



OHIO AUDITOR OF STATE
KEITH FABER



**UNION COUNTY
DECEMBER 31, 2022**

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UNION COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR/ Pass Through Grantor Program Title / Cluster Title	Pass Through Entity Identifying Number	Federal AL Number	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
<u>SNAP Cluster</u>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2223-11-6999	10.561	\$ 221,216
Total SNAP Cluster			<u>221,216</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>221,216</u>
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-C-19-1CU-1	14.228	27,360
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-20-1CU-1	14.228	9,500
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-X-20-1CU-1	14.228	4,500
Total Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii			<u>41,360</u>
Supportive Housing Program (Direct)	N/A	14.235	48,801
Shelter Plus Care (Direct)	N/A	14.238	28,037
Home Investment Partnerships Program	B-C-19-1CU-2	14.239	154,707
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>272,905</u>
U.S. DEPARTMENT OF JUSTICE			
State Criminal Alien Assistance Program (Direct)	N/A	16.606	1,321
Bulletproof Vest Partnership Program (Direct)	N/A	16.607	8,075
<i>Passed Through the Ohio Attorney General's Office</i>			
Crime Victim Assistance	2022-VOCA-134713315	16.575	61,152
Crime Victim Assistance	2023-VOCA-135105639	16.575	23,922
Total Crime Victim Assistance			<u>85,074</u>
<i>Passed Through the Ohio Department of Public Safety / Office of Criminal Justice Services</i>			
Violence Against Women Formula Grants	2021-WF-VA5-8421	16.588	41,000
Edward Byrne Memorial Justice Assistance Grant Program	2021-JG-A03-6008E	16.738	10,452
Public Safety Partnership and Community Policing Grants (Direct)	N/A	16.710	42,282
Criminal and Juvenile Justice and Mental Health Collaboration Program (Direct)	N/A	16.745	149,302
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>337,506</u>
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	2020/21-7380-1	17.207	12,014
Total Employment Service Cluster			<u>12,014</u>
Unemployment Insurance	2020/21-7380-1	17.225	48,932
Trade Adjustment Assistance	2020/21-7380-1	17.245	1,875
<u>WIOA Cluster</u>			
WIOA Adult Program	2020/21-7380-1	17.258	229,297
WIOA Youth Activities	2020/21-7380-1	17.259	21,816
WIOA Dislocated Worker Formula Grants	2020/21-7380-1	17.278	11,514
Total WIOA Cluster			<u>262,627</u>
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	2020/21-7380-1	17.277	45,380
TOTAL U.S. DEPARTMENT OF LABOR			<u>370,828</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Airport Improvement Program (Direct)	N/A	20.106	689,757
<i>Passed Through the Ohio Department of Transportation</i>			
<u>Transit Services Programs Cluster</u>			
Enhanced Mobility of Seniors and Individuals with Disabilities	112301	20.513	345,000
Total Transit Services Programs Cluster			<u>345,000</u>
<i>Passed Through the Ohio Department of Public Safety / Ohio Traffic Safety Office</i>			
<u>Highway Safety Cluster</u>			
State and Community Highway Safety	LEL/TSRP-2022-Union Co. Sheriff's Offic-00006	20.600	23,584
Total Highway Safety Cluster			<u>23,584</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>1,058,341</u>
U.S. DEPARTMENT OF THE TREASURY			
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	56,300
COVID_19 Coronavirus State and Local Fiscal Recovery Funds (Direct)	N/A	21.027	10,022,264
TOTAL U.S. DEPARTMENT OF THE TREASURY			<u>10,078,564</u>
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	48,515
Special Education Preschool Grants	N/A	84.173	41,843
Total Special Education Cluster (IDEA)			<u>90,358</u>
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Special Education - Grants for Infants and Families	N/A	84.181	129,873
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>220,231</u>

UNION COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Continued)

FEDERAL GRANTOR/ Pass Through Grantor Program Title	Pass Through Entity Identifying Number	Federal AL Number	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>			
<i>Aging Cluster</i>			
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	N/A	93.044	21,413
Total Aging Cluster			<u>21,413</u>
National Family Caregiver Support, Title III, Part E	N/A	93.052	32,003
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (Direct)	N/A	93.104	955,730
Drug-Free Communities Support Program Grants (Direct)	N/A	93.276	118,432
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Title IV-E Prevention Program	G-2223-11-6999	93.472	916
MaryLee Allen Promoting Safe and Stable Families Program	G-2223-11-6999	93.556	130,843
Temporary Assistance for Needy Families	G-2223-11-6999	93.558	441,800
Child Support Enforcement	G-2223-11-6999	93.563	465,873
<i>CCDF Cluster</i>			
Child Care and Development Block Grant	G2223-11-6999	93.575	34,982
Total CCDF Cluster			<u>34,982</u>
Stephanie Tubbs Jones Child Welfare Services Program	G-2223-11-6999	93.645	48,847
Foster Care - Title IV-E	G-2223-11-6999	93.658	388,282
Adoption Assistance	G-2223-11-6999	93.659	200,740
John H. Chafee Foster Care Program for Successful Transition to Adulthood	G-2223-11-6999	93.674	2,933
COVID-19 Elder Abuse Prevention Interventions Program	G-2223-11-6999	93.747	68,273
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>			
COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	N/A	93.665	20,806
<i>Medicaid Cluster</i>			
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Medical Assistance Program	G-2223-11-6999	93.778	512,567
Total Medicaid Cluster			<u>512,567</u>
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	N/A	93.667	34,863
<i>Passed Through the Ohio Department of Jobs and Family Services</i>			
Social Services Block Grant	G-2223-11-6999	93.667	271,899
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>			
Social Services Block Grant	N/A	93.667	19,555
Total Social Services Block Grant			<u>326,317</u>
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>			
Opioid STR	2200784	93.788	85,000
Opioid STR	2200374	93.788	509,950
Total Opioid STR			<u>594,950</u>
Block Grants for Community Mental Health Services	N/A	93.958	64,805
Block Grants for Community Mental Health Services	2200331	93.958	106,754
COVID-19 Block Grants for Community Mental Health Services	N/A	93.958	4,356
Total Block Grants for Community Mental Health Services			<u>175,915</u>
Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	321,986
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	260,377
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>582,363</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>5,123,985</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through the Ohio Department of Public Safety / Ohio Emergency Management Agency</i>			
COVID-19 Hazard Mitigation Grant	FEMA-DR-4507-OH	97.039	3,944
Emergency Management Performance Grants	EMC-2021-EP-00002	97.042	14,917
COVID-19 Emergency Management Performance Grants	EMC-2021-EP-00007	97.042	25,915
Total Emergency Management Performance Grants			<u>40,832</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>44,776</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 17,728,352</u>

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

UNION COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022**

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, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following 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 - 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 E – CORRECTION TO PRIOR YEAR SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The table below summarizes federal expenditures from the U.S. Department of Transportation for the Airport Improvement Program (AL #20.106) that were inadvertently omitted by the County from prior year's Schedule of Expenditures of Federal Awards and are immaterial to the schedule. The expenditures are not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in a prior reporting period.

