:						
Property taxes	16,240,320	-	15,861,124	-	16,240,320	15,861,124
Sales tax	15,842,984	-	15,567,192	-	15,842,984	15,567,192
Hotel motel taxes	131,802	-	264,132	-	131,802	264,132
Payments in lieu of taxes	325,311	-	281,754	-	325,311	281,754
Unrestricted grants	4,339,419	-	4,538,689	-	4,339,419	4,538,689
Investment earnings	1,032,203	18,273	2,034,871	34,045	1,050,476	2,068,916
Gain on disposal of assets	-	32,723	-	-	32,723	-
Miscellaneous	3,162,501	25,977	920,405	16,547	3,188,478	936,952
Total general revenues	41,074,540	76,973	39,468,167	50,592	41,151,513	39,518,759
Total revenues	83,807,079	2,320,962	73,924,453	2,880,954	86,128,041	76,805,407
<u>Expenses</u>						
Program expenses:						
General government						
Legislative and executive	16,931,976	-	14,525,117	-	16,931,976	14,525,117
Judicial	6,077,216	-	5,836,274	-	6,077,216	5,836,274
Public safety	11,232,908	-	11,462,142	-	11,232,908	11,462,142
Public works	9,731,910	-	12,279,995	-	9,731,910	12,279,995
Health	5,386,936	-	5,082,562	-	5,386,936	5,082,562
Human services	21,033,119	-	19,339,556	-	21,033,119	19,339,556
Economic development	826,361	-	727,219	-	826,361	727,219
Intergovernmental	556,297	-	512,790	-	556,297	512,790
Interest and fiscal charges	492,550	-	559,796	-	492,550	559,796
Business-type activities:						
Sanitary sewer district	-	521,563	-	498,061	521,563	498,061
Building and development	-	1,963,626	-	2,057,240	1,963,626	2,057,240
Total expenses	72,269,273	2,485,189	70,325,451	2,555,301	74,754,462	72,880,752
Change in net position	11,537,806	(164,227)	3,599,002	325,653	11,373,579	3,924,655
Net position at beginning of year (restated)	113,445,224	8,728,418	109,846,222	8,402,765	122,173,642	118,248,987
Net position at end of year	\$ 124,983,030	\$ 8,564,191	\$ 113,445,224	\$ 8,728,418	\$ 133,547,221	\$ 122,173,642

UNION COUNTY, OHIO

MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

Governmental Activities

Governmental net position increased by \$11,537,806 in 2020 from 2019.

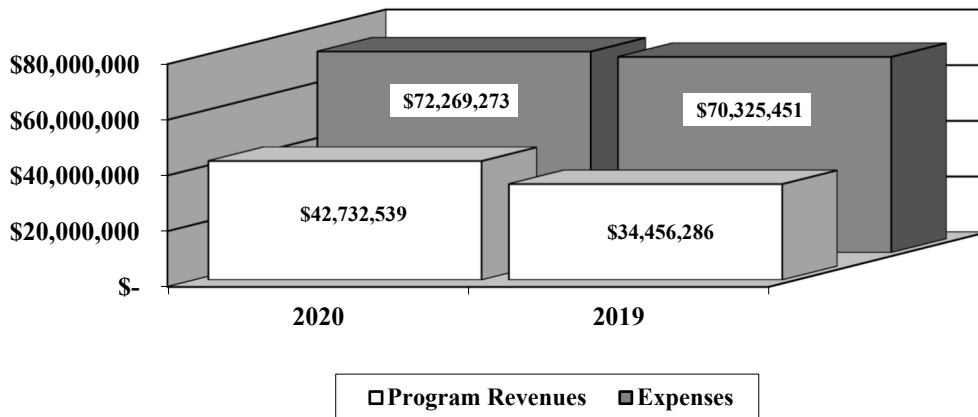
Human services represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children’s services, and the department of jobs and family services for \$21,033,119 of expenses, or 29.10% of total governmental expenses of the County. These expenses were funded by \$464,664 in charges to users of services and \$7,567,292 in operating grants and contributions in 2020. These expenses increased from the prior year due to an increase in pension and OPEB expenses. General government expenses which includes legislative and executive and judicial programs, accounted for \$23,009,192 or 31.84% of total governmental expenses. General government expenses were covered by \$7,736,607 of direct charges to users and \$3,718,593 in operating grants and contributions in 2020. Public works accounted for \$9,731,910 or 13.47% of total governmental expenses. Public works decreased due to a decrease in costs related to road projects paid for by the County but not being owned by the County. Public works expenses were covered by \$1,178,245 in direct charges to users, \$6,065,330 in operating grants and contributions and \$8,604,770 in capital grants and contributions in 2020.

The state and federal government contributed to the County revenues of \$23,730,798 in operating grants and contributions and \$8,604,770 in capital grants and contributions. These revenues are restricted to a particular program or purpose. The increase in operating grants and contributions is the result of the County receiving money from the Coronavirus Aid, Relief, and Economic Security (CARES) Act due to the pandemic. The increase in capital grants and contributions is due the County receiving \$6,000,000 from FedEx for infrastructure upgrades.

General revenues totaled \$41,074,540 and amounted to 49.01% of total revenues. These revenues primarily consist of property and sales tax revenue of \$32,083,304 or 38.28% of total general revenues in 2020. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$4,339,419, or 5.18% of the total.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services for 2020 and 2019. 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, 2020
(UNAUDITED)

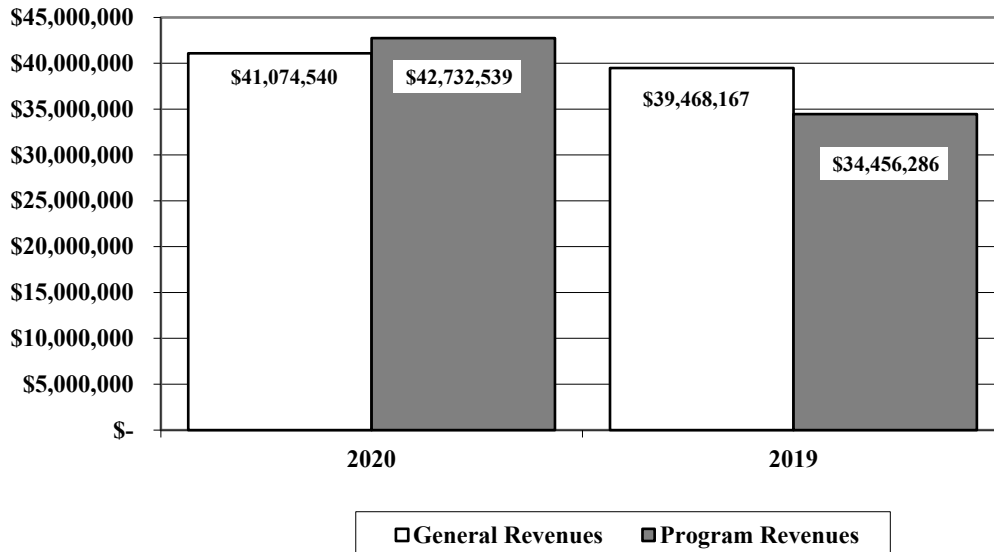
Governmental Activities

	Total Cost of Services 2020	Net Cost of Services 2020	Total Cost of Services 2019	Net Cost of Services 2019
Program expenses:				
General government				
Legislative and executive	\$ 16,931,976	\$ 7,192,387	\$ 14,525,117	\$ 6,030,306
Judicial	6,077,216	4,361,605	5,836,274	4,118,957
Public safety	11,232,908	8,254,785	11,462,142	9,947,378
Public works	9,731,910	(6,116,435)	12,279,995	1,081,577
Health	5,386,936	1,316,856	5,082,562	1,442,866
Human services	21,033,119	13,001,163	19,339,556	11,757,688
Economic development	826,361	477,526	727,219	417,807
Intergovernmental	556,297	556,297	512,790	512,790
Interest and fiscal charges	492,550	492,550	559,796	559,796
Total	\$ 72,269,273	\$ 29,536,734	\$ 70,325,451	\$ 35,869,165

The dependence upon general revenues for governmental activities is apparent, with 40.87% of expenses supported through taxes and other general revenues during 2020.

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

Governmental Activities - General and Program Revenues



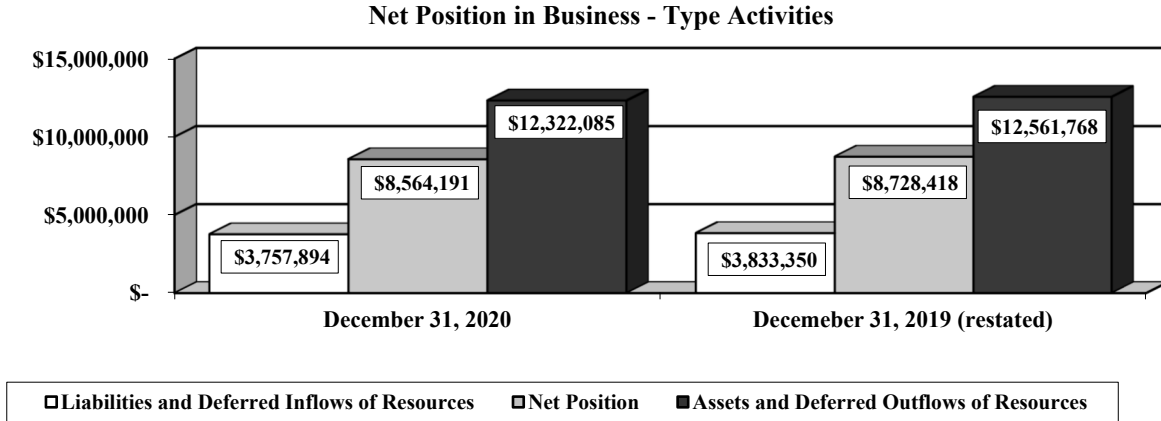
UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

Business-Type Activities

The sanitary sewer district and building and development are the County's enterprise funds. These operations had program revenues of \$2,243,989, general revenues of \$76,973 and expenses of \$2,485,189 for 2020. The net position of the enterprise funds decreased \$164,227 or 1.88% during 2020.

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, 2019 and 2020.



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 reported a combined fund balance of \$71,529,183, which is \$13,590,275 more than last year's total of \$57,938,908. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2020 and 2019 for all major and non-major governmental funds.

	Fund Balances (Deficit) <u>12/31/20</u>	Fund Balances (Deficit) <u>12/31/19</u>	<u>Change</u>
Major funds:			
General	\$ 15,990,845	\$ 11,839,230	\$ 4,151,615
County Board of DD	13,647,936	13,886,176	(238,240)
Motor Vehicle and Gas Tax	2,513,634	1,373,524	1,140,110
Prosecutor Bldg CH Entry Improvement	(4,244,366)	(2,479,727)	(1,764,639)
Other nonmajor governmental funds	<u>43,621,134</u>	<u>33,319,705</u>	<u>10,301,429</u>
Total	<u>\$ 71,529,183</u>	<u>\$ 57,938,908</u>	<u>\$ 13,590,275</u>

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

General Fund

The County's general fund balance increased \$4,151,615.

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

	<u>2020</u> <u>Amount</u>	<u>2019</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<u>Revenues</u>			
Taxes	\$ 18,636,073	\$ 18,021,152	3.41 %
Charges for services	5,730,921	5,009,247	14.41 %
Licenses and permits	3,375	3,450	(2.17) %
Fines and forfeitures	88,704	83,458	6.29 %
Intergovernmental	3,433,119	3,192,653	7.53 %
Investment income	1,120,186	1,982,483	(43.50) %
Other	<u>3,688,517</u>	<u>1,076,456</u>	<u>242.65 %</u>
Total	<u>\$ 32,700,895</u>	<u>\$ 29,368,899</u>	<u>11.35 %</u>

Revenues of the general fund increased \$3,331,996 or 11.35%. Tax revenue represents 56.99% of all general fund revenue. Tax revenue increased 3.41% due mainly to an increase in property tax collections due to higher taxes levied during the year and an increase in sales tax collections. Charges for services increased 14.41% due mainly to increased conveyance fees and title fees. Intergovernmental revenues increased 7.53% an increase in homestead and rollback and local government funding from the State. Investment income decreased 43.50% due primarily to lower rates earned on investments compared to the previous year due to the pandemic. Other revenues increased 242.65% due mainly to a dividend received from the Bureau of Worker's Compensation. All other revenue remained comparable to 2019.

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

	<u>2020</u> <u>Amount</u>	<u>2019</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<u>Expenditures</u>			
General government:			
Legislative and executive	\$ 9,606,830	\$ 7,807,153	23.05 %
Judicial	4,710,604	4,446,362	5.94 %
Public safety	6,284,491	7,210,406	(12.84) %
Public works	274,142	265,389	3.30 %
Health	265,813	207,236	28.27 %
Human services	1,848,523	1,869,521	(1.12) %
Economic development	213,545	195,081	9.46 %
Intergovernmental	<u>501,714</u>	<u>512,790</u>	<u>(2.16) %</u>
Total	<u>\$ 23,705,662</u>	<u>\$ 22,513,938</u>	<u>5.29 %</u>

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

Total expenditures increased \$1,191,724 or 5.29%. The most significant increases were in the areas of legislative and executive. Legislative and executive increased \$1,799,677 due primarily to an increase in spending by human resources, the Prosecutor's office and the Treasurer. Public safety decreased due to sheriff costs being moved to the local coronavirus relief fund (a nonmajor governmental fund) due to the CARES Act funding from the pandemic. All other expenditures remained comparable to 2019.

County Board of DD

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,350,036 and expenditures of \$10,587,980. The net changes in revenues and expenditures contributed to the Board of DD fund balance decrease of \$238,240 or 1.72% from 2019 to 2020. This decrease is primary due to a decrease in intergovernmental grant revenue.

Motor Vehicle and Gas Tax

The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues of \$8,458,477 and expenditures of \$7,440,024. The fund balance increased \$1,140,110 or 83.01%. This increase is the result of an increase in intergovernmental revenues due to the Statewide gas tax increase and a decrease in expenditures in the Engineer's department as well as a decrease in amounts spent on bridges and culverts.

Prosecutor Bldg CH Entry Improvement

The Prosecutor Bldg CH Entry Improvement fund deficit increased \$1,764,639 due to additional costs being spent on the project during 2020.

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, County Board of DD fund and Motor Vehicle and Gas Tax fund.

In the general fund, final budgeted revenues and other financing sources of \$28,128,067 were \$38,098 greater than original budgeted revenues and other financing sources of \$28,089,969. Actual revenues and other financing sources of \$29,922,565 exceeded final budgeted revenues and other financing sources by \$1,794,498.

Final budgeted expenditures and other financing uses of \$33,051,119 were \$4,192,258 greater than original budgeted expenditures of \$28,858,861. Actual expenditures and financing uses of \$30,056,488 were \$2,994,631 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 2020, the County had \$113,250,966 (net of accumulated depreciation) invested in land, easements, intangibles, improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, water and sewer lines and infrastructure. Of this total, \$107,553,988 was reported in governmental activities and \$5,696,978 was reported in business-type activities.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2020
(UNAUDITED)

The following table shows December 31, 2020 balances compared to December 31, 2019. The amounts at December 31, 2019 have been restated as described in Note 3.C.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	2020	2019	2020	Restated 2019	2020	Restated 2019
Land	\$ 942,642	\$ 942,642	\$ 28,541	\$ 28,541	\$ 971,183	\$ 971,183
Construction in progress	579,766	3,685,691	-	-	579,766	3,685,691
Easements	121,333	121,333	-	-	121,333	121,333
Infrastructure	80,353,115	77,722,838	-	-	80,353,115	77,722,838
Land improvements	853,596	922,064	31,526	32,850	885,122	954,914
Buildings	19,438,348	17,164,038	5,478,720	5,599,985	24,917,068	22,764,023
Equipment	2,301,758	1,619,878	65,714	(33,105)	2,367,472	1,586,773
Furniture and fixtures	411,824	499,826	2,902	3,254	414,726	503,080
Vehicles	2,055,229	2,152,440	74,730	94,793	2,129,959	2,247,233
Water and sewer lines	-	-	14,845	3,398	14,845	3,398
Intangibles	496,377	555,621	-	-	496,377	555,621
Total	<u>\$ 107,553,988</u>	<u>\$ 105,386,371</u>	<u>\$ 5,696,978</u>	<u>\$ 5,729,716</u>	<u>\$ 113,250,966</u>	<u>\$ 111,116,087</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 74.71% 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 92.00% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75.00% of the roads at 5 or higher. For bridges, 94.00% of the bridges met or exceeded the numerical rating of 5 as compared to a policy of 85.00%. Estimated expenditures for roads and bridges were \$12,316,330 for 2020. Actual expenditures for the year were approximately \$10,435,397. For more information on the rating system and results, refer to required supplementary information beginning on pages 139-140 of this report.

Debt Administration

At December 31, 2020 the County had \$1,040,000 in general obligation bonds, \$9,900,000 in sales tax revenue bonds, and \$1,584,998 in other long term obligations. Of this total, \$1,069,491 is due within one year and \$11,455,507 is due in more than one year.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2020 (UNAUDITED)

The following table summarizes the bonds, notes and loans outstanding. The amounts at December 31, 2019 have been restated as described in Note 3.C.

Outstanding Debt, at Year End

	Governmental Activities 2020	Business-Type Activities 2020	Governmental Activities 2019	Restated Business-Type Activities 2019
Long-term obligations				
General obligation bonds:	\$ 1,040,000	\$ -	\$ 1,290,000	\$ -
Sales tax revenue bonds	9,900,000	-	10,630,000	-
Other long-term obligations	<u>607,040</u>	<u>977,958</u>	<u>626,010</u>	<u>995,927</u>
Total	<u>\$ 11,547,040</u>	<u>\$ 977,958</u>	<u>\$ 12,546,010</u>	<u>\$ 995,927</u>

The County's voted legal debt margin was \$48,189,170 at December 31, 2020 and the unvoted legal debt margin was \$19,251,668 at December 31, 2020. See Note 12 to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

Economic Factors and Next Year's Budgets and Rates

The average unemployment rate in the County was 6.0% for 2020, an increase from the 4.0% average rate in 2019. This compares favorably to the State rate of 8.2% and favorably to the national rate of 8.1%. Union County's strong industrial segment allows the County to enjoy the thirteenth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 78.07% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$5.55 billion for 2020.

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@unioncountyohio.gov or visit the Auditors link from the County's website: <http://www.unioncountyohio.gov/financial-reports>.

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BASIC
FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 71,415,969	\$ 5,609,615	\$ 77,025,584
Cash and cash equivalents in segregated accounts	515,218	-	515,218
Short-term investments in segregated accounts	-	-	-
Cash with fiscal agent	3,524,120	-	3,524,120
Investments in joint ventures	-	-	-
Receivables (net of allowance for uncollectibles):			
Sales taxes	4,138,699	-	4,138,699
Real estate and other taxes	16,549,143	-	16,549,143
Payments in lieu of taxes	325,330	-	325,330
Accounts	1,384,395	3,849	1,388,244
Accrued interest	22,112	-	22,112
Due from other governments	5,269,736	-	5,269,736
Special assessments	337,914	-	337,914
Contributions	-	-	-
Due from external parties	37,170	23,540	60,710
Prepayments	459,261	1,062	460,323
Materials and supplies inventory	675,941	-	675,941
Net pension assets	322,610	13,828	336,438
Net OPEB assets	157,030	-	157,030
Other hospital assets	-	-	-
Internal balance	(523,937)	523,937	-
Assets limited as to use	-	-	-
Long-term investments in segregated accounts	-	-	-
Capital assets:			
Non-depreciable capital assets	81,996,856	28,541	82,025,397
Depreciable capital assets, net	25,557,132	5,668,437	31,225,569
Total capital assets, net	107,553,988	5,696,978	113,250,966
Total assets	212,164,699	11,872,809	224,037,508
Deferred outflows of resources:			
Unamortized deferred charges on debt refunding	9,742	-	9,742
Excess consideration from acquisition	-	-	-
Pension	5,683,429	270,856	5,954,285
OPEB	3,400,294	178,420	3,578,714
Total deferred outflows of resources	9,093,465	449,276	9,542,741
Liabilities:			
Accounts payable	687,171	111,008	798,179
Contracts payable	58,222	-	58,222
Retainage payable	36,937	-	36,937
Accrued wages and benefits	1,061,318	47,470	1,108,788
Due to other governments	499,684	18,038	517,722
Deferred lease revenue	-	-	-
Payroll withholdings payable	1,108,351	-	1,108,351
Accrued interest payable	54,398	13,129	67,527
Estimated third-party settlements	-	-	-
Other hospital liabilities	-	-	-
Notes payable	4,500,000	-	4,500,000
Deposits and other liabilities	-	-	-
Refundable advances	-	-	-
Long-term liabilities:			
Due within one year	3,022,076	150,925	3,173,001
Due in more than one year:			
Net pension liability	29,277,947	1,162,208	30,440,155
Net OPEB liability	18,848,688	807,865	19,656,553
Other amounts due in more than one year	12,001,765	976,000	12,977,765
Total liabilities	71,156,557	3,286,643	74,443,200
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	16,035,966	-	16,035,966
Payments in lieu of taxes levied for the next fiscal year	325,330	-	325,330
Pension	5,883,285	318,210	6,201,495
OPEB	2,873,996	153,041	3,027,037
Total deferred inflows of resources	25,118,577	471,251	25,589,828
Net position:			
Net investment in capital assets	94,878,568	4,719,020	99,597,588
Restricted for:			
Capital projects	15,881,051	-	15,881,051
Debt service	301,216	-	301,216
Public works projects	2,426,386	-	2,426,386
Public safety programs	2,543,185	-	2,543,185
Human services programs	8,230,590	-	8,230,590
Health programs	2,203,693	-	2,203,693
Legislative and executive programs	833,529	-	833,529
Judicial programs	904,656	-	904,656
Hospital pensions	-	-	-
Unrestricted (deficit)	(3,219,844)	3,845,171	625,327
Total net position	\$ 124,983,030	\$ 8,564,191	\$ 133,547,221

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units		
Memorial Hospital of Union County	UCO Industries	Airport Authority
\$ -	\$ -	\$ 501,541
38,896,226	1,983,371	-
15,369,421	289,697	-
-	-	-
506,128	-	-
-	-	-
-	-	-
-	-	-
19,513,249	1,156,125	-
-	-	-
-	-	-
676,930	-	-
-	-	-
2,326,939	70,425	3,379
1,063,222	478,460	-
972,744	-	10
-	-	-
2,425,768	-	-
-	-	-
1,938,228	-	-
68,167,818	-	-
3,102,086	246,400	1,245,220
92,467,190	3,388,957	1,013,113
<u>95,569,276</u>	<u>3,635,357</u>	<u>2,258,333</u>
<u>247,425,949</u>	<u>7,613,435</u>	<u>2,763,263</u>
-	-	-
288,250	-	-
10,387,257	-	197
8,069,463	-	106
<u>18,744,970</u>	<u>-</u>	<u>303</u>
7,277,915	915,313	308,736
-	-	-
-	-	-
9,654,229	196,453	270
-	25,780	673
-	110,831	-
-	-	-
-	-	-
660,000	-	-
809,970	-	-
-	-	-
-	-	-
-	82,544	-
6,500,000	81,596	-
3,585,957	20,008	-
54,882,569	-	822
41,276,601	-	571
65,498,712	-	-
<u>190,145,953</u>	<u>1,432,525</u>	<u>311,072</u>
-	-	-
-	-	-
12,063,274	-	4,845
5,877,147	-	2,702
<u>17,940,421</u>	<u>-</u>	<u>7,547</u>
27,799,421	3,635,357	2,258,333
865,175	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
972,744	-	-
28,447,205	2,545,553	186,614
<u>\$ 58,084,545</u>	<u>\$ 6,180,910</u>	<u>\$ 2,444,947</u>

UNION COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
Current:				
General government:				
Legislative and executive.	\$ 16,931,976	\$ 6,422,134	\$ 3,317,455	\$ -
Judicial	6,077,216	1,314,473	401,138	-
Public safety.	11,232,908	631,838	2,346,285	-
Public works	9,731,910	1,178,245	6,065,330	8,604,770
Health.	5,386,936	212,072	3,858,008	-
Human services	21,033,119	464,664	7,567,292	-
Economic development	826,361	173,545	175,290	-
Intergovernmental	556,297	-	-	-
Interest and fiscal charges	492,550	-	-	-
Total governmental activities	72,269,273	10,396,971	23,730,798	8,604,770
Business-type activities:				
Sanitary sewer district	521,563	399,496	-	-
Building and development	1,963,626	1,844,493	-	-
Total business-type activities.	2,485,189	2,243,989	-	-
Total primary government.	\$ 74,754,462	\$ 12,640,960	\$ 23,730,798	\$ 8,604,770
Component units:				
Memorial Hospital of Union County.	\$ 151,338,481	\$ 135,047,579	\$ 3,752,753	\$ -
UCO Industries	8,780,177	8,444,647	439,544	-
Airport Authority.	951,965	207,419	40,000	175,362
Total component units	\$ 161,070,623	\$ 143,699,645	\$ 4,232,297	\$ 175,362
General revenues:				
Property taxes levied for:				
General fund.				
Human services - County Board of DD				
Public safety.				
Health.				
Sales taxes levied for general purposes.				
Sales taxes levied for public works.				
Sales taxes levied for senior services				
Hotel and motel taxes				
Payment in lieu of taxes				
Grants and entitlements not restricted to specific programs				
Investment earnings				
Gain on disposal of assets				
Miscellaneous				
Total general revenues.				
Change in net position				
Net position at beginning of year (restated).				
Net position at end of year.				

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units		
Governmental Activities	Business-type Activities	Total	Memorial Hospital	UCO Industries	Airport Authority
\$ (7,192,387)	\$ -	\$ (7,192,387)	\$ -	\$ -	\$ -
(4,361,605)	-	(4,361,605)	-	-	-
(8,254,785)	-	(8,254,785)	-	-	-
6,116,435	-	6,116,435	-	-	-
(1,316,856)	-	(1,316,856)	-	-	-
(13,001,163)	-	(13,001,163)	-	-	-
(477,526)	-	(477,526)	-	-	-
(556,297)	-	(556,297)	-	-	-
(492,550)	-	(492,550)	-	-	-
<u>(29,536,734)</u>	<u>-</u>	<u>(29,536,734)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(122,067)	(122,067)	-	-	-
-	(119,133)	(119,133)	-	-	-
-	(241,200)	(241,200)	-	-	-
<u>(29,536,734)</u>	<u>(241,200)</u>	<u>(29,777,934)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	(12,538,149)	-	-
-	-	-	-	104,014	-
-	-	-	-	-	(529,184)
-	-	-	<u>(12,538,149)</u>	<u>104,014</u>	<u>(529,184)</u>
6,115,313	-	6,115,313	-	-	-
7,337,109	-	7,337,109	-	-	-
1,529,588	-	1,529,588	-	-	-
1,258,310	-	1,258,310	-	-	-
12,674,209	-	12,674,209	-	-	-
1,584,387	-	1,584,387	-	-	-
1,584,388	-	1,584,388	-	-	-
131,802	-	131,802	-	-	-
325,311	-	325,311	-	-	-
4,339,419	-	4,339,419	-	-	-
1,032,203	18,273	1,050,476	2,146,897	-	142
-	32,723	32,723	-	-	-
3,162,501	25,977	3,188,478	6,906,814	-	44,577
<u>41,074,540</u>	<u>76,973</u>	<u>41,151,513</u>	<u>9,053,711</u>	<u>-</u>	<u>44,719</u>
11,537,806	(164,227)	11,373,579	(3,484,438)	104,014	(484,465)
<u>113,445,224</u>	<u>8,728,418</u>	<u>122,173,642</u>	<u>61,568,983</u>	<u>6,076,896</u>	<u>2,929,412</u>
<u>\$ 124,983,030</u>	<u>\$ 8,564,191</u>	<u>\$ 133,547,221</u>	<u>\$ 58,084,545</u>	<u>\$ 6,180,910</u>	<u>\$ 2,444,947</u>

UNION COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	General	County Board of DD	Motor Vehicle and Gas Tax	Prosecutor Bldg CH Entry Improvement
Assets:				
Equity in pooled cash and cash equivalents	\$ 15,909,022	\$ 10,485,875	\$ 1,996,058	\$ 350,793
Cash and cash equivalents in segregated accounts	168,588	-	-	-
Cash with fiscal agent	-	3,524,120	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes.	3,311,045	-	413,827	-
Real estate and other taxes	6,209,395	7,463,701	-	-
Payments in lieu of taxes	-	-	-	-
Accounts.	311,060	-	181,745	-
Accrued interest	22,112	-	-	-
Due from other governments	987,323	393,873	2,670,310	-
Special assessments	-	-	-	-
Interfund loans receivable.	-	-	-	-
Due from other funds	3,420	-	-	-
Prepayments	398,468	18,085	1,585	-
Materials and supplies inventory	112,463	16,226	529,621	-
Due from external parties	37,170	-	-	-
Total assets	\$ 27,470,066	\$ 21,901,880	\$ 5,793,146	\$ 350,793
Liabilities:				
Accounts payable	\$ 207,944	\$ 124,076	\$ 86,011	\$ -
Contracts payable	-	-	-	58,222
Retainage payable	-	-	-	36,937
Accrued wages and benefits payable	537,293	217,236	78,386	-
Due to other governments	320,310	55,058	22,590	-
Interfund loans payable.	-	-	523,937	-
Due to other funds	120	-	-	-
Payroll withholdings payable	1,108,351	-	-	-
Notes payable	-	-	-	4,500,000
Total liabilities	2,174,018	396,370	710,924	4,595,159
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	6,068,224	7,206,272	-	-
Delinquent property tax revenue not available.	141,171	257,429	-	-
Accrued interest not available.	17,416	-	-	-
Sales tax revenue not available	2,236,110	-	279,479	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	732,823	393,873	2,212,213	-
Unavailable grant revenue	31,749	-	-	-
Payments in lieu of taxes levied for the next fiscal year.	-	-	-	-
Miscellaneous revenue not available	77,710	-	76,896	-
Total deferred inflows of resources	9,305,203	7,857,574	2,568,588	-
Fund balances:				
Nonspendable	667,643	34,311	531,206	-
Restricted	-	13,613,625	1,982,428	-
Committed.	300,296	-	-	-
Assigned.	3,179,113	-	-	-
Unassigned (deficit)	11,843,793	-	-	(4,244,366)
Total fund balances.	15,990,845	13,647,936	2,513,634	(4,244,366)
Total liabilities, deferred inflows of resources and fund balances.	\$ 27,470,066	\$ 21,901,880	\$ 5,793,146	\$ 350,793

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
\$ 42,674,221	\$ 71,415,969
346,630	515,218
-	3,524,120
413,827	4,138,699
2,876,047	16,549,143
325,330	325,330
891,590	1,384,395
-	22,112
1,218,230	5,269,736
337,914	337,914
327,166	327,166
358,447	361,867
41,123	459,261
17,631	675,941
-	37,170
<u>\$ 49,828,156</u>	<u>\$ 105,344,041</u>
\$ 269,140	\$ 687,171
-	58,222
-	36,937
228,403	1,061,318
101,726	499,684
327,166	851,103
361,747	361,867
-	1,108,351
-	4,500,000
<u>1,288,182</u>	<u>9,164,653</u>
2,761,470	16,035,966
74,048	472,648
-	17,416
279,479	2,795,068
337,914	337,914
107,374	3,446,283
632,519	664,268
325,330	325,330
400,706	555,312
<u>4,918,840</u>	<u>24,650,205</u>
58,754	1,291,914
29,244,331	44,840,384
5,092,466	5,392,762
9,225,583	12,404,696
-	7,599,427
<u>43,621,134</u>	<u>71,529,183</u>
<u>\$ 49,828,156</u>	<u>\$ 105,344,041</u>

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UNION COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2020

Total governmental fund balances		\$	71,529,183
<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.			107,553,988
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	2,795,068	
Real and other taxes receivable		513,177	
Accounts receivable		514,783	
Intergovernmental receivable		4,110,551	
Special assessments receivable		337,914	
Accrued interest receivable		17,416	
Total		8,288,909	8,288,909
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.			(54,398)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
General obligation bonds payable		(1,040,000)	
Sales tax revenue bonds payable		(9,900,000)	
OPWC loans payable		(607,040)	
Compensated absences		(2,780,768)	
Total		(14,327,808)	(14,327,808)
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		5,683,429	
Deferred inflows of resources - pension		(5,883,285)	
Net pension asset		322,610	
Net pension liability		(29,277,947)	
Total		(29,155,193)	(29,155,193)
The net OPEB asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.			
Deferred outflows of resources - OPEB		3,400,294	
Deferred inflows of resources - OPEB		(2,873,996)	
Net OPEB asset		157,030	
Net OPEB liability		(18,848,688)	
Total		(18,165,360)	(18,165,360)
Unamortized premiums are amortized over the life of the bonds on the statement of net position.			(696,033)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			9,742
Net position of governmental activities		\$	124,983,030

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, 2020

	General	County Board of DD	Motor Vehicle and Gas Tax	Prosecutor Bldg CH Entry Improvement
Revenues:				
From local sources:				
Property and other local taxes	\$ 6,113,669	\$ 7,334,113	\$ -	\$ -
Sales taxes	12,522,404	-	1,565,396	-
Charges for services	5,730,921	-	652,082	-
Licenses and permits	3,375	-	4,360	-
Fines and forfeitures	88,704	-	-	-
Intergovernmental	3,433,119	2,772,695	5,848,462	-
Special assessments	-	-	-	-
Investment income	1,120,186	-	16,115	-
Rental income	518,326	-	-	-
Contributions and donations	-	20	-	-
Payment in lieu of taxes	-	-	-	-
Other	3,170,191	243,208	372,062	-
Total revenues	<u>32,700,895</u>	<u>10,350,036</u>	<u>8,458,477</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	9,606,830	-	-	-
Judicial	4,710,604	-	-	-
Public safety	6,284,491	-	-	-
Public works	274,142	-	7,432,731	-
Health	265,813	-	-	-
Human services	1,848,523	10,587,980	-	-
Economic development	213,545	-	-	-
Intergovernmental	501,714	-	-	-
Capital outlay	-	-	-	1,764,639
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	7,293	-
Note issuance costs	-	-	-	-
Total expenditures	<u>23,705,662</u>	<u>10,587,980</u>	<u>7,440,024</u>	<u>1,764,639</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,995,233</u>	<u>(237,944)</u>	<u>1,018,453</u>	<u>(1,764,639)</u>
Other financing sources (uses):				
Sale of capital assets	11,631	-	-	-
Transfers in	75,000	-	-	-
Transfers out	(4,922,611)	-	-	-
Premium on note issuance	-	-	-	-
Total other financing sources (uses)	<u>(4,835,980)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,159,253	(237,944)	1,018,453	(1,764,639)
Fund balances (deficit) at beginning of year	11,839,230	13,886,176	1,373,524	(2,479,727)
Change in inventory balance	(7,638)	(296)	121,657	-
Fund balances (deficit) at end of year	<u>\$ 15,990,845</u>	<u>\$ 13,647,936</u>	<u>\$ 2,513,634</u>	<u>\$ (4,244,366)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
\$ 2,932,272	\$ 16,380,054
1,565,397	15,653,197
2,568,335	8,951,338
196,363	204,098
171,175	259,879
16,654,677	28,708,953
355,186	355,186
18,830	1,155,131
17,931	536,257
6,916,003	6,916,023
325,311	325,311
897,721	4,683,182
<u>32,619,201</u>	<u>84,128,609</u>
4,695,835	14,302,665
845,545	5,556,149
3,962,265	10,246,756
483,642	8,190,515
4,847,259	5,113,072
7,060,952	19,497,455
592,412	805,957
54,583	556,297
3,082,479	4,847,118
998,970	998,970
549,570	556,863
22,698	22,698
<u>27,196,210</u>	<u>70,694,515</u>
5,422,991	13,434,094
-	11,631
5,654,310	5,729,310
(806,699)	(5,729,310)
31,275	31,275
<u>4,878,886</u>	<u>42,906</u>
10,301,877	13,477,000
33,319,705	57,938,908
(448)	113,275
<u>\$ 43,621,134</u>	<u>\$ 71,529,183</u>

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, 2020

Net change in fund balances - total governmental funds	\$	13,477,000
<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	\$ 5,503,261	
Current year depreciation	(3,287,888)	
Total		2,215,373
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		
		(47,756)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.		
		113,275
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property and other local taxes	(7,932)	
Sales tax	189,787	
Intergovernmental revenues	(858,823)	
Special assessments	65,063	
Charges for services	(12,020)	
Interest income	(93,205)	
Rental income	37,170	
Other revenues	358,430	
Total		(321,530)
Proceeds of premiums are recorded as other financing sources in the funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		
		(31,275)
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.		
		998,970
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	15,716	
Amortization of deferred amounts on refunding	(5,082)	
Amortization of bond premiums	76,377	
Total		87,011
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		3,235,536
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability and net OPEB liability/asset are reported as pension/OPEB expense in the statement of activities.		
Pension		(5,164,590)
OPEB		(2,351,848)
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.		
		(672,360)
Change in net position of governmental activities	\$	11,537,806

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property and other local taxes	\$ 5,965,632	\$ 5,965,632	\$ 6,092,025	\$ 126,393
Sales taxes	12,421,966	12,421,966	12,493,810	71,844
Charges for services	4,325,928	4,325,928	4,682,824	356,896
Licenses and permits	2,625	2,625	3,125	500
Fines and forfeitures	64,200	64,200	77,571	13,371
Intergovernmental	3,423,353	3,461,474	3,475,807	14,333
Investment income	1,052,950	1,052,950	971,150	(81,800)
Rental income	484,819	484,819	518,493	33,674
Other	111,125	111,102	1,371,129	1,260,027
Total revenues	<u>27,852,598</u>	<u>27,890,696</u>	<u>29,685,934</u>	<u>1,795,238</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	10,858,816	10,051,600	8,732,685	1,318,915
Judicial	4,474,854	4,528,715	4,210,689	318,026
Public safety	8,723,102	7,409,837	6,483,265	926,572
Public works	324,962	325,597	275,302	50,295
Health	304,831	304,831	257,428	47,403
Human services	2,327,411	2,208,118	1,874,249	333,869
Economic development	213,546	213,546	213,545	1
Intergovernmental	501,714	501,714	501,714	-
Total expenditures	<u>27,729,236</u>	<u>25,543,958</u>	<u>22,548,877</u>	<u>2,995,081</u>
Excess of revenues over expenditures	123,362	2,346,738	7,137,057	4,790,319
Other financing sources (uses):				
Sale of capital assets	12,371	12,371	11,631	(740)
Transfers in	225,000	225,000	225,000	-
Transfers out	(1,129,625)	(7,507,161)	(7,507,611)	(450)
Total other financing sources (uses)	<u>(892,254)</u>	<u>(7,269,790)</u>	<u>(7,270,980)</u>	<u>(1,190)</u>
Net change in fund balances	(768,892)	(4,923,052)	(133,923)	4,789,129
Fund balances at beginning of year	5,255,614	5,255,614	5,255,614	-
Prior year encumbrances appropriated	768,892	768,892	768,892	-
Fund balance at end of year	<u>\$ 5,255,614</u>	<u>\$ 1,101,454</u>	<u>\$ 5,890,583</u>	<u>\$ 4,789,129</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property and other local taxes..	\$ 7,487,196	\$ 7,487,196	\$ 7,294,644	\$ (192,552)
Intergovernmental	2,690,947	2,690,947	2,796,994	106,047
Contributions and donations	-	-	20	20
Other	204,197	204,197	243,458	39,261
Total revenues.	<u>10,382,340</u>	<u>10,382,340</u>	<u>10,335,116</u>	<u>(47,224)</u>
Expenditures:				
Current:				
Human services	15,415,613	13,938,217	12,536,680	1,401,537
Total expenditures	<u>15,415,613</u>	<u>13,938,217</u>	<u>12,536,680</u>	<u>1,401,537</u>
Excess of expenditures over revenues	<u>(5,033,273)</u>	<u>(3,555,877)</u>	<u>(2,201,564)</u>	<u>1,354,313</u>
Other financing uses:				
Transfers out.	(326,827)	(1,726,827)	-	1,726,827
Total other financing uses.	<u>(326,827)</u>	<u>(1,726,827)</u>	<u>-</u>	<u>1,726,827</u>
Net change in fund balances	(5,360,100)	(5,282,704)	(2,201,564)	3,081,140
Fund balances at beginning of year	11,733,808	11,733,808	11,733,808	-
Prior year encumbrances appropriated	184,585	184,585	184,585	-
Fund balance at end of year	<u>\$ 6,558,293</u>	<u>\$ 6,635,689</u>	<u>\$ 9,716,829</u>	<u>\$ 3,081,140</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Sales taxes.	\$ 1,555,619	\$ 1,555,619	\$ 1,561,822	\$ 6,203
Charges for services	665,000	665,000	561,213	(103,787)
Licenses and permits.	2,500	2,500	4,360	1,860
Intergovernmental	5,975,000	6,975,000	5,842,061	(1,132,939)
Investment income	40,000	40,000	16,115	(23,885)
Other	55,000	55,000	358,082	303,082
Total revenues.	<u>8,293,119</u>	<u>9,293,119</u>	<u>8,343,653</u>	<u>(949,466)</u>
Expenditures:				
Current:				
Public works.	9,298,159	9,289,411	7,849,247	1,440,164
Total expenditures	<u>9,298,159</u>	<u>9,289,411</u>	<u>7,849,247</u>	<u>1,440,164</u>
Excess (deficiency) of revenues over (under) expenditures	(1,005,040)	3,708	494,406	490,698
Other financing sources:				
Advances in	937,848	937,848	-	(937,848)
Total other financing sources	<u>937,848</u>	<u>937,848</u>	<u>-</u>	<u>(937,848)</u>
Net change in fund balances	(67,192)	941,556	494,406	(447,150)
Fund balances at beginning of year	1,001,938	1,001,938	1,001,938	-
Prior year encumbrances appropriated	363,950	363,950	363,950	-
Fund balance at end of year	<u>\$ 1,298,696</u>	<u>\$ 2,307,444</u>	<u>\$ 1,860,294</u>	<u>\$ (447,150)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2020