Year	Federal Expenditures
2021	\$17,725

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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 the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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, 2022, 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 26, 2023. Our report includes a reference to other auditors who audited the financial statements of the Memorial Hospital of Union County, a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. *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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 26, 2023

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 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

Opinion on Each Major Federal Program

We have audited Union County's, (County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Union County's major federal programs for the year ended December 31, 2022. Union County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Union County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of the Memorial Hospital of Union County, which expended federal awards which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended December 31, 2022. Our compliance audit, described in the "Opinion on Each Major Federal Program," does not include the operations of the Memorial Hospital of Union County because the component unit is legally separate from the primary government which this report addresses, and because it expended less than \$750,000 of Federal awards for the year ended December 31, 2022, it was not subject to Uniform Guidance.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. 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 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, (County) as of and for the year ended December 31, 2022, 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 26, 2023. Our report includes a reference to other auditors who audited the financial statements of the Memorial Hospital of Union County, a discretely-presented component unit, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Union County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each/ Major Federal Program and on Internal Control Over Compliance
and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
Page 4



Keith Faber
Auditor of State
Columbus, Ohio

June 26, 2023

UNION COUNTY
SCHEDULE OF FINDINGS
 2 CFR § 200.515
 DECEMBER 31, 2022

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):	Airport Improvement Program Coronavirus State and Local Fiscal Recovery Funds
<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



Annual Comprehensive Financial Report

For Fiscal Year Ended December 31, 2022

UNION COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

PREPARED BY:

ANDREA L. WEAVER, COUNTY AUDITOR

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MARYSVILLE, OHIO 43040*

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UNION COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

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INTRODUCTORY SECTION

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June 26, 2023

Citizens of Union County, Ohio
Union County Commissioners

It is my pleasure to present Union County's Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2022. 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 ACFR 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 ACFR, 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, 2022. 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 66,898 people as of the 2022 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 and Memorial Hospital of Union County 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 230,844 acres of its 279,627 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2022 decreased 2.7% from 2021.

Unemployment rates in Union County decreased at an average annual rate of 2.6% during 2022. This rate continues to remain stable with the overall state, which was 4.0% and below the nationwide rate of 3.6% for 2022.

During 2022, Union County issued 1,601 residential permits for an estimated construction value of \$438 million. There were 444 commercial building permits issued at an estimated construction value of \$305 million.

In 2022, the construction of a third building at the 206-acre 33 Innovation Park in Marysville was announced, which follows the completion of an 84,000 square foot state-of-the-art multi-tenant industrial building that began leasing in August of 2021, as well as a planned 112,000 square foot industrial building that is yet to be completed. The third industrial project, a multi-tenant industrial spec building developed by Hardy World, will be an approximately 123,000 square foot space sitting on roughly 9 acres within 33 Innovation Park, with an expected completion date of 2023. A purchase of 25 acres between the Southgate site and Hardy World made by EASE Logistics will feature a 250,000 square foot distribution center and innovation hub. The County's commerce areas have expanded beyond Marysville, which has retail centers such as the Coleman's Crossing development and City Gate. A Costco Warehouse store opened in Jerome Township in 2016, which is located on the southeastern edge of the County, and the Village of Plain City continues to work on the revitalization of its downtown district. On top of commercial investment, the County will continue to benefit from technology investment. The Beta District extends from the southeast corner to the western edge of the County, and it acts as a focal point of investment and research into technological and transportation issues, including the beta testing of automated vehicle technology and other smart mobility systems. A variety of public and private investment has allowed for the County and other local governments in the Northwest 33 Innovation Corridor Council of Governments, which includes the County, Marysville, Dublin, and the Marysville-Union County Port Authority, to manage development, including construction of a redundant fiber optic loop and a dedicated short range communications network to allow for large scale research into autonomous vehicles and connected transportation networks.

In East Liberty, Ohio, the Transportation Research Center (the “TRC”) is the largest independent vehicle testing facility and proving grounds in the United States. In January 2017, the State of Ohio and The Ohio State University committed \$45 million for the Phase I expansion of the TRC’s new 540-acre SMART (Smart Mobility Advanced Research and Test) Center. This state-of-the-art hub for automated and autonomous testing will be built within the 4,500 acres of the TRC and will test advanced automotive and mobility technologies in a safe, secure and repeatable real-world environment before being deployed on public roads and highways. Construction on the SMART Center broke ground in July 2018 and is expected to be completed in 2020. In July 2019, the first phase of the SMART Center was opened, which includes the largest connected, signalized intersection in the industry, with more than 10 lane miles of new pavement; a 10,000 square foot control building with vehicle preparation spaces, engineering offices, and the SMART Center control room; and underground power and fiber network to support current and future test technologies. Future phases will include an urban network consisting of different roadway environments, multiple intersections, roundabouts, and oblique intersection scenarios; a 20-acre flexible dynamics platform; and 5G connectivity.

Amazon Web Services announced the construction of a data center with two sites located off of Industrial Parkway in between Mitchell Dewitt and Warner Roads in Jerome Township. The total investment of the project totals \$2 billion with a total payroll of \$3.75 million and 75 employees. Construction on the project started in 2023.

Velocys, a sustainability company that produces jet fuel from waste products, has also announced in early 2022 that it will expand its manufacturing facility in Jerome Township, representing an investment of \$2 million by the company. The Scotts Miracle-Gro Company has started construction in 2022 on a new 1.3 million square foot distribution facility in Marysville, which will create 35 new jobs and represent a \$75 million investment in the County.

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 20th 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 annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2021. This was the 25th 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 2022 ACFR 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 ACFR. 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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO

UNION COUNTY, OHIO

PRINCIPAL OFFICIALS

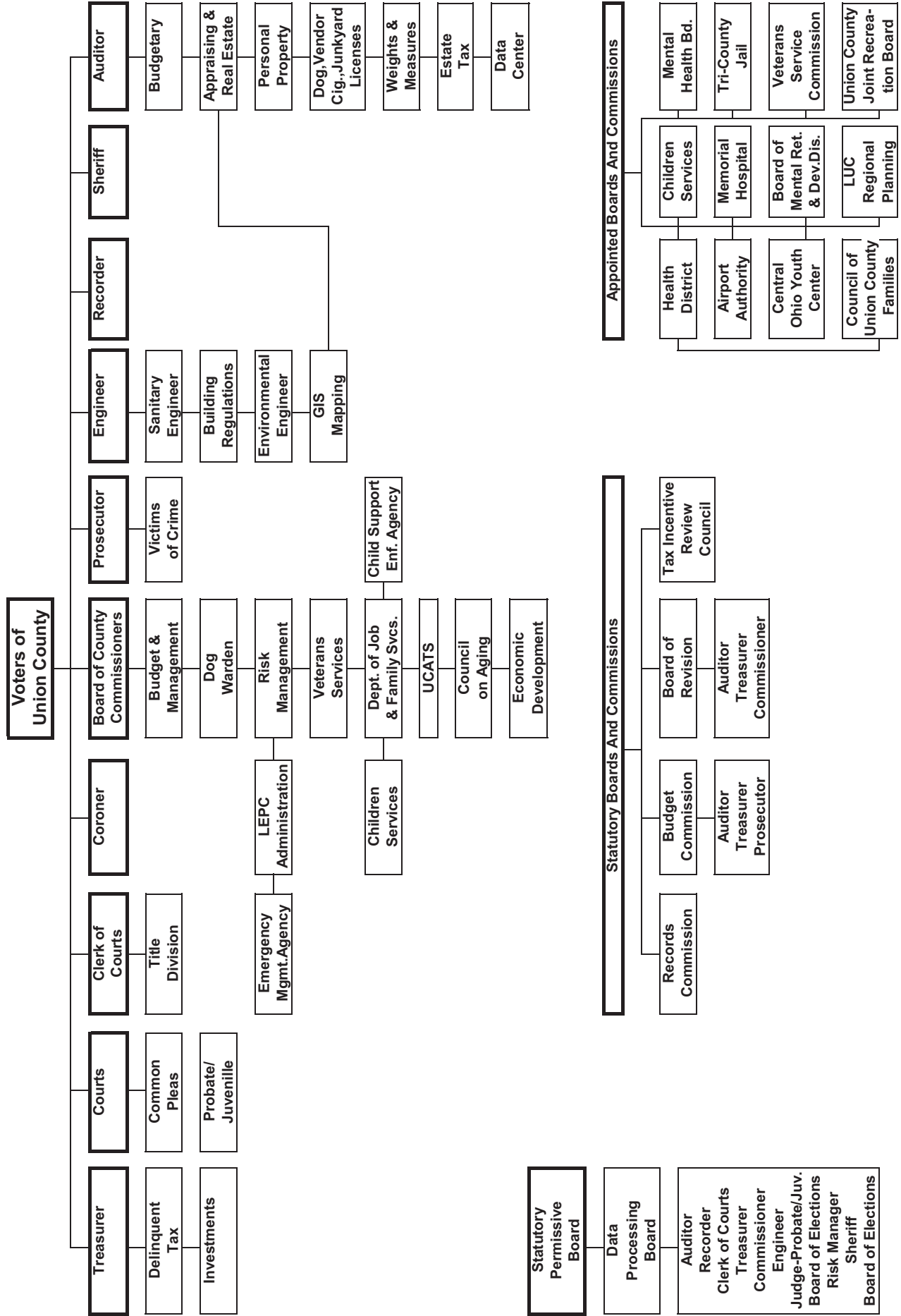
DECEMBER 31, 2022

ELECTED OFFICIALS

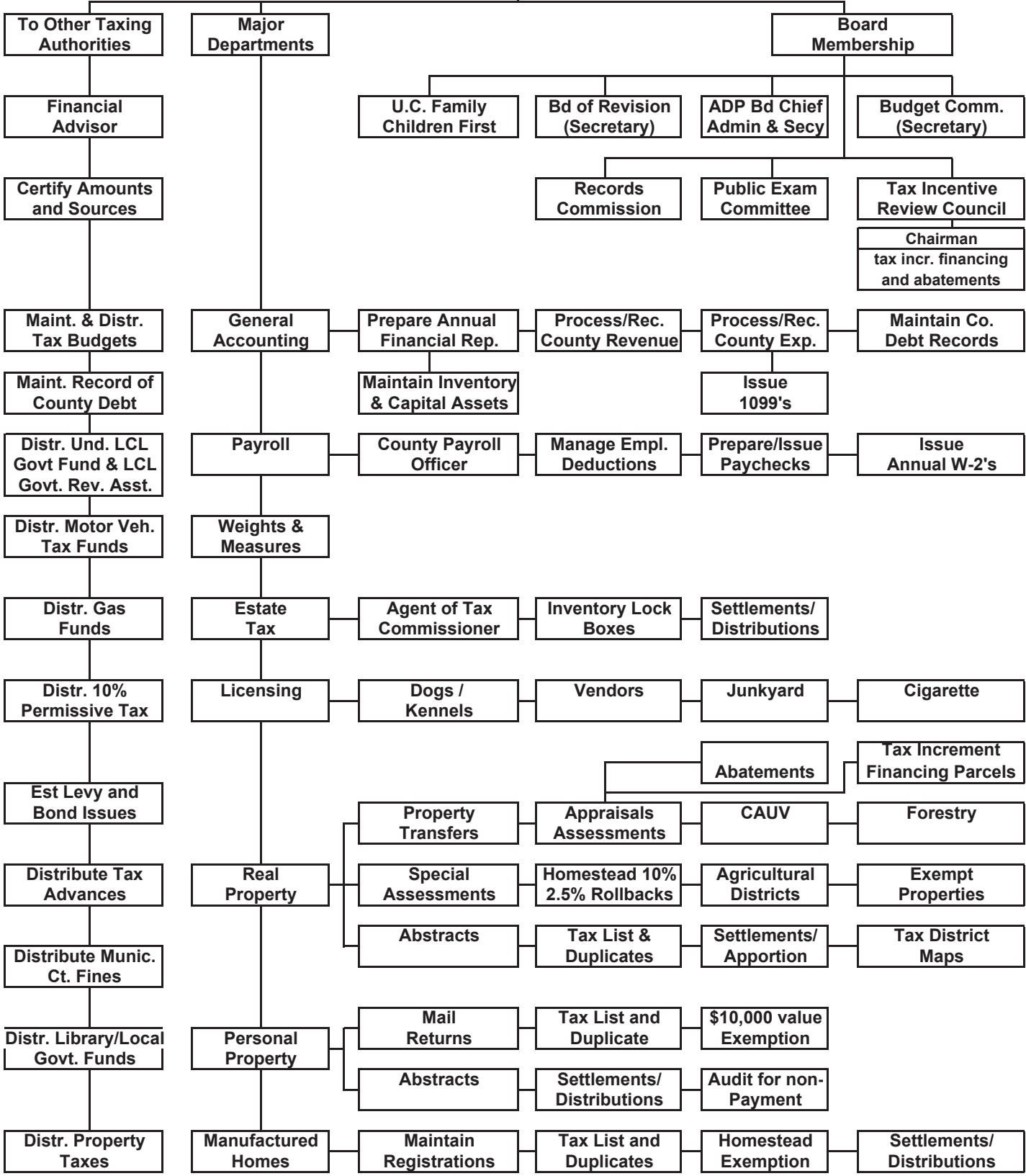
Commissioner.....	Dave Burke
Commissioner.....	Christiane S. Schmenk*
Commissioner.....	Steve Robinson
Auditor.....	Andrea L. Weaver
Treasurer.....	Andrew J. Smarra
Prosecuting Attorney.....	David W. Phillips
Common Pleas Judge.....	Don W. Fraser
Probate and Juvenile Judge.....	Rick Rodger
Clerk of Courts.....	Danielle Sullivan
Coroner.....	David T. Applegate, MD
Sheriff.....	M. James Patton
Recorder.....	Karen Riffle
Engineer.....	Jeff A. Stauch

* Dave Lawrence became Commissioner 1/1/2023.

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
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have 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 the Union County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying 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, 2022, 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, Motor Vehicle and Gas Tax, and Local Fiscal Recovery funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Memorial Hospital of Union County, which represent 99 percent, 97 percent, and 99 percent, respectively, of the assets, net position, and revenues of the discretely-presented component units as of December 31, 2022, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Memorial Hospital of Union County, is based solely on the report of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Efficient • Effective • Transparent

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2023, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 26, 2023

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (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, 2022. 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 2022 are as follows:

- The total net position of the County increased \$16,713,990. Net position of governmental activities increased \$16,138,220, which represents a 10.94% increase from December 31, 2021's net position. Net position of business-type activities increased \$575,770 or 6.98% from December 31, 2021's net position.
- General revenues accounted for \$40,343,936 or 45.24% of total governmental activities revenue. Program specific revenues accounted for \$48,830,989 or 54.76% of total governmental activities revenue.
- The County had \$73,036,705 in expenses related to governmental activities; \$48,830,989 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$40,343,936 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$31,248,462 in 2022. The general fund had expenditures and other financing uses of \$34,309,977 in 2022. The net change in fund balance was a decrease of \$3,075,506 or 18.64% from 2021 to 2022.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$11,073,775 in 2022. The Board of DD fund had expenditures and other financing uses of \$12,710,904 in 2022. The net change in fund balance was a decrease of \$1,652,629 or 13.44% from 2021 to 2022.
- The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues and other financing sources of \$11,565,620 and \$11,887,547 in expenditures during 2022. The net change in fund balance was a decrease \$198,235 or 4.45% from 2021 to 2022.
- The Local Fiscal Recovery fund, a major governmental fund, had revenues of \$10,017,082 and \$10,022,264 in expenditures during 2022. The fund balance decreased \$5,182 or 100.00% from 2021 to 2022.
- The Capital Infrastructure fund, a major governmental fund, had revenues and other financing sources of \$15,627,890 and \$3,803,508 in expenditures and other financing uses during 2022. The net change in fund balance increased \$11,824,382 or 152.96% from 2021 to 2022.
- Net position for the business-type activities, which are made up of the Sewer District and Building and Development funds increased in 2022 by \$575,770 or 6.98% from last year's net position.
- In the general fund, the actual revenues and other financing sources came in \$1,129,582 greater than the final budget and actual expenditures and other financing uses were \$1,286,998 less than the amount in the final budget. These variances are a result of the County's conservative budgeting process.

Using the Annual Comprehensive Financial Report (ACFR)

This ACFR 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, 2022 (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, Local Fiscal Recovery fund, and the Capital Infrastructure 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 2022?" 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, the Local Fiscal Recovery fund and the Capital Infrastructure 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.