	Business-type Activities - Enterprise Funds		
	Sanitary Sewer	Building and Development	Total
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ 1,380,811	\$ 4,228,804	\$ 5,609,615
Receivables (net of allowance for uncollectibles):			
Accounts	279	3,570	3,849
Interfund loans	-	523,937	523,937
Due from external parties	-	23,540	23,540
Prepayments	682	380	1,062
Total current assets	<u>1,381,772</u>	<u>4,780,231</u>	<u>6,162,003</u>
Noncurrent assets:			
Net pension assets	1,216	12,612	13,828
Capital assets:			
Non-depreciable capital assets	28,541	-	28,541
Depreciable capital assets, net	5,594,396	74,041	5,668,437
Total capital assets	<u>5,622,937</u>	<u>74,041</u>	<u>5,696,978</u>
Total noncurrent assets	<u>5,624,153</u>	<u>86,653</u>	<u>5,710,806</u>
Total assets	<u>7,005,925</u>	<u>4,866,884</u>	<u>11,872,809</u>
Deferred outflows of resources:			
Pension	18,824	252,032	270,856
OPEB	12,079	166,341	178,420
Total deferred outflows of resources	<u>30,903</u>	<u>418,373</u>	<u>449,276</u>
Liabilities:			
Current liabilities:			
Accounts payable	14,481	96,527	111,008
Accrued wages and benefits payable	3,618	43,852	47,470
Accrued interest payable	13,129	-	13,129
Due to other governments	6,751	11,287	18,038
Current portion of compensated absences payable	6,417	117,957	124,374
Current portion of revenue bonds payable	10,019	-	10,019
Current portion of OPWC loans payable	16,532	-	16,532
Total current liabilities	<u>70,947</u>	<u>269,623</u>	<u>340,570</u>
Long-term liabilities:			
Compensated absences payable	488	24,105	24,593
Revenue bonds payable	595,962	-	595,962
OPWC loans payable	355,445	-	355,445
Net pension liability	102,169	1,060,039	1,162,208
Net OPEB liability	71,019	736,846	807,865
Total long-term liabilities	<u>1,125,083</u>	<u>1,820,990</u>	<u>2,946,073</u>
Total liabilities	<u>1,196,030</u>	<u>2,090,613</u>	<u>3,286,643</u>
Deferred inflows of resources:			
Pension	22,115	296,095	318,210
OPEB	10,483	142,558	153,041
Total deferred inflows of resources	<u>32,598</u>	<u>438,653</u>	<u>471,251</u>
Net position:			
Net investment in capital assets	4,644,979	74,041	4,719,020
Unrestricted	1,163,221	2,681,950	3,845,171
Total net position	<u>\$ 5,808,200</u>	<u>\$ 2,755,991</u>	<u>\$ 8,564,191</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, 2020

	Business-type Activities - Enterprise Funds		
	Sanitary Sewer	Building and Development	Total
Operating revenues:			
Tap-in fees	\$ 150	\$ -	\$ 150
Charges for services	345,193	1,741,503	2,086,696
License and permits	300	102,990	103,290
Special assessments	53,853	-	53,853
Other operating revenues	2,159	23,818	25,977
Total operating revenues	401,655	1,868,311	2,269,966
Operating expenses:			
Personal services	120,354	1,462,913	1,583,267
Contract services	216,369	393,969	610,338
Materials and supplies	23,997	67,334	91,331
Depreciation	140,127	10,798	150,925
Other	917	28,612	29,529
Total operating expenses	501,764	1,963,626	2,465,390
Operating loss	(100,109)	(95,315)	(195,424)
Nonoperating revenues (expenses):			
Interest revenue	10,980	7,293	18,273
Interest expense and fiscal charges	(19,799)	-	(19,799)
Gain on disposal of capital assets	32,723	-	32,723
Total nonoperating revenues (expenses)	23,904	7,293	31,197
Change in net position	(76,205)	(88,022)	(164,227)
Net position at beginning of year (restated)	5,884,405	2,844,013	8,728,418
Net position at end of year	\$ 5,808,200	\$ 2,755,991	\$ 8,564,191

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Business-type Activities - Enterprise Funds		
	Sanitary Sewer	Building and Development	Total
Cash flows from operating activities:			
Cash received from tap-in fees	\$ 150	\$ -	\$ 150
Cash received from sales/service charges	377,660	1,789,725	2,167,385
Cash received from license and permits	650	95,909	96,559
Cash received from special assessments	53,853	-	53,853
Cash received from other operating revenue	2,159	23,818	25,977
Cash payments for personal services	(113,824)	(1,162,729)	(1,276,553)
Cash payments for contractual services	(220,305)	(387,351)	(607,656)
Cash payments for materials and supplies	(25,505)	(7,359)	(32,864)
Cash payments for other expenses	(917)	(28,762)	(29,679)
Net cash provided by operating activities	<u>73,921</u>	<u>323,251</u>	<u>397,172</u>
Cash flows from noncapital financing activities:			
Cash received from interfund loans	-	210,602	210,602
Net cash provided by noncapital noncapital financing activities	<u>-</u>	<u>210,602</u>	<u>210,602</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(40,426)	(45,038)	(85,464)
Principal payments on bonds and loans	(17,969)	-	(17,969)
Interest and fiscal charges	(20,010)	-	(20,010)
Net cash used in capital and related financing activities	<u>(78,405)</u>	<u>(45,038)</u>	<u>(123,443)</u>
Cash flows from investing activities:			
Interest received	10,980	-	10,980
Net cash provided by investing activities	<u>10,980</u>	<u>-</u>	<u>10,980</u>
Net change in cash and cash equivalents	6,496	488,815	495,311
Cash and cash equivalents at beginning of year	1,374,315	3,739,989	5,114,304
Cash and cash equivalents at end of year	<u>\$ 1,380,811</u>	<u>\$ 4,228,804</u>	<u>\$ 5,609,615</u>

(Continued)

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Sanitary Sewer</u>	<u>Building and Development</u>	<u>Total</u>
Reconciliation of operating loss to net cash provided by operating activities:			
Operating loss	\$ (100,109)	\$ (95,315)	\$ (195,424)
Adjustments:			
Depreciation	140,127	10,798	150,925
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	32,817	48,222	81,039
Due from external parties	-	(7,081)	(7,081)
Net pension assets	(622)	(5,763)	(6,385)
Deferred outflows of resources - pension	24,166	409,545	433,711
Deferred outflows of resources - OPEB	(6,422)	4,708	(1,714)
Prepayments	(473)	(150)	(623)
Accounts payable	835	66,593	67,428
Due to other governments	(5,524)	(675)	(6,199)
Compensated absences payable	3,224	55,233	58,457
Net pension liability	(37,646)	(552,277)	(589,923)
Net OPEB liability	5,106	(23,251)	(18,145)
Deferred inflows of resources - pension	12,576	272,168	284,744
Deferred inflows of resources - OPEB	5,866	140,496	146,362
Net cash provided by operating activities	<u>\$ 73,921</u>	<u>\$ 323,251</u>	<u>\$ 397,172</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2020

	Custodial
Assets:	
Equity in pooled cash and cash equivalents.	\$ 10,321,424
Cash and cash equivalents in segregated accounts.	946,708
Receivables (net of allowances for uncollectibles):	
Real estate and other taxes	99,080,612
Due from other governments	2,375,468
Total assets	112,724,212
Liabilities:	
Accounts payable	1,060
Due to other governments	3,380,348
Due to external parties	60,710
Total liabilities	3,442,118
Deferred inflows of resources:	
Property taxes levied for the next fiscal year.	97,242,834
Total deferred inflows of resources	97,242,834
Net position:	
Restricted for individuals, organizations and other governments .	12,039,260
Total net position	\$ 12,039,260

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Custodial
Additions:	
Intergovernmental	\$ 7,721,130
Amounts received as fiscal agent	11,464,245
Licenses, permits and fees for other governments	47,229,580
Fines and forfeitures for other governments	99,964
Property tax collection for other governments	110,014,383
Earnings on investments	4,471
Other custodial fund collections	37
Total additions	176,533,810
Deductions:	
Distributions of state funds to other governments	7,036,605
Distributions as fiscal agent	9,851,091
Licenses, permits and fees distributions to other governments	47,627,950
Fines and forfeitures distributions to other governments	124,251
Property tax distributions to other governments	110,877,902
Total deductions	175,517,799
Net change in fiduciary net position	1,016,011
Net position beginning of year	11,023,249
Net position end of year	\$ 12,039,260

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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 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, 2020

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, Memorial Hospital of Union County, Union County Airport Authority and U-Co. Industries, Inc. They are reported separately to emphasize that they are legally separate from the County.

Memorial Hospital of Union County - The Memorial Hospital of Union County (the "Hospital") is an acute care hospital located in Marysville, Ohio. The Hospital is a political subdivision of the State of Ohio and was formed under the provisions of the Ohio Revised Code. The Hospital is operated by a board of trustees (the Trustees). Members of the board of trustees are appointed by the County commissioners and County judges. Separately issued financial statements can be obtained from the Hospital's chief financial officer at 500 London Avenue, Marysville, Ohio 43040.

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

OTHER COMPONENT UNIT

The County has the following component unit that is not reported in a column on the financial statements due to a low level of activity:

Union County Land Reutilization Corporation (the “Land Bank”) - The Land Bank is a county land reutilization corporation that was formed on August 4, 2016, when the Union County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is for reclaiming, rehabilitating or reutilizing economically non-productive land throughout the County. The Corporation can potentially address parcels where the fair value of the property has been greatly exceeded by the delinquent taxes and assessed liens and are therefore not economically feasible to initiate foreclosure actions upon. By establishing the Land Bank, the County can begin to address dilapidated housing issues in communities located in the County and also return properties to productive use. The Land Bank has been designated as the County’s agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Board of Directors is primarily made up of elected officials of the County. Separately issued financial statements can be obtained from the Land Bank by contacting Andrew Smarra, Union County Treasurer, 233 West Sixth Street, Marysville, Ohio, 43040.

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

JOINTLY GOVERNED ORGANIZATIONS

Central Ohio Youth Center

The Central Ohio Youth Center (the “Center”) is a jointly governed organization involving Union, Champaign, Delaware, and Madison Counties. The Center provides facilities for the training, treatment and rehabilitation of delinquent, dependent, abused or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint Board of Trustees whose membership consists of two appointees of the Union County Commissioners, and one appointee from Champaign, Delaware and Madison Counties. Each county’s ability to influence the operations of the Center is limited to its representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for its share of the operating costs of the Center based on the number of individuals from its County in attendance. In 2020, Union County contributed \$446,567 for the Center’s operations which represents 22.86% 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 2020, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

Logan, Union, Champaign Regional Planning Commission

Union County participates in the Logan, Union, Champaign Regional Planning Commission (the “Commission”) which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member’s control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2020, Union County contributed \$26,026. Due to the 2010 census, Union County became the fiscal agent in 2012. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

Union County Joint Recreation District

The Union County Joint Recreation District (the “District”) is a jointly governed organization involving Union County, the City of Marysville and Paris Township. The District was established for the purpose of acquiring, developing, operating and maintaining a sports complex and bicycle/walking trail in Union County.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

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 2020, 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. Additional information may be obtained by writing to the Marysville-Union County Port Authority, 227 East 5th Street, Marysville, Ohio 43040.

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, Seneca 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 2020, the County contributed \$3,469,544 to West Con. Financial information can be obtained from West Con, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

NW 33 Innovation Corridor Council of Governments (COG)

The Council of Governments (COG) is a jointly governed organization involving the City of Marysville, Union County, the Marysville-Union County Port Authority and the City of Dublin. The COG was established to oversee and manage development of the NW 33 Innovation Corridor (US-33 Corridor). Its overall purpose is to review, evaluate and make recommendations relative to the planning, programming, location, financing and scheduling of public facility projects within the region that affects the development of the US-33 Corridor area. The COG's board consist of one member from each entity with a fifth member as appointed by the City of Marysville, Union County and the Marysville-Union County Port Authority. During 2020, the County contributed \$83,933 to the COG. Additional information may be obtained by writing to the City of Marysville, 209 South Main Street, Marysville, Ohio 43040.

Central Ohio Rural Planning Organization (CORPO)

The Central Ohio Rural Planning Organization (CORPO) is as designated as the "Rural Planning Organization" (RPO) for the counties surrounding the Columbus metropolitan planning area in the Mid-Ohio Regional Planning Commission's area of interest and designated by a MORPC agreement with ODOT. The Rural Planning Committee is the forum for cooperative decision-making that will be taking the required approval actions as the CORPO. The goal is for the State of Ohio is to designate the Rural Planning Committee as an Regional Transportation Planning Organization per 23 USC Section 135(m), as amended to enhance the planning, coordination and implementation of statewide strategic long-range transportation plans and transportation improvement programs, with an emphasis on addressing the needs of non-metropolitan areas of the State. Additional information may be obtained by writing MORPC, 111 Liberty Street, Suite 100, Columbus, Ohio 43215.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

JOINT VENTURES

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 2020, the County made an annual contribution of \$4,000 and \$36,918 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 2020, Union County contributed \$1,636,960. 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, 2020

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, 2020

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.

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 restrict sales tax. Expenditures are restricted by State law and sales tax ballot language to County road and bridge repair and improvement programs.

Prosecutor Building Courthouse (CH) Entry Improvement - To account for note proceeds that are restricted to be use for construction at the Prosecutor's office.

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 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.

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 custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The County has no trust funds. The County's fiduciary funds are custodial 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

D. Measurement Focus

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

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

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

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

E. Basis of Accounting

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

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

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, see Notes 15 and 16 for deferred outflows of resources related the County's net pension liability/asset and net OPEB liability/asset, respectively. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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, 2020, but which were levied to finance 2021 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes, but is not limited to, sales taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

For the County, see Notes 15 and 16 for deferred inflows of resources related to the County's net pension liability/asset and net OPEB liability/asset, respectively. This deferred inflow of resources is only reported on the government-wide statement of net position.

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

F. Budgetary Data

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

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

Budgetary information for the Memorial Hospital of Union County, 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 2020.

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 2020.

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 2020. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2020.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

G. Cash and Investments

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

During 2020, County investments were limited to Farm Federal Credit Bank (FFCB) securities, negotiable certificates of deposit and the State Treasury Asset Reserve of Ohio (STAR Ohio). 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 2020, 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 2020, 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 \$100 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2020 amounted to \$1,120,186 which includes \$953,908 assigned from other County funds.

Cash and cash equivalents that are held at West Con on behalf of the County Board of DD is recorded on the balance sheet as "cash with fiscal agent."

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 the Hospital and U-Co Industries (component units) are held by the component units and are recorded as "cash and cash equivalents in segregated accounts" (including restricted amounts).

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Interest is distributed by the County Treasurer to the general fund, coronavirus relief fund, treasurer prepaid interest fund, the elections security grant fund, the federal LETF fund, the motor vehicle and gas tax fund, federal CHIP fund, capital improvements fund, Main Street building capital project fund, multi building improvement fund, sewer enterprise fund and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2020 amounted to \$53,218 and \$142, respectively. Interest was received directly by the Hospital (component unit) and U-Co Industries (component unit) in the amount of \$2,146,897 and \$14,714, respectively.

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

H. Inventories of Materials and Supplies

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

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

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of \$2,000 and \$10,000 for infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of capital assets is also capitalized for the proprietary funds.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

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

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 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, 2020, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

L. Interfund Balances

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

Interfund balances between governmental funds are eliminated in the governmental activities column of the statement of net position. Interfund balance between governmental activities and business-type activities are reported as "internal balance" on the statement of net position.

M. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, long-term notes and loans are recognized as a liability in the fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

N. Interfund Transactions

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County. These interfund services provided and used are not eliminated in the process of consolidation.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

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

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

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

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

General Fund

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

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, 2020 was \$4,484,891 and is included in assigned (\$1,939,204) unassigned (\$2,545,687) fund balances of the general fund.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

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, 2020 was \$300,296 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, 2020 was \$9,225,583 and is included in the assigned fund balance of the other governmental funds.

P. Net Position

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

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

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

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

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 2020.

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.

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

U. Pensions/Other Postemployment Benefits (OPEB)

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

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 2020, the County has applied GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance" to GASB Statement Nos. 87 and 89, which were originally due to be implemented in 2020. GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

The following pronouncement is postponed by one year and the County has elected delaying implementation until the fiscal year ended December 31, 2021:

- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

The following pronouncements are postponed by eighteen months and the County has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

B. Deficit Fund Balances

Fund balances at December 31, 2020 included the following individual fund deficit:

<u>Major fund</u>	<u>Deficit</u>
Prosecutor CH entry	\$ 4,244,366

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

C. Restatement of Net Position/Reclassification as a Component Unit

The County has restated business-type activities net position at December 31, 2019 to reflect a reclassification of the treatment of the Memorial Hospital of Union County and its relationship to the County. Under 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", it has been determined that the Hospital meets the definition of a discretely presented component unit of the County rather than a major enterprise fund of the County. This change had the following effect on net position as previously reported:

	<u>Business-type Activities</u>
Net position as previously reported	\$ 70,297,401
Exclusion of Memorial Hospital as an enterprise fund under GASB 14/39/61	<u>(61,568,983)</u>
Restated net position at January 1, 2020	<u>\$ 8,728,418</u>

NOTE 4 - DEPOSITS AND INVESTMENTS

Primary Government

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage 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 fair 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, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
5. Time certificates of deposit or savings or deposit accountants including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in items 1 or 2 above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool, the State Treasury Asset Reserve of Ohio (STAR Ohio); and,
8. Certain bankers' acceptances for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met.

Protection of the deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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. Except as noted above, 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 \$867 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".

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

B. Cash and cash equivalents with fiscal agent

At year end, the County had \$3,524,120 held with West Con for County Board of DD operations which is included on the financial statements of the County as part of “cash with fiscal agent.”

C. Deposits with Financial Institutions

At December 31, 2020, the carrying amount of all County deposits was \$48,860,685, including cash in segregated accounts. As of December 31, 2020, \$50,375,892 of the County’s bank balance of \$51,784,574 was covered by FDIC and the remaining was either covered by the Ohio Pooled Collateral System (OPCS) or exposed to custodial risk as discussed below.

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County’s and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the OPCS, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2020, the County’s financial institutions were approved for a reduced collateral rate of 50 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

D. Investments

As of December 31, 2020, the County had the following investments and maturities:

<u>Measurement/ Investment type</u>	Measurement <u>Value</u>	<u>Investment Maturities</u>		
		6 months or <u>less</u>	19 to 24 <u>months</u>	Greater than <u>24 months</u>
<i>Fair value:</i>				
FFCB	\$ 2,002,600	\$ -	\$ -	\$ 2,002,600
Negotiable CD's	2,093,978	-	772,241	1,321,737
<i>Amortized cost:</i>				
STAR Ohio	<u>36,352,345</u>	<u>36,352,345</u>	-	-
Total	<u>\$ 40,448,923</u>	<u>\$ 36,352,345</u>	<u>\$ 772,241</u>	<u>\$ 3,324,337</u>

The weighted average of maturity of investments is 0.35 years.

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

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

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

Concentration of Credit Risk: The County’s investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over concentration of assets in a specific issue or specific class of securities. The following table includes the percentage of each investment type held by the County at December 31, 2020:

<u>Measurement/ Investment type</u>	<u>Measurement</u>	
	<u>Value</u>	<u>% of Total</u>
<i>Fair value:</i>		
FFCB	\$ 2,002,600	4.95
Negotiable CD's	2,093,978	5.18
<i>Amortized cost:</i>		
STAR Ohio	<u>36,352,345</u>	<u>89.87</u>
Total w/hospital	<u>\$ 40,448,923</u>	<u>100.00</u>

E. 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, 2020:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 48,860,685
Cash on hand	867
Cash with fiscal agent	3,524,120
Investments	<u>40,448,923</u>
Total	<u>\$ 92,834,595</u>
 <u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 75,455,307
Business-type activities	5,609,615
Component unit - Airport	501,541
Custodial funds	<u>11,268,132</u>
Total	<u>\$ 92,834,595</u>

F. Component Units

At December 31, 2020, the Hospital component unit’s bank balance was \$57,482,249, of which \$250,000 was covered by the FDIC.

At December 31, 2020, the U-Co Industries component unit’s bank balance was \$1,983,371, of which \$250,000 was covered by the FDIC.

The component units’ cash balance at June 30, 2020 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, 2020

NOTE 5 - INTERFUND TRANSACTIONS

- A. Interfund loans receivable/payable at December 31, 2020 consisted of the following, as reported in the fund financial statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
Nonmajor governmental funds	Nonmajor governmental funds	\$ 327,166
Building development fund	Motor vehicle and gas tax fund	<u>523,937</u>
Total interfund loans		<u>\$ 851,103</u>

Interfund loans receivable/payable are short-term or long-term interfund loans and are expected to be repaid in the subsequent year or over the course of multiple years, respectively.

- The primary purpose of the interfund loan in the amount of \$256,421 from the capital improvements fund (a nonmajor governmental fund) to the Clark Yoder Ditch construction fund (a nonmajor governmental fund) was to provide funding for the project. This was issued as manuscript debt and will be repaid over a 15 year period and carries a 5.00% interest rate.
- The primary purpose of the interfund loan in the amount of \$70,745 from the capital infrastructure fund (a nonmajor governmental fund) to the ditch rotary fund (a nonmajor governmental fund) was for a five-year equipment loan. The loan carries an interest rate of 3.86% and has a final maturity date of June 30, 2022.
- The primary purpose of the interfund in the amount of \$48,435 from the building and development fund to the motor vehicle and gas tax fund was for a three-year equipment loan. The loan carries an interest rate of 1.00% and has a final maturity date of April 1, 2021.
- The primary purpose of the interfund in the amount of \$475,502 from the building and development fund to the motor vehicle and gas tax fund was for a three-year equipment loan. The loan carries an interest rate of 1.00% and has a final maturity date of April 1, 2023.

Interfund loans receivable/payable between governmental funds are eliminated and are not reported on the government-wide statement of net position. Interfund loans between governmental funds and enterprise funds are reported as internal balance on the government-wide statement of net position.

- B. Due to/from other funds at December 31, 2020, consisted of the following as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 3,420
Nonmajor governmental funds	General fund	120
Nonmajor governmental funds	Nonmajor governmental funds	<u>358,327</u>
Total due to/due from other funds		<u>\$ 361,867</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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

- C. Due to/from external parties at December 31, 2020, consisted of the following as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
General fund	Custodial fund	\$ 37,170
Building development fund	Custodial fund	<u>23,540</u>
Total due to/due from external parties		<u>\$ 60,710</u>

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

- D. Interfund transfers for the year ended December 31, 2020, consisted of the following, as reported on the fund financial statements:

<u>Transfers to nonmajor governmental funds from:</u>	
General fund	\$ 4,922,611
Nonmajor governmental funds	731,699
<u>Transfers to general fund from:</u>	
Nonmajor governmental fund	<u>75,000</u>
Total	<u>\$ 5,729,310</u>

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers of \$433,865 from nonmajor capital projects to the bond retirement fund (a nonmajor governmental fund) were for debt service payments. Transfers of \$297,834 from the capital equipment fund (a nonmajor governmental fund) to the capital improvements fund (a nonmajor governmental fund) was to close out the capital equipment fund. Transfers to the general fund from nonmajor governmental fund were for reimbursement from the dog and kennel fund (a nonmajor governmental fund) (\$75,000) and to transfer back unspent money from the capital improvements. 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 fair value. All property is required to be revalued every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 6 - PROPERTY TAXES - (Continued)

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2020 public utility property taxes became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. Property taxes receivable represents real property taxes, public utility taxes, delinquent tangible personal property taxes and other outstanding delinquencies which are measurable as of December 31, 2020 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 2020 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, 2020 was \$11.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2020 property tax receipts were based are as follows:

<u>Real property</u>	
Residential/agricultural	\$ 1,654,825,860
Commercial/industrial/mineral	229,577,590
<u>Public utility</u>	
Real	335,250
Personal	144,428,100
Total assessed value	<u>\$ 2,029,166,800</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 and 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 2020 amounted to \$12,522,404 for the general fund, \$1,565,396 for the motor vehicle and gas tax fund and \$1,565,397 for the senior services fund (a nonmajor governmental fund).

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 8 - RECEIVABLES

Receivables at December 31, 2020, consisted of taxes, accounts (billings for user charged services), special assessments, accrued interest, contributions and intergovernmental receivables arising from grants, loans, notes entitlements and shared revenue. All intergovernmental receivables have been classified as “due from other governments” on the financial statements. Receivables have been recorded to the extent that they are measurable at December 31, 2020.

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

Governmental activities:

Sales taxes	\$ 4,138,699
Real estate and other taxes	16,549,143
Payments in lieu of taxes	325,330
Accounts	1,384,395
Accrued interest	22,112
Due from other governments	5,269,736
Special assessments	337,914

Business-type activities:

Accounts	3,849
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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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	\$ 378,798
Local government	214,216
Grants	42,441
Casino tax revenue	<u>351,868</u>
Total	<u>987,323</u>
<u>Motor Vehicle and Gas Tax</u>	
Motor vehicle and gas tax	<u>2,670,310</u>
Total	<u>2,670,310</u>
<u>County Board of DD</u>	
Homestead and rollback	<u>393,873</u>
Total	<u>393,873</u>
<u>Nonmajor governmental funds</u>	
911 emergency	64,197
VOCA grant	35,614
Sheriff policing rotary	7,766
ADAMH	840,637
Federal CHIP	79,250
Public assistance	13,622
Child support enforcement services	52,565
WIA	11,682
Community support services	111,744
Senior services	978
Honda TIF cash	<u>175</u>
Total nonmajor governmental funds	<u>1,218,230</u>
Total governmental funds	<u>\$ 5,269,736</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 9 - CAPITAL ASSETS

- A. Capital asset activity for the governmental activities for the year ended December 31, 2020, was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/2020</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 942,642	\$ -	\$ -	\$ 942,642
Construction in progress	3,685,691	1,834,198	(4,940,123)	579,766
Easements	121,333	-	-	121,333
Infrastructure	<u>77,722,838</u>	<u>2,630,277</u>	<u>-</u>	<u>80,353,115</u>
Total capital assets, not being depreciated	<u>82,472,504</u>	<u>4,464,475</u>	<u>(4,940,123)</u>	<u>81,996,856</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	1,815,970	-	-	1,815,970
Buildings	39,389,661	3,880,450	-	43,270,111
Equipment	6,716,791	1,390,786	(284,439)	7,823,138
Furniture and fixtures	1,726,110	-	(14,977)	1,711,133
Vehicles	10,686,144	705,399	(55,554)	11,335,989
Intangibles	<u>1,328,049</u>	<u>2,274</u>	<u>-</u>	<u>1,330,323</u>
Total capital assets, being depreciated	<u>61,662,725</u>	<u>5,978,909</u>	<u>(354,970)</u>	<u>67,286,664</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(893,906)	(68,468)	-	(962,374)
Buildings	(22,225,623)	(1,606,140)	-	(23,831,763)
Equipment	(5,096,913)	(661,150)	236,683	(5,521,380)
Furniture and fixtures	(1,226,284)	(88,002)	14,977	(1,299,309)
Vehicles	(8,533,704)	(802,610)	55,554	(9,280,760)
Intangibles	<u>(772,428)</u>	<u>(61,518)</u>	<u>-</u>	<u>(833,946)</u>
Total accumulated depreciation	<u>(38,748,858)</u>	<u>(3,287,888)</u>	<u>307,214</u>	<u>(41,729,532)</u>
Total capital assets being depreciated, net	<u>22,913,867</u>	<u>2,691,021</u>	<u>(47,756)</u>	<u>25,557,132</u>
Governmental activities capital assets, net	<u>\$ 105,386,371</u>	<u>\$ 7,155,496</u>	<u>\$ (4,987,879)</u>	<u>\$ 107,553,988</u>

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

Governmental activities:

General government:

Legislative and executive	\$ 1,959,152
Judicial	198,511
Human services	128,146
Public works	446,909
Public safety	400,875
Health	<u>154,295</u>
Total depreciation expense - governmental activities	<u>\$ 3,287,888</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 9 - CAPITAL ASSETS - (Continued)

B. A summary of the business-type activities capital assets for the year ended December 31, 2020 is as follows. Amounts at December 31, 2019 have been restated as described in Note 3.C due to the reclassification of the Memorial Hospital of Union County to a discretely presented component unit.

	Restated Balance			Balance
<u>Business-type activities:</u>	<u>12/31/2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/2020</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 28,541	\$ -	\$ -	\$ 28,541
<i>Total capital assets, not being depreciated</i>	<u>28,541</u>	<u>-</u>	<u>-</u>	<u>28,541</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	325,004	-	-	325,004
Buildings and improvements	6,141,940	-	-	6,141,940
Equipment	124,037	85,464	-	209,501
Furniture and fixtures	6,521	-	-	6,521
Vehicles	274,105	-	(15,485)	258,620
Water and sewer lines	223,368	-	-	223,368
Intangibles	2,030	-	-	2,030
<i>Total capital assets, being depreciated</i>	<u>7,097,005</u>	<u>85,464</u>	<u>(15,485)</u>	<u>7,166,984</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(292,154)	(1,324)	-	(293,478)
Buildings and improvements	(541,955)	(121,265)	-	(663,220)
Equipment	(157,142)	(4,409)	17,764	(143,787)
Furniture and fixtures	(3,267)	(352)	-	(3,619)
Vehicles	(179,312)	(20,063)	15,485	(183,890)
Water and sewer lines	(219,970)	(3,512)	14,959	(208,523)
Intangibles	(2,030)	-	-	(2,030)
<i>Total accumulated depreciation</i>	<u>(1,395,830)</u>	<u>(150,925)</u>	<u>48,208</u>	<u>(1,498,547)</u>
<i>Total capital assets, being depreciated, net</i>	<u>5,701,175</u>	<u>(65,461)</u>	<u>32,723</u>	<u>5,668,437</u>
<i>Business-type activities capital assets, net</i>	<u>\$ 5,729,716</u>	<u>\$ (65,461)</u>	<u>\$ 32,723</u>	<u>\$ 5,696,978</u>

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

<u>Business-type activities:</u>	
Sewer	\$ 140,127
Building development	<u>10,798</u>
Total depreciation expense - business-type activities	<u>\$ 150,925</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 10 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2020, follows:

	Balance 12/31/2019	Issued	Retired	Balance 12/31/2020
Governmental activities:				
<u>Bond anticipation notes -</u>				
<u>Direct borrowing</u>				
Various purpose, series 2019	\$ 4,500,000	\$ -	\$ (4,500,000)	\$ -
Various purpose, series 2020	-	4,500,000	-	4,500,000
Total notes payable	<u>\$ 4,500,000</u>	<u>\$ 4,500,000</u>	<u>\$ (4,500,000)</u>	<u>\$ 4,500,000</u>

On September 10, 2019, the County issued \$4,500,000 in various purpose bond anticipation notes to refund the series 2018 notes that were outstanding for the purpose of upgrades to the justice center, the prosecutor's office and security upgrades. These notes are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale. The notes carried an interest rate of 2.00% and had a final maturity date of September 9, 2020.

On September 8, 2020, the County issued \$4,500,000 in various purpose bond anticipation notes to refund the series 2019 notes that were outstanding for the purpose of upgrades to the justice center, the prosecutor's office and security upgrades. These notes are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale. The notes carry an interest rate of 1.00% and have a final maturity date of September 8, 2021. The notes are reported as a fund liability of the prosecutor building CH entry improvement fund. At December 31, 2020, \$4,449,129 in proceeds had been spent.

NOTE 11 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

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

B. Employee Health Insurance

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 12 - LONG-TERM OBLIGATIONS

A. Governmental Activities Long-Term Obligations

A schedule of changes in long-term obligations of the County during 2020 follows.

	<u>Interest Rate</u>	<u>Balance 12/31/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2020</u>	<u>Amount Due in One Year</u>
Governmental activities:						
<u>General obligation bonds:</u>						
2009 various purpose refunding	2.25-4.50%	\$ 1,215,000	\$ -	\$ (225,000)	\$ 990,000	\$ 230,000
2012 ditch improvement	3.50%	75,000	-	(25,000)	50,000	25,000
Total general obligation bonds		<u>1,290,000</u>	<u>-</u>	<u>(250,000)</u>	<u>1,040,000</u>	<u>255,000</u>
<u>Sales tax revenue bonds</u>						
2012 London Avenue building refunding	2.00-2.50%	620,000	-	(200,000)	420,000	205,000
Sales tax revenue bonds, Series 2018	2.00-5.00%	10,010,000	-	(530,000)	9,480,000	545,000
		<u>10,630,000</u>	<u>-</u>	<u>(730,000)</u>	<u>9,900,000</u>	<u>750,000</u>
<u>OPWC Loans - Direct Borrowing</u>						
OPWC Loans - Raymond Peoria	0.00%	626,010	-	(18,970)	607,040	37,940
<u>Other long-term obligations</u>						
Compensated absences		2,113,596	773,070	(105,898)	2,780,768	1,979,136
Net pension liability		39,351,386	210,866	(10,284,305)	29,277,947	-
Net OPEB liability		17,631,712	1,216,976	-	18,848,688	-
Total other long-term obligations		<u>59,096,694</u>	<u>2,200,912</u>	<u>(10,390,203)</u>	<u>50,907,403</u>	<u>1,979,136</u>
Total governmental activities		<u>\$ 71,642,704</u>	<u>\$ 2,200,912</u>	<u>\$ (11,389,173)</u>	62,454,443	<u>\$ 3,022,076</u>
				Add: Unamortized premium on bond issue:	<u>696,033</u>	
				Total reported on statement of net position:	<u>\$ 63,150,476</u>	

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

2009 various purpose refunding bonds

On June 1, 2009, the County issued general obligation bonds (2009 various purpose refunding bonds) to advance refund the callable portion of the of the 1998 building renovation bonds (callable principal \$1,765,000), to advance refund the callable portion of the 1998 sheriff facility bonds (callable principal \$1,745,000) and to provide funds to retire the Main Street bond anticipation note (\$3,000,000). There was no balance remaining on the refunded 1998 building renovation bonds and the 1998 sheriff facility bonds at December 31, 2020.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

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

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

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

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

2012 Ditch Improvement general obligation bonds

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

2012 Sales Tax Revenue Refunding Bond

On July 10, 2012, the County issued sales tax receipt bonds (2012 sales tax revenue refunding bonds) to advance refund the callable portion of the of the 2002 London Avenue building bonds (callable principal \$2,230,000). The balance of the refunded 2002 London Avenue building bonds at December 31, 2020 is \$495,000.

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

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

Sales Tax Revenue Bonds, Series 2018

On March 28, 2018, the County issued \$10,865,000 in sales tax receipt bonds (sales tax revenue bonds, series 2018) to refund the Series 2017 Bond Anticipation Notes. The issuance is comprised of \$8,080,000 in series bonds and \$2,785,000 in term bonds. The bonds carry interest rates ranging from 2.00-5.00% and have a final maturity date of December 1, 2037. \$3,400,000 of the original issuance are not included in the calculation of "net investment in capital assets" since the County will not own Cosgray Roundabout.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

The County has pledged future sales tax revenues, net of specified operating expenses, to repay the series 2012 sales tax revenue refunding bonds that were used for refunding the previous 2002 London Avenue building bonds and the sales tax revenue bonds, series 2018 that were used to fund the previous series 2017 bond anticipation notes. Both bond issuances are payable from sales tax revenues that are transferred to the sales tax debt fund to make the required principal and interest payments and are payable through 2022 and 2037, respectively. Annual principal and interest payments on the bonds are expected to require approximately 9.06% of County sales tax revenues. The total principal and interest remaining to be paid on the bonds is \$13,201,750. Principal and interest paid for the current year and total sales tax revenues of the general fund were \$730,000, \$399,625 and \$12,522,404, respectively.

Ohio Public Works Commission (OPWC) Loans

The County has entered into loan agreements with the OPWC to finance the Raymond Peoria sanitary sewer project. These loans are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale. In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the City for all costs incurred by the OPWC in curing the default, (2) in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the City is located to pay the amount of the default from funds that would otherwise be appropriated to the City from such county's undivided local government fund pursuant to ORC 5747.51-5747.53, or (3) at its discretion, declare the entire principal amount of loan then remaining unpaid, together with all accrued interest and other charges, become immediately due and payable. These bear no interest. Principal payments will be made from the debt service fund (a nonmajor governmental fund).

Compensated absences

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

Net Pension Liability and Net OPEB Liability

See Notes 15 and 16 for details on the net pension liability and net OPEB liability, respectively. The general fund, board of DD fund, motor vehicle and gas tax fund, public assistance fund (a nonmajor governmental fund) and 9-1-1 emergency fund (a nonmajor governmental fund) are the most significant funds that have been used in prior years to liquidate the net pension liability and net OPEB liability.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

- B.** The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2020, are as follows:

Year Ended December 31,	General Obligation Bonds			Sales Tax Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 255,000	\$ 46,300	\$ 301,300	\$ 750,000	\$ 385,025	\$ 1,135,025
2022	265,000	35,075	300,075	770,000	368,150	1,138,150
2023	255,000	23,400	278,400	585,000	340,575	925,575
2024	265,000	11,925	276,925	605,000	317,175	922,175
2025	-	-	-	630,000	292,975	922,975
2026 - 2030	-	-	-	3,370,000	1,067,650	4,437,650
2031 - 2035	-	-	-	2,190,000	469,800	2,659,800
2036 - 2037	-	-	-	1,000,000	60,400	1,060,400
Total	<u>\$ 1,040,000</u>	<u>\$ 116,700</u>	<u>\$ 1,156,700</u>	<u>\$ 9,900,000</u>	<u>\$ 3,301,750</u>	<u>\$ 13,201,750</u>

Year Ended December 31,	OPWC Loans - Direct Borrowing		
	Principal	Interest	Total
2021	\$ 37,940	\$ -	\$ 37,940
2022	37,940	-	37,940
2023	37,940	-	37,940
2024	37,940	-	37,940
2025	37,940	-	37,940
2026 - 2030	189,700	-	189,700
2031 - 2035	189,700	-	189,700
2036	<u>37,940</u>	<u>-</u>	<u>37,940</u>
Total	<u>\$ 607,040</u>	<u>\$ -</u>	<u>\$ 607,040</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

C. Business-Type Activities Long-Term Obligations

A schedule of changes in long-term obligations of the County during 2020 follows. Amounts at December 31, 2019 have been restated as described in Note 3.C due to the reclassification of the Memorial Hospital of Union County to a discretely presented component unit.

	Interest Rate	Restated Balance 12/31/19	Additions	Reductions	Balance 12/31/20	Amount Due in One Year
Business-type activities:						
<u>Other long-term obligations:</u>						
Compensated absences	N/A	\$ 90,510	\$ 58,457	\$ -	\$ 148,967	\$ 124,374
USDA - Collection Revenue						
Bond - Direct Borrowing	3.25%	615,684	-	(9,703)	605,981	10,019
OPWC loans - direct borrowing	N/A	380,243	-	(8,266)	371,977	16,532
Net pension liability	N/A	1,752,131	-	(589,923)	1,162,208	-
Net OPEB liability	N/A	826,010	-	(18,145)	807,865	-
Total other long-term obligations		<u>3,664,578</u>	<u>58,457</u>	<u>(626,037)</u>	<u>3,096,998</u>	<u>150,925</u>
Total business-type activities		<u>\$ 3,664,578</u>	<u>\$ 58,457</u>	<u>\$ (626,037)</u>	<u>\$ 3,096,998</u>	<u>\$ 150,925</u>

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 sanitary sewer district fund and building development fund.

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.

These bonds are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale.

The County has pledged future wastewater customer revenues, net of specified operating expenses, to repay the series 2014 wastewater revenue bonds that were used for acquiring, constructing, and improving the wastewater collection systems in the unincorporated territories of Raymond and Peoria within the County. The series 2014 wastewater revenue bonds are payable from wastewater customer net revenues and are payable through 2054. Annual principal and interest payments on the bonds are expected to require approximately 2.08% of net revenues and 7.40% of operating revenue. The total principal and interest remaining to be paid on the series 2014 wastewater refunding revenue bonds is \$1,009,980. Principal and interest paid for the current year and total customer net revenues (including cash and cash equivalents with the sewer fund) were \$9,703, \$20,010 and \$1,431,809, respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)

OPWC Loans

The County’s sanitary sewer district fund received a loan from OPWC for Millcreek Estates project. These loans are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and are not offered for public sale. In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the City for all costs incurred by the OPWC in curing the default, (2) in accordance with Ohio Revised Code 164.05, direct the county treasurer of the county in which the City is located to pay the amount of the default from funds that would otherwise be appropriated to the City from such county’s undivided local government fund pursuant to ORC 5747.51-5747.53, or (3) at its discretion, declare the entire principal amount of loan then remaining unpaid, together with all accrued interest and other charges, become immediately due and payable. These bear no interest. Principal payments will be made from the sanitary sewer district fund.

Net Pension Liability and Net OPEB Liability

See Notes 15 and 16 for details on the net pension liability and net OPEB liability, respectively. Payments will be made from the sanitary sewer district fund and building and development fund.

- D.** The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2020, are as follows:

Year Ended December 31,	<u>USDA Revenue Bonds - Sewer</u>			<u>OPWC Loans - Direct Borrowing</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 10,019	\$ 19,694	\$ 29,713	\$ 16,532	\$ -	\$ 16,532
2022	10,344	19,369	29,713	16,532	-	16,532
2023	10,680	19,033	29,713	16,532	-	16,532
2024	11,028	18,685	29,713	16,532	-	16,532
2025	11,386	18,327	29,713	16,532	-	16,532
2026 - 2030	62,727	85,838	148,565	82,660	-	82,660
2031 - 2035	73,605	74,961	148,566	82,660	-	82,660
2036 - 2040	86,369	62,197	148,566	82,660	-	82,660
2041 - 2045	101,346	47,219	148,565	41,337	-	41,337
2046 - 2050	118,921	29,645	148,566	-	-	-
2051 - 2054	109,556	9,031	118,587	-	-	-
Total	<u>\$ 605,981</u>	<u>\$ 403,999</u>	<u>\$ 1,009,980</u>	<u>\$ 371,977</u>	<u>\$ -</u>	<u>\$ 371,977</u>

E. Legal Debt Margin

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

The effects of the debt limitations described above at December 31, 2020 are an overall debt limit of \$48,189,170 and an un-voted debt limit of \$19,251,668.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 13 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 2020:

<u>Contractor</u>	<u>Contractor Amount</u>	<u>Outstanding Balance</u>
Silling Associates	\$ 274,250	\$ 25,699
Security 101 Ohio, LLC	466,143	41,363
Westerheide Construction Company	343,919	21,716
George J Igel & Company, Inc.	570,000	7,359

NOTE 14 - 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 2020, the County contracted with the County Risk Sharing Authority (CORSA) for property, general liability, commercial fleet, liability employee's benefit, data processing equipment, 911 equipment, County Engineer contractor equipment, valuable paper's additional, theft/disappearance/destruction for inside and outside, crime coverage, forgery and alteration of checks, and umbrella insurance. Settlements have not exceeded coverage for each of the past three years.