Governmental Funds

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

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

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

Proprietary Funds

The County maintains only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its sewer district 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 35-38 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Custodial funds are the County's only fiduciary fund type. The basic fiduciary fund financial statements can be found on pages 39-40 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 41-114 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 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 116-138 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, 2022 (UNAUDITED)

The table below provides a summary of the County's net position at December 31, 2022 and 2021. Amounts at December 31, 2021 have been restated as described in Note 3.

	Net Position					
	Governmental Activities	Business-type Activities	Restated		2022 <u>Total</u>	Restated 2021 <u>Total</u>
			Governmental Activities	Business-type Activities		
	<u>2022</u>	<u>2022</u>	<u>2021</u>	<u>2021</u>		
Assets						
Current and other assets	\$ 133,119,145	\$ 5,647,525	\$ 123,977,482	\$ 5,233,564	\$ 138,766,670	\$ 129,211,046
Capital assets	<u>103,537,893</u>	<u>5,414,191</u>	<u>105,202,733</u>	<u>5,556,857</u>	<u>108,952,084</u>	<u>110,759,590</u>
Total assets	<u>236,657,038</u>	<u>11,061,716</u>	<u>229,180,215</u>	<u>10,790,421</u>	<u>247,718,754</u>	<u>239,970,636</u>
Deferred outflows	<u>7,630,636</u>	<u>327,798</u>	<u>7,678,428</u>	<u>243,902</u>	<u>7,958,434</u>	<u>7,922,330</u>
Liabilities						
Long-term liabilities outstanding	6,996,344	1,542,241	41,094,619	1,895,585	8,538,585	42,990,204
Other liabilities	<u>32,644,434</u>	<u>121,973</u>	<u>11,849,978</u>	<u>124,996</u>	<u>32,766,407</u>	<u>11,974,974</u>
Total liabilities	<u>39,640,778</u>	<u>1,664,214</u>	<u>52,944,597</u>	<u>2,020,581</u>	<u>41,304,992</u>	<u>54,965,178</u>
Deferred inflows	<u>41,007,000</u>	<u>901,899</u>	<u>36,412,370</u>	<u>766,111</u>	<u>41,908,899</u>	<u>37,178,481</u>
Net Position						
Net investment in capital assets	94,145,123	4,497,926	95,031,742	4,613,716	98,643,049	99,645,458
Restricted	38,837,066	-	36,722,853	-	38,837,066	36,722,853
Unrestricted (deficit)	<u>30,657,707</u>	<u>4,325,475</u>	<u>15,747,081</u>	<u>3,633,915</u>	<u>34,983,182</u>	<u>19,380,996</u>
Total net position	<u>\$ 163,639,896</u>	<u>\$ 8,823,401</u>	<u>\$ 147,501,676</u>	<u>\$ 8,247,631</u>	<u>\$ 172,463,297</u>	<u>\$ 155,749,307</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.

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.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

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, 2022, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$172,463,297. This amounts to \$163,639,896 in governmental activities and \$8,823,401 in business-type activities.

Capital assets reported on the government-wide statements represent the largest portion of the County's assets. At year-end, capital assets represented 43.98% of total governmental and business-type assets. Capital assets include land, easements, intangibles, buildings, land improvements, equipment, furniture and fixtures, vehicles, construction in progress, infrastructure, water and sewer lines and intangible right to use assets. Net investment in capital assets at December 31, 2022, was \$98,643,049. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2022, the County is able to report positive balances in all 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 charges for services in governmental activities.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

The net pension liability decreased \$7,931,752 or 34.46% and deferred inflows of resources related to pension increased \$5,680,379 or 53.59%. These changes were the result of changes at the pension system level for the State Teachers Retirement System (STRS) and the Ohio Public Employees Retirement System (OPERS). Net investment income on investments at both pension systems exceeded estimates for the 2021 measurement that are used for the 2022 reporting which caused a large increase in their respective fiduciary net positions.

The table below shows the changes in net position for 2022 and 2021.

	Change in Net Position					
	Governmental	Business-type	Governmental	Business-type	2022	2021
	Activities <u>2022</u>	Activities <u>2022</u>	Activities <u>2021</u>	Activities <u>2021</u>	<u>Total</u>	<u>Total</u>
Revenues						
Program revenues:						
Charges for services and sales	\$ 12,476,643	\$ 3,030,544	\$ 12,546,546	\$ 2,915,452	\$ 15,507,187	\$ 15,461,998
Operating grants and contributions	35,230,868	-	24,067,732	-	35,230,868	24,067,732
Capital grants and contributions	1,123,478	-	1,473,529	-	1,123,478	1,473,529
Total program revenues	48,830,989	3,030,544	38,087,807	2,915,452	51,861,533	41,003,259
General revenues:						
Property taxes	17,329,643	-	16,499,190	-	17,329,643	16,499,190
Sales tax	17,843,954	-	17,763,491	-	17,843,954	17,763,491
Hotel motel taxes	345,569	-	236,940	-	345,569	236,940
Payments in lieu of taxes	453,122	-	342,954	-	453,122	342,954
Unrestricted grants	4,479,816	-	4,533,755	-	4,479,816	4,533,755
Investment earnings	(582,053)	-	289,766	10,402	(582,053)	300,168
Gain on disposal of assets	-	7,494	-	9,768	7,494	9,768
Miscellaneous	473,885	9,555	272,036	-	483,440	272,036
Total general revenues	40,343,936	17,049	39,938,132	20,170	40,360,985	39,958,302
Total revenues	89,174,925	3,047,593	78,025,939	2,935,622	92,222,518	80,961,561
Expenses						
Program expenses:						
General government						
Legislative and executive	20,481,692	-	9,942,554	-	20,481,692	9,942,554
Judicial	5,574,986	-	3,784,920	-	5,574,986	3,784,920
Public safety	1,980,879	-	5,905,819	-	1,980,879	5,905,819
Public works	17,657,509	-	14,117,412	-	17,657,509	14,117,412
Health	3,881,316	-	6,264,283	-	3,881,316	6,264,283
Human services	22,025,497	-	16,103,353	-	22,025,497	16,103,353
Economic development	844,371	-	470,104	-	844,371	470,104
Conservation and recreation	95,907	-	86,714	-	95,907	86,714
Interest and fiscal charges	494,548	-	539,587	-	494,548	539,587
Business-type activities:						
Sanitary sewer district	-	697,885	-	546,584	697,885	546,584
Building and development	-	1,773,938	-	998,145	1,773,938	998,145
Total expenses	73,036,705	2,471,823	57,214,746	1,544,729	75,508,528	58,759,475
Excess (deficiency) of revenues over (under) expenses	16,138,220	575,770	20,811,193	1,390,893	16,713,990	22,202,086
Transfers	-	-	1,707,453	(1,707,453)	-	-
Change in net position	16,138,220	575,770	22,518,646	(316,560)	16,713,990	22,202,086
Net position at beginning of year	147,501,676	8,247,631	124,983,030	8,564,191	155,749,307	133,547,221
Net position at end of year	\$ 163,639,896	\$ 8,823,401	\$ 147,501,676	\$ 8,247,631	\$ 172,463,297	\$ 155,749,307

Governmental Activities

Governmental net position increased by \$16,138,220 in 2022 from 2021.