Property

- Blanket; all risks of direct physical loss or damage to property \$100,000,000 annual aggregate pool limit for flood and earthquake

Liability

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 14 - RISK MANAGEMENT - (Continued)

Crime

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

Equipment Breakdown

- \$100,000,000 each accident

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

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

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

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

For 2020, the County participated in the County Commissioners Association of Ohio Service Corporation, a worker's compensation group rating plan (the Plan), an insurance purchasing pool (See Note 2). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the County is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any County leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability/Asset and Net OPEB Liability/Asset

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

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/OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability/asset 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.

The remainder of this note includes the pension disclosures. See Note 16 for the OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than licensed teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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 in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Comprehensive Annual Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% 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
Traditional Plan 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	Traditional Plan 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	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. 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. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. 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 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2020 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2020 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	<u>0.0 %</u>	<u>0.0 %</u>	<u>0.0 %</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

*** Member contributions within the combined plan are not used to fund the defined benefit retirement allowance

**** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

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 Member-Directed Plan was \$3,286,380 for 2020. Of this amount, \$279,173 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee 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 is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

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. New members 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. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$164,800 for 2020. Of this amount, \$8,890 is reported as due to other governments.

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

The net pension liability and net pension asset for OPERS was measured as of December 31, 2019, 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, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	<u>OPERS - Traditional</u>	<u>OPERS - Combined</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net pension liability/asset prior measurement date*	0.17032000%	0.17463200%	0.00882254%	
Proportion of the net pension liability/asset current measurement date	<u>0.17107900%</u>	<u>0.19293200%</u>	<u>0.00893486%</u>	
Change in proportionate share	<u>0.00075900%</u>	<u>0.01830000%</u>	<u>0.00011232%</u>	
Proportionate share of the net pension liability	\$ 28,278,237	\$ -	\$ 2,161,918	\$ 30,440,155
Proportionate share of the net pension asset	-	(336,438)	-	(336,438)
Pension expense	5,080,268	38,545	302,990	5,421,803

*Proportionate share has been restated from the prior year due to the reclassification of the Memorial Hospital to a component unit.

Pension expense for the member-directed defined contribution plan was \$87,591 for 2020. The aggregate pension expense for all pension plans was \$5,509,394 for 2020.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS - Traditional</u>	<u>OPERS - Combined</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources				
Differences between expected and actual experience	\$ -	\$ -	\$ 4,852	\$ 4,852
Net difference between projected and actual earnings on pension plan investments	-	-	105,136	105,136
Changes of assumptions	1,510,389	34,690	116,054	1,661,133
Changes in employer's proportionate percentage/difference between employer contributions	620,371	-	192,190	812,561
Contributions subsequent to the measurement date	3,180,068	106,312	84,223	3,370,603
Total deferred outflows of resources	<u>\$ 5,310,828</u>	<u>\$ 141,002</u>	<u>\$ 502,455</u>	<u>\$ 5,954,285</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

	OPERS - Traditional	OPERS - Combined	STRS	Total
Deferred inflows of resources				
Differences between expected and actual experience	\$ 357,538	\$ 78,984	\$ 13,822	\$ 450,344
Net difference between projected and actual earnings on pension plan investments	5,640,873	43,636	-	5,684,509
Changes in employer's proportionate percentage/ difference between employer contributions	66,642	-	-	66,642
Total deferred inflows of resources	<u>\$ 6,065,053</u>	<u>\$ 122,620</u>	<u>\$ 13,822</u>	<u>\$ 6,201,495</u>

\$3,370,603 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, 2021.

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

	OPERS - Traditional	OPERS - Combined	STRS	Total
Year Ending December 31:				
2021	\$ (128,741)	\$ (21,438)	\$ 166,021	\$ 15,842
2022	(1,799,342)	(20,620)	98,571	(1,721,391)
2023	233,586	(8,452)	86,251	311,385
2024	(2,239,796)	(24,427)	53,567	(2,210,656)
2025	-	(4,558)	-	(4,558)
Thereafter	-	(8,435)	-	(8,435)
Total	<u>\$ (3,934,293)</u>	<u>\$ (87,930)</u>	<u>\$ 404,410</u>	<u>\$ (3,617,813)</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, 2020

NOTE 15 - 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 was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below.

Wage inflation	3.25%
Future salary increases, including inflation COLA or ad hoc COLA	3.25% to 10.75% including wage inflation Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 1.40%, simple through 2020, then 2.15% simple
Investment rate of return	
Current measurement date	7.20%
Prior measurement date	7.20%
Actuarial cost method	Individual entry age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3.00% simple through 2018 then 2.15% simple to 1.40% simple through 2020 the 2.15% simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.20% for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed income	25.00 %	1.83 %
Domestic equities	19.00	5.75
Real estate	10.00	5.20
Private equity	12.00	10.70
International equities	21.00	7.66
Other investments	13.00	4.98
Total	<u>100.00 %</u>	<u>5.61 %</u>

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.20%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2019 was 7.20%. 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/Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.20%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 46,639,965	\$ 28,278,237	\$ 11,771,584
Combined Plan	(203,291)	(336,438)	(432,397)

Actuarial Assumptions - State Teachers Retirement System (STRS)

All disclosures related to the actuarial assumptions relate to the amounts used for the net pension liability for STRS which was measured as of June 30, 2020.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, actuarial valuation are presented below:

Inflation	2.50%
Projected salary increase	12.50% at age 20 to 2.50% at age 65
Investment Rate of Return	7.45%, net of investment expenses, including inflation
Discount rate of return	7.45%
Payroll Increases	3.00%
Cost-of-Living Adjustments (COLA)	0.00%, effective July 1, 2017

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

Asset Class	Target Allocation*	Long-Term Expected Rate of Return**
Domestic equity	28.00 %	7.35 %
International equity	23.00	7.55
Alternatives	17.00	7.09
Fixed income	21.00	3.00
Real estate	10.00	6.00
Liquid reserves	1.00	2.25
Total	100.00 %	

*Target weights will be phased in over a 24-month period concluding on July 1, 2019.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.45% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that 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. 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, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

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

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability:	\$ 3,078,195	\$ 2,161,918	\$ 1,385,450

NOTE 16 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability/Asset

See Note 15 for a description of the net OPEB liability.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0.00% for the Traditional and Combined plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's did not make any contributions to fund OPEB during 2020.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14.00% of covered payroll. For 2020, STRS did not allocate any employer contributions to post-employment health care.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

Net OPEB Liabilities/Assets, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB asset was measured as of June 30, 2020, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net OPEB liability/asset* prior measurement date	0.16867300%	0.00882254%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.17017200%</u>	<u>0.00893486%</u>	
Change in proportionate share	<u>0.00149900%</u>	<u>0.00011232%</u>	
Proportionate share of the net OPEB liability	\$ 19,656,553	\$ -	\$ 19,656,553
Proportionate share of the net OPEB asset	\$ -	\$ (157,030)	\$ (157,030)
OPEB expense	\$ 2,481,740	\$ (3,389)	\$ 2,478,351

*Proportionate share has been restated from the prior year due to the reclassification of the Memorial Hospital to a component unit.

OPEB expense for the member-directed defined contribution plan was \$35,037 for 2020. The aggregate OPEB expense for all pension plans was \$2,513,388 for 2020.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources			
Differences between expected and actual experience	\$ 528	\$ 10,062	\$ 10,590
Net difference between projected and actual earnings on OPEB plan investments	-	5,504	5,504
Changes of assumptions	3,111,426	2,593	3,114,019
Changes in employer's proportionate percentage/ difference between employer contributions	421,858	26,743	448,601
Total deferred outflows of resources	<u>\$ 3,533,812</u>	<u>\$ 44,902</u>	<u>\$ 3,578,714</u>
	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred inflows of resources			
Differences between expected and actual experience	\$ 1,797,682	\$ 31,279	\$ 1,828,961
Net difference between projected and actual earnings on OPEB plan investments	1,000,906	-	1,000,906
Changes of assumptions	-	149,154	149,154
Changes in employer's proportionate percentage/ difference between employer contributions	48,016	-	48,016
Total deferred inflows of resources	<u>\$ 2,846,604</u>	<u>\$ 180,433</u>	<u>\$ 3,027,037</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 16- DEFINED BENEFIT OPEB PLANS - (Continued)

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

Year Ending December 31:	OPERS	STRS	Total
2021	\$ 847,515	\$ (34,027)	\$ 813,488
2022	266,592	(30,301)	236,291
2023	794	(28,995)	(28,201)
2024	(427,693)	(28,190)	(455,883)
2025	-	(6,538)	(6,538)
Thereafter	-	(7,480)	(7,480)
Total	\$ 687,208	\$ (135,531)	\$ 551,677

Actuarial Assumptions - OPERS

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

Projections of health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25%
Projected Salary Increases, including inflation	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	3.16%
Prior Measurement date	3.96%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	2.75%
Prior Measurement date	3.71%
Health Care Cost Trend Rate	
Current measurement date	10.50% initial, 3.50% ultimate in 2030
Prior Measurement date	10.00%, initial 3.25%, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.70% for 2019.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

For each major asset class that is included in the Health Care’s portfolio’s target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	<u>100.00 %</u>	<u>4.55 %</u>

Discount Rate - A single discount rate of 3.16% was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the proportionate share of the net OPEB liability calculated using the single discount rate of 3.16%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16%) or one-percentage-point higher (4.16%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$ 25,723,755	\$ 19,656,553	\$ 14,798,701

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$ 19,076,507	\$ 19,656,553	\$ 20,229,209

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions - State Teachers Retirement System (STRS)

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, actuarial valuation, compared with July 1, 2019, are presented below:

	<u>July 1, 2020</u>		<u>July 1, 2019</u>	
Inflation	2.50%		2.50%	
Projected salary increases	12.50% at age 20 to 2.50% at age 65		12.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.45%, net of investment expenses, including inflation		7.45%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discounted rate of return	7.45%		7.45%	
Blended discount rate of return	N/A		N/A	
Health care cost trends				
	Initial	Ultimate	Initial	Ultimate
Medical				
Pre-Medicare	5.00%	4.00%	5.87%	4.00%
Medicare	-6.69%	4.00%	4.93%	4.00%
Prescription Drug				
Pre-Medicare	6.50%	4.00%	7.73%	4.00%
Medicare	11.87%	4.00%	9.62%	4.00%

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2020 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Assumption Changes Since the Prior Measurement Date - There were no changes in assumptions since the prior measurement date of June 30, 2019.

Benefit Term Changes Since the Prior Measurement Date - There was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944% to 1.984% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

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

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

* Target weights will be phased in over a 24-month period concluding on July 1, 2019.

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

Discount Rate - The discount rate used to measure the total OPEB asset was 7.45% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was used to measure the total OPEB asset as of June 30, 2019.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 136,626	\$ 157,030	\$ 174,342

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 173,267	\$ 157,030	\$ 137,251

NOTE 17 - 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, motor vehicle and gas tax fund and county board of DD fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are that:

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 17 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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		
	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle and Gas Tax</u>
Budget basis	\$ (133,923)	\$ (2,201,564)	\$ 494,406
Net adjustment for revenue accruals	284,108	14,920	114,824
Net adjustment for expenditure accruals	(226,780)	1,655,002	273,459
Funds budgeted elsewhere	3,171,718	-	-
Adjustment for encumbrances	<u>1,064,130</u>	<u>293,698</u>	<u>135,764</u>
GAAP basis	<u>\$ 4,159,253</u>	<u>\$ (237,944)</u>	<u>\$ 1,018,453</u>

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

NOTE 18 - 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	\$ 891,015
County Board of DD	254,217
Motor Vehicle and Gas Tax	83,119
Prosecutor Bldg CH Entry Improvement	77,144
Other governmental	<u>431,546</u>
Total	<u>\$ 1,737,041</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 19 - 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	Motor Vehicle and Gas Tax	Prosecutor Bldg CH Entry Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Materials and supplies inventory	\$ 112,463	\$ 16,226	\$ 529,621	\$ -	\$ 17,631	\$ 675,941
Prepayments	398,468	18,085	1,585	-	41,123	459,261
Unclaimed monies	156,712	-	-	-	-	156,712
Total nonspendable	667,643	34,311	531,206	-	58,754	1,291,914
Restricted:						
Legislative and executive programs	-	-	-	-	1,972,572	1,972,572
Judicial programs	-	-	-	-	1,278,965	1,278,965
Public safety programs	-	-	-	-	4,237,297	4,237,297
Public works projects	-	-	1,982,428	-	843,645	2,826,073
Health programs	-	-	-	-	2,929,310	2,929,310
Human services programs	-	13,613,625	-	-	6,280,948	19,894,573
Economic development programs	-	-	-	-	39,085	39,085
Debt service	-	-	-	-	355,614	355,614
Capital projects	-	-	-	-	11,306,895	11,306,895
Total restricted	-	13,613,625	1,982,428	-	29,244,331	44,840,384
Committed:						
Human services programs	-	-	-	-	253,399	253,399
Economic development and assistance programs	-	-	-	-	419,589	419,589
Capital projects	-	-	-	-	4,419,478	4,419,478
Termination benefits	300,296	-	-	-	-	300,296
Total committed	300,296	-	-	-	5,092,466	5,392,762
Assigned:						
Legislative and executive programs	738,821	-	-	-	-	738,821
Judicial programs	33,238	-	-	-	-	33,238
Public safety programs	364,734	-	-	-	-	364,734
Health programs	83,199	-	-	-	-	83,199
Human services programs	19,917	-	-	-	-	19,917
Subsequent years appropriations	1,939,204	-	-	-	-	1,939,204
Capital projects	-	-	-	-	9,225,583	9,225,583
Total assigned	3,179,113	-	-	-	9,225,583	12,404,696
Unassigned (deficit)	11,843,793	-	-	(4,244,366)	-	7,599,427
Total fund balances	\$ 15,990,845	\$ 13,647,936	\$ 2,513,634	\$ (4,244,366)	\$ 43,621,134	\$ 71,529,183

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, 2020

NOTE 20 - RELATED PARTY TRANSACTIONS

During 2020, 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 value as applicable, to the extent the contribution is related to the vocational purpose of the workshop.

During 2020, 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 2020, 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 21 - 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.

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY

A. Summary of Significant Accounting Policies

Basis of Presentation - The combined financial statements of the Memorial Hospital of Union County (the "Hospital") have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by Governmental Accounting Standards Board (GASB) in Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999. The Hospital follows the "business-type" activities reporting requirements of GASB Statement No. 34 that provide a comprehensive look at the Hospital financial activities. The financial statements include Memorial Gables, Memorial Health Foundation, and Memorial Medical Group as blended component units in the combined financial statements.

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

Cash and Cash Equivalents - Cash and cash equivalents include cash, certificates of deposit and investments in highly liquid investments purchased with an original maturity of three months or less. Cash and cash equivalents included in assets limited as to use are considered cash and cash equivalents for the purposes of the statements of cash flows.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

Patient Accounts Receivable - The Hospital reports patient accounts receivable for services rendered at net realizable amounts from third-party payors, patients and others. The Hospital provides an allowance for uncollectible accounts based upon a review of outstanding receivables, historical collection information and existing economic conditions. Uncollectible amounts are written off against the allowance for doubtful accounts in the period they are determined to be uncollectible. An allowance for contractual adjustments is based on expected payment rates from payors based on current reimbursement methodologies.

Inventories - Inventories, which consist of medical and office supplies and pharmaceutical products, are stated at lower of the market or cost, determined on a first-in, first-out basis.

Capital Assets - Capital assets are recorded at cost or, if donated, at fair value at the date of receipt. Depreciation is computed principally on the straight-line basis over the estimated useful lives of the assets, ranging from 3 to 30 years. Equipment under capital lease is amortized on the straight-line method over the estimated useful life of the equipment. Such amortization is included in depreciation in the financial statements. Costs of maintenance and repairs are charged to expense when incurred.

Investments - Investments include certificates of deposit, money market accounts, corporate notes, government securities and private equities, and are recorded at fair value on the combined balance sheet. Investment income or loss (including realized and unrealized gains and losses on investments, interest, and dividends) is included in other income when earned.

Assets Limited as to Use - Assets whose use is limited consist of funds designated by the Trustees for the replacement, improvement and expansion of the Hospital's facilities, and invested funds held by a trustee in connection with the Hospital's bonds. Assets limited as to use also include funds whose use is specified by the donor.

Other Assets - During 2013, the Hospital entered into an agreement with the City of Marysville, Ohio (the City) to obtain the naming rights to a City pavilion. The Hospital is obligated to pay the City a total of \$525,000 over a ten year term for the right to name and use the structure, which includes the promotion of Hospital programs and services to the community. The asset is being amortized over the economic life of the pavilion and is recorded within other assets and other long-term liabilities of the combined balance sheets. During 2020 and 2019, amortization of the asset was \$52,500, and as of December 31, 2020 and 2019 the remaining liability was \$157,500 and \$210,000, respectively.

During 2019, the Hospital entered into a subscription agreement with EPIC that related to a software implementation project, and included \$2,979,411 of implementation and support fees. The asset is being amortized over the term of the subscription service period of 60 months and is recorded within other assets of the combined balance sheets. During 2020 and 2019, accumulated amortization of the asset was \$942,680 and \$346,798, respectively and as of December 31, 2020 and 2019 the remaining asset was \$2,036,731 and \$2,632,613, respectively. The asset is offset by a liability of \$1,973,041 and \$2,501,397 as of December 31, 2020 and 2019, respectively, and is recorded within long-term debt of the combined balance sheet.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

Compensated Absences - Paid time off is charged to operations when earned. The unused and earned benefits are recorded as a liability in the financial statements. Employees accumulate vacation days at varying rates depending on years of service, and may carry over accumulated hours to the next year, subject to a maximum of three years' accrual. Employees also earn sick leave benefits at the Hospital's determined rate, which are capped at various levels. Employees are not paid for accumulated sick leave if they leave before retirement. However, employees who retire from the Hospital may convert accumulated sick leave to termination payments equal to the accumulated balance calculated at the employee's base pay rate as of the retirement date. There is no limit on the number of sick leave hours that an employee may accumulate; however, employees are only eligible to receive termination payments on accumulated sick leave balance up to maximum of 240 hours. Employees accumulate holidays at the Hospital's determined rate for all employees.

Restricted Resources - When the Hospital has both restricted and unrestricted resources available to finance a particular program, it is the Hospital's policy to use restricted resources before unrestricted resources.

Net Position - The net position of the Hospital is classified in three components: (1) Net invested in capital assets consist of capital assets net of accumulated depreciation and is reduced by the current balance of any outstanding borrowings used to finance the purchase or construction of those assets; (2) Restricted expendable net position are assets that must be used for a particular purpose, as specified by creditors, grantors, or contributors external to the Hospital; (3) Unrestricted net position is remaining net position that does not meet the definition of invested in capital assets net of related debt or restricted.

Net Patient Service Revenue - The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for service rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactively calculated adjustments arising under reimbursement agreements with third-party payors are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Management believes that it is in compliance with all applicable laws and regulations. Final determination of compliance of such laws and regulations is subject to future government review and interpretation. Violations may result in significant regulatory action including fines, penalties, and exclusions from the Medicare and Medicaid programs.

The Hospital estimates an allowance for doubtful accounts based on an evaluation of historical losses, current economic conditions, and other factors unique to the Hospital.

Contributions - Contributions of cash and other assets, including unconditional promises to give in the future, are reported as revenue when received and measured at fair value. Contributions with donor-imposed time or purpose restrictions are reported as restricted support. All other contributions are reported as unrestricted support.

Charity Care - The Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than established rates. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

Of the Hospital's total reported expenses (approximately \$128,995,000 and \$126,753,000 during 2020 and 2019, respectively), an estimated \$1,257,000 and \$567,000 arose from providing services to charity patients during 2020 and 2019, respectively. The estimated costs of providing charity services are based on a calculation which applies a ratio of costs to charges to the gross uncompensated charges associated with providing care to charity patients. The ratio of cost to charges is calculated based on the Hospital's total expenses divided by gross patient service revenue. The Hospital participates in the Hospital Care Assurance Program (HCAP) which provides for additional payments to hospitals that provide a disproportionate share of uncompensated services to the indigent and uninsured. Net amounts received through this program totaled approximately \$434,000 and \$757,000 for 2020 and 2019, respectively, and is reported as net patient service revenue in the combined financial statements.

Electronic Health Records Incentive Program - The Electronic Health Records Incentive Program, enacted as part of the American Recovery and Reinvestment Act of 2009, provides for one-time incentive payments under both the Medicare and Medicaid programs to eligible hospitals that demonstrate meaningful use of certified electronic health records technology (EHR). Payments under Medicare programs are generally made for up to four years based on a statutory formula. Payments under Medicaid program are generally made for up to four years based upon a statutory formula, as determined by the state, which is approved by the Centers for Medicare and Medicaid Services. Payment under both programs are contingent on the Hospital continuing to meet escalating meaningful use criteria and any other specific requirements that are applicable for the reporting period. The Hospital recognized revenue ratably over the reporting period starting at the point when management is reasonably assured it will meet all of the meaningful use objectives and any other specific grant requirements applicable for the reporting period. The final amount for any payment year is determined based upon an audit by the fiscal intermediary. Events count occur that would cause the final amounts to differ materially from the initial payments under the program. During 2019, it was determined the Hospital received a Medicaid EHR Incentive Payment overpayment. A liability for \$491,696 was recorded in estimated third-party settlements as of December 31, 2019. This liability was paid in full during 2020.

Federal Income Tax - The Hospital, as a political subdivision, is exempt from federal income taxes under Section 115 of the Internal Revenue Code.

Risk Management - The Hospital is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than employee health claims. The Hospital is self-insured for a portion of its exposure to risk of loss from employee health claims. Annual estimated provisions are accrued for the self-insured portion of employee health claims and include an estimate of the ultimate costs for both reported claims and claims incurred but not yet reported.

B. Deposits and Investments

The Hospital's cash and investments are subject to risk, which are examined in more detail below.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Hospital's deposits may not be returned to it. The Hospital's deposit policy for custodial credit risk requires compliance with the provisions of state law. State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities or the state of Ohio; bonds of any city, county, school district or special road district of the state of Ohio; bonds of any state; or a surety bond having an aggregate value at least equal to the amount of the deposits.

	<u>2020</u>
Uninsured and uncollateralized	\$ 20,367,654
Uninsured and collateral held by pledging financial institution's trust department or agent in other than Hospital's name	<u>37,114,595</u>
Total	<u>\$ 57,482,249</u>

Investments

The Hospital may legally invest in direct obligations of and other obligations guaranteed as to principal by the U.S. Treasury and U.S. government agencies and instrumentalities and in bank repurchase agreements. It may also invest to a limited extent in corporate bonds and equity securities. At December 31, 2020, the Hospital had the following investments and maturities:

	<u>Carrying Amount</u>	<u>Maturities</u>	
		<u>< than a year</u>	<u>> than 1 year</u>
Certificates of deposit	\$ 33,147,426	\$ 19,710,730	\$ 13,436,696
Money market	1,680,494	1,680,494	-
U.S. government agency notes	25,037,645	6,002,555	19,035,090
U.S. treasury obligations	7,544,686	7,544,686	-
Commercial paper	<u>16,192,910</u>	<u>16,192,910</u>	<u>-</u>
Total	<u>\$ 83,603,161</u>	<u>\$ 51,131,375</u>	<u>\$ 32,471,786</u>

Investments in money market, U.S. government agency notes, U.S. treasury obligations and commercial paper are valued at Level 2.

C. Patient Accounts Receivable

The details of patient accounts receivable are set forth below as of December 31:

	<u>2020</u>
Patient accounts receivable	\$ 49,142,119
Allowance for uncollectible accounts	(7,758,894)
Allowance for contractual adjustments	<u>(21,869,976)</u>
Patient accounts receivable, net	<u>\$ 19,513,249</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

The Hospital provides services without collateral to patients, most of whom are local residents and are insured under third-party payor agreements. The composition of revenue and receivables from patients and third-party payors follows:

	<u>Accounts Receivable</u>	<u>Gross Revenue</u>
Medicare	27%	38%
Medicaid	11%	13%
Commercial insurance and other	40%	42%
Self-pay	<u>22%</u>	<u>7%</u>
Total	<u>100%</u>	<u>100%</u>

D. Contributions Receivable

During 2015, the Foundation began the Memorial 2020 Capital Campaign for expansion and renovation of the Hospital. Contributions receivable associated with the campaign, net of the present value discount rate of 3%, as of December 31, 2020 were as follows:

	<u>2020</u>
Receivable in less than one year	\$ 482,258
Receivable in one to five years	<u>200,934</u>
	683,192
Less discounts to net present value	<u>(6,262)</u>
Net unconditional promises to give	<u>\$ 676,930</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

E. Capital Assets

Capital assets for the year ended December 31, 2020 was as follows:

	Balance				Balance
	<u>12/31/2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>12/31/2020</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 2,993,940	\$ -	\$ -	\$ -	\$ 2,993,940
Construction in progress	<u>43,779,658</u>	<u>10,117,413</u>	<u>-</u>	<u>(53,788,925)</u>	<u>108,146</u>
<i>Total capital assets, not being depreciated</i>	<u>46,773,598</u>	<u>10,117,413</u>	<u>-</u>	<u>(53,788,925)</u>	<u>3,102,086</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	4,786,815	299,525	-	-	5,086,340
Buildings and improvements	55,147,872	-	(59,826)	50,856,148	105,944,194
Equipment	<u>47,512,381</u>	<u>5,826,921</u>	<u>(285,070)</u>	<u>2,932,777</u>	<u>55,987,009</u>
<i>Total capital assets, being depreciated</i>	<u>107,447,068</u>	<u>6,126,446</u>	<u>(344,896)</u>	<u>53,788,925</u>	<u>167,017,543</u>
Less: accumulated depreciation:					
Land improvements	(2,252,455)	(191,345)	(330)	-	(2,444,130)
Buildings and improvements	(31,045,365)	(2,440,632)	223,881	-	(33,262,116)
Equipment	<u>(35,352,967)</u>	<u>(3,588,396)</u>	<u>97,256</u>	<u>-</u>	<u>(38,844,107)</u>
Total accumulated depreciation	<u>(68,650,787)</u>	<u>(6,220,373)</u>	<u>320,807</u>	<u>-</u>	<u>(74,550,353)</u>
Total capital assets, being depreciated, net	<u>38,796,281</u>	<u>(93,927)</u>	<u>(24,089)</u>	<u>53,788,925</u>	<u>92,467,190</u>
Capital assets, net	<u>\$ 85,569,879</u>	<u>\$ 10,023,486</u>	<u>\$ (24,089)</u>	<u>\$ -</u>	<u>\$ 95,569,276</u>

F. Accrued Salaries, Wages and Related Accruals

The details of accrued liabilities at December 31, 2020 were as follows:

	<u>2020</u>
Payroll and related items	\$ 5,714,813
Self-insured benefits	3,705,756
Health insurance claims	<u>233,660</u>
Total salaries, wages and related	<u>\$ 9,654,229</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

G. Long-term Debt

Information regarding the Hospital's long-term debt activity and balances as of and for the year ended December 31, were as follows:

	<u>Interest</u>	<u>Balance</u>			<u>Balance</u>	<u>Amount</u>
	<u>Rate</u>	<u>12/31/19</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/20</u>	<u>Due in</u>
						<u>One Year</u>
<u>General obligation bonds:</u>						
2016A Memorial hospital refunding	2.00 - 4.00%	\$ 3,390,000	\$ -	\$ (555,000)	\$ 2,835,000	\$ 580,000
2016B Memorial hospital refunding	1.00 - 5.00%	6,325,000	-	(245,000)	6,080,000	260,000
2018 Memorial hospital bonds	3.00 - 5.00%	<u>27,990,000</u>	-	(10,000)	<u>27,980,000</u>	<u>10,000</u>
Total general obligation bonds		<u>37,705,000</u>	-	<u>(810,000)</u>	<u>36,895,000</u>	<u>850,000</u>
<u>Hospital facilities revenue bonds</u>						
2016 Memorial hospital	2.33%	9,315,081	-	(268,480)	9,046,601	255,122
2017 Memorial hospital	2.92%	<u>5,855,286</u>	<u>11,294,714</u>	-	<u>17,150,000</u>	<u>388,347</u>
Total revenue bonds		<u>15,170,367</u>	<u>11,294,714</u>	<u>(268,480)</u>	<u>26,196,601</u>	<u>643,469</u>
<u>Other long-term obligations:</u>						
Unamortized bond premiums	N/A	2,946,647	-	(241,434)	2,705,213	227,792
Capital lease obligation - hospital	4.00%	<u>2,501,397</u>	-	(528,356)	<u>1,973,041</u>	<u>549,882</u>
Total other long-term obligations		<u>5,448,044</u>	-	<u>(769,790)</u>	<u>4,678,254</u>	<u>777,674</u>
Total long-term debt		<u>\$ 58,323,411</u>	<u>\$ 11,294,714</u>	<u>\$ (1,848,270)</u>	<u>\$ 67,769,855</u>	<u>\$ 2,271,143</u>

The following is a schedule by years of debt principal and interest payments:

<u>Year Ended</u> <u>December 31,</u>	<u>Notes from Direct Placements</u>		<u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 1,493,469	\$ 2,174,647	\$ 638,393	\$ 68,913
2022	1,581,131	2,155,747	572,285	46,510
2023	1,640,421	2,100,886	595,601	23,194
2024	1,693,400	2,044,683	166,762	2,558
2025	1,650,586	1,988,426	-	-
2026 - 2030	9,177,590	9,081,618	-	-
2031 - 2035	10,670,206	7,602,444	-	-
2036 - 2040	12,706,730	5,717,561	-	-
2041 - 2045	15,383,467	3,256,852	-	-
2046 -2048	<u>7,094,601</u>	<u>427,373</u>	-	-
Total	<u>\$ 63,091,601</u>	<u>\$ 36,550,237</u>	<u>\$ 1,973,041</u>	<u>\$ 141,175</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

H. Refundable Advances

As of and for the year ended December 31, 2020, revenues recognized, and refundable advances were as follows:

	<u>Revenue Recognized</u>	<u>Current Portion of Refundable Advances</u>	<u>Long-Term Portion of Refundable Advances</u>	<u>Total</u>
<u>Medicare accelerated and</u> advance payment program	\$ -	\$ 2,308,743	\$ 4,191,257	\$ 6,500,000
Coronavirus relief fund	245,927	-	-	245,927
Provider relief fund	3,633,207	-	-	3,633,207
Ending balance	<u>\$ 3,879,134</u>	<u>\$ 2,308,743</u>	<u>\$ 4,191,257</u>	<u>\$ 10,379,134</u>

I. Net Patient Service Revenue

Net patient service revenue for the year ending December 31, 2020 consists of the following:

Inpatient services	\$ 60,273,511
Outpatient services	256,124,057
Total patient revenue	<u>316,397,568</u>
Revenue deductions:	
Provision for contractual allowances	170,794,164
Provision for bad debt allowances	7,785,504
Charity care, net of Hospital Care Assurance	2,770,321
Total allowances	<u>181,349,989</u>
Net patient service revenue	<u>\$ 135,047,579</u>

J. Net Pension Liability/Asset

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

	<u>OPERS - Traditional</u>	<u>OPERS - Combined</u>
Proportion of the net pension liability/asset prior measurement date	0.27119300%	0.47494800%
Proportion of the net pension liability/asset current measurement date	<u>0.27776660%</u>	<u>0.46649000%</u>
Change in proportionate share	<u>0.00657360%</u>	<u>-0.00845800%</u>
Proportionate share of the net pension liability	\$ 54,882,569	\$ -
Proportionate share of the net pension asset	-	972,744

Pension expense, relating to GASB 68, for the year ending December 31, 2020 was \$11,726,462.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

At December 31, 2020, the Hospital reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred outflows of resources	
Changes of assumptions	\$ 3,031,672
Changes in employer's proportionate percentage/ difference between employer contributions	1,474,511
Airport Authority contributions subsequent to the measurement date	5,881,074
Total deferred outflows of resources	\$ 10,387,257
 Deferred inflows of resources	
Differences between expected and actual experience	\$ 922,282
Net difference between projected and actual earnings on pension plan investments	11,074,007
Changes in employer's proportionate percentage/ difference between employer contributions	66,985
Total deferred inflows of resources	\$ 12,063,274

K. Net OPEB Liability

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

	OPERS
Proportion of the net OPEB liability prior measurement date	0.29160700%
Proportion of the net OPEB liability current measurement date	0.29883300%
Change in proportionate share	0.00722600%
 Proportionate share of the net OPEB liability	 \$ 41,276,601

OPEB expense relating to GASB 75, for the year ending December 31, 2020 was \$5,777,257.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

At December 31, 2020, the Hospital reported deferred outflows of resources and deferred inflows of resources for OPEB from the following sources:

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 1,107
Changes of assumptions	6,508,950
Changes in employer's proportionate percentage/ difference between employer contributions	1,534,709
Airport Authority contributions subsequent to the measurement date	24,697
Total deferred outflows of resources	\$ 8,069,463
 Deferred inflows of resources	
Differences between expected and actual experience	\$ 3,774,935
Net difference between projected and actual earnings on pension plan investments	2,101,794
Changes in employer's proportionate percentage/ difference between employer contributions	418
Total deferred inflows of resources	\$ 5,877,147

L. Medical Malpractice Claims

Based on the nature of its operations, the Hospital is at times subject to pending or threatened legal actions, which arise in the normal course of its activities. The Hospital is insured against medical malpractice claims under a claims-based policy, whereby only the claims reported to the insurance carrier during the policy period are covered regardless of when the incident giving rise to the claim occurred. Under the terms of the policy, the Hospital bears the risk of the ultimate costs of any individual claims exceeding \$1,000,000, or aggregate claims \$3,000,000, for claims asserted in the policy year. In addition, the Hospital has an umbrella policy with an additional \$5,000,000 of coverage. Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on the occurrences during the claims-made term, but reported subsequently, will be uninsured.

The Hospital is not aware of any medical malpractice claims, either asserted or unasserted, that would exceed the policy limits. No claims have been settled during the past three years that have exceeded policy coverage limits. The cost of this insurance policy represents the Hospital's cost for such claims for the year, and it has been charged to operations as a current expense.

M. Self-Insured Benefits

The Hospital is partially self-insured under a plan covering substantially all employees and dependents for health benefits. The plan is covered by a stop-loss policy that covers claims over \$150,000 per covered person, with an unlimited maximum annual payment amount. Claims in excess of employee premiums are charged to operations. A provision is accrued for self-insured employee health claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors. In addition, the Hospital self-insures for worker's compensation.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 22 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

The Hospital has a \$1,500,000 per claim stop-loss policy with a private insurance carrier for worker's compensation.

Activity in the Hospital's accrued employee health claims liability during 2020 and 2019 is summarized as follows:

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 488,576	\$ 586,909
Current year claims incurred and changes in estimates for claims incurred in prior years	9,031,798	9,668,911
Claims and expense paid	<u>(9,286,714)</u>	<u>(9,767,244)</u>
Balance, end of year	<u>\$ 233,660</u>	<u>\$ 488,576</u>

NOTE 23 - U-CO INDUSTRIES, INC.

A. Summary of Significant Accounting Policies

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

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

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

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

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

Investments - Marketable securities are report at their fair values in the statement of net position. Unrealized gains or losses are included in investment income on the Statement of Activities.

Accounts Receivable, trade - Accounts receivable consist of amounts due from customers for trade activities. The Organization provides for probable losses on accounts receivable using the allowance method. The Allowance is determined based on management's experience and collection efforts. The Organization had no allowance for doubtful accounts as of June 30, 2020.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

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

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.

All of the U-Co Industries, Inc.'s revenue from sales to customers in the scope of ASC 606 is recognized within sales and File 13 revenue in the statements of activities and changes in net position. The following table presents the Organization's sources of revenue from contracts with customers for the years ended December 31:

	<u>2020</u>	<u>2019</u>
Sales	\$ 7,729,203	\$ 8,879,273
File 13	101,342	83,287
Total	\$ 7,830,545	\$ 8,962,560

A description of the Organization's revenue streams accounted for under ASC 606 follows:

Sales and File 13 – Revenue earned from contracts with customers. Revenue is earned and billed when the performance obligations of the contract are completed.

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

Subsequent events - The Organization evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through November 23, 2020, the date financial statements were available to be issued.

B. Inventory

Inventory is comprised of the following as of June 30:

	<u>2020</u>	<u>2019</u>
Raw materials	\$ 353,316	\$ 306,247
Finished goods	125,144	116,749
Total inventory	\$ 478,460	\$ 422,996

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

C. Deferred Lease

The Organization has an ongoing contractual relationship with Union County Board of Developmental Disabilities (UCBDD). As part of that relationship, the Organization leases to UCBDD space for its administrative offices. UCBDD prepaid their lease through December 2021, the end of the lease period. The lease payment is amortized based on monthly installments of \$6,157 through December 31, 2021. There was a balance of \$110,831 and \$184,718 at June 30, 2020 and 2019, respectively, in deferred lease revenue. There was \$73,887 and \$72,988 of lease revenue recognized during the year ended June 30, 2020 and 2019, respectively.

The Organization additionally entered into a contract with UCBDD in January 2011 to support the employment of the adults served by the UCBDD. The Organization also receives payments from UCBDD for utilities and janitorial services. The Organization received payments of \$309,233 and \$317,959 during the years ended June 30, 2020 and 2019, respectively.

On May 31, 2018, the Organization entered into a lease agreement with the Columbus Center for Human Services, Inc. (CCHS). CCHS will occupy the leased space for the purpose of supporting the vocational employment of those adult individuals with disability who are employed at the Organization. The lease period ends December 31, 2020 and the payment is \$2,978 per month. There was \$30,366 and \$30,069 of lease revenue recognized during the years ended June 30, 2020 and 2019, respectively.

On August 6, 2018, the Organization entered into a lease agreement with the State of Ohio. The lease is to allow use of space by Opportunities for Ohioans with Disabilities. The initial lease ended June 30, 2019 with the option for four two-year renewal periods, provided that the lease is not in default. The lease payment is \$278 per month through June 30, 2021. There was \$3,300 and \$2,775 of lease revenue recognized during the years ended June 30, 2020 and 2019, respectively.

D. Conditional Grant

As part of the Organization's response to the Coronavirus Disease (COVID-19) pandemic, it received a loan through the Small Business Administration's (SBA) Paycheck Protection Program (PPP) of \$520,390. The SBA may forgive all or part of the loan if the Association satisfies and complies with the terms and conditions for loan forgiveness under the Coronavirus Aid, Relief, and Economic Security Act and the rules of the PPP. Any expenditures that do not meet the terms and conditions for loan forgiveness will convert to a loan at interest of 1% with principal and interest payments due monthly, starting December 1, 2020, for a period of eighteen months at which time the loan is due in full. As of June 30, 2020, the Organization incurred qualifying expenses of \$438,794 of PPP funding and has met the conditions of the funding and therefore recognized it as grant revenue in the statements of activities and changes in net assets. PPP funding of \$81,596 that has not yet met the conditions of the PPP and SBA is recorded as refundable advance on the statements of financial position at June 30, 2020. The Organization received notification of loan forgiveness during 2021, so the loan is considered a conditional grant in accordance with ASU 2018-08, which also encompasses cancellation of liabilities.

E. Fair Value Measurements

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

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

Level 2 inputs are based on significant other observable inputs.

Level 3 inputs are based on significant unobservable inputs.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

F. 401(K) Retirement Plan

In 2018, the Organization established a 401 (k) defined contribution plan in which the employer makes safe harbor matching contributions up to 4% of total compensation. All employees, who have attained one year of employment, 500 hours of service and have attained the age of 19 years of age are eligible to participate. The Organization contributed \$40,001 and \$46,605 to the plan for the years ended June 30, 2020 and 2019, respectively.

G. Stable Account Plan

In 2018, U-CO Industries, Inc. began depositing an additional 4% of an employee's earnings into STABLE accounts for employees with development disabilities if they chose to open an account. This provides an option for individuals with disabilities to build savings and investment accounts without affecting their eligibility for benefit programs such as SSI and Medicaid. Contributions into STABLE accounts are tax deductible, and earnings on the STABLE accounts are federal and state tax exempt. All employees with disabilities that occurred prior to age 26 are eligible to participate. Unlike the 401 (k) program also launched this year, U-CO Industries, Inc. does not require that employees match contributions into STABLE accounts.

H. 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 87% of the Organization's revenues and 99% of the Organization's accounts receivable for the years ended June 30, 2020 and 2019.

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, 2020 and 2019. At June 30, 2020 and 2019 and at various times during the year the Organization had on deposit funds in excess of insured balances.

I. 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.

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

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, 2020, follows:

Non-depreciable capital assets	\$ 1,245,220
Depreciable capital assets, net	<u>1,013,113</u>
Net capital assets	<u><u>\$ 2,258,333</u></u>

B. Deposits with Financial Institutions

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

C. Net Pension Liability/Asset

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

	<u>OPERS</u>
Proportion of the net pension liability/asset prior measurement date	0.00003850%
Proportion of the net pension liability/asset current measurement date	<u>0.00008849%</u>
Change in proportionate share	<u><u>0.00004999%</u></u>
Proportionate share of the net pension liability	\$ 822
Proportionate share of the net pension asset	(10)
Pension expense	(2,038)

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

	OPERS
Deferred outflows of resources	
Changes of assumptions	\$ 44
Changes in employer's proportionate percentage/ difference between employer contributions	57
Airport Authority contributions subsequent to the measurement date	96
Total deferred outflows of resources	\$ 197
Deferred inflows of resources	
Differences between expected and actual experience	\$ 13
Net difference between projected and actual earnings on pension plan investments	165
Changes in employer's proportionate percentage/ difference between employer contributions	4,667
Total deferred inflows of resources	\$ 4,845

D. Net OPEB Liability

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

	OPERS
Proportion of the net OPEB liability prior measurement date	0.00003820%
Proportion of the net OPEB liability current measurement date	<u>0.00004137%</u>
Change in proportionate share	<u>0.00000317%</u>
Proportionate share of the net OPEB liability	\$ 571
OPEB expense	(1,562)

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

	OPERS
Deferred outflows of resources	
Changes of assumptions	\$ 91
Changes in employer's proportionate percentage/ difference between employer contributions	15
Total deferred outflows of resources	\$ 106
 Deferred inflows of resources	
Differences between expected and actual experience	\$ 52
Net difference between projected and actual earnings on pension plan investments	29
Changes in employer's proportionate percentage/ difference between employer contributions	2,621
Total deferred inflows of resources	\$ 2,702

NOTE 25 - TAX ABATEMENTS

A. Tax Abatements Entered into by the County

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

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

The EZ agreements were entered into under the authority of the 2003 Union County-Marysville Economic Development Action Plan which required the recipients to invest in real estate in order to provide an increase in FTE employment and show an overall increase in income taxes. The County reduces the assessed property tax valuation causing a decrease in overall real property tax collections. Under the agreements, the County's property taxes collections were reduced by approximately \$44,000 during 2020.