UNION COUNTY, OHIO

**MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(UNAUDITED)**

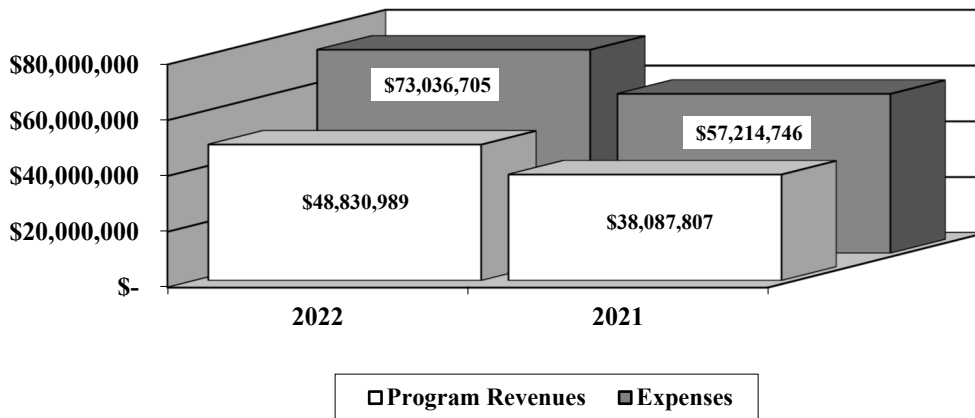
Human services represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children’s services, and the department of jobs and family services for \$22,025,497 of expenses, or 30.16% of total governmental expenses of the County. These expenses were funded by \$539,501 in charges to users of services and \$6,869,533 in operating grants and contributions in 2022. 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 \$26,056,678 or 35.67% of total governmental expenses. General government expenses were covered by \$8,894,540 of direct charges to users and \$14,014,391 in operating grants and contributions in 2022. Public works accounted for \$17,657,509 or 24.18% of total governmental expenses. These increased due to American Rescue Plan (ARP) Act expenses. Public works increased due to an increase in costs related to road projects paid for by the County but not being owned by the County. Public works expenses were covered by \$1,986,967 in direct charges to users, \$8,370,781 in operating grants and contributions and \$1,123,478 in capital grants and contributions in 2022.

The state and federal government contributed to the County revenues of \$35,230,868 in operating grants and contributions and \$1,123,478 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 ARP Act money from the federal government.

General revenues totaled \$40,343,936 and amounted to 45.24% of total revenues. These revenues primarily consist of property and sales tax revenue of \$35,173,597 or 87.18% of total general revenues in 2022. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$4,479,816, or 11.10% of the total. The decrease in investment earnings is due to unrealized losses on the County’s investments due to a change in fair value. The County’s investments had lower interest rates compared to market rates which caused the decline in fair value.

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 2022 and 2021. 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, 2022
(UNAUDITED)

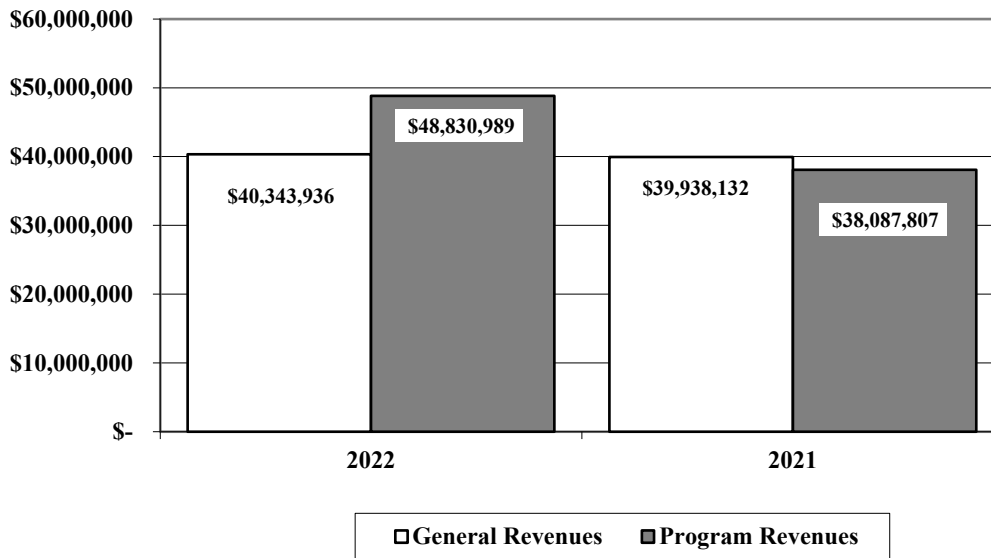
Governmental Activities

	Total Cost of Services 2022	Net Cost of Services 2022	Total Cost of Services 2021	Net Cost of Services 2021
Program expenses:				
General government				
Legislative and executive	\$ 20,481,692	\$ (163,319)	\$ 9,942,554	\$ (320,530)
Judicial	5,574,986	3,311,066	3,784,920	1,332,688
Public safety	1,980,879	1,115,126	5,905,819	3,926,198
Public works	17,657,509	6,176,283	14,117,412	3,098,212
Health	3,881,316	(2,109,288)	6,264,283	2,299,441
Human services	22,025,497	14,616,463	16,103,353	7,868,798
Conservation and recreation	95,907	95,907	86,714	86,714
Economic development	844,371	668,930	470,104	295,831
Interest and fiscal charges	494,548	494,548	539,587	539,587
Total	\$ 73,036,705	\$ 24,205,716	\$ 57,214,746	\$ 19,126,939

The dependence upon general revenues for governmental activities is apparent, with 33.14% of expenses supported through taxes and other general revenues during 2022.

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

Governmental Activities - General and Program Revenues



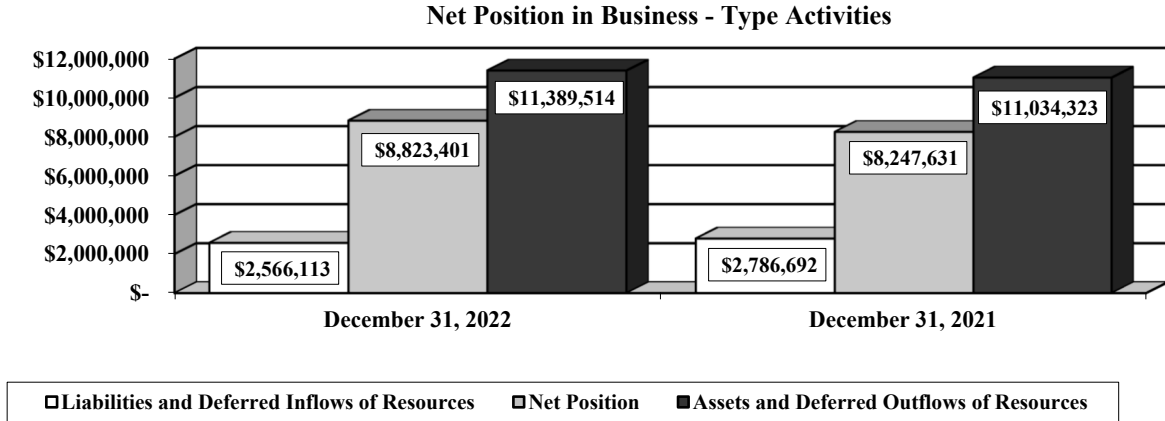
UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(UNAUDITED)

Business-Type Activities

The sanitary Sewer District and Building and Development are the County's enterprise funds. These operations had program revenues of \$3,030,544, general revenues of \$17,049 and expenses of \$2,471,823 for 2022. The net position of the enterprise funds increased \$575,770 or 6.98% during 2022.

The following graph illustrates the assets and deferred outflows of resources, liabilities and deferred inflows of resources and net position of the County's business-type activities at December 31, 2021 and 2022.



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 \$90,835,314, which is \$9,382,705 more than last year's total of \$81,452,609. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2022 and 2021 for all major and non-major governmental funds.

	Fund Balances <u>12/31/2022</u>	Fund Balances <u>12/31/2021</u>	<u>Change</u>
Major funds:			
General	\$ 13,421,909	\$ 16,497,415	\$ (3,075,506)
County Board of DD	10,640,467	12,293,096	(1,652,629)
Motor Vehicle and Gas Tax	4,256,258	4,454,493	(198,235)
Local Fiscal Recovery	-	5,182	(5,182)
Capital Infrastructure	19,554,983	7,730,601	11,824,382
Other nonmajor governmental funds	<u>42,961,697</u>	<u>40,471,822</u>	<u>2,489,875</u>
Total	<u>\$ 90,835,314</u>	<u>\$ 81,452,609</u>	<u>\$ 9,382,705</u>

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

General Fund

The County's general fund balance decreased \$3,075,506.

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

	2022 <u>Amount</u>	2021 <u>Amount</u>	Percentage <u>Change</u>
<u>Revenues</u>			
Taxes	\$ 20,807,210	\$ 20,088,014	3.58 %
Charges for services	6,902,499	6,879,186	0.34 %
Licenses and permits	-	3,675	(100.00) %
Fines and forfeitures	70,496	92,328	(23.65) %
Intergovernmental	3,318,288	3,431,210	(3.29) %
Investment income	(823,964)	250,618	(428.77) %
Other	<u>887,302</u>	<u>695,729</u>	<u>27.54 %</u>
Total	<u>\$ 31,161,831</u>	<u>\$ 31,440,760</u>	<u>(0.89) %</u>

Revenues of the general fund decreased \$278,929 or 0.89%. Tax revenue represents 66.77% of all general fund revenue. Tax revenue increased 3.58% 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 0.34% due mainly to increased conveyance fees and title fees. Intergovernmental revenues decreased 3.29% due to a decrease in homestead and rollback and local government funding from the State. Investment income decreased 428.77% due to unrealized losses on the County's investments due to a change in fair value. . Other revenues increased 27.54% due mainly to an increase in reimbursements received during 2022.

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

	2022 <u>Amount</u>	2021 <u>Amount</u>	Percentage <u>Change</u>
<u>Expenditures</u>			
General government:			
Legislative and executive	\$ 5,474,702	\$ 8,262,713	(33.74) %
Judicial	4,446,771	4,559,741	(2.48) %
Public safety	2,164,157	8,102,962	(73.29) %
Public works	554,597	572,138	(3.07) %
Health	209,691	146,718	42.92 %
Human services	886,097	848,921	4.38 %
Conservation and recreation	95,907	86,714	10.60 %
Economic development	105,000	39,999	162.51 %
Debt service	<u>97,434</u>	<u>-</u>	<u>- %</u>
Total	<u>\$ 14,034,356</u>	<u>\$ 22,619,906</u>	<u>(37.96) %</u>

Total expenditures decreased \$8,682,984 or 38.39%. The most significant decreases were in the areas of legislative and executive as well as public safety. These decreases were primarily the result of the County using ARP Act money to reimburse the general fund for 2021 and 2022 expenditures.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

County Board of DD

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$11,073,775 and expenditures and other financing uses of \$12,710,904. The net changes in revenues and expenditures contributed to the Board of DD fund balance decrease of \$1,652,629 or 13.44% from 2021 to 2022. This decrease is primary due to an increase in human services expenditures year over year.

Motor Vehicle and Gas Tax

The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues and other financing sources of \$11,565,620 and expenditures of \$11,887,547. The fund balance decreased \$198,235 or 4.45%. This decrease is the result of a decrease in intergovernmental revenues due to the Statewide gas tax decrease and an increase in expenditures in the Engineer's department as well as an increase in amounts spent on bridges and culverts.

Local Fiscal Recovery

The Local Fiscal Recovery fund, a major governmental fund, had revenues of \$10,017,082 and expenditures of \$10,022,264 in 2022. The fund balance decreased \$5,182 or 100.00% from 2021 to 2022. The County received American Recovery Plan Act (APRA) that will be recognized when money is spent.

Capital Infrastructure

The Capital Infrastructure fund, a major governmental fund, had revenues and other financing sources of \$15,627,890 and \$3,803,509 in expenditures and other financing uses during 2022. The net change in fund balance increased \$11,824,382 or 152.96% from 2021 to 2022. The increase in fund balance was due to transfers in from the general fund increasing in 2022.

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, Motor Vehicle and Gas Tax fund, and Local Fiscal Recovery fund.

In the general fund, final budgeted revenues and other financing sources of \$31,816,054 were \$167,320 greater than original budgeted revenues and other financing sources of \$31,648,734. This change was the result of an increase in the estimate for intergovernmental revenues. Actual revenues and other financing sources of \$32,945,636 exceeded final budgeted revenues and other financing sources by \$1,129,582. These increases were primarily the result of property taxes, charges for services, intergovernmental and investment income coming in higher than budgeted.

Final budgeted expenditures and other financing uses of \$38,517,504 were \$6,774,550 greater than original budgeted expenditures of \$31,742,954. Many departments and expenditure line items were decreased in the final budget from the original budget due to reimbursements related to the Local Fiscal Recovery fund. The increase in overall budgeted expenditures and other financing uses related to an increase in transfers out to other County funds. Actual expenditures and financing uses of \$37,230,506 were \$1,286,998 less than final budgeted expenditures and other financing uses. This was primarily due to conservative budget practices in the following departments: veteran's services, law enforcement, court services, juvenile court, common pleas, clerk of courts, prosecutor and board of elections.

Proprietary Funds

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

Capital Assets and Debt Administration

Capital Assets

At the end of 2022, the County had \$108,952,084 (net of accumulated depreciation/amortization) invested in land, easements, intangibles, land improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, water and sewer lines, infrastructure, and intangible right to use assets. Of this total, \$103,537,893 was reported in governmental activities and \$5,414,191 was reported in business-type activities.

The following table shows December 31, 2022 balances compared to December 31, 2021. The capital assets at December 31, 2021 have been restated as described in Note 3.

Capital Assets at December 31 (Net of Depreciation/Amortization)

	Governmental Activities		Business-Type Activities		Total	
	2022	Restated 2021	2022	2021	2022	Restated 2021
Land	\$ 942,642	\$ 942,642	\$ 28,541	\$ 28,541	\$ 971,183	\$ 971,183
Construction in progress	459,938	72,093	-	-	459,938	72,093
Easements	121,333	121,333	-	-	121,333	121,333
Infrastructure	78,687,681	78,687,681	-	-	78,687,681	78,687,681
Land improvements	709,254	781,202	31,526	31,526	740,780	812,728
Buildings	16,756,223	18,608,414	5,236,232	5,357,455	21,992,455	23,965,869
Equipment	2,034,860	2,404,967	64,483	65,984	2,099,343	2,470,951
Furniture and fixtures	372,999	367,383	2,550	2,550	375,549	369,933
Vehicles	2,474,259	2,111,341	41,758	59,468	2,516,017	2,170,809
Water and sewer lines	-	-	9,101	11,333	9,101	11,333
Intangibles	415,560	450,026	-	-	415,560	450,026
Intangible right to use assets	563,144	655,651	-	-	563,144	655,651
Total	<u>\$ 103,537,893</u>	<u>\$ 105,202,733</u>	<u>\$ 5,414,191</u>	<u>\$ 5,556,857</u>	<u>\$ 108,952,084</u>	<u>\$ 110,759,590</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 76.00% 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 97% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75% of the roads at 5 or higher. For bridges, 99% of the bridges met or exceeded the numerical rating of 5 as compared to a policy of 85%. Estimated expenditures for roads and bridges were \$13,875,353 for 2022. Actual expenditures for the year were approximately \$12,276,321. For more information on the rating system and results, refer to required supplementary information beginning on pages 137-138 of this report.

Debt Administration

At December 31, 2022 the County had \$3,655,000 in general obligation bonds, \$8,380,000 in sales tax revenue bonds, and \$2,163,299 in other long term obligations. Of this total, \$888,180 is due within one year and \$13,310,119 is due in more than one year.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

The following table summarizes the bonds and other long-term obligations outstanding. The outstanding debt has been restated as described in Note 3.

Outstanding Debt, at Year End

	Governmental Activities 2022	Business-Type Activities 2022	Restated Governmental Activities 2021	Business-Type Activities 2021
Long-term obligations				
General obligation bonds:	\$ 3,655,000	\$ -	\$ 3,770,000	\$ -
Sales tax revenue bonds	8,380,000	-	9,150,000	-
Other long-term obligations	<u>1,247,034</u>	<u>916,265</u>	<u>1,205,781</u>	<u>943,141</u>
Total	<u>\$ 13,282,034</u>	<u>\$ 916,265</u>	<u>\$ 14,125,781</u>	<u>\$ 943,141</u>

The County's voted legal debt margin was \$49,262,861 at December 31, 2022 and the unvoted legal debt margin was \$18,112,144 at December 31, 2022. See Note 11 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 2.6% for 2022, a decrease from the 4.5% average rate in 2021. This compares favorably to the State rate of 4.0% and favorably to the national rate of 3.4%. 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 82% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$5.95 billion for 2022.