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 approximately \$2,400 during 2020.

UNION COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 26 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact of the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act 2021, passed by Congress on December 21, 2020 and/ or the American rescue Plan Act, passed by Congress on March 11, 2021.

NOTE 27 - SUBSEQUENT EVENTS

On February 10, 2021, the County retired the \$990,000 balance of the 2009 various purpose refunding bonds that had an original maturity date of December 1, 2024.

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REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST SEVEN YEARS

	2020	2019 (1)	2018	2017
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.171079%	0.170320%	0.160610%	0.166586%
County's proportionate share of the net pension liability	\$ 28,278,237	\$ 39,152,464	\$ 20,904,618	\$ 31,048,441
County's covered payroll	\$ 20,440,700	\$ 18,654,264	\$ 17,701,046	\$ 17,238,450
County's proportionate share of the net pension liability as a percentage of its covered payroll	138.34%	209.88%	118.10%	180.11%
Plan fiduciary net position as a percentage of the total pension liability	82.17%	74.70%	84.66%	77.25%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.192932%	0.174632%	0.196577%	0.211367%
County's proportionate share of the net pension asset	\$ 336,438	\$ 163,903	\$ 893,981	\$ 96,554
County's covered payroll	\$ 724,986	\$ 619,664	\$ 662,292	\$ 820,183
County's proportionate share of the net pension asset as a percentage of its covered payroll	46.41%	26.45%	134.98%	11.77%
Plan fiduciary net position as a percentage of the total pension asset	145.28%	126.64%	137.28%	116.55%

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

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

(1) 2019 and prior amounts have been restated to exclude the Memorial Hospital that was previously included as an enterprise fund but is now considered a discretely presented component unit.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>
0.160028%	0.136509%	0.136509%
\$ 22,821,353	\$ 16,464,511	\$ 16,092,632
\$ 18,939,125	\$ 19,366,725	\$ 18,136,492
120.50%	85.01%	88.73%
81.08%	86.45%	86.36%
0.200250%	0.213663%	0.213663%
\$ 80,229	\$ 82,265	\$ 22,420
\$ 749,100	\$ 749,067	\$ 646,823
10.71%	10.98%	3.47%
116.90%	114.83%	104.56%

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST SEVEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net pension liability	0.00893486%	0.00882254%	0.00828244%	0.00729306%
County's proportionate share of the net pension liability	\$ 2,161,918	\$ 1,951,052	\$ 1,821,123	\$ 1,732,482
County's covered payroll	\$ 1,157,143	\$ 1,061,636	\$ 946,857	\$ 816,143
County's proportionate share of the net pension liability as a percentage of its covered payroll	186.83%	183.78%	192.33%	212.28%
Plan fiduciary net position as a percentage of the total pension liability	75.48%	77.40%	77.30%	75.30%

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>
0.00681034%	0.00657489%	0.00646931%
\$ 2,279,626	\$ 1,817,107	\$ 1,573,560
\$ 928,436	\$ 912,029	\$ 874,862
245.53%	199.24%	179.86%
66.80%	72.10%	74.70%

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2020</u>	<u>2019 (1)</u>	<u>2018</u>	<u>2017</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 3,180,068	\$ 2,861,698	\$ 2,611,597	\$ 2,301,136
Contributions in relation to the contractually required contribution	<u>(3,180,068)</u>	<u>(2,861,698)</u>	<u>(2,611,597)</u>	<u>(2,301,136)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 22,714,771	\$ 20,440,700	\$ 18,654,264	\$ 17,701,046
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	13.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 106,312	\$ 101,498	\$ 86,753	\$ 86,098
Contributions in relation to the contractually required contribution	<u>(106,312)</u>	<u>(101,498)</u>	<u>(86,753)</u>	<u>(86,098)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 759,371	\$ 724,986	\$ 619,664	\$ 662,292
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	13.00%

(1) 2019 and prior amounts have been restated to exclude the Memorial Hospital that was previously included as an enterprise fund but is now considered a discretely presented component unit.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 2,068,614	\$ 2,272,695	\$ 2,324,007	\$ 2,357,744	\$ 1,822,104	\$ 1,864,534
<u>(2,068,614)</u>	<u>(2,272,695)</u>	<u>(2,324,007)</u>	<u>(2,357,744)</u>	<u>(1,822,104)</u>	<u>(1,864,534)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 17,238,450	\$ 18,939,125	\$ 19,366,725	\$ 18,136,492	\$ 18,221,040	\$ 18,645,340
12.00%	12.00%	12.00%	13.00%	10.00%	10.00%
\$ 98,422	\$ 89,888	\$ 93,722	\$ 84,087	\$ 55,236	\$ 56,536
<u>(98,422)</u>	<u>(89,888)</u>	<u>(93,722)</u>	<u>(84,087)</u>	<u>(55,236)</u>	<u>(56,536)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 820,183	\$ 749,067	\$ 781,017	\$ 646,823	\$ 694,792	\$ 711,145
12.00%	12.00%	12.00%	13.00%	7.95%	7.95%

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 164,800	\$ 162,000	\$ 148,629	\$ 132,560
Contributions in relation to the contractually required contribution	<u>(164,800)</u>	<u>(162,000)</u>	<u>(148,629)</u>	<u>(132,560)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 1,177,143	\$ 1,157,143	\$ 1,061,636	\$ 946,857
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 114,260	\$ 129,981	\$ 127,684	\$ 113,732	\$ 109,935	\$ 113,557
<u>(114,260)</u>	<u>(129,981)</u>	<u>(127,684)</u>	<u>(113,732)</u>	<u>(109,935)</u>	<u>(113,557)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 816,143	\$ 928,436	\$ 982,185	\$ 874,862	\$ 845,654	\$ 873,515
14.00%	14.00%	13.00%	13.00%	13.00%	13.00%

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST FOUR YEARS

	<u>2020</u>	<u>2019 (1)</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	0.170172%	0.168673%	0.159700%	0.16467618%
County's proportionate share of the net OPEB liability	\$ 19,656,553	\$ 18,457,723	\$ 14,388,175	\$ 13,651,597
County's covered payroll	\$ 21,828,156	\$ 19,273,928	\$ 18,363,338	\$ 18,058,633
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	90.05%	95.77%	78.35%	75.60%
Plan fiduciary net position as a percentage of the total OPEB liability	47.80%	46.33%	54.14%	54.05%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

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

(1) 2019 and prior amounts have been restated to exclude the Memorial Hospital that was previously included as an enterprise fund but is now considered a discretely presented component unit.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST FOUR YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability/asset	0.00893486%	0.00882254%	0.00828244%	0.00729306%
County's proportionate share of the net OPEB liability (asset)	\$ (157,030)	\$ (146,122)	\$ (133,000)	\$ 284,548
County's covered payroll	\$ 1,157,143	\$ 1,061,636	\$ 946,857	\$ 816,143
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	13.57%	13.76%	14.05%	34.86%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	182.13%	174.70%	176.00%	47.10%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2020</u>	<u>2019 (1)</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ -	\$ 26,499	\$ 23,722	\$ 675,489
Contributions in relation to the contractually required contribution	<u>-</u>	<u>(26,499)</u>	<u>(23,722)</u>	<u>(675,489)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 23,474,142	\$ 21,828,156	\$ 19,866,988	\$ 18,875,268
Contributions as a percentage of covered payroll	0.00%	0.12%	0.12%	3.58%

(1) 2019 and prior amounts have been restated to exclude the Memorial Hospital that was previously included as an enterprise fund but is now considered a discretely presented component unit.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 1,841,145	\$ 1,002,425	\$ 388,626	\$ 181,789	\$ 739,907	\$ 755,796
<u>(1,841,145)</u>	<u>(1,002,425)</u>	<u>(388,626)</u>	<u>(181,789)</u>	<u>(739,907)</u>	<u>(755,796)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 18,506,050	\$ 20,290,259	\$ 20,147,742	\$ 18,783,315	\$ 18,915,832	\$ 19,356,485
9.95%	4.94%	1.93%	0.97%	3.91%	3.90%

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 1,177,143	\$ 1,157,143	\$ 1,061,636	\$ 946,857
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ -	\$ -	\$ 4,729	\$ 8,749	\$ 8,457	\$ 8,735
-	-	(4,729)	(8,749)	(8,457)	(8,735)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 816,143	\$ 928,436	\$ 982,185	\$ 874,862	\$ 845,654	\$ 873,515
0.00%	0.00%	0.48%	1.00%	1.00%	1.00%

UNION COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020
(SEE ACCOUNTANT'S COMPILATION REPORT)

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2020.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018. For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%. There were no changes in assumptions for 2020.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2014-2016. For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017. There were no changes in benefit terms for 2018-2020.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience. There were no changes of assumption for 2018-2020.

(Continued)

UNION COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020
(SEE ACCOUNTANT'S COMPILATION REPORT)

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2017-2020.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029. For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.00%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2017-2020.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in the discount rate from 4.13% to 7.45% and (b) decrease in trend rates from 6.00%-11.00% initial; 4.50% ultimate down to 5.23%-9.62% initial; 4.00% ultimate. For 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in prescription drug trend rates from -5.23%-9.62% initial; 4.00% ultimate up to 4.00%-9.62% initial; 4.00% ultimate. For 2020, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) decrease in medical trend rates from 4.93%-5.87% to -6.69%-5.00% and (b) an increase in prescription drug trend rates from 7.73%-9.62% to 6.50%-11.87%.

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UNION COUNTY, OHIO

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020

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 2020 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 92% 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 94% 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, 2020

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

The following summarizes the overall ratings as of December 31, 2020.

	2018		2019		2020	
	Centerline		Centerline		Centerline	
	Miles	Percent	Miles	Percent	Miles	Percent
Condition Assessment of Fair or Better	445	95%	441	94%	432	92%
Condition Assessment of Less than Fair	24	5%	28	6%	37	8%

	2018		2019		2020	
	Bridges		Bridges		Bridges	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
Condition Assessment of Fair or Better	304	96%	304	92%	311	94%
Condition Assessment of Less than Fair	12	4%	26	8%	20	6%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2020	\$ 12,316,330	\$ 10,435,397	\$ 1,880,933
2019	11,243,134	9,731,334	1,511,800
2018	9,695,077	7,605,469	2,089,608
2017	11,347,488	9,304,811	2,042,677
2016	8,003,405	6,800,393	1,203,012
2015	8,615,985	7,882,189	733,796
2014	10,225,507	8,436,204	1,789,303
2013	10,192,288	9,334,786	857,502
2012	9,677,135	8,161,478	1,515,657
2011	10,656,158	8,948,524	1,707,634

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 5,965,632	\$ 5,965,632	\$ 6,092,025	\$ 126,393
Sales taxes	12,421,966	12,421,966	12,493,810	71,844
Charges for services.	4,325,928	4,325,928	4,682,824	356,896
Licenses and permits	2,625	2,625	3,125	500
Fines and forfeitures.	64,200	64,200	77,571	13,371
Intergovernmental	3,423,353	3,461,474	3,475,807	14,333
Investment income.	1,052,950	1,052,950	971,150	(81,800)
Rental income.	484,819	484,819	518,493	33,674
Other	111,125	111,102	1,371,129	1,260,027
Total revenues	27,852,598	27,890,696	29,685,934	1,795,238
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Budgetary:				
Personal services	403,233	403,233	397,732	5,501
Materials and supplies.	5,638	5,638	5,496	142
Contractual services.	132,355	132,324	125,658	6,666
Other	16,680	16,479	16,479	-
Total budgetary	557,906	557,674	545,365	12,309
Weights & measurements:				
Personal services	55,230	63,947	60,299	3,648
Materials and supplies.	4,498	4,234	4,228	6
Contractual services.	3,750	2,620	1,639	981
Capital outlay.	11,324	20,267	17,954	2,313
Other	4,000	1,000	70	930
Assessing property	78,802	92,068	84,190	7,878
Information technology:				
Personal services	228,741	220,024	201,159	18,865
Materials and supplies.	10,301	9,026	6,777	2,249
Contractual services.	414,073	412,832	332,899	79,933
Capital Outlay.	27,790	27,790	18,220	9,570
Other	36,775	28,312	10,311	18,001
Information technology	717,680	697,984	569,366	128,618
Total Auditor	1,354,388	1,347,726	1,198,921	148,805
Board of elections:				
Personal services	476,435	502,006	501,719	287
Materials and supplies.	40,727	52,855	52,798	57
Contractual services.	170,126	173,117	173,117	-
Capital outlay	7,500	2,291	2,291	-
Other	29,100	2,804	2,804	-
Total board of elections	723,888	733,073	732,729	344
Commissioners:				
County planning:				
Disbursement	26,026	26,026	26,026	-
Total county planning	26,026	26,026	26,026	-
COYC operating:				
Disbursement	446,567	446,567	446,567	-
Total COYC operating	446,567	446,567	446,567	-
VOCA:				
Disbursement	32,497	32,497	32,497	-
Total VOCA	32,497	32,497	32,497	-
Transportation:				
Disbursement	25,000	25,000	25,000	-
Total transportation	25,000	25,000	25,000	-

- 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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Contingencies:				
Disbursement	\$ 1,114,056	\$ 243,881	\$ 160,000	\$ 83,881
Total contingencies	1,114,056	243,881	160,000	83,881
Union County COG:				
Disbursement	20,700	20,700	20,475	225
Total Union County COG	20,700	20,700	20,475	225
Municipal Court Fees:				
Disbursement	66,788	66,788	64,712	2,076
Total municipal court fees	66,788	66,788	64,712	2,076
Commissioners office:				
Personal services	389,242	389,242	375,346	13,896
Materials and supplies.	11,796	11,648	6,382	5,266
Contractual services.	521,301	499,776	450,693	49,083
Capital outlay	15,000	15,000	5,749	9,251
Other	6,000	4,928	200	4,728
Total commissioners office.	943,339	920,594	838,370	82,224
EMA:				
Personal services	172,387	172,387	119,821	52,566
Materials and supplies.	14,599	14,373	12,250	2,123
Contractual services.	19,333	107,486	31,100	76,386
Capital Outlay	600	20,110	19,509	601
Other	11,680	3,749	3,736	13
Total EMA	218,599	318,105	186,416	131,689
Human Resources				
Personal services	278,283	278,283	275,046	3,237
Materials and supplies.	2,091	2,411	2,411	-
Contractual services	19,000	18,680	18,680	-
Capital Outlay	11,720	11,720	7,780	3,940
Other	3,330	3,330	3,192	138
Total human resources.	314,424	314,424	307,109	7,315
Archives:				
Personal services	92,484	92,484	85,942	6,542
Materials and supplies.	16,020	16,020	9,572	6,448
Contractual services.	6,850	6,585	5,102	1,483
Capital Outlay.	7,000	7,000	-	7,000
Other	500	500	-	500
Total archives	122,854	122,589	100,616	21,973
CEBCO wellness grant:				
Materials and supplies.	9,222	11,071	11,071	-
Contractual services.	2,000	125	125	-
Total CEBCO wellness grant	11,222	11,196	11,196	-
Commissioners administrator:				
Personal services	145,698	145,698	141,535	4,163
Materials and supplies.	500	500	376	124
Contractual services.	2,544	2,544	1,948	596
Other	3,000	3,000	499	2,501
Total commissioners administrator	151,742	151,742	144,358	7,384
Total commissioners.	3,493,814	2,700,109	2,363,342	336,767
Prosecutor:				
Personal services.	1,435,723	1,435,723	1,347,960	87,763
Materials and supplies.	30,838	30,837	19,883	10,954
Contractual services.	39,497	39,497	34,881	4,616
Capital Outlay.	26,762	26,762	9,137	17,625
Other	40,392	40,392	35,392	5,000
Total prosecutor.	1,573,212	1,573,211	1,447,253	125,958

- 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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder:				
Personal services	\$ 250,669	\$ 251,115	\$ 246,438	\$ 4,677
Materials and supplies.	7,000	7,000	6,059	941
Contractual services.	21,400	21,400	14,120	7,280
Other	1,000	554	308	246
Total recorder.	280,069	280,069	266,925	13,144
Treasurer:				
Personal services	189,754	189,754	184,845	4,909
Materials and supplies.	47,387	47,387	45,327	2,060
Contractual services	23,761	23,761	23,349	412
Other	5,392	5,392	4,103	1,289
Total treasurer	266,294	266,294	257,624	8,670
Facilities:				
Personal services	1,073,379	1,073,379	968,505	104,874
Materials and supplies.	300,872	290,400	172,695	117,705
Contractual services	1,693,630	1,688,429	1,294,561	393,868
Capital Outlay	97,350	97,350	29,570	67,780
Other	1,920	1,560	560	1,000
Total facilities	3,167,151	3,151,118	2,465,891	685,227
Total general government - legislative and executive.	10,858,816	10,051,600	8,732,685	1,318,915
General government:				
Judicial:				
Auditor - public defender:				
Contractual services.	520,250	522,000	522,000	-
Other	5,555	30,770	27,726	3,044
Total auditor - public defender	525,805	552,770	549,726	3,044
Clerk of courts:				
Personal services	527,430	527,430	516,740	10,690
Materials and supplies.	26,297	26,116	18,750	7,366
Contractual services.	64,958	64,958	61,292	3,666
Other	150	150	-	150
Total clerk of courts.	618,835	618,654	596,782	21,872
Probation Services:				
Personal services	375,000	375,000	282,724	92,276
Total Probation Services.	375,000	375,000	282,724	92,276
CCA:				
Personal services	149,551	169,693	168,676	1,017
Total CCA.	149,551	169,693	168,676	1,017
Common pleas:				
Common pleas-general:				
Personal services	819,019	821,179	814,779	6,400
Materials and supplies.	40,000	35,500	21,237	14,263
Contractual services.	130,700	129,181	72,803	56,378
Capital outlay	15,000	15,000	9,363	5,637
Other	25,570	9,287	8,081	1,206
Total common pleas-general.	1,030,289	1,010,147	926,263	83,884
Total common pleas.	1,030,289	1,010,147	926,263	83,884
Juvenile probate court:				
Juvenile court:				
Personal services	1,453,259	1,430,866	1,359,862	71,004
Materials and supplies.	37,597	36,590	32,871	3,719
Contractual services.	71,634	130,498	124,564	5,934
Capital Outlay.	10,220	10,220	4,220	6,000
Other	15,249	15,249	1,684	13,565
Total juvenile court	1,587,959	1,623,423	1,523,201	100,222

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Probate court:				
Personal services	\$ 158,901	\$ 150,551	\$ 145,378	\$ 5,173
Contractual services	25,514	25,457	17,619	7,838
Other	3,000	3,020	320	2,700
Total probate court	<u>187,415</u>	<u>179,028</u>	<u>163,317</u>	<u>15,711</u>
Total juvenile probate court	<u>1,775,374</u>	<u>1,802,451</u>	<u>1,686,518</u>	<u>115,933</u>
Total general government - judicial	<u>4,474,854</u>	<u>4,528,715</u>	<u>4,210,689</u>	<u>318,026</u>
Public safety:				
Coroner:				
Personal services	157,237	163,648	152,888	10,760
Materials and supplies	4,030	6,500	6,479	21
Contractual services	86,265	89,554	89,095	459
Capital outlay	3,000	3,000	2,873	127
Other	1,790	1,790	-	1,790
Total coroner	<u>252,322</u>	<u>264,492</u>	<u>251,335</u>	<u>13,157</u>
Administration:				
Personal services	510,192	507,930	326,255	181,675
Materials and supplies	14,268	14,213	13,453	760
Contractual services	66,076	71,493	70,801	692
Capital Outlay	2,800	5,500	5,079	421
Other	37,164	35,664	34,912	752
Total administration	<u>630,500</u>	<u>634,800</u>	<u>450,500</u>	<u>184,300</u>
Law enforcement:				
Personal services	2,888,441	2,030,356	1,713,727	316,629
Materials and supplies	249,228	246,454	180,649	65,805
Contractual services	159,142	153,168	142,344	10,824
Capital Outlay	347,414	364,041	357,317	6,724
Other	58,831	54,176	28,657	25,519
Total law enforcement	<u>3,703,056</u>	<u>2,848,195</u>	<u>2,422,694</u>	<u>425,501</u>
Court services:				
Personal services	628,935	423,750	397,545	26,205
Materials and supplies	8,715	8,688	6,622	2,066
Contractual services	2,021,389	2,008,212	1,789,924	218,288
Capital Outlay	1,400	2,500	2,162	338
Other	4,428	4,410	1,355	3,055
Total court services	<u>2,664,867</u>	<u>2,447,560</u>	<u>2,197,608</u>	<u>249,952</u>
Investigation:				
Personal services	660,285	457,546	443,954	13,592
Materials and supplies	21,009	18,982	14,125	4,857
Contractual services	21,029	20,858	18,330	2,528
Capital Outlay	64,219	49,094	48,505	589
Other	26,866	26,847	15,600	11,247
Total investigation	<u>793,408</u>	<u>573,327</u>	<u>540,514</u>	<u>32,813</u>
Community service:				
Personal services	594,971	534,752	533,729	1,023
Materials and supplies	4,040	4,040	2,934	1,106
Contractual services	4,222	4,154	3,280	874
Capital Outlay	50,900	47,719	47,423	296
Other	9,934	9,916	8,634	1,282
Total community service	<u>664,067</u>	<u>600,581</u>	<u>596,000</u>	<u>4,581</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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Transportation:				
Materials and supplies	\$ 14,882	\$ 40,882	\$ 24,614	\$ 16,268
Total transportation	14,882	40,882	24,614	16,268
Total sheriff	8,470,780	7,145,345	6,231,930	913,415
Total public safety	8,723,102	7,409,837	6,483,265	926,572
Public works:				
Engineer:				
Engineer - general:				
Personal services	188,905	189,823	184,216	5,607
Contractual services.	25,000	25,000	7,812	17,188
Capital Outlay.	5,548	5,548	2,060	3,488
Total engineer - general	219,453	220,371	194,088	26,283
Env engineer:				
Personal services	105,509	105,226	81,214	24,012
Contractual services.	-	-	-	-
Total env engineer.	105,509	105,226	81,214	24,012
Total engineer.	324,962	325,597	275,302	50,295
Total public works	324,962	325,597	275,302	50,295
Health:				
Apiary inspection:				
Disbursement	3,500	3,500	3,500	-
Total apiary inspection	3,500	3,500	3,500	-
Vital stats:				
Disbursement	1,000	1,000	-	1,000
Total vital stats	1,000	1,000	-	1,000
Crippled children:				
Disbursement	225,331	225,331	178,928	46,403
Total crippled children	225,331	225,331	178,928	46,403
Humane society:				
Disbursement	75,000	75,000	75,000	-
Total humane society	75,000	75,000	75,000	-
Total health	304,831	304,831	257,428	47,403
Human services:				
Children/families first:				
Disbursement	5,000	5,000	5,000	-
Total children/families first	5,000	5,000	5,000	-
Commissioners office - collaborative family risk:				
Disbursement	110,000	25,000	25,000	-
Total collaborative family risk	110,000	25,000	25,000	-
Public assistance:				
Disbursement	74,000	74,000	74,000	-
Total public assistance.	74,000	74,000	74,000	-
CS rotary local share:				
Other	619,000	619,000	619,000	-
Total CS rotary local share	619,000	619,000	619,000	-

- 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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
ODJFS administration fees:				
Disbursement	\$ 493,535	\$ 493,535	\$ 493,535	\$ -
Total ODJFS administration fees	<u>493,535</u>	<u>493,535</u>	<u>493,535</u>	<u>-</u>
Veteran's services:				
Personal services	446,845	446,845	334,346	112,499
Materials and supplies.	24,320	24,320	8,763	15,557
Contractual services.	135,602	127,763	90,604	37,159
Capital outlay.	119,000	95,210	67,336	27,874
Other.	300,109	297,445	156,665	140,780
Total veteran's services	<u>1,025,876</u>	<u>991,583</u>	<u>657,714</u>	<u>333,869</u>
Total human services	<u>2,327,411</u>	<u>2,208,118</u>	<u>1,874,249</u>	<u>333,869</u>
Economic development and assistance:				
Economic development:				
Disbursement	173,546	173,546	173,545	1
Total economic development	<u>173,546</u>	<u>173,546</u>	<u>173,545</u>	<u>1</u>
Airport operating:				
Disbursement	40,000	40,000	40,000	-
Total airport operating	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Total Economic development and assistance	<u>213,546</u>	<u>213,546</u>	<u>213,545</u>	<u>1</u>
Intergovernmental:				
Extension office grant:				
Disbursement	215,000	215,000	215,000	-
Total extension office grant	<u>215,000</u>	<u>215,000</u>	<u>215,000</u>	<u>-</u>
Soil and water:				
Disbursement	200,000	200,000	200,000	-
Total soil and water.	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Richwood Fair:				
Disbursement	8,000	8,000	8,000	-
Total Richwood Fair	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Union County fair:				
Disbursement	8,000	8,000	8,000	-
Total Union County fair.	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Park and recreation:				
Disbursement	40,714	40,714	40,714	-
Total park and recreation.	<u>40,714</u>	<u>40,714</u>	<u>40,714</u>	<u>-</u>

- Continued

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Historical society:				
Disbursement	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Total historical society	30,000	30,000	30,000	-
Total intergovernmental	501,714	501,714	501,714	-
Total expenditures	27,729,236	25,543,958	22,548,877	2,995,081
Excess of revenues over expenditures	123,362	2,346,738	7,137,057	4,790,319
Other financing sources (uses):				
Sale of capital assets	12,371	12,371	11,631	(740)
Transfer in	225,000	225,000	225,000	-
Transfers out	(1,129,625)	(7,507,161)	(7,507,611)	(450)
Total other financing sources (uses)	(892,254)	(7,269,790)	(7,270,980)	(1,190)
Net change in fund balance	(768,892)	(4,923,052)	(133,923)	4,789,129
Fund balance at beginning of year	5,255,614	5,255,614	5,255,614	-
Prior year encumbrances appropriated	768,892	768,892	768,892	-
Fund balance at end of year	<u>\$ 5,255,614</u>	<u>\$ 1,101,454</u>	<u>\$ 5,890,583</u>	<u>\$ 4,789,129</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 7,487,196	\$ 7,487,196	\$ 7,294,644	\$ (192,552)
Intergovernmental	2,690,947	2,690,947	2,796,994	106,047
Contributions and donations	-	-	20	20
Other	204,197	204,197	243,458	39,261
Total revenues.	<u>10,382,340</u>	<u>10,382,340</u>	<u>10,335,116</u>	<u>(47,224)</u>
Expenditures:				
Current:				
Human services:				
Personal services	5,915,887	5,910,887	5,752,927	157,960
Materials and supplies	70,233	69,467	50,766	18,701
Contractual services	8,833,988	7,367,772	6,338,513	1,029,259
Capital outlay	132,376	132,189	118,505	13,684
Other	463,129	457,902	275,969	181,933
Total expenditures	<u>15,415,613</u>	<u>13,938,217</u>	<u>12,536,680</u>	<u>1,401,537</u>
Excess of expenditures over revenues	<u>(5,033,273)</u>	<u>(3,555,877)</u>	<u>(2,201,564)</u>	<u>1,354,313</u>
Other financing uses:				
Transfers out	<u>(326,827)</u>	<u>(1,726,827)</u>	-	<u>1,726,827</u>
Total other financing uses	<u>(326,827)</u>	<u>(1,726,827)</u>	<u>-</u>	<u>1,726,827</u>
Net change in fund balance	(5,360,100)	(5,282,704)	(2,201,564)	3,081,140
Fund balance at beginning of year	11,733,808	11,733,808	11,733,808	-
Prior year encumbrances appropriated.	<u>184,585</u>	<u>184,585</u>	<u>184,585</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 6,558,293</u>	<u>\$ 6,635,689</u>	<u>\$ 9,716,829</u>	<u>\$ 3,081,140</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 1,555,619	\$ 1,555,619	\$ 1,561,822	\$ 6,203
Charges for services.	665,000	665,000	561,213	(103,787)
Licenses and permits	2,500	2,500	4,360	1,860
Intergovernmental.	5,975,000	6,975,000	5,842,061	(1,132,939)
Investment income.	40,000	40,000	16,115	(23,885)
Other	55,000	55,000	358,082	303,082
Total revenues	<u>8,293,119</u>	<u>9,293,119</u>	<u>8,343,653</u>	<u>(949,466)</u>
Expenditures:				
Current:				
Public works:				
Engineer:				
Personal services	660,806	660,806	432,453	228,353
Materials and supplies.	12,000	12,000	9,859	2,141
Contractual services.	379,193	379,193	218,400	160,793
Capital outlay	67,259	67,100	42,198	24,902
Other	13,500	13,500	1,790	11,710
Total engineer	<u>1,132,758</u>	<u>1,132,599</u>	<u>704,700</u>	<u>427,899</u>
Roads:				
Personal services	2,067,882	2,067,882	1,802,495	265,387
Materials and supplies.	1,926,444	1,918,862	1,622,143	296,719
Contractual services.	2,040,778	2,189,953	2,055,206	134,747
Capital outlay	745,659	745,625	676,630	68,995
Other	3,000	3,000	347	2,653
Total roads	<u>6,783,763</u>	<u>6,925,322</u>	<u>6,156,821</u>	<u>768,501</u>
Bridges and culverts:				
Materials and supplies	80,000	80,000	60,399	19,601
Contractual services	1,301,638	1,151,490	927,327	224,163
Total bridges and culverts	<u>1,381,638</u>	<u>1,231,490</u>	<u>987,726</u>	<u>243,764</u>
Total expenditures.	<u>9,298,159</u>	<u>9,289,411</u>	<u>7,849,247</u>	<u>1,440,164</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,005,040)</u>	<u>3,708</u>	<u>494,406</u>	<u>490,698</u>
Other financing sources:				
Advance in	937,848	937,848	-	(937,848)
Total other financing sources	<u>937,848</u>	<u>937,848</u>	<u>-</u>	<u>(937,848)</u>
Net change in fund balance	(67,192)	941,556	494,406	(447,150)
Fund balance at beginning of year	1,001,938	1,001,938	1,001,938	-
Prior year encumbrances appropriated.	363,950	363,950	363,950	-
Fund balance at end of year.	<u>\$ 1,298,696</u>	<u>\$ 2,307,444</u>	<u>\$ 1,860,294</u>	<u>\$ (447,150)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PROSECUTOR BUILDING CH ENTRY IMPROVEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Capital outlay:				
Contractual services	\$ 2,332,368	\$ 2,254,538	\$ 2,041,656	\$ 212,882
Equipment	53,757	129,778	128,032	1,746
Total expenditures	2,386,125	2,384,316	2,169,688	214,628
Net change in fund balance.	(2,386,125)	(2,384,316)	(2,169,688)	214,628
Fund balance at beginning of year	684,472	684,472	684,472	-
Prior year encumbrances appropriated	1,701,653	1,701,653	1,701,653	
Fund balance at end of year	\$ -	\$ 1,809	\$ 216,437	\$ 214,628

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.

Election Security Grant

To account for State grant money that is restricted for spending on security upgrades for election purposes.

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.

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

Probate and Juvenile Court Computer Research

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

Juvenile Court Indigent Offenders

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

County Indigent Driver

To account for fines and forfeitures that are restricted to the use of indigent drivers.

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.

Federal LETF

To account for grant money received from the federal government that is restricted to be used for the Law Enforcement Task Force.

UNION COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

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.

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.

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 expenditures associated with preschool for those with developmental disabilities.

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.

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

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.

Senior Services

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

Workplace Investment Act

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

Targeted Community Alternative

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

Collaborative Family Risk

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

CP Probation Services

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

Railroad Grade Crossing

To account for fines and forfeitures that are restricted for railroad upgrades.

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. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary amounts are presented.

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. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary amounts are presented.

Local Coronavirus Relief

To accounts for grants from the CARES Act that are restricted for various purposes established by the CARES Act.

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.

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

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.

Workmen's Compensation

To account for refunds and the payment of Bureau of Workmen's Compensation premiums. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary amounts are presented.

Investment of Unclaimed Money

To account for unclaimed monies that have not been disbursed for a particular case. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary amounts are presented.

Payroll

To account for employee payroll withholdings. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

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.

MVGT Infrastructure

To account for contributions and donations that are restricted for use of future infrastructure projects.

Capital Improvements

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

Capital Equipment

To account for various capital equipment purchases throughout the County.

Capital Infrastructure

To account for various capital infrastructure purchases throughout the County.

Federal Grant and Recapture CDBG

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

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Capital Project Funds - (Continued)

Ditch Equipment Building

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

DD Capital

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

Sheriff's Facility Construction

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

AG Center

To account for building renovation costs.

London Ave. Government Building

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

Boylan and Phelps Ditch

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

Main Street Building

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

Lower Green JT Ditch

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

Cattail Swamp Ditch

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

Multi Building Improvement

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

Clark Yoder Ditch Construction

To account for note proceeds that are restricted to be used for the construction of the Clark Yoder Ditch.

Honda TIF

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

Dublin Green TIF

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

Capital Project Issue II

To account for funds received for Issue II certified projects.

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 18,382,162	\$ 260,343	\$ 24,031,716	\$ 42,674,221
Cash and cash equivalents in segregated accounts	251,359	95,271	-	346,630
Receivables (net of allowance for uncollectibles):				
Sales taxes	413,827	-	-	413,827
Real estate and other taxes	2,876,047	-	-	2,876,047
Payment in lieu of taxes	-	-	325,330	325,330
Accounts	41,590	-	850,000	891,590
Due from other governments	1,218,055	-	175	1,218,230
Special assessments	213,062	-	124,852	337,914
Interfund loans	-	-	327,166	327,166
Due from other funds	358,447	-	-	358,447
Prepayments	41,123	-	-	41,123
Materials and supplies inventory	17,631	-	-	17,631
Total assets	<u>\$ 23,813,303</u>	<u>\$ 355,614</u>	<u>\$ 25,659,239</u>	<u>\$ 49,828,156</u>
Liabilities:				
Accounts payable	\$ 268,635	\$ -	\$ 505	\$ 269,140
Accrued wages and benefits payable	228,403	-	-	228,403
Due to other governments	101,726	-	-	101,726
Interfund loans payable	70,745	-	256,421	327,166
Due to other funds	361,747	-	-	361,747
Total liabilities	<u>1,031,256</u>	<u>-</u>	<u>256,926</u>	<u>1,288,182</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	2,761,470	-	-	2,761,470
Delinquent property tax revenue not available	74,048	-	-	74,048
Sales tax revenue not available	279,479	-	-	279,479
Special assessments revenue not available	213,062	-	124,852	337,914
Other nonexchange transactions	107,199	-	175	107,374
Unavailable grant revenue	632,519	-	-	632,519
Payments in lieu of taxes levied for the next fiscal year	-	-	325,330	325,330
Miscellaneous revenue not available	400,706	-	-	400,706
Total deferred inflows of resources	<u>4,468,483</u>	<u>-</u>	<u>450,357</u>	<u>4,918,840</u>
Fund balances:				
Nonspendable	58,754	-	-	58,754
Restricted	17,581,822	355,614	11,306,895	29,244,331
Committed	672,988	-	4,419,478	5,092,466
Assigned	-	-	9,225,583	9,225,583
Total fund balances	<u>18,313,564</u>	<u>355,614</u>	<u>24,951,956</u>	<u>43,621,134</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 23,813,303</u>	<u>\$ 355,614</u>	<u>\$ 25,659,239</u>	<u>\$ 49,828,156</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
From local sources:				
Property and other local taxes	\$ 2,932,272	\$ -	\$ -	\$ 2,932,272
Sales taxes	1,565,397	-	-	1,565,397
Charges for services	2,568,335	-	-	2,568,335
Licenses and permits	196,363	-	-	196,363
Fines and forfeitures	171,175	-	-	171,175
Intergovernmental	15,099,357	-	1,555,320	16,654,677
Special assessments	292,008	-	63,178	355,186
Investment income	13,608	748	4,474	18,830
Rental income	17,931	-	-	17,931
Contributions and donations	12,806	-	6,903,197	6,916,003
Payment in lieu of taxes	-	-	325,311	325,311
Other	673,607	-	224,114	897,721
Total revenues	23,542,859	748	9,075,594	32,619,201
Expenditures:				
Current:				
General government:				
Legislative and executive	4,695,835	-	-	4,695,835
Judicial	845,545	-	-	845,545
Public safety	3,962,265	-	-	3,962,265
Public works	283,642	-	200,000	483,642
Health	4,847,259	-	-	4,847,259
Human services	6,992,861	-	68,091	7,060,952
Economic development	592,412	-	-	592,412
Intergovernmental	54,583	-	-	54,583
Capital outlay	-	-	3,082,479	3,082,479
Debt service:				
Principal retirement	-	998,970	-	998,970
Interest and fiscal charges	4,020	545,550	-	549,570
Note issuance costs	-	22,698	-	22,698
Total expenditures	22,278,422	1,567,218	3,350,570	27,196,210
Excess (deficiency) of revenues over (under) expenditures	1,264,437	(1,566,470)	5,725,024	5,422,991
Other financing sources (uses):				
Transfers in	-	1,563,940	4,090,370	5,654,310
Transfers out	(75,000)	-	(731,699)	(806,699)
Premium on note issuance	-	31,275	-	31,275
Total other financing sources (uses)	(75,000)	1,595,215	3,358,671	4,878,886
Net change in fund balances	1,189,437	28,745	9,083,695	10,301,877
Fund balances at beginning of year	17,124,575	326,869	15,868,261	33,319,705
Change in inventory balance	(448)	-	-	(448)
Fund balances at end of year	\$ 18,313,564	\$ 355,614	\$ 24,951,956	\$ 43,621,134

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020

	Real Estate Assessment	Computerized Legal Research	Delinquent Real Estate Collection	Recorder Equipment Set Aside
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,336,090	\$ 62,968	\$ 430,501	\$ 10,586
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	170	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	7,192	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	\$ 1,343,282	\$ 63,138	\$ 430,501	\$ 10,586
Liabilities:				
Accounts payable	\$ 10,703	\$ -	\$ -	\$ -
Accrued wages and benefits payable	23,308	-	5,142	-
Due to other governments	6,548	-	1,406	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	40,559	-	6,548	-
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	7,192	-	-	-
Restricted	1,295,531	63,138	423,953	10,586
Committed	-	-	-	-
Total fund balances	1,302,723	63,138	423,953	10,586
Total liabilities, deferred inflows of resources and fund balances	\$ 1,343,282	\$ 63,138	\$ 430,501	\$ 10,586

Treasurer Prepaid Interest	Federal Chip	Moving Ohio Forward	Law Library	Probate Court Conduct of Business	Indigent Guardianship
\$ 69,237	\$ 99,251	\$ 200	\$ 157,653	\$ 9,668	\$ 715
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	7,080	10	410
-	79,250	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,660	-	-
-	-	-	-	-	-
<u>\$ 69,237</u>	<u>\$ 178,501</u>	<u>\$ 200</u>	<u>\$ 166,393</u>	<u>\$ 9,678</u>	<u>\$ 1,125</u>
\$ 1	\$ 41,561	\$ -	\$ 9,128	\$ -	\$ 527
-	-	-	489	-	-
-	-	-	172	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1</u>	<u>41,561</u>	<u>-</u>	<u>9,789</u>	<u>-</u>	<u>527</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,660	-	-
69,236	136,940	200	154,944	9,678	598
-	-	-	-	-	-
<u>69,236</u>	<u>136,940</u>	<u>200</u>	<u>156,604</u>	<u>9,678</u>	<u>598</u>
<u>\$ 69,237</u>	<u>\$ 178,501</u>	<u>\$ 200</u>	<u>\$ 166,393</u>	<u>\$ 9,678</u>	<u>\$ 1,125</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2020

	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>	<u>Clerk of Courts Computerization</u>	<u>Probate and Juvenile Court Computer</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 25,582	\$ 431,814	\$ 151,229	\$ 23,703
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	280	3,890	1,070	737
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 25,862</u>	<u>\$ 435,704</u>	<u>\$ 152,299</u>	<u>\$ 24,440</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	2,760	-	-
Due to other governments	-	748	-	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>3,508</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	25,862	432,196	152,299	24,440
Committed	-	-	-	-
Total fund balances	<u>25,862</u>	<u>432,196</u>	<u>152,299</u>	<u>24,440</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 25,862</u>	<u>\$ 435,704</u>	<u>\$ 152,299</u>	<u>\$ 24,440</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
 DECEMBER 31, 2020

	<u>Convention and Tourist Bureau</u>	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 419,589	\$ 5,531	\$ 929	\$ 192,894
Cash and cash equivalents in segregated accounts	-	251,359	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	40,529	-	-	-
Accounts	-	140	-	2,760
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 460,118</u>	<u>\$ 257,030</u>	<u>\$ 929</u>	<u>\$ 195,654</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 271
Accrued wages and benefits payable	-	-	-	819
Due to other governments	-	-	-	230
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,320</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	40,529	-	-	-
Total deferred inflows of resources	<u>40,529</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	257,030	929	194,334
Committed	419,589	-	-	-
Total fund balances	<u>419,589</u>	<u>257,030</u>	<u>929</u>	<u>194,334</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 460,118</u>	<u>\$ 257,030</u>	<u>\$ 929</u>	<u>\$ 195,654</u>

Law Enforcement Grants	Sheriff Policing Rotary	DARE Community Education	Youth Services Subsidy	9-1-1 Emergency	Federal LETF	Local Emergency Planning
\$ 50,786	\$ 132,677	\$ 25,836	\$ 302,010	\$ 3,002,604	\$ 146,389	\$ 20,308
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,563,545	-	-
-	2,410	-	-	-	-	-
-	7,766	-	-	64,197	-	-
-	-	-	-	-	-	-
-	120	-	-	-	-	-
-	-	-	-	13,654	-	-
-	-	-	-	2,585	-	-
<u>\$ 50,786</u>	<u>\$ 142,973</u>	<u>\$ 25,836</u>	<u>\$ 302,010</u>	<u>\$ 4,646,585</u>	<u>\$ 146,389</u>	<u>\$ 20,308</u>
\$ -	\$ 12,320	\$ 1,927	\$ 2,465	\$ 132	\$ -	\$ -
-	-	-	-	35,388	-	231
-	-	-	-	42,837	-	556
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,320	1,927	2,465	78,357	-	787
-	-	-	-	1,522,338	-	-
-	-	-	-	41,207	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	64,197	-	-
-	5,617	-	-	-	-	-
-	660	-	-	-	-	-
-	6,277	-	-	1,627,742	-	-
-	-	-	-	16,239	-	-
50,786	124,376	23,909	299,545	2,924,247	146,389	19,521
-	-	-	-	-	-	-
50,786	124,376	23,909	299,545	2,940,486	146,389	19,521
<u>\$ 50,786</u>	<u>\$ 142,973</u>	<u>\$ 25,836</u>	<u>\$ 302,010</u>	<u>\$ 4,646,585</u>	<u>\$ 146,389</u>	<u>\$ 20,308</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2020