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, 2022

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
Assets:			
Equity in pooled cash and cash equivalents	\$ 88,061,161	\$ 5,193,572	\$ 93,254,733
Cash and cash equivalents in segregated accounts	459,184	-	459,184
Short-term investments in segregated accounts	-	-	-
Cash with fiscal agent	3,781,787	-	3,781,787
Investments in joint ventures	-	-	-
Receivables (net of allowance for uncollectibles):			
Sales taxes	4,490,477	-	4,490,477
Real estate and other taxes	19,276,474	-	19,276,474
Payments in lieu of taxes	335,000	-	335,000
Accounts	1,737,540	44,249	1,781,789
Accrued interest	176,364	-	176,364
Due from other governments	6,692,599	-	6,692,599
Special assessments	532,398	1,517	533,915
Loans	357,732	-	357,732
Contributions	-	-	-
Leases	697,075	-	697,075
Due from external parties	-	21,140	21,140
Prepayments	487,537	1,437	488,974
Materials and supplies inventory	694,592	-	694,592
Net pension assets	616,837	26,630	643,467
Net OPEB assets	4,880,548	200,820	5,081,368
Other hospital assets	-	-	-
Internal balance	(158,160)	158,160	-
Assets limited as to use	-	-	-
Long-term investments in segregated accounts	-	-	-
Capital assets:			
Non-depreciable/amortizable capital assets	80,211,594	28,541	80,240,135
Depreciable/amortizable capital assets, net	23,326,299	5,385,650	28,711,949
Total capital assets, net	<u>103,537,893</u>	<u>5,414,191</u>	<u>108,952,084</u>
Total assets	<u>236,657,038</u>	<u>11,061,716</u>	<u>247,718,754</u>
Deferred outflows of resources:			
Excess consideration from acquisition	-	-	-
Pension	7,262,803	316,346	7,579,149
OPEB	367,833	11,452	379,285
Total deferred outflows of resources	<u>7,630,636</u>	<u>327,798</u>	<u>7,958,434</u>
Liabilities:			
Accounts payable	1,783,109	38,120	1,821,229
Contracts payable	12,926	-	12,926
Accrued wages and benefits	1,139,504	50,583	1,190,087
Other hospital liabilities	-	-	-
Due to other governments	381,005	20,581	401,586
Payroll withholdings payable	2,175,750	-	2,175,750
Accrued interest payable	46,200	12,689	58,889
Due to external parties	17,204	-	17,204
Estimated third-party settlements	-	-	-
Other hospital liabilities	-	-	-
Unearned revenue	1,440,646	-	1,440,646
Long-term liabilities:			
Due within one year	3,053,905	72,747	3,126,652
Due in more than one year:			
Net pension liability	15,086,352	566,061	15,652,413
Other amounts due in more than one year	14,504,177	903,433	15,407,610
Total liabilities	<u>39,640,778</u>	<u>1,664,214</u>	<u>41,304,992</u>
Deferred inflows of resources:			
Property taxes and PILOTs levied for the next fiscal year	19,070,569	-	19,070,569
Pension	16,280,077	694,411	16,974,488
OPEB	5,002,501	207,488	5,209,989
Leases	653,853	-	653,853
Total deferred inflows of resources	<u>41,007,000</u>	<u>901,899</u>	<u>41,908,899</u>
Net position:			
Net investment in capital assets	94,145,123	4,497,926	98,643,049
Restricted for:			
Capital projects	10,928,866	-	10,928,866
Public works projects	7,226,249	-	7,226,249
Public safety programs	4,016,758	-	4,016,758
Human services programs	10,240,530	-	10,240,530
Health programs	3,135,387	-	3,135,387
Legislative and executive programs	2,115,013	-	2,115,013
Judicial programs	1,160,849	-	1,160,849
Hospital pensions and OPEB	-	-	-
Other purposes	13,414	-	13,414
Unrestricted	30,657,707	4,325,475	34,983,182
Total net position	<u>\$ 163,639,896</u>	<u>\$ 8,823,401</u>	<u>\$ 172,463,297</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units	
Memorial Hospital of Union County	Airport Authority
\$ -	\$ 566,520
35,680,788	-
16,151,352	-
-	-
669,989	-
-	-
-	-
-	-
20,013,008	9,180
-	-
-	-
-	-
-	-
53,260	-
1,304,195	-
-	-
2,982,855	2,986
2,211,467	-
1,715,219	-
9,908,566	-
1,159,015	-
-	-
903,719	-
74,854,071	-
3,615,854	1,893,164
135,783,555	800,471
<u>139,399,409</u>	<u>2,693,635</u>
<u>307,006,913</u>	<u>3,272,321</u>
112,369	-
13,554,392	-
753,797	-
<u>14,420,558</u>	<u>-</u>
14,018,904	10,201
-	-
11,107,841	-
-	-
-	3,164
-	-
-	-
-	-
746,173	-
947,355	-
-	-
5,795,237	-
25,414,665	-
<u>94,266,110</u>	<u>-</u>
<u>152,296,285</u>	<u>13,365</u>
-	-
31,394,264	-
10,237,560	164
1,325,127	138
<u>42,956,951</u>	<u>302</u>
69,936,133	2,693,635
615,106	-
-	-
-	-
-	-
-	-
-	-
11,623,785	-
-	-
<u>43,999,211</u>	<u>565,019</u>
<u>\$ 126,174,235</u>	<u>\$ 3,258,654</u>

UNION COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Program Revenues			
Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:				
Current:				
General government:				
Legislative and executive	\$ 20,481,692	\$ 7,454,047	\$ 13,190,964	\$ -
Judicial	5,574,986	1,440,493	823,427	-
Public safety	1,980,879	685,159	180,594	-
Public works	17,657,509	1,986,967	8,370,781	1,123,478
Health	3,881,316	195,252	5,795,352	-
Human services	22,025,497	539,501	6,869,533	-
Conservation and recreation	95,907	-	-	-
Economic development	844,371	175,224	217	-
Interest and fiscal charges	494,548	-	-	-
Total governmental activities	73,036,705	12,476,643	35,230,868	1,123,478
Business-type activities:				
Sanitary sewer district	697,885	466,533	-	-
Building and development	1,773,938	2,564,011	-	-
Total business-type activities	2,471,823	3,030,544	-	-
Total primary government	\$ 75,508,528	\$ 15,507,187	\$ 35,230,868	\$ 1,123,478
Component units:				
Memorial Hospital of Union County	\$ 154,711,561	\$ 170,520,714	\$ 1,148,978	\$ -
Airport Authority	466,656	223,234	84,014	580,077
Total component units	\$ 155,178,217	\$ 170,743,948	\$ 1,232,992	\$ 580,077

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

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**

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Memorial Hospital</u>	<u>Airport Authority</u>
\$ 163,319	\$ -	\$ 163,319	\$ -	\$ -
(3,311,066)	-	(3,311,066)	-	-
(1,115,126)	-	(1,115,126)	-	-
(6,176,283)	-	(6,176,283)	-	-
2,109,288	-	2,109,288	-	-
(14,616,463)	-	(14,616,463)	-	-
(95,907)	-	(95,907)	-	-
(668,930)	-	(668,930)	-	-
(494,548)	-	(494,548)	-	-
(24,205,716)	-	(24,205,716)	-	-
-	(231,352)	(231,352)	-	-
-	790,073	790,073	-	-
-	558,721	558,721	-	-
(24,205,716)	558,721	(23,646,995)	-	-
-	-	-	16,958,131	-
-	-	-	-	420,669
-	-	-	16,958,131	420,669
6,552,983	-	6,552,983	-	-
7,808,665	-	7,808,665	-	-
1,629,922	-	1,629,922	-	-
1,338,073	-	1,338,073	-	-
14,275,669	-	14,275,669	-	-
1,784,148	-	1,784,148	-	-
1,784,137	-	1,784,137	-	-
345,569	-	345,569	-	-
453,122	-	453,122	-	-
4,479,816	-	4,479,816	-	-
(582,053)	7,494	(574,559)	(1,280,541)	112
473,885	9,555	483,440	7,179,224	122,593
40,343,936	17,049	40,360,985	5,898,683	122,705
16,138,220	575,770	16,713,990	22,856,814	543,374
147,501,676	8,247,631	155,749,307	103,317,421	2,715,280
\$ 163,639,896	\$ 8,823,401	\$ 172,463,297	\$ 126,174,235	\$ 3,258,654