	<u>Juvenile Tobacco</u>	<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>	<u>VOCA Grant</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 455	\$ 4,400	\$ 123,560	\$ 37,205
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	-	940	-
Due from other governments	-	-	-	35,614
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	547
Total assets	<u>\$ 455</u>	<u>\$ 4,400</u>	<u>\$ 124,500</u>	<u>\$ 73,366</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 1,960	\$ 285
Accrued wages and benefits payable	-	-	-	7,219
Due to other governments	-	-	-	1,964
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,960</u>	<u>9,468</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	-	-	-	35,614
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,614</u>
Fund balances:				
Nonspendable	-	-	-	547
Restricted	455	4,400	122,540	27,737
Committed	-	-	-	-
Total fund balances	<u>455</u>	<u>4,400</u>	<u>122,540</u>	<u>28,284</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 455</u>	<u>\$ 4,400</u>	<u>\$ 124,500</u>	<u>\$ 73,366</u>

<u>VAWA Grant</u>	<u>Road and Bridge</u>	<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>ADAMH</u>	<u>Preschool Grant</u>
\$ 41,099	\$ 33,513	\$ 166,754	\$ 709,322	\$ 315,869	\$ 2,025,824	\$ 17,710
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,271,973	-
-	2,350	-	-	-	3,203	-
-	-	-	-	-	840,637	-
-	-	-	213,062	-	-	-
-	-	-	-	-	-	-
-	-	-	-	23	4,403	-
-	-	-	-	-	2,134	-
<u>\$ 41,099</u>	<u>\$ 35,863</u>	<u>\$ 166,754</u>	<u>\$ 922,384</u>	<u>\$ 315,892</u>	<u>\$ 4,148,174</u>	<u>\$ 17,710</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,494	\$ 44,670	\$ -
-	745	-	-	-	17,240	-
-	204	-	-	-	7,871	-
-	-	70,745	-	-	-	-
-	-	-	-	-	-	-
-	949	70,745	-	1,494	69,781	-
-	-	-	-	-	1,239,132	-
-	-	-	-	-	32,841	-
-	-	-	-	-	-	-
-	-	-	213,062	-	-	-
-	-	-	-	-	43,002	-
-	-	-	-	-	534,479	-
-	-	-	-	-	-	-
-	-	-	213,062	-	1,849,454	-
-	-	-	-	23	6,537	-
41,099	34,914	96,009	709,322	314,375	2,222,402	17,710
-	-	-	-	-	-	-
41,099	34,914	96,009	709,322	314,398	2,228,939	17,710
<u>\$ 41,099</u>	<u>\$ 35,863</u>	<u>\$ 166,754</u>	<u>\$ 922,384</u>	<u>\$ 315,892</u>	<u>\$ 4,148,174</u>	<u>\$ 17,710</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2020

	<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	\$ 312,351	\$ 1,236,901	\$ 173,688	\$ 745,777
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	4,460	1,020	1,029
Due from other governments	111,744	13,622	-	52,565
Special assessments	-	-	-	-
Due from other funds	-	346,307	-	-
Prepayments	11,697	2,288	206	-
Materials and supplies inventory	-	12,365	-	-
Total assets	<u>\$ 435,792</u>	<u>\$ 1,615,943</u>	<u>\$ 174,914</u>	<u>\$ 799,371</u>
Liabilities:				
Accounts payable	\$ 1,912	\$ 10,552	\$ 128	\$ -
Accrued wages and benefits payable	-	88,384	12,599	15,322
Due to other governments	625	25,504	3,735	4,244
Interfund loans payable	-	-	-	-
Due to other funds	3,548	12,440	4,415	36,071
Total liabilities	<u>6,085</u>	<u>136,880</u>	<u>20,877</u>	<u>55,637</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	43,187	13,622	-	-
Miscellaneous revenue not available	-	347,497	-	-
Total deferred inflows of resources	<u>43,187</u>	<u>361,119</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	11,697	14,653	206	-
Restricted	374,823	1,103,291	153,831	743,734
Committed	-	-	-	-
Total fund balances	<u>386,520</u>	<u>1,117,944</u>	<u>154,037</u>	<u>743,734</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 435,792</u>	<u>\$ 1,615,943</u>	<u>\$ 174,914</u>	<u>\$ 799,371</u>

<u>Children Services</u>	<u>Adult Basic Literacy Education Grant</u>	<u>Senior Services</u>	<u>Workplace Investment Act</u>	<u>Target Community Alternative</u>	<u>Collaborative Family Risk</u>
\$ 1,422,476	\$ 116	\$ 3,006,172	\$ 147,635	\$ 82,207	\$ 254,864
-	-	-	-	-	-
-	-	413,827	-	-	-
-	-	-	-	-	-
5,950	-	-	-	-	-
-	-	978	11,682	-	-
-	-	-	-	-	-
-	-	12,020	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,428,426</u>	<u>\$ 116</u>	<u>\$ 3,432,997</u>	<u>\$ 159,317</u>	<u>\$ 82,207</u>	<u>\$ 254,864</u>
\$ 73,452	\$ -	\$ 53,947	\$ -	\$ -	\$ -
-	-	12,954	-	-	1,269
-	-	3,639	-	-	196
-	-	-	-	-	-
295,936	-	70	9,267	-	-
<u>369,388</u>	<u>-</u>	<u>70,610</u>	<u>9,267</u>	<u>-</u>	<u>1,465</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	279,479	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	12,020	-	-	-
<u>-</u>	<u>-</u>	<u>291,499</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
1,059,038	116	3,070,888	150,050	82,207	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>253,399</u>
<u>1,059,038</u>	<u>116</u>	<u>3,070,888</u>	<u>150,050</u>	<u>82,207</u>	<u>253,399</u>
<u>\$ 1,428,426</u>	<u>\$ 116</u>	<u>\$ 3,432,997</u>	<u>\$ 159,317</u>	<u>\$ 82,207</u>	<u>\$ 254,864</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
DECEMBER 31, 2020

	CP Probation Services	Railroad Grade Crossing	Election Security Grant	Marriage License
Assets:				
Equity in pooled cash and cash equivalents	\$ 91,249	\$ 3,400	\$ 36,326	\$ 3,485
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	2,090	-	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	\$ 93,339	\$ 3,400	\$ 36,326	\$ 3,485
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	-	-	-
Due to other governments	-	-	-	-
Interfund loans payable	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	93,339	3,400	36,326	3,485
Committed	-	-	-	-
Total fund balances	93,339	3,400	36,326	3,485
Total liabilities, deferred inflows of resources and fund balances	\$ 93,339	\$ 3,400	\$ 36,326	\$ 3,485

Domestic Violence	Local Coronavirus Relief	Total Nonmajor Special Revenue Funds
\$ 2,434	\$ 31,154	\$ 18,382,162
-	-	251,359
-	-	413,827
-	-	2,876,047
-	-	41,590
-	-	1,218,055
-	-	213,062
-	-	358,447
-	-	41,123
-	-	17,631
<u>\$ 2,434</u>	<u>\$ 31,154</u>	<u>\$ 23,813,303</u>
\$ -	\$ -	\$ 268,635
-	-	228,403
-	-	101,726
-	-	70,745
-	-	361,747
<u>-</u>	<u>-</u>	<u>1,031,256</u>
-	-	2,761,470
-	-	74,048
-	-	279,479
-	-	213,062
-	-	107,199
-	-	632,519
-	-	400,706
<u>-</u>	<u>-</u>	<u>4,468,483</u>
-	-	58,754
2,434	31,154	17,581,822
<u>-</u>	<u>-</u>	<u>672,988</u>
<u>2,434</u>	<u>31,154</u>	<u>18,313,564</u>
<u>\$ 2,434</u>	<u>\$ 31,154</u>	<u>\$ 23,813,303</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Real Estate Assessment</u>	<u>Computerized Legal Research</u>	<u>Delinquent Real Estate Collection</u>	<u>Recorder Equipment Set Aside</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	1,332,999	2,537	318,148	-
Licenses and permits	10	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	10,221	-	747	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,343,230	2,537	318,895	-
Expenditures:				
Current:				
General government:				
Legislative and executive	1,075,893	-	295,633	6,226
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	1,075,893	-	295,633	6,226
Excess (deficiency) of revenues over (under) expenditures	267,337	2,537	23,262	(6,226)
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	267,337	2,537	23,262	(6,226)
Fund balance at beginning of year	1,035,386	60,601	400,691	16,812
Change in inventory balance	-	-	-	-
Fund balance at end of year	<u>\$ 1,302,723</u>	<u>\$ 63,138</u>	<u>\$ 423,953</u>	<u>\$ 10,586</u>

<u>Treasurer Prepaid Interest</u>	<u>Federal Chip</u>	<u>Election Security Grant</u>	<u>Moving Ohio Forward</u>	<u>Law Library</u>	<u>Probate Court Conduct of Business</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	3,250	305
-	-	-	-	-	-
-	-	-	-	125,699	-
-	211,892	87,231	-	-	-
-	-	-	-	-	-
7,954	622	330	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	4,571	-	-	9,018	-
<u>7,954</u>	<u>217,085</u>	<u>87,561</u>	<u>-</u>	<u>137,967</u>	<u>305</u>
1,050	157,652	88,468	-	-	-
-	-	-	-	115,577	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,050</u>	<u>157,652</u>	<u>88,468</u>	<u>-</u>	<u>115,577</u>	<u>-</u>
6,904	59,433	(907)	-	22,390	305
-	-	-	-	-	-
-	-	-	-	-	-
6,904	59,433	(907)	-	22,390	305
62,332	77,507	37,233	200	134,290	9,373
-	-	-	-	(76)	-
<u>\$ 69,236</u>	<u>\$ 136,940</u>	<u>\$ 36,326</u>	<u>\$ 200</u>	<u>\$ 156,604</u>	<u>\$ 9,678</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, 2020

	<u>Indigent Guardianship</u>	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>	<u>Clerk of Courts Computerization</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	5,437	2,860	71,620	15,617
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	23,498	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	51,019	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	5,437	2,860	146,137	15,617
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	7,487	-	217,890	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	7,487	-	217,890	-
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(2,050)	2,860	(71,753)	15,617
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	(2,050)	2,860	(71,753)	15,617
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	2,648	23,002	503,949	136,682
Change in inventory balance	-	-	-	-
Fund balance at end of year	<u>\$ 598</u>	<u>\$ 25,862</u>	<u>\$ 432,196</u>	<u>\$ 152,299</u>

<u>Probate and Juvenile Court Computer</u>	<u>Probate and Juvenile Court Computer Research</u>	<u>Juvenile Court Indigent Offenders</u>	<u>County Indigent Driver</u>	<u>Dispute Resolution</u>	<u>CP Addiction Grant</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
6,818	1,129	200	-	25,004	-
-	-	-	1,895	-	-
-	-	-	-	-	50,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4	-	-	-
<u>6,818</u>	<u>1,129</u>	<u>204</u>	<u>1,895</u>	<u>25,004</u>	<u>50,000</u>
-	-	-	-	-	-
14	-	-	-	20,245	50,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,245</u>	<u>50,000</u>
<u>6,804</u>	<u>1,129</u>	<u>204</u>	<u>1,895</u>	<u>4,759</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
6,804	1,129	204	1,895	4,759	-
17,636	22,323	5,457	150	133,906	64,322
-	-	-	-	-	-
<u>\$ 24,440</u>	<u>\$ 23,452</u>	<u>\$ 5,661</u>	<u>\$ 2,045</u>	<u>\$ 138,665</u>	<u>\$ 64,322</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, 2020

	<u>Economic Development</u>	<u>Convention and Tourist Bureau</u>	<u>DUI</u>	<u>Forfeitures</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ 145,243	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	173,545	-	150	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	1,623	-
Intergovernmental	173,545	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	1,745	-	1,219	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	348,835	145,243	2,992	-
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	16,356	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	343,563	248,849	-	-
Intergovernmental	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	343,563	248,849	16,356	-
Excess (deficiency) of revenues over (under) expenditures	5,272	(103,606)	(13,364)	-
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	5,272	(103,606)	(13,364)	-
Fund balance at beginning of year	2,659	523,195	270,394	929
Change in inventory balance	-	-	-	-
Fund balance at end of year	<u>\$ 7,931</u>	<u>\$ 419,589</u>	<u>\$ 257,030</u>	<u>\$ 929</u>

<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>	<u>Sheriff Policing Rotary</u>	<u>DARE Community Education</u>	<u>Youth Services Subsidy</u>	<u>9-1-1 Emergency</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,529,105
-	-	-	-	-	-
82,535	-	19,832	-	-	-
-	-	-	-	-	-
-	-	39,365	652	185,739	125,218
-	-	-	-	-	-
-	-	2,750	-	-	-
-	-	-	483	-	-
413	-	11,506	1,017	146	140,458
-	-	-	-	-	-
82,948	-	73,453	2,152	185,885	1,794,781
-	-	-	-	-	-
-	-	-	-	-	-
54,187	30,221	88,854	9,807	159,818	1,563,054
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
54,187	30,221	88,854	9,807	159,818	1,563,054
28,761	(30,221)	(15,401)	(7,655)	26,067	231,727
-	-	-	-	-	-
-	-	-	-	-	-
28,761	(30,221)	(15,401)	(7,655)	26,067	231,727
165,573	81,007	139,777	31,564	273,478	2,708,655
-	-	-	-	-	104
<u>\$ 194,334</u>	<u>\$ 50,786</u>	<u>\$ 124,376</u>	<u>\$ 23,909</u>	<u>\$ 299,545</u>	<u>\$ 2,940,486</u>

- - Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Federal LETF</u>	<u>Local Emergency Planning</u>	<u>Juvenile Tobacco</u>	<u>Law Enforcement Memorial</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	16,489	-	-
Special assessments	-	-	-	-
Investment income	2,119	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	1,392	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	2,119	17,881	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	99,645	33,825	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	99,645	33,825	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(97,526)	(15,944)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	(97,526)	(15,944)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	243,915	35,465	455	4,400
Change in inventory balance	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ 146,389</u>	<u>\$ 19,521</u>	<u>\$ 455</u>	<u>\$ 4,400</u>

Juvenile Special Projects	VOCA Grant	VAWA Grant	Road and Bridge	Ditch Rotary	Ditch Maintenance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
5,337	-	-	-	-	-
-	-	-	-	-	-
-	-	-	31,554	-	-
54,594	242,036	-	-	-	-
-	-	-	-	-	292,008
-	-	-	-	-	-
-	-	-	-	-	-
-	2,436	3,596	-	-	-
-	-	3	419	116,105	-
<u>59,931</u>	<u>244,472</u>	<u>3,599</u>	<u>31,973</u>	<u>116,105</u>	<u>292,008</u>
-	-	-	-	-	-
-	-	-	-	-	-
53,050	232,311	4,023	-	-	-
-	-	-	23,603	57,844	201,236
-	-	-	-	-	-
-	-	-	-	-	-
-	31,071	-	-	-	-
-	-	-	-	4,020	-
<u>53,050</u>	<u>263,382</u>	<u>4,023</u>	<u>23,603</u>	<u>61,864</u>	<u>201,236</u>
6,881	(18,910)	(424)	8,370	54,241	90,772
-	-	-	-	-	-
-	-	-	-	-	-
6,881	(18,910)	(424)	8,370	54,241	90,772
115,659	48,283	41,523	26,544	41,768	618,550
-	(1,089)	-	-	-	-
<u>\$ 122,540</u>	<u>\$ 28,284</u>	<u>\$ 41,099</u>	<u>\$ 34,914</u>	<u>\$ 96,009</u>	<u>\$ 709,322</u>

- - Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Dog and Kennel</u>	<u>ADAMH</u>	<u>Preschool Grant</u>	<u>Community Support Services</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ 1,257,924	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	186,487	-	-	-
Fines and forfeitures	10,404	-	-	-
Intergovernmental	-	3,299,114	-	372,981
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	13,450	-	1,731
Contributions and donations	6,181	-	-	-
Other	445	6,265	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	203,517	4,576,753	-	374,712
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	33,066	3,988,741	46,144	320,237
Human services	-	-	-	-
Economic development	-	-	-	-
Intergovernmental	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	33,066	3,988,741	46,144	320,237
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	170,451	588,012	(46,144)	54,475
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing uses:				
Transfers out	(75,000)	-	-	-
Total other financing uses	(75,000)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	95,451	588,012	(46,144)	54,475
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at beginning of year	218,947	1,641,491	63,854	332,045
Change in inventory balance	-	(564)	-	-
Fund balance at end of year	<u>\$ 314,398</u>	<u>\$ 2,228,939</u>	<u>\$ 17,710</u>	<u>\$ 386,520</u>

<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>	<u>Children Services</u>	<u>Adult Basic Literacy Education Grant</u>	<u>Senior Services</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	1,565,397
-	312,125	152,539	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,259,215	128,058	648,609	2,481,860	-	91,751
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	110	-	-	-	-
61,510	18,583	15,134	136,250	-	84,942
<u>3,320,725</u>	<u>458,876</u>	<u>816,282</u>	<u>2,618,110</u>	<u>-</u>	<u>1,742,090</u>
2,404,754	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,244,086	523,458	787,944	2,803,988	-	1,228,331
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,648,840</u>	<u>523,458</u>	<u>787,944</u>	<u>2,803,988</u>	<u>-</u>	<u>1,228,331</u>
(328,115)	(64,582)	28,338	(185,878)	-	513,759
-	-	-	-	-	-
-	-	-	-	-	-
(328,115)	(64,582)	28,338	(185,878)	-	513,759
1,444,882	218,619	715,396	1,244,916	116	2,557,129
1,177	-	-	-	-	-
<u>\$ 1,117,944</u>	<u>\$ 154,037</u>	<u>\$ 743,734</u>	<u>\$ 1,059,038</u>	<u>\$ 116</u>	<u>\$ 3,070,888</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, 2020

	<u>Workplace Investment Act</u>	<u>Targeted Community Alternative</u>	<u>Collaborative Family Risk</u>	<u>CP Probation Services</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	-	36,348
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	337,939	94,048	25,000	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	475	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	337,939	94,048	25,475	36,348
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	187,468	-	9,845
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	252,246	-	1,317	-
Economic development	-	-	-	-
Intergovernmental	-	23,512	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	252,246	210,980	1,317	9,845
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	85,693	(116,932)	24,158	26,503
Other financing uses:				
Transfers out	-	-	-	-
Total other financing uses	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
Net change in fund balances	85,693	(116,932)	24,158	26,503
Fund balance at beginning of year	64,357	199,139	229,241	66,836
Change in inventory balance	-	-	-	-
Fund balance at end of year	<hr/> <u>\$ 150,050</u>	<hr/> <u>\$ 82,207</u>	<hr/> <u>\$ 253,399</u>	<hr/> <u>\$ 93,339</u>

<u>Railroad Grade Crossing</u>	<u>Marriage License</u>	<u>Domestic Violence</u>	<u>Local Coronavirus Relief</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,932,272
-	-	-	-	1,565,397
-	-	-	-	2,568,335
-	5,287	4,579	-	196,363
-	-	-	-	171,175
-	-	-	3,150,523	15,099,357
-	-	-	-	292,008
-	-	-	2,583	13,608
-	-	-	-	17,931
-	-	-	-	12,806
-	-	-	-	673,607
-	5,287	4,579	3,153,106	23,542,859
-	4,896	4,965	656,298	4,695,835
-	-	-	237,019	845,545
-	-	-	1,617,114	3,962,265
-	-	-	959	283,642
-	-	-	459,071	4,847,259
-	-	-	151,491	6,992,861
-	-	-	-	592,412
-	-	-	-	54,583
-	-	-	-	4,020
-	4,896	4,965	3,121,952	22,278,422
-	391	(386)	31,154	1,264,437
-	-	-	-	(75,000)
-	-	-	-	(75,000)
-	391	(386)	31,154	1,189,437
3,400	3,094	2,820	-	17,124,575
-	-	-	-	(448)
<u>\$ 3,400</u>	<u>\$ 3,485</u>	<u>\$ 2,434</u>	<u>\$ 31,154</u>	<u>\$ 18,313,564</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 1,303,000	\$ 1,303,000	\$ 1,332,999	\$ 29,999
Licenses and permits	30	30	10	(20)
Other	-	-	10,221	10,221
Total revenues	<u>1,303,030</u>	<u>1,303,030</u>	<u>1,343,230</u>	<u>40,200</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	816,287	821,253	685,043	136,210
Materials and supplies	11,579	13,362	13,030	332
Contractual services	618,163	612,985	466,081	146,904
Capital outlay	13,966	13,967	11,994	1,973
Other	32,220	20,236	15,490	4,746
Total expenditures	<u>1,492,215</u>	<u>1,481,803</u>	<u>1,191,638</u>	<u>290,165</u>
Net change in fund balance	(189,185)	(178,773)	151,592	330,365
Fund balance at beginning of year	992,984	992,984	992,984	-
Prior year encumbrances appropriated	<u>65,614</u>	<u>65,614</u>	<u>65,614</u>	<u>-</u>
Fund balance at end of year	<u>\$ 869,413</u>	<u>\$ 879,825</u>	<u>\$ 1,210,190</u>	<u>\$ 330,365</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,800	\$ 2,800	\$ 2,591	\$ (209)
Total revenues	<u>2,800</u>	<u>2,800</u>	<u>2,591</u>	<u>(209)</u>
Net change in fund balance	2,800	2,800	2,591	(209)
Fund balance at beginning of year	<u>60,377</u>	<u>60,377</u>	<u>60,377</u>	<u>-</u>
Fund balance at end of year	<u>\$ 63,177</u>	<u>\$ 63,177</u>	<u>\$ 62,968</u>	<u>\$ (209)</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 269,000	\$ 269,000	\$ 318,148	\$ 49,148
Other	-	-	747	747
Total revenues	<u>269,000</u>	<u>269,000</u>	<u>318,895</u>	<u>49,895</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services	155,745	155,745	139,191	16,554
Materials and supplies	37,000	37,000	1,593	35,407
Contractual services	26,000	26,000	-	26,000
Capital outlay	1,750	1,750	-	1,750
Other	133,352	157,572	155,820	1,752
Total expenditures	<u>353,847</u>	<u>378,067</u>	<u>296,604</u>	<u>81,463</u>
Net change in fund balance.	(84,847)	(109,067)	22,291	131,358
Fund balance at beginning of year	<u>407,210</u>	<u>407,210</u>	<u>407,210</u>	<u>-</u>
Fund balance at end of year	<u>\$ 322,363</u>	<u>\$ 298,143</u>	<u>\$ 429,501</u>	<u>\$ 131,358</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 RECORDER EQUIPMENT SET ASIDE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Capital outlay.	\$ 10,000	\$ 10,000	\$ 6,226	\$ 3,774
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>6,226</u>	<u>3,774</u>
Net change in fund balance.	(10,000)	(10,000)	(6,226)	3,774
Fund balance at beginning of year	<u>16,812</u>	<u>16,812</u>	<u>16,812</u>	<u>-</u>
Fund balance at end of year	<u>\$ 6,812</u>	<u>\$ 6,812</u>	<u>\$ 10,586</u>	<u>\$ 3,774</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 TREASURER PREPAID INTEREST
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 8,300	\$ 8,300	\$ 7,954	\$ (346)
Total revenues	<u>8,300</u>	<u>8,300</u>	<u>7,954</u>	<u>(346)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Materials and supplies	8,300	8,300	3,050	5,250
Total expenditures	<u>8,300</u>	<u>8,300</u>	<u>3,050</u>	<u>5,250</u>
Net change in fund balance	-	-	4,904	4,904
Fund balance at beginning of year	<u>62,333</u>	<u>62,333</u>	<u>62,333</u>	<u>-</u>
Fund balance at end of year	<u>\$ 62,333</u>	<u>\$ 62,333</u>	<u>\$ 67,237</u>	<u>\$ 4,904</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 750,000	\$ 750,000	\$ 132,642	\$ (617,358)
Investment income	1,000	1,000	622	(378)
Other	-	-	4,571	4,571
Total revenues.	<u>751,000</u>	<u>751,000</u>	<u>137,835</u>	<u>(613,165)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	827,862	827,862	116,991	710,871
Total expenditures	<u>827,862</u>	<u>827,862</u>	<u>116,991</u>	<u>710,871</u>
Net change in fund balance	(76,862)	(76,862)	20,844	97,706
Fund balance at beginning of year	<u>77,507</u>	<u>77,507</u>	<u>77,507</u>	<u>-</u>
Fund balance at end of year	<u>\$ 645</u>	<u>\$ 645</u>	<u>\$ 98,351</u>	<u>\$ 97,706</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ELECTIONS SECURITY GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 87,231	\$ 87,231	\$ -
Interest	-	-	330	330
Total revenues	-	87,231	87,561	330
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Materials and supplies	-	55,321	44,750	10,571
Contractual services	1,373	62,356	39,472	22,884
Capital outlay	-	6,786	6,786	-
Total expenditures	1,373	124,463	91,008	33,455
Net change in fund balance.	(1,373)	(37,232)	(3,447)	33,785
Fund balance at beginning of year	35,860	35,860	35,860	-
Prior year encumbrances appropriated	1,373	1,373	1,373	-
Fund balance at end of year	\$ 35,860	\$ 1	\$ 33,786	\$ 33,785

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, 2020

	<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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Charges for services	\$ 5,250	\$ 5,250	\$ 3,250	\$ (2,000)
Fines and forfeitures	160,000	160,000	124,640	(35,360)
Other	-	-	9,018	9,018
Total revenues	<u>165,250</u>	<u>165,250</u>	<u>136,908</u>	<u>(28,342)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	32,735	32,735	16,975	15,760
Materials and supplies	1,000	1,000	371	629
Contractual services	135,350	132,181	124,003	8,178
Other	550	550	-	550
Total expenditures	<u>169,635</u>	<u>166,466</u>	<u>141,349</u>	<u>25,117</u>
Net change in fund balance.	(4,385)	(1,216)	(4,441)	(3,225)
Fund balance at beginning of year.	125,255	125,255	125,255	-
Prior year encumbrances appropriated	<u>15,050</u>	<u>15,050</u>	<u>15,050</u>	<u>-</u>
Fund balance at end of year	<u>\$ 135,920</u>	<u>\$ 139,089</u>	<u>\$ 135,864</u>	<u>\$ (3,225)</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, 2020

	<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	\$ 311	\$ (9)
Total revenues	<u>320</u>	<u>320</u>	<u>311</u>	<u>(9)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Capital outlay	1,000	1,000	-	1,000
Total expenditures.	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net change in fund balance	(680)	(680)	311	991
Fund balance at beginning of year	<u>9,357</u>	<u>9,357</u>	<u>9,357</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 8,677</u>	<u>\$ 8,677</u>	<u>\$ 9,668</u>	<u>\$ 991</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, 2020

	<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	\$ 6,500	\$ 6,500	\$ 5,407	\$ (1,093)
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>5,407</u>	<u>(1,093)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	6,000	7,500	7,309	191
Total expenditures	<u>6,000</u>	<u>7,500</u>	<u>7,309</u>	<u>191</u>
Net change in fund balance.	500	(1,000)	(1,902)	(902)
Fund balance at beginning of year	<u>2,617</u>	<u>2,617</u>	<u>2,617</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 3,117</u>	<u>\$ 1,617</u>	<u>\$ 715</u>	<u>\$ (902)</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, 2020

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 3,500	\$ 3,500	\$ 2,740	\$ (760)
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>2,740</u>	<u>(760)</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	(1,500)	(1,500)	2,740	4,240
Fund balance at beginning of year	<u>22,842</u>	<u>22,842</u>	<u>22,842</u>	<u>-</u>
Fund balance at end of year	<u>\$ 21,342</u>	<u>\$ 21,342</u>	<u>\$ 25,582</u>	<u>\$ 4,240</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 100,000	\$ 100,000	\$ 73,855	\$ (26,145)
Intergovernmental	-	-	23,498	23,498
Other	-	-	51,019	51,019
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>148,372</u>	<u>48,372</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	86,687	92,938	92,826	112
Other	192,708	186,456	129,198	57,258
Total expenditures	<u>279,395</u>	<u>279,394</u>	<u>222,024</u>	<u>57,370</u>
Net change in fund balance	(179,395)	(179,394)	(73,652)	105,742
Fund balance at beginning of year	499,051	499,051	499,051	-
Prior year encumbrances appropriated	2,281	2,281	2,281	-
Fund balance at end of year	<u>\$ 321,937</u>	<u>\$ 321,938</u>	<u>\$ 427,680</u>	<u>\$ 105,742</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CLERK OF COURTS COMPUTERIZATION
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Charges for services	\$ 17,000	\$ 17,000	\$ 15,983	\$ (1,017)
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>15,983</u>	<u>(1,017)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	5,000	5,000	-	5,000
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	7,000	7,000	15,983	8,983
Fund balance at beginning of year	<u>135,246</u>	<u>135,246</u>	<u>135,246</u>	<u>-</u>
Fund balance at end of year	<u>\$ 142,246</u>	<u>\$ 142,246</u>	<u>\$ 151,229</u>	<u>\$ 8,983</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 8,500	\$ 8,500	\$ 6,491	\$ (2,009)
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>6,491</u>	<u>(2,009)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	15,000	15,000	14	14,986
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>14</u>	<u>14,986</u>
Net change in fund balance.	(6,500)	(6,500)	6,477	12,977
Fund balance at beginning of year.	<u>17,226</u>	<u>17,226</u>	<u>17,226</u>	<u>-</u>
Fund balance at end of year	<u>\$ 10,726</u>	<u>\$ 10,726</u>	<u>\$ 23,703</u>	<u>\$ 12,977</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,000	\$ 2,000	\$ 1,014	\$ (986)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,014</u>	<u>(986)</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.	(3,000)	(3,000)	1,014	4,014
Fund balance at beginning of year	<u>22,248</u>	<u>22,248</u>	<u>22,248</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 19,248</u>	<u>\$ 19,248</u>	<u>\$ 23,262</u>	<u>\$ 4,014</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 750	\$ 750	\$ 181	\$ (569)
Other	-	-	4	4
Total revenues	<u>750</u>	<u>750</u>	<u>185</u>	<u>(565)</u>
Net change in fund balance.	750	750	185	(565)
Fund balance at beginning of year	<u>5,445</u>	<u>5,445</u>	<u>5,445</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 6,195</u>	<u>\$ 6,195</u>	<u>\$ 5,630</u>	<u>\$ (565)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY INDIGENT DRIVER
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 1,950	\$ 1,950
Total revenues	<u>-</u>	<u>-</u>	<u>1,950</u>	<u>1,950</u>
Net change in fund balance.	-	-	1,950	1,950
Fund balance at beginning of year	<u>95</u>	<u>95</u>	<u>95</u>	<u>-</u>
Fund balance at end of year.	<u><u>\$ 95</u></u>	<u><u>\$ 95</u></u>	<u><u>\$ 2,045</u></u>	<u><u>\$ 1,950</u></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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 24,000	\$ 24,000	\$ 25,563	\$ 1,563
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>25,563</u>	<u>1,563</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	24,000	24,000	19,045	4,955
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>19,045</u>	<u>4,955</u>
Excess of revenues over expenditures.	<u>-</u>	<u>-</u>	<u>6,518</u>	<u>6,518</u>
Other financing uses:				
Transfers out	(10,000)	(10,000)	-	10,000
Total other financing uses	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance.	(10,000)	(10,000)	6,518	16,518
Fund balance at beginning of year.	<u>131,977</u>	<u>131,977</u>	<u>131,977</u>	<u>-</u>
Fund balance at end of year	<u>\$ 121,977</u>	<u>\$ 121,977</u>	<u>\$ 138,495</u>	<u>\$ 16,518</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, 2020

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 37,661	\$ 37,661	\$ 50,000	\$ 12,339
Total revenues	<u>37,661</u>	<u>37,661</u>	<u>50,000</u>	<u>12,339</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contract services.	49,999	50,000	50,000	-
Total expenditures	<u>49,999</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net change in fund balance.	(12,338)	(12,339)	-	12,339
Fund balance at beginning of year	<u>64,322</u>	<u>64,322</u>	<u>64,322</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 51,984</u>	<u>\$ 51,983</u>	<u>\$ 64,322</u>	<u>\$ 12,339</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, 2020

	<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	\$ 173,545	\$ 173,545	\$ 173,545	\$ -
Intergovernmental	173,545	173,545	173,545	-
Other	-	-	1,745	1,745
Total revenues	<u>347,090</u>	<u>347,090</u>	<u>348,835</u>	<u>1,745</u>
Expenditures:				
Current:				
Economic development:				
Personal services	128,984	128,984	125,440	3,544
Contractual services.	218,106	218,106	218,106	-
Total expenditures.	<u>347,090</u>	<u>347,090</u>	<u>343,546</u>	<u>3,544</u>
Net change in fund balance	-	-	5,289	5,289
Fund balance at beginning of year	<u>8,423</u>	<u>8,423</u>	<u>8,423</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 8,423</u>	<u>\$ 8,423</u>	<u>\$ 13,712</u>	<u>\$ 5,289</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property and other local taxes	\$ 180,000	\$ 180,000	\$ 151,793	\$ (28,207)
Total revenues.	<u>180,000</u>	<u>180,000</u>	<u>151,793</u>	<u>(28,207)</u>
Expenditures:				
Current:				
Economic development:				
Contractual services	269,849	349,849	262,349	87,500
Total expenditures	<u>269,849</u>	<u>349,849</u>	<u>262,349</u>	<u>87,500</u>
Net change in fund balance.	(89,849)	(169,849)	(110,556)	59,293
Fund balance at beginning of year.	441,547	441,547	441,547	-
Prior year encumbrances appropriated	<u>47,200</u>	<u>47,200</u>	<u>47,200</u>	<u>-</u>
Fund balance at end of year	<u>\$ 398,898</u>	<u>\$ 318,898</u>	<u>\$ 378,191</u>	<u>\$ 59,293</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 100	\$ 100	\$ 235	\$ 135
Fines and forfeitures	800	800	1,523	723
Other	1,100	1,100	30	(1,070)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,788</u>	<u>(212)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	3,621	3,621	391	3,230
Materials and supplies.	200	200	-	200
Contractual services.	100	100	-	100
Total expenditures.	<u>3,921</u>	<u>3,921</u>	<u>391</u>	<u>3,530</u>
Net change in fund balance	(1,921)	(1,921)	1,397	3,318
Fund balance at beginning of year	<u>4,134</u>	<u>4,134</u>	<u>4,134</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 2,213</u>	<u>\$ 2,213</u>	<u>\$ 5,531</u>	<u>\$ 3,318</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FORFEITURES
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 929	\$ 929	\$ 929	\$ -
Fund balance at end of year	<u>\$ 929</u>	<u>\$ 929</u>	<u>\$ 929</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF CCW ROTARY
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<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.	\$ 36,100	\$ 36,100	\$ 81,208	\$ 45,108
Other	-	-	413	413
Total revenues.	<u>36,100</u>	<u>36,100</u>	<u>81,621</u>	<u>45,521</u>
Expenditures:				
Current:				
Public safety:				
Personal services.	26,496	26,496	22,293	4,203
Materials and supplies	3,000	4,400	4,042	358
Contractual services	17,400	31,500	28,768	2,732
Capital outlay	1,400	1,000	-	1,000
Other.	1,000	-	-	-
Total expenditures	<u>49,296</u>	<u>63,396</u>	<u>55,103</u>	<u>8,293</u>
Net change in fund balance	(13,196)	(27,296)	26,518	53,814
Fund balance at beginning of year	<u>166,105</u>	<u>166,105</u>	<u>166,105</u>	<u>-</u>
Fund balance at end of year	<u>\$ 152,909</u>	<u>\$ 138,809</u>	<u>\$ 192,623</u>	<u>\$ 53,814</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Public safety:				
Materials and supplies	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Contractual services.	1,000	1,000	-	1,000
Capital outlay	37,200	37,200	30,221	6,979
Other	9,000	9,000	-	9,000
Total expenditures	<u>52,200</u>	<u>52,200</u>	<u>30,221</u>	<u>21,979</u>
Net change in fund balance.	(52,200)	(52,200)	(30,221)	21,979
Fund balance at beginning of year.	<u>81,007</u>	<u>81,007</u>	<u>81,007</u>	<u>-</u>
Fund balance at end of year	<u>\$ 28,807</u>	<u>\$ 28,807</u>	<u>\$ 50,786</u>	<u>\$ 21,979</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 42,500	\$ 42,500	\$ 36,383	\$ (6,117)
Intergovernmental	27,555	27,555	37,216	9,661
Rental income	2,200	2,200	2,350	150
Other	12,300	12,300	11,506	(794)
Total revenues	84,555	84,555	87,455	2,900
Expenditures:				
Current:				
Public safety:				
Personal services	10,000	10,000	-	10,000
Materials and supplies	3,000	3,000	2,286	714
Contractual services	44,500	54,500	42,368	12,132
Capital outlay	36,800	36,800	33,254	3,546
Other	1,500	1,500	1,341	159
Total expenditures	95,800	105,800	79,249	26,551
Net change in fund balance.	(11,245)	(21,245)	8,206	29,451
Fund balance at beginning of year.	123,357	123,357	123,357	-
Fund balance at end of year	\$ 112,112	\$ 102,112	\$ 131,563	\$ 29,451

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental	\$ 650	\$ 650	\$ 652	\$ 2
Contributions and donations	14,000	14,000	483	(13,517)
Other	-	-	1,017	1,017
Total revenues.	<u>14,650</u>	<u>14,650</u>	<u>2,152</u>	<u>(12,498)</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies.	11,000	11,000	7,161	3,839
Contractual services.	1,500	3,000	1,749	1,251
Capital outlay	4,000	2,500	-	2,500
Other	7,000	7,000	897	6,103
Total expenditures.	<u>23,500</u>	<u>23,500</u>	<u>9,807</u>	<u>13,693</u>
Net change in fund balance.	(8,850)	(8,850)	(7,655)	1,195
Fund balance at beginning of year.	<u>31,564</u>	<u>31,564</u>	<u>31,564</u>	<u>-</u>
Fund balance at end of year	<u>\$ 22,714</u>	<u>\$ 22,714</u>	<u>\$ 23,909</u>	<u>\$ 1,195</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 YOUTH SERVICES SUBSIDY
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental	\$ 167,315	\$ 167,315	\$ 185,739	\$ 18,424
Other	250	250	146	(104)
Total revenues	<u>167,565</u>	<u>167,565</u>	<u>185,885</u>	<u>18,320</u>
Expenditures:				
Current:				
Public safety:				
Contractual services	214,810	214,810	101,047	113,763
Other	63,334	63,334	12,678	50,656
Total general government	<u>278,144</u>	<u>278,144</u>	<u>113,725</u>	<u>164,419</u>
Public safety				
Personal services.	-	50,110	49,423	687
Total public safety	<u>-</u>	<u>50,110</u>	<u>49,423</u>	<u>687</u>
Total expenditures	<u>278,144</u>	<u>328,254</u>	<u>163,148</u>	<u>165,106</u>
Net change in fund balance	(110,579)	(160,689)	22,737	183,426
Fund balance at beginning of year	<u>279,273</u>	<u>279,273</u>	<u>279,273</u>	<u>-</u>
Fund balance at end of year	<u>\$ 168,694</u>	<u>\$ 118,584</u>	<u>\$ 302,010</u>	<u>\$ 183,426</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 9-1-1 EMERGENCY
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property and other local taxes	\$ 1,596,082	\$ 1,596,082	\$ 1,522,740	\$ (73,342)
Intergovernmental	125,218	125,218	125,218	-
Other	123,473	123,473	140,458	16,985
Total revenues	1,844,773	1,844,773	1,788,416	(56,357)
Expenditures:				
Current:				
Public safety:				
Personal services	1,255,933	1,255,933	1,049,318	206,615
Materials and supplies	9,005	9,005	6,044	2,961
Contractual services	178,550	178,550	166,254	12,296
Capital outlay	317,700	367,700	336,012	31,688
Other	10,624	10,531	2,207	8,324
Total expenditures	1,771,812	1,821,719	1,559,835	261,884
Net change in fund balance	72,961	23,054	228,581	205,527
Fund balance at beginning of year	2,697,121	2,697,121	2,697,121	-
Prior year encumbrances appropriated	174	174	174	-
Fund balance at end of year	\$ 2,770,256	\$ 2,720,349	\$ 2,925,876	\$ 205,527

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL LETF
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ -	\$ 2,119	\$ 2,119
Total revenues	<u>-</u>	<u>-</u>	<u>2,119</u>	<u>2,119</u>
Expenditures:				
Current:				
Public safety:				
Capital outlay	175,000	175,000	99,645	75,355
Total expenditures	<u>175,000</u>	<u>175,000</u>	<u>99,645</u>	<u>75,355</u>
Net change in fund balance.	(175,000)	(175,000)	(97,526)	77,474
Fund balance at beginning of year.	<u>243,915</u>	<u>243,915</u>	<u>243,915</u>	<u>-</u>
Fund balance at end of year	<u>\$ 68,915</u>	<u>\$ 68,915</u>	<u>\$ 146,389</u>	<u>\$ 77,474</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 17,500	\$ 17,500	\$ 16,489	\$ (1,011)
Other	500	500	1,392	892
Total revenues	<u>18,000</u>	<u>18,000</u>	<u>17,881</u>	<u>(119)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	6,582	6,582	6,581	1
Materials and supplies	10,128	10,000	8,375	1,625
Contractual services	7,000	20,000	18,625	1,375
Capital outlay	15,000	2,000	-	2,000
Other	500	500	-	500
Total expenditures	<u>39,210</u>	<u>39,082</u>	<u>33,581</u>	<u>5,501</u>
Net change in fund balance	(21,210)	(21,082)	(15,700)	5,382
Fund balance at beginning of year	35,630	35,630	35,630	-
Prior year encumbrances appropriated	128	128	128	-
Fund balance at end of year	<u>\$ 14,548</u>	<u>\$ 14,676</u>	<u>\$ 20,058</u>	<u>\$ 5,382</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUVENILE TOBACCO
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 455	\$ 455	\$ 455	\$ -
Fund balance at end of year	<u>\$ 455</u>	<u>\$ 455</u>	<u>\$ 455</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAW ENFORCEMENT MEMORIAL
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Public safety				
Materials and supplies	\$ 300	\$ 300	\$ -	\$ 300
Contractual services	300	300	-	300
Total expenditures	<u>600</u>	<u>600</u>	<u>-</u>	<u>600</u>
Net change in fund balance	(600)	(600)	-	600
Fund balance at beginning of year	<u>4,400</u>	<u>4,400</u>	<u>4,400</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,800</u>	<u>\$ 3,800</u>	<u>\$ 4,400</u>	<u>\$ 600</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 8,000	\$ 8,000	\$ 4,912	\$ (3,088)
Intergovernmental	-	54,594	54,594	-
Total revenues	<u>8,000</u>	<u>62,594</u>	<u>59,506</u>	<u>(3,088)</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies	1,000	3,594	2,330	1,264
Contract services	6,329	58,329	39,042	19,287
Other	34,575	34,576	18,998	15,578
Total expenditures	<u>41,904</u>	<u>96,499</u>	<u>60,370</u>	<u>36,129</u>
Net change in fund balance	(33,904)	(33,905)	(864)	33,041
Fund balance at beginning of year	<u>116,464</u>	<u>116,464</u>	<u>116,464</u>	<u>-</u>
Fund balance at end of year	<u>\$ 82,560</u>	<u>\$ 82,559</u>	<u>\$ 115,600</u>	<u>\$ 33,041</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 238,845	\$ 238,845	\$ 242,036	\$ 3,191
Contributions and donations	-	-	2,436	2,436
Total revenues	<u>238,845</u>	<u>238,845</u>	<u>244,472</u>	<u>5,627</u>
Expenditures:				
Current:				
Public safety:				
Personal services	217,889	220,910	219,368	1,542
Materials and supplies	1,118	1,087	1,009	78
Contractual services	20,540	19,405	9,748	9,657
Other	648	3,730	3,082	648
Total expenditures	<u>240,195</u>	<u>245,132</u>	<u>233,207</u>	<u>11,925</u>
Net change in fund balance	(1,350)	(6,287)	11,265	17,552
Fund balance at beginning of year	24,190	24,190	24,190	-
Prior year encumbrances appropriated.	1,350	1,350	1,350	-
Fund balance at end of year.	<u>\$ 24,190</u>	<u>\$ 19,253</u>	<u>\$ 36,805</u>	<u>\$ 17,552</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, 2020

	<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	\$ 2,000	\$ 2,000	\$ 3,596	\$ 1,596
Other	-	-	3	3
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>3,599</u>	<u>1,599</u>
Expenditures:				
Current:				
Public safety:				
Personal services	700	700	-	700
Materials and supplies	4,000	4,000	3,600	400
Contractual services	1,000	1,000	423	577
Total expenditures	<u>5,700</u>	<u>5,700</u>	<u>4,023</u>	<u>1,677</u>
Net change in fund balance	(3,700)	(3,700)	(424)	3,276
Fund balance at beginning of year	<u>41,523</u>	<u>41,523</u>	<u>41,523</u>	<u>-</u>
Fund balance at end of year	<u>\$ 37,823</u>	<u>\$ 37,823</u>	<u>\$ 41,099</u>	<u>\$ 3,276</u>

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 35,000	\$ 35,000	\$ 31,141	\$ (3,859)
Other	-	-	419	419
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>31,560</u>	<u>(3,440)</u>
Expenditures:				
Current:				
Public works:				
Personal services	27,311	27,755	23,601	4,154
Capital outlay	1,000	556	-	556
Total expenditures	<u>28,311</u>	<u>28,311</u>	<u>23,601</u>	<u>4,710</u>
Net change in fund balance	6,689	6,689	7,959	1,270
Fund balance at beginning of year	<u>25,554</u>	<u>25,554</u>	<u>25,554</u>	<u>-</u>
Fund balance at end of year	<u>\$ 32,243</u>	<u>\$ 32,243</u>	<u>\$ 33,513</u>	<u>\$ 1,270</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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Other	\$ 130,273	\$ 130,273	\$ 116,105	\$ (14,168)
Total revenues.	<u>130,273</u>	<u>130,273</u>	<u>116,105</u>	<u>(14,168)</u>
Expenditures:				
Current:				
Public works:				
Materials and supplies.	8,000	8,000	3,186	4,814
Contractual services.	54,535	54,535	38,325	16,210
Capital outlay	85,000	85,000	53,766	31,234
Other	2,000	2,000	-	2,000
Total expenditures.	<u>149,535</u>	<u>149,535</u>	<u>95,277</u>	<u>54,258</u>
Net change in fund balance.	(19,262)	(19,262)	20,828	40,090
Fund balance at beginning of year.	<u>145,926</u>	<u>145,926</u>	<u>145,926</u>	<u>-</u>
Fund balance at end of year	<u>\$ 126,664</u>	<u>\$ 126,664</u>	<u>\$ 166,754</u>	<u>\$ 40,090</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DITCH MAINTENANCE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments.	\$ 272,851	\$ 327,490	\$ 292,008	\$ (35,482)
Total revenues	<u>272,851</u>	<u>327,490</u>	<u>292,008</u>	<u>(35,482)</u>
Expenditures:				
Current:				
Public works:				
Contractual services.	877,563	890,057	205,166	684,891
Total expenditures.	<u>877,563</u>	<u>890,057</u>	<u>205,166</u>	<u>684,891</u>
Net change in fund balance	(604,712)	(562,567)	86,842	649,409
Fund balance at beginning of year	<u>622,480</u>	<u>622,480</u>	<u>622,480</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 17,768</u>	<u>\$ 59,913</u>	<u>\$ 709,322</u>	<u>\$ 649,409</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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Licenses and permits	\$ 135,500	\$ 135,500	\$ 186,487	\$ 50,987
Fines and forfeitures	2,000	2,000	10,404	8,404
Contributions and donations.	2,000	2,000	6,181	4,181
Other.	-	-	445	445
Total revenues	139,500	139,500	203,517	64,017
Expenditures:				
Current:				
Health:				
Personal services.	97,139	97,139	29,230	67,909
Materials and supplies	35,975	35,125	17,616	17,509
Contractual services	7,425	7,425	2,235	5,190
Capital outlay	5,086	5,086	-	5,086
Other	1,786	1,986	92	1,894
Total expenditures	147,411	146,761	49,173	97,588
Excess (deficiency) of revenues over (under) expenditures	(7,911)	(7,261)	154,344	161,605
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	(82,911)	(82,261)	79,344	161,605
Fund balance at beginning of year	226,367	226,367	226,367	-
Prior year encumbrances appropriated.	4,636	4,636	4,636	-
Fund balance at end of year.	\$ 148,092	\$ 148,742	\$ 310,347	\$ 161,605

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 758,298	\$ 758,298	\$ 1,252,831	\$ 494,533
Intergovernmental.	2,370,207	3,288,150	3,485,738	197,588
Rental income.	15,000	15,000	10,247	(4,753)
Other.	40,000	40,000	6,265	(33,735)
Total revenues	3,183,505	4,101,448	4,755,081	653,633
Expenditures:				
Current:				
Health:				
Personal services.	628,675	686,339	657,259	29,080
Materials and supplies	44,619	46,121	28,755	17,366
Contractual services	2,987,149	3,900,264	3,342,969	557,295
Capital outlay	50,000	239,268	85,237	154,031
Other.	67,122	63,514	41,539	21,975
Total expenditures	3,777,565	4,935,506	4,155,759	779,747
Excess (deficiency) of revenues over (under) expenditures	(594,060)	(834,058)	599,322	1,433,380
Other financing uses:				
Transfers out	(50,000)	(50,000)	-	50,000
Total other financing uses	(50,000)	(50,000)	-	50,000
Net change in fund balance	(644,060)	(884,058)	599,322	1,483,380
Fund balance at beginning of year	1,362,121	1,362,121	1,362,121	-
Prior year encumbrances appropriated.	3,046	3,046	3,046	-
Fund balance at end of year.	\$ 721,107	\$ 481,109	\$ 1,964,489	\$ 1,483,380

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental	\$ 186,920	\$ 186,920	\$ -	\$ (186,920)
Total revenues	<u>186,920</u>	<u>186,920</u>	<u>-</u>	<u>(186,920)</u>
Expenditures:				
Current:				
Health:				
Contractual services	186,920	186,920	46,144	140,776
Total expenditures	<u>186,920</u>	<u>186,920</u>	<u>46,144</u>	<u>140,776</u>
Net change in fund balance	-	-	(46,144)	(46,144)
Fund balance at beginning of year	<u>63,854</u>	<u>63,854</u>	<u>63,854</u>	<u>-</u>
Fund balance at end of year	<u>\$ 63,854</u>	<u>\$ 63,854</u>	<u>\$ 17,710</u>	<u>\$ (46,144)</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 699,000	\$ 699,000	\$ 354,417	\$ (344,583)
Rental income	5,000	5,000	1,862	(3,138)
Total revenues	<u>704,000</u>	<u>704,000</u>	<u>356,279</u>	<u>(347,721)</u>
Expenditures:				
Current:				
Health:				
Contractual services	746,024	745,240	303,333	441,907
Capital outlay.	26,200	26,200	768	25,432
Other.	41,100	41,100	25,518	15,582
Total expenditures	<u>813,324</u>	<u>812,540</u>	<u>329,619</u>	<u>482,921</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(109,324)</u>	<u>(108,540)</u>	<u>26,660</u>	<u>135,200</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	(59,324)	(58,540)	26,660	85,200
Fund balance at beginning of year	284,667	284,667	284,667	-
Prior year encumbrances appropriated.	1,024	1,024	1,024	-
Fund balance at end of year	<u>\$ 226,367</u>	<u>\$ 227,151</u>	<u>\$ 312,351</u>	<u>\$ 85,200</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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental	\$ 4,264,200	\$ 4,264,200	\$ 3,655,310	\$ (608,890)
Other	30,000	30,000	58,571	28,571
Total revenues	4,294,200	4,294,200	3,713,881	(580,319)
Expenditures:				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services	1,566,200	1,566,200	1,476,868	89,332
Materials and supplies	57,500	89,000	66,187	22,813
Contractual services	577,600	640,100	530,717	109,383
Capital outlay	100,000	41,500	14,741	26,759
Rent	263,800	218,800	194,036	24,764
Other	168,000	177,500	153,932	23,568
Total legislative and executive	2,733,100	2,733,100	2,436,481	296,619
Human services				
Public social services:				
Personal services	1,560,700	1,560,700	1,244,086	316,614
Total human services	1,560,700	1,560,700	1,244,086	316,614
Total expenditures	4,293,800	4,293,800	3,680,567	613,233
Net change in fund balance	400	400	33,314	32,914
Fund balance at beginning of year	1,203,587	1,203,587	1,203,587	-
Fund balance at end of year	\$ 1,203,987	\$ 1,203,987	\$ 1,236,901	\$ 32,914

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 638,600	\$ 638,600	\$ 337,772	\$ (300,828)
Intergovernmental	125,000	125,000	128,058	3,058
Contributions and donations	-	-	110	110
Other.	6,000	6,000	18,583	12,583
Total revenues	769,600	769,600	484,523	(285,077)
Expenditures:				
Current:				
Human services:				
Personal services.	587,700	587,700	446,647	141,053
Materials and supplies	47,000	47,000	22,382	24,618
Contractual services	67,900	67,900	41,048	26,852
Capital outlay	100,000	100,000	7,871	92,129
Rent.	30,000	25,000	-	25,000
Other.	12,000	17,000	2,466	14,534
Total expenditures	844,600	844,600	520,414	324,186
Net change in fund balance	(75,000)	(75,000)	(35,891)	39,109
Fund balance at beginning of year	209,014	209,014	209,014	-
Fund balance at end of year.	\$ 134,014	\$ 134,014	\$ 173,123	\$ 39,109

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 149,000	\$ 149,000	\$ 163,840	\$ 14,840
Intergovernmental	645,500	645,500	634,645	(10,855)
Other	17,000	17,000	15,197	(1,803)
Total revenues.	<u>811,500</u>	<u>811,500</u>	<u>813,682</u>	<u>2,182</u>
Expenditures:				
Current:				
Human services:				
Personal services.	487,300	487,300	475,523	11,777
Materials and supplies	4,500	4,500	3,435	1,065
Contractual services	312,900	312,900	272,780	40,120
Capital outlay	300	1,800	-	1,800
Other	6,500	5,000	195	4,805
Total expenditures	<u>811,500</u>	<u>811,500</u>	<u>751,933</u>	<u>59,567</u>
Net change in fund balance.	-	-	61,749	61,749
Fund balance at beginning of year	<u>684,028</u>	<u>684,028</u>	<u>684,028</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 684,028</u>	<u>\$ 684,028</u>	<u>\$ 745,777</u>	<u>\$ 61,749</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental	\$ 2,923,500	\$ 2,923,500	\$ 2,481,860	\$ (441,640)
Other	40,500	40,500	130,300	89,800
Total revenues	<u>2,964,000</u>	<u>2,964,000</u>	<u>2,612,160</u>	<u>(351,840)</u>
Expenditures:				
Current:				
Human services:				
Contractual services	2,687,000	2,687,000	2,337,911	349,089
Other	277,024	277,024	210,973	66,051
Total expenditures	<u>2,964,024</u>	<u>2,964,024</u>	<u>2,548,884</u>	<u>415,140</u>
Net change in fund balance	(24)	(24)	63,276	63,300
Fund balance at beginning of year	1,359,152	1,359,152	1,359,152	-
Prior year encumbrances appropriated	24	24	24	-
Fund balance at end of year	<u>\$ 1,359,152</u>	<u>\$ 1,359,152</u>	<u>\$ 1,422,452</u>	<u>\$ 63,300</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, 2020

	<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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Sales taxes	\$ 1,415,619	\$ 1,415,619	\$ 1,561,822	\$ 146,203
Intergovernmental	116,000	116,000	91,823	(24,177)
Other	65,000	65,000	97,344	32,344
Total revenues	<u>1,596,619</u>	<u>1,596,619</u>	<u>1,750,989</u>	<u>154,370</u>
Expenditures:				
Current:				
Human services:				
Personal services	462,900	462,900	386,668	76,232
Materials and supplies.	25,000	25,000	16,935	8,065
Contractual services.	1,104,717	1,101,717	794,559	307,158
Other	4,000	7,000	5,140	1,860
Total expenditures.	<u>1,596,617</u>	<u>1,596,617</u>	<u>1,203,302</u>	<u>393,315</u>
Net change in fund balance.	2	2	547,687	547,685
Fund balance at beginning of year.	<u>2,458,485</u>	<u>2,458,485</u>	<u>2,458,485</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,458,487</u>	<u>\$ 2,458,487</u>	<u>\$ 3,006,172</u>	<u>\$ 547,685</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 388,800	\$ 388,800	\$ 336,285	\$ (52,515)
Total revenues	<u>388,800</u>	<u>388,800</u>	<u>336,285</u>	<u>(52,515)</u>
Expenditures:				
Current:				
Human services:				
Other	388,800	388,800	242,979	145,821
Total expenditures.	<u>388,800</u>	<u>388,800</u>	<u>242,979</u>	<u>145,821</u>
Net change in fund balance.	-	-	93,306	93,306
Fund balance at beginning of year.	<u>54,329</u>	<u>54,329</u>	<u>54,329</u>	<u>-</u>
Fund balance at end of year	<u>\$ 54,329</u>	<u>\$ 54,329</u>	<u>\$ 147,635</u>	<u>\$ 93,306</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 TARGETED COMMUNITY ALTERNATIVE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 28,215	\$ 141,072	\$ 94,048	\$ (47,024)
Total revenues	<u>28,215</u>	<u>141,072</u>	<u>94,048</u>	<u>(47,024)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services.	-	57,452	56,170	1,282
Materials and supplies	-	5,176	598	4,578
Capital Outlay.	-	222,250	103,765	118,485
Contract services.	154,147	80,095	79,044	1,051
Total expenditures	<u>154,147</u>	<u>364,973</u>	<u>239,577</u>	<u>125,396</u>
Net change in fund balance.	(125,932)	(223,901)	(145,529)	(172,420)
Fund balance at beginning of year	201,994	201,994	201,994	-
Prior year encumbrances appropriated	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 94,062</u>	<u>\$ (3,907)</u>	<u>\$ 74,465</u>	<u>\$ (172,420)</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 110,000	\$ 110,000	\$ 25,000	\$ (85,000)
Other.	-	-	475	475
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>25,475</u>	<u>(84,525)</u>
Expenditures:				
Current:				
Human services:				
Contractual services	110,000	110,000	-	110,000
Total expenditures	<u>110,000</u>	<u>110,000</u>	<u>-</u>	<u>110,000</u>
Net change in fund balance	-	-	25,475	25,475
Fund balance at beginning of year	<u>229,389</u>	<u>229,389</u>	<u>229,389</u>	<u>-</u>
Fund balance at end of year	<u>\$ 229,389</u>	<u>\$ 229,389</u>	<u>\$ 254,864</u>	<u>\$ 25,475</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CP PROBATION SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 15,000	\$ 15,000	\$ 36,086	\$ 21,086
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>36,086</u>	<u>21,086</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Materials and supplies	5,000	5,000	1,894	3,106
Contract services.	7,700	7,700	7,632	68
Other.	1,600	1,600	762	838
Total expenditures	<u>14,300</u>	<u>14,300</u>	<u>10,288</u>	<u>4,012</u>
Net change in fund balance.	700	700	25,798	25,098
Fund balance at beginning of year	<u>65,451</u>	<u>65,451</u>	<u>65,451</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 66,151</u>	<u>\$ 66,151</u>	<u>\$ 91,249</u>	<u>\$ 25,098</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 RAILROAD GRADE CROSSING
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	\$ 3,400	\$ 3,400	\$ -	\$ 3,400
Total expenditures	<u>3,400</u>	<u>3,400</u>	<u>-</u>	<u>3,400</u>
Net change in fund balance.	(3,400)	(3,400)	-	3,400
Fund balance at beginning of year	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,400</u>	<u>\$ 3,400</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MARRIAGE LICENSE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Licenses and permits	\$ -	\$ -	\$ 5,287	\$ 5,287
Total revenues	<u>-</u>	<u>-</u>	<u>5,287</u>	<u>5,287</u>
Expenditures:				
Current:				
Legislative and executive:				
Contractual services	-	-	4,896	(4,896)
Total expenditures	<u>-</u>	<u>-</u>	<u>4,896</u>	<u>(4,896)</u>
Net change in fund balance	-	-	391	391
Fund balance at beginning of year	<u>3,094</u>	<u>3,094</u>	<u>3,094</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,094</u>	<u>\$ 3,094</u>	<u>\$ 3,485</u>	<u>\$ 391</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DOMESTIC VIOLENCE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Licenses and permits	\$ -	\$ -	\$ 4,579	\$ 4,579
Total revenues	<u>-</u>	<u>-</u>	<u>4,579</u>	<u>4,579</u>
Expenditures:				
Current:				
Legislative and executive:				
Contractual services	<u>-</u>	<u>-</u>	<u>4,965</u>	<u>(4,965)</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>4,965</u>	<u>(4,965)</u>
Net change in fund balance	-	-	(386)	(386)
Fund balance at beginning of year	<u>2,820</u>	<u>2,820</u>	<u>2,820</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,820</u>	<u>\$ 2,820</u>	<u>\$ 2,434</u>	<u>\$ (386)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LOCAL CORONAVIRUS RELIEF
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$ -	\$ 3,150,523	\$ 3,150,523	\$ -
Investment income	-	1,557	2,583	1,026
Total revenues	-	3,152,080	3,153,106	1,026
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Materials and supplies.	-	7,723	7,723	-
Contractual services.	-	327,196	327,196	-
Capital outlay	-	293,981	293,981	-
Other	-	15,643	15,643	-
Total legislative and executive	-	644,543	644,543	-
General government:				
Judicial:				
Materials and supplies.	-	48,621	48,621	-
Contractual services.	-	2,449	2,449	-
Capital outlay	-	18,571	18,571	-
Other	-	209,260	209,260	-
Total judicial	-	278,901	278,901	-
Public safety:				
Sheriff and EMA:				
Materials and supplies.	-	67,101	67,101	-
Contractual services.	-	31,926	31,926	-
Capital outlay	-	81,398	81,398	-
Other	-	1,436,688	1,436,688	-
Total public safety.	-	1,617,113	1,617,113	-
Human services:				
Board of DD:				
Materials and supplies.	-	74,895	74,895	-
Contractual services.	-	23,822	23,822	-
Capital outlay	-	52,535	52,535	-
Other	-	239	239	-
Total human services	-	151,491	151,491	-
Public Works:				
Engineer:				
Materials and supplies.	-	960	960	-
Total public works	-	960	960	-
Health:				
Health Department:				
Materials and supplies.	-	9,624	9,624	-
Contractual services.	-	218,524	218,524	-
Capital outlay	-	46,566	46,566	-
Other	-	184,358	184,358	-
Total health	-	459,072	459,072	-
Total expenditures.	-	3,152,080	3,152,080	-
Net change in fund balance	-	-	1,026	1,026
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year.	\$ -	\$ -	\$ 1,026	\$ 1,026

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other revenue	\$ -	\$ -	\$ 63,232	\$ 63,232
Total revenues	<u>-</u>	<u>-</u>	<u>63,232</u>	<u>63,232</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	-	-	14,288	(14,288)
Total expenditures	<u>-</u>	<u>-</u>	<u>14,288</u>	<u>(14,288)</u>
Net change in fund balance	-	-	48,944	48,944
Fund balance at beginning of year	<u>107,768</u>	<u>107,768</u>	<u>107,768</u>	<u>-</u>
Fund balance at end of year	<u>\$ 107,768</u>	<u>\$ 107,768</u>	<u>\$ 156,712</u>	<u>\$ 48,944</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Investment income	\$ 9,200	\$ 9,200	\$ 16,295	\$ 7,095
Total revenues	9,200	9,200	16,295	7,095
Excess of revenues over expenditures	9,200	9,200	16,295	7,095
Other financing sources (uses):				
Transfers in	50,000	50,000	2,485,000	2,435,000
Transfers out.	(1,000,000)	(1,986,962)	-	1,986,962
Total other financing sources (uses)	(950,000)	(1,936,962)	2,485,000	4,421,962
Net change in fund balance	(940,800)	(1,927,762)	2,501,295	4,429,057
Fund balance at beginning of year	1,983,596	1,983,596	1,983,596	-
Fund balance at end of year.	\$ 1,042,796	\$ 55,834	\$ 4,484,891	\$ 4,429,057

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 2,100	\$ 2,100	\$ 1,600	\$ (500)
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>1,600</u>	<u>(500)</u>
Excess of revenues over expenditures	<u>2,100</u>	<u>2,100</u>	<u>1,600</u>	<u>(500)</u>
Other financing sources (uses):				
Transfers in	50,000	50,000	100,000	50,000
Transfers out	(148,181)	(148,181)	-	148,181
Total other financing sources (uses)	<u>(98,181)</u>	<u>(98,181)</u>	<u>100,000</u>	<u>198,181</u>
Net change in fund balance	(96,081)	(96,081)	101,600	197,681
Fund balance at beginning of year	<u>198,696</u>	<u>198,696</u>	<u>198,696</u>	<u>-</u>
Fund balance at end of year	<u>\$ 102,615</u>	<u>\$ 102,615</u>	<u>\$ 300,296</u>	<u>\$ 197,681</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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 852,222	\$ 852,222	\$ 884,113	\$ 31,891
Investment income	2,800	2,800	1,831	(969)
Other	-	-	5,188	5,188
Total revenues	<u>855,022</u>	<u>855,022</u>	<u>891,132</u>	<u>36,110</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	455,917	455,918	397,245	58,673
Materials and supplies	21,739	21,738	9,795	11,943
Contractual services	124,405	145,585	81,849	63,736
Capital outlay	2,065	2,065	1,602	463
Total expenditures	<u>604,126</u>	<u>625,306</u>	<u>490,491</u>	<u>134,815</u>
Excess of revenues over expenditures	<u>250,896</u>	<u>229,716</u>	<u>400,641</u>	<u>170,925</u>
Other financing uses:				
Transfers out	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Total other financing uses	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Net change in fund balance	100,896	79,716	250,641	170,925
Fund balance at beginning of year	1,603,010	1,603,010	1,603,010	-
Prior year encumbrances appropriated	<u>2,016</u>	<u>2,016</u>	<u>2,016</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,705,922</u>	<u>\$ 1,684,742</u>	<u>\$ 1,855,667</u>	<u>\$ 170,925</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WORKMEN'S COMPENSATION
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 1,580,979	\$ 1,580,979
Total revenues	<u>-</u>	<u>-</u>	<u>1,580,979</u>	<u>1,580,979</u>
Expenditures:				
Current:				
General government:				
Contractual services	-	-	1,202,343	(1,202,343)
Total expenditures	<u>-</u>	<u>-</u>	<u>1,202,343</u>	<u>(1,202,343)</u>
Net change in fund balance.	-	-	378,636	378,636
Fund balance at beginning of year	<u>271,181</u>	<u>271,181</u>	<u>271,181</u>	<u>-</u>
Fund balance at end of year	<u>\$ 271,181</u>	<u>\$ 271,181</u>	<u>\$ 649,817</u>	<u>\$ 378,636</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 INVESTMENT OF UNCLAIMED MONEY
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 6,516	\$ 6,516	\$ 6,516	\$ -
Fund balance at end of year	<u>\$ 6,516</u>	<u>\$ 6,516</u>	<u>\$ 6,516</u>	<u>\$ -</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2020

	Bond Retirement	Sales Tax Debt	Total Nonmajor Debt Service Funds
	<u> </u>	<u> </u>	<u> </u>
Assets:			
Equity in pooled cash and cash equivalents . . .	\$ 39,333	\$ 221,010	\$ 260,343
Cash and cash equivalents in segregated accounts .	-	95,271	95,271
Total assets	<u>\$ 39,333</u>	<u>\$ 316,281</u>	<u>\$ 355,614</u>
 Fund balances:			
Restricted	<u>\$ 39,333</u>	<u>\$ 316,281</u>	<u>\$ 355,614</u>
Total fund balances	<u>39,333</u>	<u>316,281</u>	<u>355,614</u>
Total liabilities and fund balances.	<u>\$ 39,333</u>	<u>\$ 316,281</u>	<u>\$ 355,614</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:			
From local sources:			
Investment income	\$ -	\$ 748	\$ 748
Total revenues	<u>-</u>	<u>748</u>	<u>748</u>
Expenditures:			
Current:			
Debt service:			
Principal retirement	268,970	730,000	998,970
Interest and fiscal charges	145,925	399,625	545,550
Note issuance costs	22,698	-	22,698
Total expenditures	<u>437,593</u>	<u>1,129,625</u>	<u>1,567,218</u>
Excess of expenditures over revenues	<u>(437,593)</u>	<u>(1,128,877)</u>	<u>(1,566,470)</u>
Other financing sources:			
Transfers in	433,865	1,130,075	1,563,940
Premium on note issuance	31,275	-	31,275
Total other financing sources	<u>465,140</u>	<u>1,130,075</u>	<u>1,595,215</u>
Net change in fund balance	27,547	1,198	28,745
Fund balance at beginning of year	<u>11,786</u>	<u>315,083</u>	<u>326,869</u>
Fund balance at end of year	<u>\$ 39,333</u>	<u>\$ 316,281</u>	<u>\$ 355,614</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Debt service:				
Principal retirement	4,814,175	4,791,477	4,786,939	4,538
Interest and fiscal charges	165,935	165,935	165,935	-
Debt issuance costs.	-	22,698	22,698	-
Total expenditures.	<u>4,980,110</u>	<u>4,980,110</u>	<u>4,975,572</u>	<u>4,538</u>
Excess of expenditures over revenues	<u>(4,980,110)</u>	<u>(4,980,110)</u>	<u>(4,975,572)</u>	<u>4,538</u>
Other financing sources:				
Note issuance.	4,500,000	4,500,000	4,500,000	-
Premium on note issuance	-	-	31,275	31,275
Transfers in	468,330	468,330	471,844	3,514
Total other financing sources	<u>4,968,330</u>	<u>4,968,330</u>	<u>5,003,119</u>	<u>34,789</u>
Net change in fund balance	(11,780)	(11,780)	27,547	39,327
Fund balance at beginning of year	<u>11,786</u>	<u>11,786</u>	<u>11,786</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 39,333</u>	<u>\$ 39,327</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Debt service:				
Principal retirement	\$ 730,000	\$ 698,803	\$ 582,561	\$ 116,242
Interest and fiscal charges	399,625	450,189	449,850	339
Total expenditures	1,129,625	1,148,992	1,032,411	116,581
Excess of expenditures over revenues	(1,129,625)	(1,148,992)	(1,032,411)	116,581
Other financing sources:				
Transfers in	1,129,625	1,129,625	1,130,075	450
Total other financing sources	1,129,625	1,129,625	1,130,075	450
Net change in fund balance.	-	(19,367)	97,664	117,031
Fund balance at beginning of year.	123,346	123,346	123,346	-
Fund balance at end of year	\$ 123,346	\$ 103,979	\$ 221,010	\$ 117,031

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2020

	MVGT - Infrastructure	Capital Improvements	Capital Infrastructure	Federal Grant and Recapture CDBG
Assets:				
Equity in pooled cash and cash equivalents	\$ 7,903,197	\$ 8,898,417	\$ 4,322,983	\$ 3,946
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Interfund loans	-	327,166	-	-
Total assets	\$ 7,903,197	\$ 9,225,583	\$ 4,322,983	\$ 3,946
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 505
Interfund loans payable	-	-	-	-
Total liabilities	-	-	-	505
Deferred inflows of resources:				
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Payments in lieu of taxes levied for the next fiscal year	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Restricted	7,903,197	-	-	3,441
Committed	-	-	4,322,983	-
Assigned	-	9,225,583	-	-
Total fund balances	7,903,197	9,225,583	4,322,983	3,441
Total deferred inflows of resources and fund balances	\$ 7,903,197	\$ 9,225,583	\$ 4,322,983	\$ 3,946

Ditch Equipment Building	DD Capital	Sheriff's Facility Construction	AG Center	London Ave. Government Building	Boylan and Phelps Ditch
\$ 3,081	\$ 91,466	\$ 3,058	\$ 325	\$ 1,644	\$ 30,405
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,081</u>	<u>\$ 91,466</u>	<u>\$ 3,058</u>	<u>\$ 325</u>	<u>\$ 1,644</u>	<u>\$ 30,405</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,081	-	-	-	-	30,405
-	91,466	3,058	325	1,644	-
-	-	-	-	-	-
<u>3,081</u>	<u>91,466</u>	<u>3,058</u>	<u>325</u>	<u>1,644</u>	<u>30,405</u>
<u>\$ 3,081</u>	<u>\$ 91,466</u>	<u>\$ 3,058</u>	<u>\$ 325</u>	<u>\$ 1,644</u>	<u>\$ 30,405</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2020

	<u>Main Street Building</u>	<u>Lower Green JT Ditch</u>	<u>Cattail Swamp Ditch</u>	<u>Multi Building Improvement</u>
Assets:				
Equity in pooled cash and cash equivalents.	\$ 2	\$ 96,832	\$ 41,295	\$ 46,791
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Interfund loans	-	-	-	-
Total assets	<u>\$ 2</u>	<u>\$ 96,832</u>	<u>\$ 41,295</u>	<u>\$ 46,791</u>
Liabilities:				
Accounts payable.	\$ -	\$ -	\$ -	\$ -
Interfund loans payable	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Special assessments revenue not available.	-	-	-	-
Other nonexchange transactions.	-	-	-	-
Payments in lieu of taxes levied for the next fiscal year.	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	96,832	41,295	46,791
Committed.	2	-	-	-
Assigned	-	-	-	-
Total fund balances.	<u>2</u>	<u>96,832</u>	<u>41,295</u>	<u>46,791</u>
Total deferred inflows of resources and fund balances.	<u>\$ 2</u>	<u>\$ 96,832</u>	<u>\$ 41,295</u>	<u>\$ 46,791</u>

Clark Yoder Ditch Construction	Honda TIF	Dublin Green TIF	Total Nonmajor Capital Project Funds
\$ 336,627	\$ 81,747	\$ 2,169,900	\$ 24,031,716
-	132,298	193,032	325,330
-	-	850,000	850,000
-	175	-	175
124,852	-	-	124,852
-	-	-	327,166
<u>\$ 461,479</u>	<u>\$ 214,220</u>	<u>\$ 3,212,932</u>	<u>\$ 25,659,239</u>
\$ -	\$ -	\$ -	\$ 505
256,421	-	-	256,421
<u>256,421</u>	<u>-</u>	<u>-</u>	<u>256,926</u>
124,852	-	-	124,852
-	175	-	175
-	132,298	193,032	325,330
<u>124,852</u>	<u>132,473</u>	<u>193,032</u>	<u>450,357</u>
80,206	81,747	3,019,900	11,306,895
-	-	-	4,419,478
-	-	-	9,225,583
<u>80,206</u>	<u>81,747</u>	<u>3,019,900</u>	<u>24,951,956</u>
<u>\$ 461,479</u>	<u>\$ 214,220</u>	<u>\$ 3,212,932</u>	<u>\$ 25,659,239</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	MVGT - Infrastructure	Capital Improvements	Capital Equipment	Capital Infrastructure
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	26,548
Investment income	-	4,020	-	-
Contributions and donations	6,903,197	-	-	-
Payment in lieu of taxes	-	-	-	-
Other	-	224,114	-	-
Total revenues	6,903,197	228,134	-	26,548
Expenditures:				
Current:				
General government:				
Public works	-	-	-	-
Human services	-	-	-	-
Capital outlay	-	521,858	42,953	168,137
Total expenditures	-	521,858	42,953	168,137
Excess (deficiency) of revenues over (under) expenditures.	6,903,197	(293,724)	(42,953)	(141,589)
Other financing sources (uses):				
Transfers in.	-	3,297,834	-	792,536
Transfers out.	-	(343,300)	(297,834)	(62,940)
Total other financing sources (uses).	-	2,954,534	(297,834)	729,596
Net change in fund balances	6,903,197	2,660,810	(340,787)	588,007
Fund balance at beginning of year	1,000,000	6,564,773	340,787	3,734,976
Fund balance at end of year	\$ 7,903,197	\$ 9,225,583	\$ -	\$ 4,322,983

Federal Grant and Recapture CDBG	Ditch Equipment Building	DD Capital	Sheriff's Facility Construction	AG Center	London Ave. Government Building
\$ 631,135	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>631,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	68,091	-	-	-
<u>629,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>629,260</u>	<u>-</u>	<u>68,091</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,875</u>	<u>-</u>	<u>(68,091)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,875</u>	<u>-</u>	<u>(68,091)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,566</u>	<u>3,081</u>	<u>159,557</u>	<u>3,058</u>	<u>325</u>	<u>1,644</u>
<u>\$ 3,441</u>	<u>\$ 3,081</u>	<u>\$ 91,466</u>	<u>\$ 3,058</u>	<u>\$ 325</u>	<u>\$ 1,644</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, 2020

	<u>Boylan and Phelps Ditch</u>	<u>Main Street Building</u>	<u>Lower Green JT Ditch</u>	<u>Cattail Swamp Ditch</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	3,093	24,086
Investment income	-	-	-	-
Contributions and donations	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Other	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>3,093</u>	<u>24,086</u>
Expenditures:				
Current:				
General government:				
Public works	-	-	-	-
Human services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>-</u>	<u>-</u>	<u>3,093</u>	<u>24,086</u>
Other financing sources (uses):				
Transfers in.	-	-	-	-
Transfers out.	-	-	-	(27,625)
Total other financing sources (uses).	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,625)</u>
Net change in fund balances	-	-	3,093	(3,539)
Fund balance at beginning of year	<u>30,405</u>	<u>2</u>	<u>93,739</u>	<u>44,834</u>
Fund balance at end of year	<u>\$ 30,405</u>	<u>\$ 2</u>	<u>\$ 96,832</u>	<u>\$ 41,295</u>

Multi Building Improvement	Clark Yoder Ditch Construction	Honda TIF	Dublin Green TIF	Capital Project Issue II	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ 356	\$ -	\$ 923,829	\$ 1,555,320
-	9,451	-	-	-	63,178
454	-	-	-	-	4,474
-	-	-	-	-	6,903,197
-	-	132,289	193,022	-	325,311
-	-	-	-	-	224,114
<u>454</u>	<u>9,451</u>	<u>132,645</u>	<u>193,022</u>	<u>923,829</u>	<u>9,075,594</u>
-	-	200,000	-	-	200,000
-	-	-	-	-	68,091
<u>15,256</u>	<u>221,115</u>	<u>-</u>	<u>560,071</u>	<u>923,829</u>	<u>3,082,479</u>
<u>15,256</u>	<u>221,115</u>	<u>200,000</u>	<u>560,071</u>	<u>923,829</u>	<u>3,350,570</u>
<u>(14,802)</u>	<u>(211,664)</u>	<u>(67,355)</u>	<u>(367,049)</u>	<u>-</u>	<u>5,725,024</u>
-	-	-	-	-	4,090,370
-	-	-	-	-	(731,699)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,358,671</u>
(14,802)	(211,664)	(67,355)	(367,049)	-	9,083,695
<u>61,593</u>	<u>291,870</u>	<u>149,102</u>	<u>3,386,949</u>	<u>-</u>	<u>15,868,261</u>
<u>\$ 46,791</u>	<u>\$ 80,206</u>	<u>\$ 81,747</u>	<u>\$ 3,019,900</u>	<u>\$ -</u>	<u>\$ 24,951,956</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MVGT INFRASTRUCTURE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Contributions and donations	\$ -	\$ -	\$ 6,903,197	6,903,197
Total revenues.	<u>-</u>	<u>-</u>	<u>6,903,197</u>	<u>6,903,197</u>
Expenditures:				
Current:				
Capital outlay				
Contractual services.	-	100,000	-	100,000
Total expenditures.	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
 Net change in fund balance	 -	 (100,000)	 6,903,197	 7,003,197
Fund balance at beginning of year	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 1,000,000</u>	<u>\$ 900,000</u>	<u>\$ 7,903,197</u>	<u>\$ 7,003,197</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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Other	\$ 146,374	\$ 146,374	\$ 40,432	\$ (105,942)
Total revenues.	<u>146,374</u>	<u>146,374</u>	<u>40,432</u>	<u>(105,942)</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	2,172,310	2,084,744	583,784	1,500,960
Equipment	3,100,000	3,174,533	79,533	3,095,000
Total expenditures.	<u>5,272,310</u>	<u>5,259,277</u>	<u>663,317</u>	<u>4,595,960</u>
Excess of expenditures over revenues.	<u>(5,125,936)</u>	<u>(5,112,903)</u>	<u>(622,885)</u>	<u>4,490,018</u>
Other financing sources (uses):				
Transfers in	1,000,000	1,000,000	3,297,834	2,297,834
Transfers out	(363,579)	(368,300)	(368,300)	-
Total other financing sources (uses).	<u>636,421</u>	<u>631,700</u>	<u>2,929,534</u>	<u>2,297,834</u>
Net change in fund balance	(4,489,515)	(4,481,203)	2,306,649	6,787,852
Fund balance at beginning of year	6,299,999	6,299,999	6,299,999	-
Prior year encumbrances appropriated	<u>125,310</u>	<u>125,310</u>	<u>125,310</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,935,794</u>	<u>\$ 1,944,106</u>	<u>\$ 8,731,958</u>	<u>\$ 6,787,852</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL EQUIPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Capital outlay:				
Equipment	\$ 414,787	\$ 116,953	\$ 116,953	\$ -
Total expenditures	<u>414,787</u>	<u>116,953</u>	<u>116,953</u>	<u>-</u>
Excess of expenditures over revenues	<u>(414,787)</u>	<u>(116,953)</u>	<u>(116,953)</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	200,000	200,000	-	(200,000)
Transfers out	-	<u>(297,834)</u>	<u>(297,834)</u>	<u>-</u>
Total other financing sources (uses)	<u>200,000</u>	<u>(97,834)</u>	<u>(297,834)</u>	<u>(200,000)</u>
Net change in fund balance	(214,787)	(214,787)	(414,787)	(200,000)
Fund balance at beginning of year	345,000	345,000	345,000	-
Prior year encumbrances appropriated	<u>69,787</u>	<u>69,787</u>	<u>69,787</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 200,000</u></u>	<u><u>\$ 200,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (200,000)</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL INFRASTRUCTURE
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ -	\$ 26,548	\$ 26,548
Total revenues.	<u>-</u>	<u>-</u>	<u>26,548</u>	<u>26,548</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	1,789,997	1,716,440	261,830	1,454,610
Total expenditures.	<u>1,789,997</u>	<u>1,716,440</u>	<u>261,830</u>	<u>1,454,610</u>
Excess of expenditures over revenues	<u>(1,789,997)</u>	<u>(1,716,440)</u>	<u>(235,282)</u>	<u>1,481,158</u>
Other financing sources (uses):				
Transfers in	600,000	600,000	792,536	192,536
Transfers out	(37,940)	(62,940)	(62,940)	-
Total other financing sources (uses)	<u>562,060</u>	<u>537,060</u>	<u>729,596</u>	<u>192,536</u>
Net change in fund balance	(1,227,937)	(1,179,380)	494,314	1,673,694
Fund balance at beginning of year.	3,600,000	3,600,000	3,600,000	-
Prior year encumbrances appropriated	<u>134,976</u>	<u>134,976</u>	<u>134,976</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,507,039</u>	<u>\$ 2,555,596</u>	<u>\$ 4,229,290</u>	<u>\$ 1,673,694</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL GRANT AND RECAPTURE CDBG
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$ 629,845	\$ 1,279,845	\$ 642,135	\$ (637,710)
Total revenues	<u>629,845</u>	<u>1,279,845</u>	<u>642,135</u>	<u>(637,710)</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	629,845	1,279,845	642,135	637,710
Total expenditures	<u>629,845</u>	<u>1,279,845</u>	<u>642,135</u>	<u>637,710</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>3,441</u>	<u>3,441</u>	<u>3,441</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,441</u>	<u>\$ 3,441</u>	<u>\$ 3,441</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DITCH EQUIPMENT BUILDING
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 3,081	\$ 3,081	\$ 3,081	\$ -
Fund balance at end of year	<u>\$ 3,081</u>	<u>\$ 3,081</u>	<u>\$ 3,081</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DD CAPITAL
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget
				Positive
				(Negative)
Expenditures:				
Current:				
Human services:				
Contractual services.	\$ 529,039	\$ 528,514	\$ 72,956	\$ 455,558
Total expenditures.	<u>529,039</u>	<u>528,514</u>	<u>72,956</u>	<u>455,558</u>
Excess of expenditures over revenues	<u>(529,039)</u>	<u>(528,514)</u>	<u>(72,956)</u>	<u>455,558</u>
Other financing sources:				
Transfers in	30,000	513,000	-	(513,000)
Total other financing sources.	<u>30,000</u>	<u>513,000</u>	<u>-</u>	<u>(513,000)</u>
Net change in fund balance.	(499,039)	(15,514)	(72,956)	(57,442)
Fund balance at beginning of year.	148,383	148,383	148,383	-
Prior year encumbrances appropriated	<u>16,039</u>	<u>16,039</u>	<u>16,039</u>	<u>-</u>
Fund balance (deficit) at end of year.	<u><u>\$ (334,617)</u></u>	<u><u>\$ 148,908</u></u>	<u><u>\$ 91,466</u></u>	<u><u>\$ (57,442)</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, 2020

	<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	\$ 3,058	\$ 3,058	\$ -	\$ 3,058
Total expenditures	<u>3,058</u>	<u>3,058</u>	<u>-</u>	<u>3,058</u>
Net change in fund balance.	(3,058)	(3,058)	-	3,058
Fund balance at beginning of year.	<u>3,058</u>	<u>3,058</u>	<u>3,058</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,058</u></u>	<u><u>\$ 3,058</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
General government - legislative and executive				
Materials and supplies	\$ 324	\$ 324	\$ -	\$ 324
Total expenditures	<u>324</u>	<u>324</u>	<u>-</u>	<u>324</u>
Net change in fund balance.	(324)	(324)	-	324
Fund balance at beginning of year	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$ -</u>
Fund balance at end of year	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 325</u></u>	<u><u>\$ 324</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, 2020

	<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:				
Materials and supplies	\$ 1,644	\$ 1,644	\$ -	\$ 1,644
Total expenditures	<u>1,644</u>	<u>1,644</u>	<u>-</u>	<u>1,644</u>
Net change in fund balance.	(1,644)	(1,644)	-	1,644
Fund balance at beginning of year.	<u>1,644</u>	<u>1,644</u>	<u>1,644</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,644</u></u>	<u><u>\$ 1,644</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 30,405	\$ 30,405	\$ 30,405	\$ -
Fund balance at end of year	<u>\$ 30,405</u>	<u>\$ 30,405</u>	<u>\$ 30,405</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LOWER GREEN JT DITCH
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 3,093	\$ (9,907)
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>3,093</u>	<u>(9,907)</u>
Net change in fund balance.	13,000	13,000	3,093	(9,907)
Fund balance at beginning of year.	<u>93,739</u>	<u>93,739</u>	<u>93,739</u>	<u>-</u>
Fund balance at end of year	<u>\$ 106,739</u>	<u>\$ 106,739</u>	<u>\$ 96,832</u>	<u>\$ (9,907)</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services.	\$ 1	\$ 1	\$ -	\$ 1
Total expenditures	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Net change in fund balance.	(1)	(1)	-	1
Fund balance at beginning of year.	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Fund balance at end of year.	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ 1</u></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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 23,000	\$ 23,000	\$ 24,086	\$ 1,086
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>24,086</u>	<u>1,086</u>
Expenditures:				
Debt service:				
Principal retirement	25,000	-	-	-
Interest expense	2,625	-	-	-
Total expenditures	<u>27,625</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,625)</u>	<u>23,000</u>	<u>24,086</u>	<u>1,086</u>
Other financing uses:				
Transfers out	-	(27,625)	(27,625)	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>(27,625)</u>	<u>-</u>
Net change in fund balance	(4,625)	23,000	(3,539)	(26,539)
Fund balance at beginning of year	<u>44,834</u>	<u>44,834</u>	<u>44,834</u>	<u>-</u>
Fund balance at end of year	<u>\$ 40,209</u>	<u>\$ 67,834</u>	<u>\$ 41,295</u>	<u>\$ (26,539)</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, 2020

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 1,200	\$ 1,200	\$ 454	\$ (746)
Total revenues	<u>1,200</u>	<u>1,200</u>	<u>454</u>	<u>(746)</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	62,601	59,741	19,196	40,545
Equipment	-	2,860	2,860	-
Total expenditures	<u>62,601</u>	<u>62,601</u>	<u>22,056</u>	<u>40,545</u>
Net change in fund balance	(61,401)	(61,401)	(21,602)	39,799
Fund balance at beginning of year	54,793	54,793	54,793	-
Prior year encumbrances appropriated	6,800	6,800	6,800	-
Fund balance at end of year	<u>\$ 192</u>	<u>\$ 192</u>	<u>\$ 39,991</u>	<u>\$ 39,799</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CLARK YODER DITCH CONSTRUCTION
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ -	\$ 9,450	\$ 9,450
Total revenues	<u>-</u>	<u>-</u>	<u>9,450</u>	<u>9,450</u>
Net change in fund balance.	-	-	9,450	9,450
Fund balance at beginning of year.	<u>327,177</u>	<u>327,177</u>	<u>327,177</u>	<u>-</u>
Fund balance at end of year	<u>\$ 327,177</u>	<u>\$ 327,177</u>	<u>\$ 336,627</u>	<u>\$ 9,450</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HONDA TIF
 FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in lieu of taxes	\$ 119,644	\$ 119,644	\$ 132,289	\$ 12,645
Intergovernmental	356	356	356	-
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>132,645</u>	<u>12,645</u>
Expenditures:				
Current:				
Public works				
Contractual services	-	200,000	200,000	-
Total expenditures	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Net change in fund balance.	120,000	(80,000)	(67,355)	12,645
Fund balance at beginning of year.	<u>149,102</u>	<u>149,102</u>	<u>149,102</u>	<u>-</u>
Fund balance at end of year	<u>\$ 269,102</u>	<u>\$ 69,102</u>	<u>\$ 81,747</u>	<u>\$ 12,645</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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Payment in lieu of taxes	\$ 130,000	\$ 130,000	\$ 193,022	\$ 63,022
Total revenues	<u>130,000</u>	<u>130,000</u>	<u>193,022</u>	<u>63,022</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	2,671,469	2,536,125	695,619	1,840,506
Total expenditures.	<u>2,671,469</u>	<u>2,536,125</u>	<u>695,619</u>	<u>1,840,506</u>
Net change in fund balance.	(2,541,469)	(2,406,125)	(502,597)	1,903,528
Fund balance at beginning of year.	2,537,153	2,537,153	2,537,153	-
Prior year encumbrances appropriated	<u>135,344</u>	<u>135,344</u>	<u>135,344</u>	-
Fund balance at end of year	<u>\$ 131,028</u>	<u>\$ 266,372</u>	<u>\$ 2,169,900</u>	<u>\$ 1,903,528</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, 2020

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 300,000	\$ 3,014,227	\$ 923,829	\$ (2,090,398)
Total revenues.	<u>300,000</u>	<u>3,014,227</u>	<u>923,829</u>	<u>(2,090,398)</u>
Expenditures:				
Current:				
Capital outlay				
Contractual services.	300,000	3,014,227	923,829	2,090,398
Total expenditures.	<u>300,000</u>	<u>3,014,227</u>	<u>923,829</u>	<u>2,090,398</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 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

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SANITARY SEWER
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 380,000	\$ 380,000	\$ 377,660	\$ (2,340)
Tap in fees	-	-	150	150
Licenses and permits	1,000	1,000	650	(350)
Special assessment	75,000	75,000	53,853	(21,147)
Other operating revenue	1,000	1,000	2,159	1,159
Total operating revenues	457,000	457,000	434,472	(22,528)
Operating expenses:				
Personal services	185,190	180,190	113,824	66,366
Materials and supplies	56,014	55,343	25,561	29,782
Contractual services	522,240	527,240	257,163	270,077
Capital outlay	69,000	69,000	4,466	64,534
Other	38,000	38,000	917	37,083
Total operating expenses	870,444	869,773	401,931	467,842
Operating income (loss)	(413,444)	(412,773)	32,541	445,314
Nonoperating revenues (expenses):				
Investment income	30,000	30,000	10,980	(19,020)
Principal retirement	(60,000)	(13,754)	-	13,754
Transfers out	-	(46,245)	(37,979)	8,266
Total nonoperating revenues (expenses)	(30,000)	(29,999)	(26,999)	3,000
Change in fund equity	(443,444)	(442,772)	5,542	448,314
Fund equity at beginning of year	1,372,989	1,372,989	1,372,989	-
Prior year encumbrances appropriated	1,326	1,326	1,326	-
Fund equity at end of year	\$ 930,871	\$ 931,543	\$ 1,379,857	\$ 448,314

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating revenues:				
Charges for services	\$ 1,425,000	\$ 1,425,000	\$ 1,789,725	\$ 364,725
Licenses and permits	60,000	60,000	95,909	35,909
Other operating revenues	211,601	211,601	234,420	22,819
Total operating revenues	<u>1,696,601</u>	<u>1,696,601</u>	<u>2,120,054</u>	<u>423,453</u>
Operating expenses:				
Personal services	1,632,198	1,632,199	1,162,729	469,470
Materials and supplies	22,938	21,938	7,359	14,579
Contractual services	649,722	626,874	396,477	230,397
Capital outlay	98,531	96,531	35,912	60,619
Other	85,000	88,000	28,762	59,238
Total operating expenses	<u>2,488,389</u>	<u>2,465,542</u>	<u>1,631,239</u>	<u>834,303</u>
Change in fund equity	(791,788)	(768,941)	488,815	1,257,756
Fund equity at beginning of year	3,658,418	3,658,418	3,658,418	-
Prior year encumbrances appropriated	81,571	81,571	81,571	-
Fund equity at end of year	<u>\$ 2,948,201</u>	<u>\$ 2,971,048</u>	<u>\$ 4,228,804</u>	<u>\$ 1,257,756</u>

UNION COUNTY, OHIO

FUND DESCRIPTIONS - CUSTODIAL FUNDS

The fiduciary 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:

Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The following are the County's custodial funds:

Tax Collect

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

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.

FCFC

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

Indigent Counsel

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

Housing Trust

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

Ohio Elections Commission

To account for funds collected that are distributed to the State of Ohio for election fees.

Humane Society

To account for funds collected that are distributed to the Union County Humane Society.

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.

Probation Improvement Program

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

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.

Joint Recreation District

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

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.

UNION COUNTY, OHIO

FUND DESCRIPTIONS - CUSTODIAL FUNDS (CONTINUED)

LUC Regional Planning Commission

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.

County Courts

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

Sheriff

To account for monies collected by the Sheriff to be disbursed to other governments.

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.

Coronavirus Relief

To account for the collection of CARES Act money that is to be distributed to designated agencies.

UNION COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2020

	Tax Collect	Health District	FCFC	Indigent Council
Assets:				
Equity in pooled cash and cash equivalents.	\$ 3,380,348	\$ 4,060,711	\$ 178,680	\$ 751
Cash and cash equivalents in segregated accounts. . .	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	99,080,612	-	-	-
Due from other governments	2,375,468	-	-	-
Total assets	104,836,428	4,060,711	178,680	751
Liabilities:				
Accounts payable	-	-	1,060	-
Due to other governments	3,380,348	-	-	-
Due to external parties	-	60,710	-	-
Total liabilities	3,380,348	60,710	1,060	-
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.	97,242,834	-	-	-
Total deferred inflows of resources	97,242,834	-	-	-
Total liabilities and deferred inflows of resources	100,623,182	60,710	1,060	-
Net position:				
Restricted for individuals, organizations and other governments	4,213,246	4,000,001	177,620	751
Total net position	\$ 4,213,246	\$ 4,000,001	\$ 177,620	\$ 751

<u>Housing Trust</u>	<u>Ohio Elections Commission</u>	<u>Human Society</u>	<u>Central Ohio Youth Center</u>	<u>Probation Improvement Program</u>	<u>Soil & Water Conservation District</u>
\$ 159,524	\$ 2,010	\$ 7,037	\$ 1,353,334	\$ 174,933	\$ 508,913
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>159,524</u>	<u>2,010</u>	<u>7,037</u>	<u>1,353,334</u>	<u>174,933</u>	<u>508,913</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>159,524</u>	<u>2,010</u>	<u>7,037</u>	<u>1,353,334</u>	<u>174,933</u>	<u>508,913</u>
<u>\$ 159,524</u>	<u>\$ 2,010</u>	<u>\$ 7,037</u>	<u>\$ 1,353,334</u>	<u>\$ 174,933</u>	<u>\$ 508,913</u>

(Continued)

UNION COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
DECEMBER 31, 2020

	<u>Joint Recreation District</u>	<u>Council of Governments</u>	<u>LUC Regional Planning Commission</u>	<u>County Courts</u>
Assets:				
Equity in pooled cash and cash equivalents.	\$ 55,944	\$ 56,300	\$ 382,735	\$ -
Cash and cash equivalents in segregated accounts. . .	-	-	-	734,951
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	-	-	-	-
Due from other governments	-	-	-	-
Total assets	<u>55,944</u>	<u>56,300</u>	<u>382,735</u>	<u>734,951</u>
Liabilities:				
Accounts payable	-	-	-	-
Due to other governments	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position:				
Restricted for individuals, organizations and other governments	<u>55,944</u>	<u>56,300</u>	<u>382,735</u>	<u>734,951</u>
Total net position	<u>\$ 55,944</u>	<u>\$ 56,300</u>	<u>\$ 382,735</u>	<u>\$ 734,951</u>

<u>Sheriff</u>	<u>Coronavirus Relief</u>	<u>Total</u>
\$ -	\$ 204	\$ 10,321,424
211,757	-	946,708
-	-	99,080,612
-	-	2,375,468
211,757	204	112,724,212
-	-	1,060
-	-	3,380,348
-	-	60,710
-	-	3,442,118
-	-	97,242,834
-	-	97,242,834
-	-	100,684,952
211,757	204	12,039,260
\$ 211,757	\$ 204	\$ 12,039,260

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Tax Collect</u>	<u>Health District</u>	<u>FCFC</u>	<u>Indigent Council</u>
Additions:				
Intergovernmental	\$ 4,856,582	\$ -	\$ -	\$ -
Amounts received as fiscal agent	-	5,417,789	570,941	-
Licenses, permits and fees for other governments	-	-	-	3,315
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	110,014,383	-	-	-
Earnings on investments	-	-	-	-
Other custodial fund collections	37	-	-	-
Total additions	<u>114,871,002</u>	<u>5,417,789</u>	<u>570,941</u>	<u>3,315</u>
Deductions:				
Distributions of state funds to other governments	4,171,334	-	-	-
Distributions as fiscal agent	-	4,487,845	488,765	-
Licenses, permits and fees distributions to other governments	-	-	-	3,834
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	110,877,902	-	-	-
Total deductions	<u>115,049,236</u>	<u>4,487,845</u>	<u>488,765</u>	<u>3,834</u>
Net change in fiduciary net position	<u>(178,234)</u>	<u>929,944</u>	<u>82,176</u>	<u>(519)</u>
Net position beginning of year	<u>4,391,480</u>	<u>3,070,057</u>	<u>95,444</u>	<u>1,270</u>
Net position end of year	<u>\$ 4,213,246</u>	<u>\$ 4,000,001</u>	<u>\$ 177,620</u>	<u>\$ 751</u>

<u>Housing Trust</u>	<u>Ohio Elections Commission</u>	<u>Human Society</u>	<u>Central Ohio Youth Center</u>	<u>Probation Improvement Program</u>	<u>Soil & Water Conservation District</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	3,256,679	491,675	627,305
527,216	-	-	-	-	-
-	-	2,261	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>527,216</u>	<u>-</u>	<u>2,261</u>	<u>3,256,679</u>	<u>491,675</u>	<u>627,305</u>
-	-	-	-	-	-
-	-	-	2,831,084	437,014	548,127
468,644	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>468,644</u>	<u>-</u>	<u>-</u>	<u>2,831,084</u>	<u>437,014</u>	<u>548,127</u>
58,572	-	2,261	425,595	54,661	79,178
<u>100,952</u>	<u>2,010</u>	<u>4,776</u>	<u>927,739</u>	<u>120,272</u>	<u>429,735</u>
<u>\$ 159,524</u>	<u>\$ 2,010</u>	<u>\$ 7,037</u>	<u>\$ 1,353,334</u>	<u>\$ 174,933</u>	<u>\$ 508,913</u>

(Continued)

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Joint Recreation District</u>	<u>Council of Governments</u>	<u>LUC Regional Planning Commission</u>	<u>County Courts</u>
Additions:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Amounts received as fiscal agent	599,362	149,738	350,756	-
Licenses, permits and fees for other governments	-	-	-	46,699,049
Fines and forfeitures for other governments	-	-	-	37,055
Property tax collection for other governments	-	-	-	-
Earnings on investments	-	-	3,544	-
Other custodial fund collections	-	-	-	-
Total additions	<u>599,362</u>	<u>149,738</u>	<u>354,300</u>	<u>46,736,104</u>
Deductions:				
Distributions of state funds to other governments	-	-	-	-
Distributions as fiscal agent	646,859	115,897	295,500	-
Licenses, permits and fees distributions to other governments	-	-	-	47,155,472
Fines and forfeitures distributions to other governments	-	-	-	48,681
Property tax distributions to other governments	-	-	-	-
Total deductions	<u>646,859</u>	<u>115,897</u>	<u>295,500</u>	<u>47,204,153</u>
Net change in fiduciary net position	<u>(47,497)</u>	<u>33,841</u>	<u>58,800</u>	<u>(468,049)</u>
Net position beginning of year	<u>103,441</u>	<u>22,459</u>	<u>323,935</u>	<u>1,203,000</u>
Net position end of year	<u>\$ 55,944</u>	<u>\$ 56,300</u>	<u>\$ 382,735</u>	<u>\$ 734,951</u>

Sheriff	Alimony and Child Support	Coronavirus Relief	Total
\$ -	\$ -	\$ 2,864,548	\$ 7,721,130
-	-	-	11,464,245
-	-	-	47,229,580
7,149	53,499	-	99,964
-	-	-	110,014,383
-	-	927	4,471
-	-	-	37
<u>7,149</u>	<u>53,499</u>	<u>2,865,475</u>	<u>176,533,810</u>
-	-	2,865,271	7,036,605
-	-	-	9,851,091
-	-	-	47,627,950
20,377	55,193	-	124,251
-	-	-	110,877,902
<u>20,377</u>	<u>55,193</u>	<u>2,865,271</u>	<u>175,517,799</u>
(13,228)	(1,694)	204	1,016,011
<u>224,985</u>	<u>1,694</u>	<u>-</u>	<u>11,023,249</u>
<u>\$ 211,757</u>	<u>\$ -</u>	<u>\$ 204</u>	<u>\$ 12,039,260</u>

UNION COUNTY, OHIO

BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNIT
UNION COUNTY AIRPORT AUTHORITY
DECEMBER 31, 2020

	Airport Authority
Assets:	
Equity in pooled cash and cash equivalents	\$ 501,541
Prepayments	3,379
Total assets	\$ 504,920
Liabilities:	
Accounts payable	308,736
Accrued wages and benefits	270
Due to other governments	673
Total liabilities	309,679
Fund balances:	
Nonspendable	3,379
Unassigned	191,862
Total fund balance	\$ 195,241

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

Total Airport Authority Fund Balances	\$ 195,241
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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.	2,258,333
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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	197
Deferred inflows of resources - pension	(4,845)
Net pension asset	10
Net pension liability	(822)

The net OPEB liability is not due and receivable/payable in the current period; therefore, the liability and related deferred inflows/outflows are not recognized in the governmental funds.	
Deferred outflows of resources - OPB	106
Deferred inflows of resources - OPEB	(2,702)
Net OPEB liability	(571)

Net position of the Union County Airport Authority	\$ 2,444,947
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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, 2020

	Airport Authority
Revenues:	
Charges for services	\$ 11,244
Intergovernmental	215,362
Investment income	142
Rental income	196,175
Other.	44,577
Total revenues	467,500
Expenditures:	
Current:	
Conservation and recreation	849,158
Total expenditures	849,158
Net change in fund balance.	(381,658)
Fund balance at beginning of year	576,899
Fund balance at end of year	\$ 195,241

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	\$ (381,658)
--	---------------------

Amounts reported for discretely presented component units on the statement of activities are different because:

Governmental type component unit funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	(106,503)
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Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
Pension	96

Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB asset/liability are reported as pension/OPEB expense in the statement of activities.	
Pension	2,038
OPEB	1,562

Change in net position of the Union County Airport Authority	\$ (484,465)
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STATISTICAL SECTION

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UNION COUNTY, OHIO

STATISTICAL SECTION

This part of the Union County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	298-307
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	308-315
These schedules contain information to help the reader assess the County's most significant local revenue sources, property and sales taxes.	
Debt Capacity	316-323
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	324-325
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	326-335
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)

	2020	(Restated) 2019	(Restated) 2018	(Restated) 2017
Governmental activities:				
Net investment in capital assets	\$ 94,878,568	\$ 93,455,570	\$ 89,432,271	\$ 88,279,476
Restricted for:				
Capital projects	15,881,051	7,825,312	4,188,356	5,775,769
Debt service	301,216	281,781	235,611	340,132
Public works programs	2,426,386	1,380,478	3,180,719	2,867,167
Public safety programs	2,543,185	2,644,424	2,173,808	2,347,019
Human service programs	8,230,590	10,944,093	9,485,767	12,594,035
Health programs	2,203,693	2,130,109	1,101,713	1,500,993
Legislative and executive programs	833,529	507,262	739,066	1,449,735
Judicial programs	904,656	1,118,502	1,030,664	1,202,346
Other purposes	-	-	625,182	-
Unrestricted (deficit)	<u>(3,219,844)</u>	<u>(6,842,307)</u>	<u>(2,346,935)</u>	<u>(6,905,169)</u>
Total governmental activities net position	<u>\$ 124,983,030</u>	<u>\$ 113,445,224</u>	<u>\$ 109,846,222</u>	<u>\$ 109,451,503</u>
Business-type activities:				
Net investment in capital assets	\$ 4,719,020	\$ 4,733,789	\$ 4,807,191	\$ 4,910,318
Unrestricted	<u>3,845,171</u>	<u>3,994,629</u>	<u>3,595,574</u>	<u>3,493,176</u>
Total business-type activities net position	<u>\$ 8,564,191</u>	<u>\$ 8,728,418</u>	<u>\$ 8,402,765</u>	<u>\$ 8,403,494</u>
Primary government:				
Net investment in capital assets	\$ 99,597,588	\$ 98,189,359	\$ 94,239,462	\$ 93,189,794
Restricted for:				
Capital projects	15,881,051	7,825,312	4,188,356	5,775,769
Debt service	301,216	281,781	235,611	340,132
Public works programs	2,426,386	1,380,478	3,180,719	2,867,167
Public safety programs	2,543,185	2,644,424	2,173,808	2,347,019
Human service programs	8,230,590	10,944,093	9,485,767	12,594,035
Health programs	2,203,693	2,130,109	1,101,713	1,500,993
Legislative and executive programs	833,529	507,262	739,066	1,449,735
Judicial programs	904,656	1,118,502	1,030,664	1,202,346
Other purposes	-	-	625,182	-
Unrestricted	<u>625,327</u>	<u>(2,847,678)</u>	<u>1,248,639</u>	<u>(3,411,993)</u>
Total	<u>\$ 133,547,221</u>	<u>\$ 122,173,642</u>	<u>\$ 118,248,987</u>	<u>\$ 117,854,997</u>

Source: County financial records

Note:

The net position at December 31, 2014 has been restated for GASB statement No. 68 and 71.
The net position of business-type activities at December 31, 2015 has been restated.
The net position at December 31, 2017 has been restated for GASB statement No. 75.
The net position at December 31, 2018 has been restated for GASB statement No. 84.
The net positions at December 31, 2019 and prior have been restated to reclassify the Hospital as a component unit.

2016	(Restated) 2015	(Restated) 2014	2013	2012	2011
\$ 88,340,316	\$ 89,412,748	\$ 83,382,219	\$ 78,405,934	\$ 73,714,293	\$ 69,956,230
2,283,379	4,576,805	6,523	6,522	16,746	6,522
-	-	-	-	-	-
3,910,521	2,910,254	4,809,958	4,784,214	5,276,642	5,002,232
2,408,844	-	-	-	-	-
11,118,842	13,048,233	16,165,665	16,242,054	16,344,521	15,514,923
1,108,238	1,019,605	1,221,451	1,307,086	1,132,816	1,206,926
1,544,750	-	-	-	-	-
1,162,877	-	-	-	-	-
-	4,441,472	4,892,583	4,519,237	4,432,282	4,339,996
13,315,416	2,648,098	2,875,066	17,848,918	14,101,567	9,076,655
<u>\$ 125,193,183</u>	<u>\$ 118,057,215</u>	<u>\$ 113,353,465</u>	<u>\$ 123,113,965</u>	<u>\$ 115,018,867</u>	<u>\$ 105,103,484</u>
\$ 4,417,083	\$ 3,926,275	\$ 3,312,996	\$ 319,725	\$ 325,531	\$ 328,295
3,353,621	3,138,321	2,273,560	1,684,872	1,386,911	1,393,518
<u>\$ 7,770,704</u>	<u>\$ 7,064,596</u>	<u>\$ 5,586,556</u>	<u>\$ 2,004,597</u>	<u>\$ 1,712,442</u>	<u>\$ 1,721,813</u>
\$ 92,757,399	\$ 93,339,023	\$ 86,695,215	\$ 78,725,659	\$ 74,039,824	\$ 70,284,525
2,071,358	4,576,805	6,523	6,522	16,746	882,447
-	80,184	146,887	6,024	4,328	3,591
3,910,521	2,910,254	4,809,958	4,784,214	5,276,642	5,002,232
2,408,844	-	-	-	-	-
11,118,842	13,048,233	16,165,665	16,242,054	16,344,521	15,514,923
1,108,238	1,019,605	1,221,451	1,307,086	1,132,816	1,206,926
1,544,750	-	-	-	-	-
1,162,877	-	-	-	-	-
-	5,031,565	4,745,696	8,384,885	9,153,508	5,638,272
16,669,037	46,668,409	32,870,776	19,533,790	15,488,478	10,470,173
<u>\$ 132,751,866</u>	<u>\$ 166,674,078</u>	<u>\$ 146,662,171</u>	<u>\$ 128,990,234</u>	<u>\$ 121,456,863</u>	<u>\$ 109,003,089</u>

UNION COUNTY, OHIO

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

Expenses	(Restated)			
	2020	2019	2018	2017
Governmental activities:				
General government:				
Legislative and executive	\$ 16,931,976	\$ 14,525,117	\$ 13,737,904	\$ 13,649,877
Judicial	6,077,216	5,836,274	5,275,522	5,359,276
Public safety	11,232,908	11,462,142	9,857,114	9,696,051
Public works	9,731,910	12,279,995	9,560,687	13,323,260
Health	5,386,936	5,082,562	3,533,915	3,764,801
Human services	21,033,119	19,339,556	18,404,973	16,717,188
Economic development	826,361	727,219	684,259	654,627
Intergovernmental	556,297	512,790	499,598	483,004
Interest and fiscal charges	492,550	559,796	725,814	310,161
Bond issuance costs	-	-	-	-
<i>Total governmental activities expense</i>	<u>72,269,273</u>	<u>70,325,451</u>	<u>62,279,786</u>	<u>63,958,245</u>
Business-type activities:				
Sanitary sewer district	521,563	498,061	537,389	618,453
Building and development	1,963,626	2,057,240	1,554,854	1,200,562
<i>Total business-type activities expense</i>	<u>2,485,189</u>	<u>2,555,301</u>	<u>2,092,243</u>	<u>1,819,015</u>
<i>Total primary government expenses</i>	<u>\$ 74,754,462</u>	<u>\$ 72,880,752</u>	<u>\$ 64,372,029</u>	<u>\$ 65,777,260</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 6,422,134	\$ 5,582,899	\$ 3,935,886	\$ 3,755,105
Judicial	1,314,473	1,453,370	1,371,576	1,322,255
Public safety	631,838	590,800	704,204	682,430
Public works	1,178,245	1,149,569	1,569,692	1,112,500
Health	212,072	317,973	220,701	146,186
Human services	464,664	539,580	424,731	521,540
Economic development	173,545	152,846	132,000	130,353
Operating grants and contributions				
General government:				
Legislative and executive	3,317,455	2,911,912	2,362,941	2,825,465
Judicial	401,138	263,947	82,464	230,417
Public safety	2,346,285	923,964	661,115	696,234
Public works	6,065,330	6,333,010	5,615,081	4,824,957
Health	3,858,008	3,321,723	2,331,756	2,014,512
Human services	7,567,292	7,042,288	5,824,335	6,759,567
Economic development	175,290	156,566	77,378	418,241
Capital grants and contributions				
Public works	8,604,770	3,715,839	969,620	2,263,707
<i>Total governmental activities program revenues</i>	<u>42,732,539</u>	<u>34,456,286</u>	<u>26,283,480</u>	<u>27,703,469</u>

2016	2015	2014	2013	2012	2011
\$ 9,873,096	\$ 10,184,523	\$ 9,298,745	\$ 8,979,834	\$ 10,044,514	\$ 11,422,420
4,494,821	3,859,783	3,676,747	3,605,442	2,565,051	2,777,476
7,680,750	7,379,669	6,987,399	7,129,141	6,248,453	6,925,246
7,205,718	6,126,575	6,978,212	5,826,514	5,125,903	5,853,894
2,635,063	2,630,045	2,198,572	2,253,616	2,890,455	3,306,813
17,612,088	18,699,446	18,083,078	16,794,319	16,121,976	15,644,260
595,592	524,981	389,556	290,649	382,067	369,278
435,714	432,174	391,758	433,439	367,949	1,052,051
240,966	250,736	222,286	237,033	283,178	334,789
-	-	-	-	103,024	162,721
<u>50,773,808</u>	<u>50,087,932</u>	<u>48,226,353</u>	<u>45,549,987</u>	<u>44,132,570</u>	<u>47,848,948</u>
780,111	477,664	353,606	357,614	356,915	348,656
921,447	823,460	618,264	687,400	587,202	451,090
<u>1,701,558</u>	<u>1,301,124</u>	<u>971,870</u>	<u>1,045,014</u>	<u>944,117</u>	<u>799,746</u>
<u>\$ 52,475,366</u>	<u>\$ 51,389,056</u>	<u>\$ 49,198,223</u>	<u>\$ 46,595,001</u>	<u>\$ 45,076,687</u>	<u>\$ 48,648,694</u>

\$ 3,510,146	\$ 3,432,735	\$ 3,352,640	\$ 3,300,977	\$ 3,321,905	\$ 2,828,412
1,287,312	1,017,218	1,087,727	1,092,365	1,095,905	1,093,056
756,064	1,022,351	783,360	851,407	640,357	793,920
1,281,919	610,967	1,265,660	636,002	728,411	879,349
167,349	248,395	182,543	132,040	158,878	154,385
888,421	504,143	455,197	592,416	623,718	917,251
132,000	100,000	83,114	15,789	22,533	22,534
375,609	2,445,338	2,204,638	2,217,014	1,978,605	102,584
339,521	-	-	20,754	179	3,150
718,045	500,206	496,758	470,569	449,830	796,276
4,621,660	5,086,880	4,393,382	4,913,187	4,588,700	4,907,379
1,261,362	1,175,446	998,726	1,223,761	1,532,132	1,898,428
8,527,876	6,940,391	7,187,866	6,080,234	5,958,043	7,813,675
351,780	304,798	221,697	235,386	237,748	197,592
3,206,860	600,425	2,750,382	2,121,740	2,283,802	3,543,127
<u>27,425,924</u>	<u>23,989,293</u>	<u>25,463,690</u>	<u>23,903,641</u>	<u>23,620,746</u>	<u>25,951,118</u>

(Continued)

UNION COUNTY, OHIO

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

Program revenues (continued)	2020	2019	2018	2017
Business-type activities:				
Charges for services:				
Sanitary sewer district	\$ 399,496	\$ 465,967	\$ 421,172	\$ 432,010
Building and development	1,844,493	1,812,326	1,763,959	1,240,312
Operating Grants and Contributions				
Capital grants and contributions				
Sanitary sewer district	-	-	3,005	26,831
Building and development	-	552,069	343,625	687,250
<i>Total business-type activities</i>				
<i>Program revenues</i>	2,243,989	2,830,362	2,531,761	2,386,403
<i>Total primary government</i>				
<i>Program revenues</i>	\$ 44,976,528	\$ 37,286,648	\$ 28,815,241	\$ 30,089,872
Net (expense)/revenue				
Governmental activities	\$ (29,536,734)	\$ (35,869,165)	\$ (35,996,306)	\$ (36,254,776)
Business-type activities	(241,200)	275,061	439,518	567,388
<i>Total primary government net expense</i>	\$ (29,777,934)	\$ (35,594,104)	\$ (35,556,788)	\$ (35,687,388)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 16,240,320	\$ 15,861,124	\$ 14,144,246	\$ 13,655,104
Sales taxes	15,842,984	15,567,192	15,103,237	14,571,065
Hotel motel taxes	131,802	264,132	262,872	-
Payment in lieu of taxes	325,311	281,754	229,729	117,427
Unrestricted grants and contributions	4,339,419	4,538,689	4,181,731	4,121,824
Interest	1,032,203	2,034,871	1,405,566	892,876
Miscellaneous	3,162,501	920,405	438,462	471,866
Transfers	-	-	-	-
<i>Total governmental activities:</i>	41,074,540	39,468,167	35,765,843	33,830,162
Business-type activities:				
Unrestricted grants and contributions	-	-	-	-
Interest	18,273	34,045	28,866	17,237
Gain on disposal of capital assets	32,723	-	-	-
Transfers	-	-	-	-
Other	25,977	16,547	528	48,165
<i>Total business-type activities:</i>	76,973	50,592	29,394	65,402
<i>Total primary government</i>	\$ 41,151,513	\$ 39,518,759	\$ 35,795,237	\$ 33,895,564
Change in net position				
Governmental activities:	\$ 11,537,806	\$ 3,599,002	\$ (230,463)	\$ (2,424,614)
Business-type activities:	(164,227)	325,653	468,912	632,790
<i>Total primary government</i>	\$ 11,373,579	\$ 3,924,655	\$ 238,449	\$ (1,791,824)

Source: County financial records

Note:

The 2019 and prior amounts have been restated to reclassify the Hospital as a component unit.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 425,410	\$ 537,930	\$ 284,039	\$ 270,039	\$ 261,811	\$ 221,913
1,265,087	1,231,373	1,309,380	1,035,506	607,785	417,571
188,147	1,377,589	1,340,135	-	-	-
-	-	-	-	-	-
<u>1,878,644</u>	<u>3,146,892</u>	<u>2,933,554</u>	<u>1,305,545</u>	<u>869,596</u>	<u>639,484</u>
<u>\$ 29,304,568</u>	<u>\$ 27,136,185</u>	<u>\$ 28,397,244</u>	<u>\$ 25,209,186</u>	<u>\$ 24,490,342</u>	<u>\$ 26,590,602</u>
\$ (23,347,884)	\$ (26,098,639)	\$ (22,762,663)	\$ (21,646,346)	\$ (20,511,824)	\$ (21,897,830)
177,086	1,845,768	1,961,684	260,531	(74,521)	(160,262)
<u>\$ (23,170,798)</u>	<u>\$ (24,252,871)</u>	<u>\$ (20,800,979)</u>	<u>\$ (21,385,815)</u>	<u>\$ (20,586,345)</u>	<u>\$ (22,058,092)</u>
\$ 12,741,674	\$ 11,944,272	\$ 11,594,637	\$ 10,872,350	\$ 11,610,480	\$ 10,251,898
13,446,484	13,741,639	12,795,973	13,193,116	12,292,840	10,332,911
-	-	-	-	-	-
41,091	-	-	-	-	-
4,138,647	4,230,544	4,339,593	4,371,878	4,703,838	4,919,814
472,726	532,664	470,666	650,353	718,138	657,302
92,221	353,270	504,001	653,747	1,101,911	1,974,107
(448,991)	-	(1,585,078)	-	-	(8,458)
<u>30,483,852</u>	<u>30,802,389</u>	<u>28,119,792</u>	<u>29,741,444</u>	<u>30,427,207</u>	<u>28,127,574</u>
-	-	-	-	-	-
10,094	6,587	6,953	16,622	21,653	24,113
-	-	-	-	-	-
448,991	-	(2,136,378)	-	-	8,458
69,937	3,930	3,749,700	15,002	43,497	65,797
<u>529,022</u>	<u>10,517</u>	<u>1,620,275</u>	<u>31,624</u>	<u>65,150</u>	<u>98,368</u>
<u>\$ 31,012,874</u>	<u>\$ 30,812,906</u>	<u>\$ 29,740,067</u>	<u>\$ 29,773,068</u>	<u>\$ 30,492,357</u>	<u>\$ 28,225,942</u>
\$ 7,135,968	\$ 4,703,750	\$ 5,357,129	\$ 8,095,098	\$ 9,915,383	\$ 6,229,744
706,108	1,856,285	3,581,959	292,155	(9,371)	(61,894)
<u>\$ 7,842,076</u>	<u>\$ 6,560,035</u>	<u>\$ 8,939,088</u>	<u>\$ 8,387,253</u>	<u>\$ 9,906,012</u>	<u>\$ 6,167,850</u>

UNION COUNTY, OHIO

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General fund				
Nonspendable	\$ 667,643	\$ 695,215	\$ 431,378	\$ 354,264
Committed	300,296	198,696	237,509	183,491
Assigned	3,179,113	585,383	392,787	288,156
Unassigned	<u>11,843,793</u>	<u>10,359,936</u>	<u>8,020,179</u>	<u>7,340,302</u>
Total general fund	<u>15,990,845</u>	<u>11,839,230</u>	<u>9,081,853</u>	<u>8,166,213</u>
All other governmental funds				
Nonspendable	624,271	489,693	2,287,522	2,079,264
Restricted	44,840,384	36,532,154	32,613,228	31,837,732
Committed	5,092,466	4,992,785	4,490,292	2,001,288
Assigned	9,225,583	6,564,773	5,981,500	7,197,700
Unassigned (deficit)	(4,244,366)	(2,479,727)	(42,112)	(9,866)
Total all other governmental Funds	<u>55,538,338</u>	<u>46,099,678</u>	<u>45,330,430</u>	<u>43,106,118</u>
Total governmental funds	<u>\$ 71,529,183</u>	<u>\$ 57,938,908</u>	<u>\$ 54,412,283</u>	<u>\$ 51,272,331</u>

Source: County financial records

2016	2015	2014	2013	2012	2011
\$ 374,371	\$ 353,350	\$ 423,064	\$ 464,022	\$ 336,451	\$ 260,443
194,469	186,088	481,821	490,227	507,356	168,425
288,988	265,363	215,777	104,917	178,578	32,380
7,503,937	7,142,810	7,461,470	7,476,119	7,402,858	5,416,856
<u>8,361,765</u>	<u>7,947,611</u>	<u>8,582,132</u>	<u>8,535,285</u>	<u>8,425,243</u>	<u>5,878,104</u>
1,277,462	1,580,584	1,977,110	2,192,007	2,713,265	2,916,146
28,510,204	27,997,956	23,446,490	22,459,456	23,161,585	21,392,257
3,006,064	3,174,670	844,268	532,309	541,423	2,087,935
6,931,758	7,327,853	6,527,469	6,106,226	3,402,438	152,397
(109,673)	(454,608)	(453,551)	(470,454)	(475,578)	(827,812)
<u>39,615,815</u>	<u>39,626,455</u>	<u>32,341,786</u>	<u>30,819,544</u>	<u>29,343,133</u>	<u>25,720,923</u>
<u>\$ 47,977,580</u>	<u>\$ 47,574,066</u>	<u>\$ 40,923,918</u>	<u>\$ 39,354,829</u>	<u>\$ 37,768,376</u>	<u>\$ 31,599,027</u>

UNION COUNTY, OHIO

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Revenues				
Property and other local taxes	\$ 16,380,054	\$ 15,976,772	\$ 14,312,193	\$ 13,650,568
Sales taxes	15,653,197	15,531,868	14,990,915	14,629,447
Charges for services	8,951,338	8,225,646	7,273,105	6,504,208
Licenses and permits	204,098	188,449	169,970	140,709
Fines and forfeitures	259,879	534,563	251,790	273,514
Intergovernmental	28,708,953	25,334,788	21,955,754	21,642,818
Special assessments	355,186	416,280	309,382	258,582
Investment income	1,155,131	2,085,615	1,434,790	933,897
Rental income	536,257	661,953	454,307	431,959
Contributions and donations	6,916,023	1,021,679	32,519	38,516
Payment in lieu of taxes	325,311	281,754	229,729	117,427
Other	4,683,182	2,022,343	1,579,148	1,854,121
Total revenues	<u>84,128,609</u>	<u>72,281,710</u>	<u>62,993,602</u>	<u>60,475,766</u>
Expenditures				
General government:				
Legislative and executive	14,302,665	12,369,694	11,266,575	10,712,611
Judicial	5,556,149	4,933,796	4,659,151	4,546,995
Public safety	10,246,756	9,215,825	8,829,214	8,276,160
Public works	8,190,515	10,064,775	7,389,996	8,141,252
Health	5,113,072	4,384,195	3,628,442	2,665,182
Human services	19,497,455	17,561,226	17,504,995	17,027,930
Economic development	805,957	683,480	662,646	626,203
Intergovernmental	556,297	512,790	499,598	483,004
Capital outlay	4,847,118	8,031,281	3,760,346	7,348,106
Debt service				
Principal retirement	998,970	992,940	12,482,940	8,392,940
Interest and fiscal charges	556,863	610,486	522,355	231,591
Bond/note issuance costs	22,698	21,696	276,514	48,750
Total expenditures	<u>70,694,515</u>	<u>69,382,184</u>	<u>71,482,772</u>	<u>68,500,724</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,434,094</u>	<u>2,899,526</u>	<u>(8,489,170)</u>	<u>(8,024,958)</u>
Other financing sources (uses)				
Sale of capital assets	11,631	12,635	30,946	-
Transfers in	5,729,310	26,265,665	4,192,703	4,901,186
Transfers out	(5,729,310)	(26,265,665)	(4,192,703)	(4,901,186)
Bond anticipation note issuance	-	-	-	11,350,000
Premium on bond/note issuance	31,275	28,755	774,886	-
OPWC loan proceeds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Issuance of bonds/other sources	-	-	10,865,000	-
Total other financing sources (uses)	<u>42,906</u>	<u>41,390</u>	<u>11,670,832</u>	<u>11,350,000</u>
Net change in fund balance	<u>\$ 13,477,000</u>	<u>\$ 2,940,916</u>	<u>\$ 3,181,662</u>	<u>\$ 3,325,042</u>
Debt service as a percentage of noncapital expenditures	2.39%	2.66%	18.97%	13.24%

Source: County financial records

	2016	2015	2014	2013	2012	2011
\$	12,747,616	\$ 11,961,234	\$ 11,609,436	\$ 11,189,135	\$ 11,640,235	\$ 10,312,236
	13,002,252	13,634,032	13,354,194	12,657,207	11,904,107	9,532,046
	6,618,819	5,865,300	6,453,336	5,630,525	5,702,000	5,746,123
	137,623	121,673	170,045	164,159	149,577	140,540
	289,852	280,751	215,729	293,905	328,306	310,308
	19,606,116	19,349,363	21,341,405	20,104,135	20,886,903	23,185,233
	287,269	191,989	170,736	173,248	141,711	302,925
	498,301	798,656	445,960	685,017	742,796	696,775
	445,002	536,244	450,438	460,492	450,517	435,660
	2,568,917	46,330	-	-	-	-
	41,091	40,695	-	-	-	-
	1,400,802	1,781,826	2,000,044	1,486,393	1,961,477	2,710,709
	<u>57,643,660</u>	<u>54,608,093</u>	<u>56,211,323</u>	<u>52,844,216</u>	<u>53,907,629</u>	<u>53,372,555</u>
	10,251,481	9,740,153	9,542,722	8,821,409	9,684,539	10,794,384
	4,387,727	3,873,515	3,530,975	3,406,943	2,632,086	2,812,044
	7,509,458	7,413,308	6,823,695	7,049,233	6,143,948	6,878,971
	6,712,940	7,477,456	7,241,291	7,516,145	6,401,112	5,876,236
	2,356,288	2,370,945	2,289,183	2,227,373	2,770,824	3,199,561
	17,803,584	18,686,802	18,107,074	17,092,953	16,039,947	15,542,198
	596,812	523,430	387,249	295,249	378,475	361,247
	435,714	432,174	391,758	433,439	367,949	1,052,051
	6,084,992	4,395,747	4,926,423	3,342,064	2,185,670	4,129,296
	8,338,970	895,000	870,000	845,000	790,000	993,167
	243,065	197,032	224,512	239,518	290,188	322,780
	29,092	-	-	-	103,024	-
	<u>64,750,123</u>	<u>56,005,562</u>	<u>54,334,882</u>	<u>51,269,326</u>	<u>47,787,762</u>	<u>51,961,935</u>
	<u>(7,106,463)</u>	<u>(1,397,469)</u>	<u>1,876,441</u>	<u>1,574,890</u>	<u>6,119,867</u>	<u>1,410,620</u>
	-	-	-	-	-	-
	3,047,100	3,872,770	3,983,687	4,495,640	3,130,717	1,584,823
	(3,047,100)	(3,872,770)	(4,464,117)	(4,495,640)	(3,130,717)	(1,593,281)
	7,400,000	7,400,000	-	-	-	-
	41,736	-	-	-	-	-
	-	758,800	-	-	-	-
	-	-	-	-	(2,282,518)	-
	-	-	-	-	2,332,168	-
	<u>7,441,736</u>	<u>8,158,800</u>	<u>(480,430)</u>	<u>-</u>	<u>49,650</u>	<u>(8,458)</u>
\$	<u>335,273</u>	<u>\$ 6,761,331</u>	<u>\$ 1,396,011</u>	<u>\$ 1,574,890</u>	<u>\$ 6,169,517</u>	<u>\$ 1,402,162</u>
	14.71%	2.20%	2.30%	2.40%	2.50%	2.80%

UNION COUNTY, OHIO

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

Tax Year/ Collection Year	Real Property		Personal Property
	Residential Property	Commercial/Utility Property	Utility
2010/2011	\$ 977,083,700	\$ 252,127,160	\$ 51,952,330
2011/2012	1,023,108,310	254,817,810	52,772,850
2012/2013	1,032,911,580	256,693,420	55,448,220
2013/2014	1,037,946,330	249,798,450	59,677,410
2014/2015	1,146,127,680	212,086,160	88,450,940
2015/2016	1,190,808,980	214,693,810	89,745,440
2016/2017	1,360,983,550	218,075,400	135,381,070
2017/2018	1,408,946,760	222,083,440	137,744,820
2018/2019	1,451,334,450	228,946,960	139,527,740
2019/2020	1,654,825,860	229,912,840	144,428,100

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		
\$ 1,281,163,190	\$ 3,571,067,767	35.88%	\$ 10.85
1,330,698,970	3,711,186,633	35.86%	10.85
1,345,053,220	3,747,595,055	35.89%	10.85
1,347,422,190	3,747,086,039	35.96%	10.85
1,446,664,780	3,981,123,403	36.34%	10.85
1,495,248,230	4,117,705,712	36.31%	10.85
1,714,440,020	4,665,439,125	36.75%	10.85
1,768,775,020	4,816,614,490	36.72%	11.40
1,819,809,150	4,959,358,279	36.69%	11.40
2,029,166,800	5,549,090,555	36.57%	11.40

UNION COUNTY, OHIO

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</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	0.80	0.80	0.80
9-1-1	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00
Total County	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>11.40</u>	<u>11.40</u>	<u>11.40</u>
<u>Union County Health District</u>	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.40
<u>School Districts within the County</u>										
Fairbanks LSD	45.80	45.80	44.57	44.30	44.20	44.20	41.80	41.75	41.75	41.00
Marysville EVSD	58.06	58.06	59.06	59.56	62.27	62.27	62.27	62.27	62.27	61.86
North Union LSD	37.70	37.70	37.05	36.15	35.40	35.40	34.70	32.70	32.70	32.55
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	35.71	35.71	35.70	35.70	35.70	35.70	35.40	35.20	35.20	35.00
Triad LSD	28.60	28.60	28.60	27.85	27.85	27.85	28.10	28.10	28.10	28.10
Jonathan Alder LSD	37.60	38.35	38.30	38.35	37.60	37.60	36.10	35.35	35.35	35.35
Hilliard CSD	82.95	82.95	89.45	89.45	89.55	89.55	94.35	93.75	93.75	93.75
Dublin CSD	80.40	80.40	87.34	88.59	88.59	88.59	88.59	93.70	93.70	93.49
Buckeye Valley LSD	34.73	34.73	34.66	35.80	34.20	34.20	35.00	37.10	37.10	36.46
<u>Corporations</u>										
Richwood	10.70	10.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	8.70
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	4.50	3.95	3.95	3.95
Plain City	6.00	6.00	8.15	8.15	8.15	8.15	8.00	7.25	7.25	7.25
Magnetic Springs	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
Marysville	4.50	4.50	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.50
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	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.60	2.60	2.60
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Delaware Co JVS	3.20	3.20	3.20	3.20	3.20	3.20	1.50	3.20	3.20	3.20
<u>Township / Fire</u>										
Allen	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.6	9.6	9.6
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.80
Darby	4.60	4.60	4.60	6.60	6.60	6.80	6.85	6.85	6.85	6.85
Dover	5.40	5.40	5.40	5.40	6.40	6.40	6.40	6.90	6.90	6.90
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Jerome	15.10	18.00	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90
Leesburg	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50
Liberty	7.15	7.15	7.15	7.15	7.15	7.15	8.15	10.15	10.15	10.15
Millcreek	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.35	8.35	8.35
Paris	5.00	5.00	5.00	5.00	5.00	5.00	6.30	6.30	6.30	6.30
Taylor	7.95	7.95	7.95	5.20	5.20	5.20	7.95	5.20	5.20	5.20
Union	7.10	7.10	7.10	7.60	7.60	8.80	14.30	14.30	14.30	14.30
Washington	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	8.90	8.90	8.90	8.90	8.90	8.90	8.50	8.50	8.50	8.50

Notes:

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

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

Source: Union County Auditor

UNION COUNTY, OHIO

PRINCIPAL PROPERTY TAXPAYERS
REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX
DECEMBER 31, 2020 AND DECEMBER 31, 2011

2020		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
AEP Ohio Transmission Company In	\$435,033,350	21.44%
Honda Development & Manufacturing	281,355,720	13.87%
Union Rural Electric Co-Op Inc	114,509,470	5.64%
Ohio Power Co	111,725,470	5.51%
Dayton Power and Light Co	104,435,310	5.15%
Jerome Village Company LLC	80,566,990	3.97%
Scotts Company LLC The	68,775,060	3.39%
Ohio Edison Company	54,323,950	2.68%
American Transmission Systems	52,762,230	2.60%
Jerome Grand LLC	43,349,670	2.14%
Total	\$ 1,346,837,220	66.39%
Total County Assessed Valuation	\$ 2,029,166,800	

2011		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Honda of America	\$ 78,029,820	6.09%
Ohio Power Company	19,261,750	1.50%
Union Rural Electric	15,201,350	1.19%
O M Scotts & Sons	13,789,030	1.08%
Dayton Power & Light	11,608,940	0.91%
Ohio Edison	5,836,540	0.46%
Nestle USA	5,364,370	0.42%
Select Sires	4,753,170	0.37%
Watkins Glen Holdings	3,396,510	0.27%
SM Links	2,817,500	0.22%
Total	\$ 160,058,980	12.51%
Total County Assessed Valuation	\$ 1,281,163,190	

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			
2011	\$ 12,683,429	\$ 12,247,069	96.56%	\$ 380,089	\$12,627,158	99.56%
2012	12,913,282	12,608,455	97.64%	420,484	13,028,939	100.90%
2013	12,796,503	12,385,034	96.78%	321,858	12,706,892	99.30%
2014	13,109,160	12,743,925	97.21%	341,441	13,085,366	99.82%
2015	13,627,343	13,224,139	97.04%	358,793	13,582,932	99.67%
2016	14,477,584	14,046,617	97.02%	293,700	14,340,317	99.05%
2017	14,731,474	13,728,864	93.19%	348,011	14,076,875	95.56%
2018	16,314,365	15,948,127	97.76%	406,066	16,354,193	100.24%
2019	16,455,905	15,800,838	96.02%	655,068	16,455,906	100.00%
2020	17,260,053	16,577,670	96.05%	682,383	17,260,053	100.00%

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**

	2020	2019	2018	2017	2016
Sales tax payments	\$ 1,999,188	\$ 2,100,040	\$ 1,904,109	\$ 1,827,072	\$ 1,672,433
Direct pay tax return payments	2,046,468	2,742,952	3,158,424	3,170,130	2,965,853
Seller's use tax return payments	3,057,542	2,127,602	1,788,241	1,763,344	1,658,481
Consumer's use tax return payments	619,909	797,589	756,828	829,672	853,721
Motor vehicle tax payments	2,278,893	2,202,619	1,966,208	1,958,680	1,683,263
Non-resident motor vehicle	25,935	19,327	21,941	19,565	17,791
Watercraft and outboard motors	45,358	30,459	20,300	22,539	24,036
Department of liquor control	58,712	45,029	40,477	35,916	33,142
Sales tax on motor vehicle fuel refunds	549	4,210	3,478	2,996	7,603
Sales/use tax voluntary payments	2,079	7,733	3,152	7,470	13,836
Statewide master numbers	4,225,777	4,094,479	3,848,686	3,780,311	3,198,665
Sales/use tax assessment payments	34,642	63,265	29,042	47,174	12,052
Streamlined sales tax payments	565,538	285,756	26,759	21,964	22,743
Use tax amnesty payments	925	2,225	6,280	3,321	12
Managed audit tax payments	17,029	43,143	216,311	16,817	17,091
Transient sales	951,808	998,625	1,132,802	1,225,248	1,025,057
Certified assessment payment	44,296	40,759	53,348	42,492	281,107
Adjustments to prior allocations			-	-	-
Administrative rotary fund fee	(158,028)	(155,474)	(149,449)	(147,056)	(130,949)
Sales/use tax refunds approved	(171,816)	(58,361)	(31,502)	(69,063)	(392,003)
Total	\$ 15,644,804	\$ 15,391,975	\$ 14,795,435	\$ 14,558,592	\$ 12,963,934
Sales tax rate	1.25%	1.25%	1.25%	1.25%	1.25%

Source: Ohio Department of Taxation.

Notes:

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 1,499,686	\$ 1,882,823	\$ 2,400,660	\$ 2,318,214	\$ 2,131,080
3,916,625	4,450,761	5,263,685	5,329,231	3,044,041
1,621,047	1,375,082	1,124,161	1,009,092	857,176
856,659	584,215	268,884	213,849	231,294
1,623,751	1,601,724	1,440,167	1,302,929	1,189,690
15,400	15,285	11,817	11,347	11,002
17,567	17,119	24,167	17,124	13,615
28,833	26,061	21,236	19,053	17,870
5,662	5,436	32,344	5,673	5,297
7,428	7,229	11,156	5,832	4,269
2,939,031	2,754,591	2,514,078	2,432,663	2,309,797
105,984	28,230	45,669	57,832	65,687
14,268	5,164	8,137	2,167	2,636
32	1,375	6,311	32,509	709
205,366	(13,380)	-	-	-
1,196,200	836,821	-	-	-
54,815	2,551	-	-	-
-	(15)	-	-	(168,834)
(140,610)	(131,712)	(131,421)	(121,031)	(95,764)
(47,358)	(408,974)	(30,412)	(590,182)	(115,882)
<u>\$ 13,920,386</u>	<u>\$ 13,040,386</u>	<u>\$ 13,010,640</u>	<u>\$ 12,046,302</u>	<u>\$ 9,503,685</u>
1.25%	1.25%	1.25%	1.25%	1.25%

UNION COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Year	Governmental Activities			
	General Obligation Bonds	Sales Tax Revenue Bonds (2)	OPWC Loan	Bond Anticipation Note
2011	\$ 6,080,000	\$ 2,230,000	\$ -	\$ -
2012	5,660,000	1,930,000	-	-
2013	5,053,543	1,782,758	-	-
2014	4,357,723	1,599,645	-	-
2015	3,641,902	1,411,532	758,800	7,400,000
2016	2,919,500	1,205,000	739,830	7,400,000
2017	2,090,000	1,015,000	701,890	11,350,000
2018	1,530,000	12,131,371	663,950	-
2019	1,290,000	11,371,135	626,010	-
2020	1,040,000	10,596,033	607,040	-

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

- (1) See the Schedule of Demographic and Economic Statistics later in the Statistical Section for personal income and population data.
- (2) Includes unamortized premiums
- (3) The 2019 and prior amounts have been restated to reclassify the Hospital as a component unit.

Source: Union County Auditor

Business-type Activities (3)

Revenue Bonds	OPWC Loan	OWDA Loan	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ -	\$ -	\$ 456,606	\$ 8,766,606	0.61%	\$ 166
-	-	465,731	8,055,731	0.55%	153
-	-	468,470	7,304,771	0.49%	137
-	-	-	5,957,368	0.38%	111
643,000	-	-	13,855,234	0.89%	255
643,000	-	-	12,907,330	0.82%	233
634,184	413,307	-	16,204,381	1.03%	286
625,082	396,775	-	15,347,178	0.80%	265
615,684	380,243	-	14,283,072	0.70%	242
605,981	371,977	-	13,221,031	0.60%	224

UNION COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	General Obligation Bonds (1)	Less: Amounts Restricted for Debt Service	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (2)
2011	\$ 6,080,000	\$ -	\$ 6,080,000	0.17%	\$ 115
2012	5,660,000	-	5,660,000	0.15%	107
2013	5,053,543	-	5,053,543	0.13%	95
2014	4,357,723	-	4,357,723	0.12%	81
2015	3,641,902	-	3,641,902	0.09%	67
2016	2,919,500	-	2,919,500	0.07%	53
2017	2,090,000	340,132	1,749,868	0.04%	31
2018	1,530,000	235,611	1,294,389	0.03%	22
2019	1,290,000	281,781	1,008,219	0.02%	17
2020	1,040,000	301,216	738,784	0.01%	13

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

(1) This amount includes both governmental activities and business type activities.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics later in the Statistical Section.

Source: Union County Auditor

UNION COUNTY, OHIO

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2020

<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	\$ 12,243,073	100.00%	\$ 12,243,073
Total direct debt			<u>12,243,073</u>
Overlapping debt:			
City of Dublin	50,817,000	7.53%	3,826,520
Village of Plain City	1,505,000	17.76%	267,288
Solid Waste Authority of Central Ohio	60,620,000	0.54%	327,348
<u>All School Districts</u>			
Dublin City School District	183,431,640	12.28%	22,525,405
Hilliard City School District	119,114,912	0.01%	11,911
Benjamin Logan Local School District	620,000	1.14%	7,068
Buckeye Valley Local School District	38,945,000	0.04%	15,578
Fairbanks School District	8,195,000	90.33%	7,402,544
Jonathan Alder Local School District	12,830,000	39.57%	5,076,831
Marysville Exempted Village School District	55,099,863	100.00%	55,099,863
North Union Local School District	3,885,000	95.22%	3,699,297
Triad Local School District	4,600,000	7.53%	346,380
Tolles Career & Tech. Jt. Vocational School	1,351,812	10.77%	145,590
Tri-Rivers Joint Vocational School	2,155,780	11.39%	245,543
Total overlapping debt			<u>98,997,166</u>
Total direct and overlapping debt			<u>\$ 111,240,239</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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Assessed value	\$ 1,281,163,190	\$ 1,330,698,970	\$ 1,345,053,220	\$ 1,347,422,190
Unvoted debt limit (1% of total assessed)	12,811,632	13,306,990	13,450,532	13,474,222
Debt applicable to limit:				
General obligation bonds	5,285,000	4,990,000	4,445,000	3,885,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>5,285,000</u>	<u>4,990,000</u>	<u>4,445,000</u>	<u>3,885,000</u>
Legal debt margin	<u>\$ 7,526,632</u>	<u>\$ 8,316,990</u>	<u>\$ 9,005,532</u>	<u>\$ 9,589,222</u>
Legal debt margin as a percentage of the unvoted debt limit	58.75%	62.50%	66.95%	71.17%
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.	24,529,080	25,767,474	26,126,331	26,185,555
	<u>30,529,080</u>	<u>31,767,474</u>	<u>32,126,331</u>	<u>32,185,555</u>
Debt applicable to limit:				
General obligation bonds	5,285,000	4,990,000	4,445,000	3,885,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>5,285,000</u>	<u>4,990,000</u>	<u>4,445,000</u>	<u>3,885,000</u>
Legal debt margin	<u>\$ 25,244,080</u>	<u>\$ 26,777,474</u>	<u>\$ 27,681,331</u>	<u>\$ 28,300,555</u>
Legal debt margin as a percentage of the debt limit	82.69%	84.29%	86.16%	87.93%

Source: Union County Auditor

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

2015	2016	2017	2018	2019	2020
\$ 1,446,664,780	\$ 1,495,248,230	\$ 1,714,440,020	\$ 1,768,775,020	\$ 1,819,809,150	\$ 2,029,166,800
14,466,648	14,952,482	17,144,400	17,687,750	18,198,092	20,291,668
3,310,000	2,710,000	2,090,000	1,530,000	1,290,000	1,040,000
-	-	-	-	-	-
3,310,000	2,710,000	2,090,000	1,530,000	1,290,000	1,040,000
\$ 11,156,648	\$ 12,242,482	\$ 15,054,400	\$ 16,157,750	\$ 16,908,092	\$ 19,251,668
77.12%	81.88%	87.81%	91.35%	92.91%	94.87%
\$ 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
28,666,620	29,881,206	35,361,001	36,719,376	37,995,229	43,229,170
34,666,620	35,881,206	41,361,001	42,719,376	43,995,229	49,229,170
3,310,000	2,710,000	2,090,000	1,530,000	1,290,000	1,040,000
-	-	-	-	-	-
3,310,000	2,710,000	2,090,000	1,530,000	1,290,000	1,040,000
\$ 31,356,620	\$ 33,171,206	\$ 39,271,001	\$ 41,189,376	\$ 42,705,229	\$ 48,189,170
90.45%	92.45%	94.95%	96.42%	97.07%	97.89%

UNION COUNTY, OHIO

PLEDGED REVENUE COVERAGE
GOVERNMENTAL REVENUE BONDS
LAST TEN YEARS

Year	Sales Tax Revenue Bonds					
	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2011	\$ 7,556,684	\$ 7,288,304	\$ 268,380	\$ 155,000	\$ 111,956	1.01
2012	9,253,584	9,037,494	216,090	150,000	67,753	0.99
2013	10,004,383	9,793,987	210,396	175,000	40,188	0.98
2014	10,717,385	10,500,689	216,696	180,000	36,687	1.00
2015	10,799,407	10,581,343	218,064	185,000	33,064	1.00
2016	10,437,623	10,223,267	214,356	185,000	29,355	1.00
2017	11,618,263	11,402,575	215,688	190,000	25,688	1.00
2018	11,887,811	11,047,533	840,278	535,000	305,278	1.00
2019	12,369,490	11,230,265	1,137,625	715,000	424,225	1.00
2020	12,493,810	11,364,185	1,130,075	730,000	399,625	1.00

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The amount retained for the general fund represents the total received less the amount required to meet the debt obligation.

Source: Union County Auditor

UNION COUNTY, OHIO

PLEDGED REVENUE COVERAGE
WASTE WATER REVENUE BONDS
LAST SEVEN YEARS

Year	Operating Revenues	Direct Operating Expenses (1)	Cash and cash equivalents in Sewer Fund	Net Revenues Available for Debt Service	Debt Service		Coverage
					Principal	Interest	
2014	\$ 284,193	\$ 327,766	\$ 175,383	\$ 131,810	\$ -	\$ 19,237	6.85
2015	538,170	417,347	417,205	538,028	-	20,898	25.75
2016	494,726	630,804	1,196,681	1,060,603	-	20,898	50.75
2017	452,731	459,088	1,335,749	1,329,392	8,816	20,898	44.74
2018	421,700	373,152	1,337,334	1,385,882	9,102	20,611	46.64
2019	467,807	332,462	1,374,315	1,509,660	25,930	20,315	32.64
2020	401,655	361,637	1,380,811	1,420,829	17,969	20,010	37.41

Source: County financial records

Notes:

(1) Direct operating expenses do not include depreciation and amortization expense.

Net Revenue Available for Debt Service is computed by subtracting direct operating expenses from operating revenues plus cash and cash equivalents in the Sewer fund for the reporting period.

UNION COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year	(a) Population	Personal Income	Per Capita Income (b)	Agricultural Acres (c)	Building Permits (d)	Unemployment Rate (e)
2011	52,764	\$ 1,445,153,196	\$ 27,389	231,655	402	5.9%
2012	52,715	1,471,591,940	27,916	230,362	488	5.1%
2013	53,306	1,485,318,384	27,864	223,217	1,134	5.7%
2014	53,776	1,551,545,152	28,852	223,293	1,260	4.4%
2015	54,277	1,554,927,496	28,648	223,182	1,326	3.8%
2016	55,457	1,583,241,893	28,549	222,680	1,405	3.8%
2017	56,741	1,577,399,800	27,800	222,341	1,468	3.7%
2018	57,835	1,912,372,100	33,066	221,989	1,625	3.5%
2019	58,988	2,046,352,708	34,691	221,383	1,627	4.0%
2020	58,988	2,205,207,392	37,384	236,823	1,674	6.0%

Sources:

(a) The 2011 - 2012 numbers came from the Dispatch.com. The 2013 - 2020 statistics came from quickfacts.census.gov.

(b) Amounts for 2011 - 2020 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

2020			
Employer	Employees	Rank	Percentage of Total Employment
Honda Marysville Auto Plant	5,000	1	14.78%
Honda R&D	1,300	2	3.84%
Memorial Health	868	3	2.57%
Marysville Schools	746	4	2.20%
Ohio Reformatory for Women	504	5	1.49%
Union County	475	6	1.40%
Transportation Research Center	450	7	1.33%
Continental	400	8	1.18%
Honda Engineering	350	9	1.03%
Walmart	310	10	0.92%
Total top 10 employers	<u>10,403</u>		<u>30.74%</u>
Total Employment within the County	<u>33,840</u>		

2011			
Employer	Employees	Rank	Percentage of Total Employment
Honda of America	5,893		23.67%
The Scotts Company	1,165		4.68%
Memorial Hospital	650		2.61%
Marysville Schools	616		2.47%
Transportation Research Center	517		2.08%
Ohio Reformatory for Women	487		1.96%
Union County	478		1.92%
Scioto Services	416		1.67%
Wal Mart	363		1.46%
Veyance Technologies	311		1.25%
Total top 10 employers	<u>10,896</u>		<u>43.77%</u>
Total Employment within the County	<u>24,900</u>		

Source: Union County Chamber of Commerce

UNION COUNTY, OHIO

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

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	11	11	12	13	13	13	13	16	16	16
Board of Elections	4	4	3	4	4	4	4	4	4	4
Commissioners Dept.	15	17	17	17	18	16	19	21	21	14
Data Processing	2	2	2	2	2	2	2	2	2	2
Engineers Office	6	5	5	3	8	8	8	7	8	8
Janitor / Maintenance	16	11	14	14	17	17	17	18	18	17
Prosecutor	12	12	11	12	12	11	15	17	14	16
Recorder	4	4	4	4	4	4	4	4	4	4
Treasurer	4	4	4	4	4	4	3	4	4	4
Welfare Administration	19	18	25	34	26	24	20	22	19	26
<i>Judicial</i>										
Clerk of Courts	12	11	12	13	14	14	16	16	16	16
Common Pleas Court	12	11	11	11	12	12	13	12	10	17
Law Library	1	1	1	1	1	1	1	1	1	1
Juvenile Court	14	15	15	17	18	20	21	22	21	17
Probate Court	5	5	4	5	3	3	3	3	3	7
<i>Public Safety</i>										
Coroner	2	2	2	2	4	3	3	3	3	3
Sheriff	56	56	53	55	56	58	62	67	66	66
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	25	25	27	26	24	24	26	25	25	25
<i>Health</i>										
Dog Warden	1	1	1	1	1	1	1	1	1	1
Mental Health	3	3	3	3	3	5	4	7	6	12
DD	85	78	72	78	75	78	86	85	74	95
<i>Human Services</i>										
Child Support	6	6	7	7	8	7	7	7	8	8
PA Transportation	16	12	14	14	12	7	6	8	7	9
Public Social Service	15	16	19	19	19	19	16	17	22	21
Veterans	4	4	4	4	5	5	5	5	5	5
<i>Sewer</i>										
Sanitary Engineer	4	3	2	2	3	3	2	3	3	1
<i>Building Development</i>										
Building Regulation	5	5	5	5	6	6	9	11	12	11
	<u>360</u>	<u>343</u>	<u>350</u>	<u>371</u>	<u>373</u>	<u>370</u>	<u>387</u>	<u>409</u>	<u>394</u>	<u>427</u>

Source: Union County Auditor

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UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

Function	2011	2012	2013	2014
General Government				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	460	490	650	305
Number of Meetings	103	101	102	102
<u>Auditor</u>				
Number of Non Exempt Conveyances	674	1,194	1,597	1,516
Number of Exempt Conveyances	917	817	827	841
Number of Real Estate Transfers	1,591	2,011	2,424	2,357
Number of Checks Issued (budgetary)	13,875	17,597	13,793	14,794
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	25,511	25,687	28,083	27,482
Number of Pay-Ins Processed	6,884	6,865	6,948	11,220
Return on Portfolio	1.95%	1.71%	1.47%	1.40%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	415	400	393	426
Number of Cases Prosecuted	237	299	215	220
Number of Mortgage Foreclosures Answered	313	328	193	189
Number of County Contracts Reviewed	171	178	160	313
Number of Township Issues Assisted With	34	73	35	37
Number of Nonsupport Cases Opened & Serviced	101	10	7	7
Number of Crime Victims Assisted	856	730	1,391	916
Number of new Juvenile Cases	835	682	666	528
<u>Board of Elections</u>				
Number of Registered Voters	32,689	34,099	33,467	34,077
Number of Voters-Last General Election	16,992	25,762	9,539	14,325
Percentage of Registered Voters	51.98%	75.55%	38.50%	42.00%
<u>Recorder</u>				
Number of Deeds Recorded	1,969	2,077	2,750	2,248
Number of Mortgages Recorded	2,528	3,244	7,538	2,430
<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	400	410	483	483
<u>Risk Management</u>				
Number of Claims	9	5	43	41
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	237	299	282	286
Number of Cases Filed- Civil	546	475	381	324
Number of Cases Filed- Divorce/Dissolution	257	167	181	171
Number of Cases Filed- Domestic Reopens	158	110	162	143
<u>Probate Court</u>				
Number of Cases Filed- Civil	5	5	4	5
Passports Issued	79	N/A	N/A	N/A
Marriage License Issued	254	282	275	314
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	347	318	342	279
Number of Cases Filed- Mediation	250	270	225	226
Number of Cases Filed- Other	27	33	51	81
Number of Filings Terminated	1,618	1,418	1,424	1,344
<u>Clerk of Courts</u>				
Titles Issued	24,814	26,665	32,239	34,405
Watercraft Titles Issued	319	338	326	278

Source: Union County Elected Officials and Department Heads

N/A: Information not available. Information will be presented in future Annual Reports as it becomes available.

2015	2016	2017	2018	2019	2020
489	495	433	417	519	467
96	109	102	91	92	96
1,723	1,774	1,870	1,852	1,807	1,845
822	803	807	782	802	865
2,545	2,577	2,677	2,634	2,609	2,710
14,064	19,635	14,024	15,095	13,822	13,680
27,482	30,373	27,375	29,105	29,656	20,350
11,399	20,069	19,906	16,567	19,740	19,569
0.96%	1.00%	1.26%	1.86%	2.26%	1.20%
255	346	395	369	360	260
250	274	277	278	346	223
102	121	112	97	67	27
271	402	127	87	68	272
24	31	35	39	36	28
0	0	1	1	1	1
813	603	603	800	676	527
605	617	629	512	472	398
33,849	36,205	36,992	38,670	38,119	41,429
16,152	27,959	10,840	24,250	9,813	33,705
47.72%	77.22%	29.30%	62.71	25.74	81.36
2,416	2,483	2,583	2,416	2,470	2,506
2,883	3,185	2,994	2,757	3,262	4,983
15	8	11	15	N/A	N/A
301,199	257,700	289,680	304,243	N/A	N/A
374	223	258	409	425	448
18	7	0	10	N/A	N/A
250	274	273	329	292	223
241	267	275	209	233	180
195	207	193	173	159	208
123	84	102	123	80	112
5	5	1	1	4	1
N/A	N/A	N/A	N/A	N/A	N/A
293	316	309	319	371	314
286	325	260	191	235	246
219	161	133	11	31	34
70	40	29	27	22	20
1,318	1,182	1,003	1,086	1,344	840
33,488	46,331	64,893	72,795	81,237	78,657
281	343	378	365	425	548

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Continued)
LAST TEN YEARS

Function	2011	2012	2013	2014
<u>General Government</u> (continued)				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	158	181	55	57
Prisoners Booked	4,247	4,259	1,663	1,738
Prisoners Released	4,235	4,238	1,034	1,287
<u>Enforcement</u>				
Number of Incidents Reported	927	1,032	824	778
Number of Citations Issued	1,844	2,032	2,097	1,635
Number of Papers Served	1,972	2,235	1,659	2,046
Number of Telephone Calls	12,978	13,931	53,305	14,392
Number of Warrants Served	782	1,339	688	1,158
Number of Prisoner Transports	1,426	1,549	1,405	1,411
Number of Sheriff's Appraisals & Sales	172	284	240	159
Number of Record Checks	728	1,000	499	675
Number of Sex Offender Registrations	522	451	188	83
Number of CCW Permits Issued	239	410	900	669
<u>Emergency Medical Services</u>				
Number of Emergency Responses	349	2,851	2,740	3,149
<u>911 Services</u>				
Number of Calls	13,048	14,311	13,839	14,941
<u>Coroner</u>				
Number of Cases Investigated	29	25	33	26
Number of Autopsies Performed	14	12	20	20
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	24	27	33	37
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	11	10	11	9
Miles of Roads Widened	-	-	-	-
Miles of Roads Chip Sealed	73	84	94	69
Miles of Roads Striped	192	199	191	82
Number of Bridges Replaced / Improved	2	3	5	5
Number of Culverts Replaced / Improved	4	3	2	26
Driveway Permits Issued	99	102	116	119
Property Transfers Checked	2,116	2,420	2,424	2,357
Deed Approvals	1,722	2,307	2,816	2,850
<u>Building Development</u>				
Number of Permits Issued	402	488	1,134	1,260
Number of Inspections Performed	5,010	6,791	9,794	10,919
Correction Notices Written	1,505	1,881	2,846	3,123
<u>Sewer District</u>				
Number of Tap-ins	-	-	-	-
Number of Customers	467	467	467	467
<u>Health</u>				
<u>Dog Warden</u>				
Calls for Service	1,775	1,422	1,554	1,444
Total Dogs to Humane Society	652	564	516	461
Citations Issued	56	45	31	27

Source: Union County Elected Officials and Department Heads

N/A: Information not available. Information will be presented in future Annual Reports as it becomes available.

2015	2016	2017	2018	2019	2020
62	71	71	76	186	132
1,885	2,173	2,146	2,310	4,652	3,314
1,434	1,486	1,104	610	4,481	3,358
897	829	967	1,137	1,013	875
1,520	2,141	1,747	1,757	1,769	1,459
2,614	2,690	3,006	3,729	2,914	1,893
17,344	18,549	16,812	17,729	26,981	27,396
1,149	1,302	1,333	1,431	1,007	1,133
1,444	1,599	1,604	1,697	1,676	892
137	83	82	67	105	41
657	652	540	347	1,647	2,469
116	119	132	139	129	117
838	1,194	796	982	775	856
3,358	5,304	6,098	6,483	1,296	11,507
15,011	15,524	13,718	14,200	14,533	16,611
38	47	60	68	71	89
41	39	34	37	27	24
32	21	18	20	41	46
10	8	7	6	9	10
0	0	0	-	2	-
90	82	121	101	95	91
186	182	90	98	120	138
5	7	11	6	6	5
25	27	16	30	48	33
102	120	82	132	67	175
2,545	2,577	2,677	2,634	2,602	2,643
3,257	3,920	3,692	3,608	3,600	2,123
1,326	1,405	1,468	1,625	1,627	1,674
12,878	13,191	13,617	16,144	17,171	16,876
3,558	3,733	3,618	4,204	5,205	5,127
108	35	4	-	N/A	N/A
582	617	615	617	N/A	N/A
1,813	1,456	N/A	479	884	977
412	397	205	44	80	90
48	22	N/A	24	35	42

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Concluded)
LAST TEN YEARS

Function	2011	2012	2013	2014
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	40	39	48	82
Preschool	97	120	81	190
Number Employed at Workshop	84	90	N/A	N/A
<u>Mental Health</u>				
Client Count - direct outpatient services	1,709	1,493	1,675	1,233
Client Count - other including prevention services	13,657	12,896	13,107	12,402
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Employment Resource Cntr.	7,603	6,159	6,304	5,861
Client Count - Number of Job Club Participants	4	11	N/A	24
Job Club Part. - Successfully Completed Classes	4	7	N/A	17
Client Applications Processed - Food Stamps	1,652	1,691	1,635	1,379
Client Applications Processed - OWF	640	614	289	217
Client Applications Processed - Medicaid	9,289	10,772	7,174	5,262
Number of Open Public Assistance Cases	2,902	3,059	3,022	5,558
Average Number of Certified Daycare Providers.	18	14	11	20
<u>Children's Services</u>				
Number of Placements	92	71	83	78
Number of Investigations	519	459	429	392
Number of Information and Referrals	822	293	208	161
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	2,908	2,850	2,857	2,879
Number of new Cases	448	215	149	239
Percentage Collected	81.00%	80.00%	77.27%	77.86%
<u>Veteran Services</u>				
Number of Clients Served	1,228	1,635	1,656	1,573
Amount of Benefits paid to Residents (\$000)	251	202	217	324
Number of Veterans Transported	1,216	1,224	1,290	1,234
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	29,382	27,161	23,838	20,697
Number of Individuals served	N/A	N/A	N/A	N/A
Total Vehicle Miles	425,622	430,078	380,993	355,477
Total Vehicle Hours	11,489	13,590	32,083	32,599
<u>Council on Aging</u>				
Number of Function Attendees	1,384	1,492	1,458	2,830
Monthly Newsletter Circulation	2,188	2,602	2,587	2,605
Number of Individuals receiving in home care	N/A	N/A	N/A	N/A
Number of Individuals transported	N/A	N/A	N/A	N/A
Number of referrals investigated	N/A	N/A	N/A	N/A
<u>ABLE</u>				
Number of Students who Enroll in the Pgm.	130	-	-	-
Number of Students Earning their GED	25	-	-	-
No. of Students -Trans. to Post Secondary	10	-	-	-
<u>Economic Development</u>				
Commercial / Industrial Projects	22	11	23	34
Estimated Number of Jobs Created	382	207	603	479
Estimated Number of Site/Building Inquiries	25	19	23	36
Economic Development Grants Receivec	3	-	2	-
Retention Visits	214	51	155	144

Source: Union County Elected Officials and Department Heads

N/A: Information not available. Information will be presented in future Annual Reports as it becomes available.

2015	2016	2017	2018	2019	2020
67	52	112	75	73	136
147	171	267	233	239	208
N/A	N/A	N/A	N/A	N/A	N/A
1,298	1,346	1,600	1,763	1,300	623
1,892	2,250	2,700	2,695	2,700	2,455
6,067	14,206	10,332	4,517	4,747	1,148
27	12	N/A	N/A	N/A	N/A
27	12	N/A	N/A	N/A	N/A
1,392	1,539	1,228	1,145	947	706
105	91	86	107	75	152
5,626	5,737	4,986	6,588	6,299	1,020
2,492	2,120	3,560	2,784	0	1,020
20	7	16	16	10	11
77	119	70	64	82	52
422	451	295	269	273	259
264	159	N/A	N/A	153	98
2,853	2,730	2,845	2,784	2,613	2,481
168	154	128	161	161	144
77.37%	77.70%	76.00%	74.88%	75.03%	74.98%
1,453	1,483	1,645	1,352	1,741	862
224	203	233	214	195	145
1,035	1,124	1,192	1,311	1,234	633
20,042	11,323	8,744	7,811	8,112	6,305
N/A	344	287	305	276	255
342,632	163,067	N/A	N/A	133,920	114,450
40,003	9,558	N/A	N/A	11,563	8,083
1,648	1,236	N/A	N/A	N/A	N/A
1,903	1,732	N/A	N/A	1,413	800
N/A	252	297	342	342	378
N/A	192	189	181	181	156
N/A	54	42	33	23	45
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27	32	31	64	65	7
1020	405	246	191	466	160
34	24	27	27	18	32
-	3	1	-	-	1
21	17	13	15	0	345

UNION COUNTY, OHIO

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

Function	2011	2012	2013	2014
General government				
Legislative and executive				
Easements	N/A	N/A	N/A	N/A
Land & land improvements	1,584	1,584	1,584	1,584
Buildings	18,942	18,942	18,942	20,324
Equipment	1,872	2,080	1,936	2,076
Furniture & fixtures	296	302	371	393
Vehicles	134	117	153	332
Intangibles	N/A	N/A	N/A	N/A
Judicial				
Land & land improvements	20	20	20	20
Buildings	4,830	4,830	4,830	4,843
Equipment	644	901	665	913
Furniture & fixtures	186	186	186	179
Vehicles	N/A	N/A	N/A	N/A
Intangibles	N/A	N/A	N/A	N/A
Public safety				
Land & land improvements	437	437	437	437
Buildings	936	936	936	936
Equipment	1,380	1,413	1,314	1,542
Furniture & fixtures	66	66	66	66
Vehicles	1,471	1,617	1,645	1,144
Intangibles	N/A	N/A	N/A	N/A
Public works				
Easements	-	-	-	-
Land & land improvements	9	9	9	9
Buildings	42	42	69	69
Equipment	457	475	453	487
Furniture & fixtures	87	87	87	87
Vehicles	3,839	4,177	4,029	5,130
Infrastructure	53,371	63,182	63,547	70,369
Intangibles	N/A	N/A	N/A	N/A
Health				
Land & land improvements	355	355	355	355
Buildings	4,078	4,078	4,078	4,263
Equipment	397	438	442	502
Furniture & fixtures	104	104	122	124
Vehicles	29	29	47	23
Intangibles	N/A	N/A	N/A	N/A
Human Services				
Land & land improvements	31	31	31	31
Buildings	93	93	93	93
Equipment	163	169	75	241
Furniture & fixtures	214	217	217	214
Vehicles	293	496	363	595
Intangibles	N/A	N/A	N/A	N/A
Construction in progress	-	13	717	254
Sewer				
Land	29	29	29	29
Net depreciable assets	250	250	250	250
Building development				
Net depreciable assets	122	140	140	199

Source: Union County Auditor

N/A: Information not available. Information will be presented in future Annual Reports as it becomes available.

2015	2016	2017	2018	2019	2020
N/A	\$ -	\$ 12	\$ 12	\$ 11	\$ 11
1,584	1,826	1,091	1,558	1,085	1,015
20,391	25,614	14,256	14,244	12,914	11,626
2,193	2,264	332	362	1,308	1,341
393	887	576	485	423	359
332	562	256	159	343	191
N/A	N/A	242	250	240	232
20	20	20	11	20	20
4,843	4,843	2,731	2,623	2,622	6,353
1,051	868	184	143	104	242
191	196	23	18	10	-
N/A	N/A	N/A	8	2	58
N/A	N/A	78	71	230	220
437	437	436	299	435	434
936	936	497	475	452	431
1,654	1,419	133	53	57	233
66	58	3	1	1	1
1,276	1,458	-	3	-	134
N/A	N/A	105	113	72	32
-	-	-	80	110	110
9	9	7	5	6	7
69	69	36	35	34	34
526	290	-	-	-	331
87	87	-	-	-	-
5,320	5,772	744	900	1,471	1,576
73,128	74,428	75,512	75,512	77,723	80,353
N/A	N/A	13	10	7	6
355	316	316	64	316	315
4,301	4,153	965	1,237	1,138	992
505	463	29	15	5	-
124	124	10	7	5	2
23	23	109	103	98	96
N/A	N/A	9	5	5	5
31	31	2	-	3	6
93	102	6	5	3	2
245	244	83	107	146	155
214	233	57	72	61	50
634	645	-	-	238	-
N/A	N/A	4	3	2	1
3,395	507	392	282	3,686	580
29	29	29	29	29	29
250	5,693	5,866	5,744	5,662	5,594
233	80	63	56	40	74,041

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OHIO AUDITOR OF STATE KEITH FABER



UNION COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 11/4/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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