UNION COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Local Fiscal Recovery</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 13,888,968	\$ 7,220,647	\$ 3,242,854	\$ 1,440,646
Cash and cash equivalents in segregated accounts	210,297	-	-	-
Cash with fiscal agent	-	3,781,787	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	3,592,467	-	449,006	-
Real estate and other taxes	8,205,759	8,006,772	-	-
Payments in lieu of taxes	-	-	-	-
Accounts	329,250	2,810	398,800	-
Accrued interest	176,364	-	-	-
Due from other governments	1,230,032	408,097	3,491,856	-
Special assessments	-	-	-	-
Loans	357,732	-	-	-
Interfund loans	-	-	-	-
Due from other funds	76,082	-	1,920	-
Leases	697,075	-	-	-
Prepayments	379,111	29,182	7,937	-
Materials and supplies inventory	116,533	22,235	527,658	-
Total assets	<u>\$ 29,259,670</u>	<u>\$ 19,471,530</u>	<u>\$ 8,120,031</u>	<u>\$ 1,440,646</u>
Liabilities:				
Accounts payable	\$ 400,897	\$ 92,967	\$ 353,044	\$ -
Contracts payable	-	-	-	-
Accrued wages and benefits payable	530,740	233,130	80,179	-
Compensated absences payable	38,013	2,216	-	-
Due to other governments	185,861	86,759	23,249	-
Interfund loans payable	-	-	160,080	-
Due to other funds	-	-	1,065	-
Payroll withholdings payable	2,175,750	-	-	-
Unearned revenue	-	-	-	1,440,646
Due to external parties	-	1,122	-	-
Total liabilities	<u>3,331,261</u>	<u>416,194</u>	<u>617,617</u>	<u>1,440,646</u>
Deferred inflows of resources:				
Property taxes and PILOTs levied for the next fiscal year	8,051,971	7,726,334	-	-
Delinquent property tax revenue not available	153,788	280,438	-	-
Accrued interest not available	165,036	-	-	-
Sales tax revenue not available	2,445,292	-	305,627	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	954,800	408,097	2,940,309	-
Leases	653,853	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available	81,760	-	220	-
Total deferred inflows of resources	<u>12,506,500</u>	<u>8,414,869</u>	<u>3,246,156</u>	<u>-</u>
Fund balances:				
Nonspendable	1,053,157	51,417	535,595	-
Restricted	-	10,589,050	3,720,663	-
Committed	706,196	-	-	-
Assigned	5,070,035	-	-	-
Unassigned (deficit)	6,592,521	-	-	-
Total fund balances	<u>13,421,909</u>	<u>10,640,467</u>	<u>4,256,258</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 29,259,670</u>	<u>\$ 19,471,530</u>	<u>\$ 8,120,031</u>	<u>\$ 1,440,646</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

	Capital Infrastructure	Other Governmental Funds	Total Governmental Funds
\$	19,616,046	\$ 42,652,000	\$ 88,061,161
	-	248,887	459,184
	-	-	3,781,787
	-	449,004	4,490,477
	-	3,063,943	19,276,474
	-	335,000	335,000
	-	1,006,680	1,737,540
	-	-	176,364
	-	1,562,614	6,692,599
	98,639	433,759	532,398
	-	-	357,732
	-	218,960	218,960
	-	343,804	421,806
	-	-	697,075
	-	71,307	487,537
	-	28,166	694,592
<u>\$</u>	<u>19,714,685</u>	<u>\$ 50,414,124</u>	<u>\$ 128,420,686</u>

\$	61,063	\$ 875,138	\$ 1,783,109
	-	12,926	12,926
	-	295,455	1,139,504
	-	134	40,363
	-	85,136	381,005
	-	218,960	379,040
	-	418,821	419,886
	-	-	2,175,750
	-	-	1,440,646
	-	16,082	17,204
<u>\$</u>	<u>61,063</u>	<u>1,922,652</u>	<u>7,789,433</u>

	-	3,292,264	19,070,569
	-	81,417	515,643
	-	-	165,036
	-	305,626	3,056,545
	98,639	433,759	532,398
	-	110,097	4,413,303
	-	-	653,853
	-	971,914	971,914
	-	334,698	416,678
<u>\$</u>	<u>98,639</u>	<u>5,529,775</u>	<u>29,795,939</u>

	-	99,473	1,739,642
	-	31,259,417	45,569,130
	19,554,983	1,514,627	21,775,806
	-	10,202,653	15,272,688
	-	(114,473)	6,478,048

<u>\$</u>	<u>19,554,983</u>	<u>42,961,697</u>	<u>90,835,314</u>
<u>\$</u>	<u>19,714,685</u>	<u>\$ 50,414,124</u>	<u>\$ 128,420,686</u>

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UNION COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2022

Total governmental fund balances		\$	90,835,314
<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.			103,537,893
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	3,056,545	
Real and other taxes receivable		515,643	
Accounts receivable		416,678	
Intergovernmental receivable		5,385,217	
Special assessments receivable		532,398	
Accrued interest receivable		165,036	
Total		10,071,517	10,071,517
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.			(46,200)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
General obligation bonds payable		(3,655,000)	
Sales tax revenue bonds payable		(8,380,000)	
OPWC loans payable		(512,190)	
Notes payable - finance purchase		(160,112)	
Leases payable		(574,732)	
Compensated absences		(3,026,719)	
Total		(16,308,753)	(16,308,753)
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		7,262,803	
Deferred inflows of resources - pension		(16,280,077)	
Net pension asset		616,837	
Net pension liability		(15,086,352)	
Total		(23,486,789)	(23,486,789)
The net OPEB asset is not due and receivable/payable in the current period; therefore, the asset and related deferred inflows/outflows are not recognized in the governmental funds.			
Deferred outflows of resources - OPEB		367,833	
Deferred inflows of resources - OPEB		(5,002,501)	
Net OPEB asset		4,880,548	
Total		245,880	245,880
Unamortized premiums are amortized over the life of the bonds on the statement of net position.			(1,208,966)
Net position of governmental activities		\$	163,639,896

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, 2022

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Local Fiscal Recovery</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ 6,544,499	\$ 7,793,194	\$ -	\$ -
Sales taxes	14,262,711	-	1,782,528	-
Charges for services	6,902,499	-	1,279,083	-
Licenses and permits	-	-	4,920	-
Fines and forfeitures	70,496	-	-	-
Intergovernmental	3,318,288	2,762,451	7,060,572	10,017,082
Special assessments	-	-	-	-
Investment income	(823,964)	-	22,973	-
Rental income	376,887	-	-	-
Contributions and donations	-	75	-	-
Payment in lieu of taxes	-	-	-	-
Other	510,415	518,055	1,191,590	-
Total revenues	<u>31,161,831</u>	<u>11,073,775</u>	<u>11,341,666</u>	<u>10,017,082</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	5,474,702	-	-	10,022,264
Judicial	4,446,771	-	-	-
Public safety	2,164,157	-	-	-
Public works	554,597	-	11,592,916	-
Health	209,691	-	-	-
Human services	886,097	11,736,404	-	-
Conservation and recreation	95,907	-	-	-
Economic development	105,000	-	-	-
Capital outlay	-	-	223,954	-
Debt service:				
Principal retirement	80,919	-	63,842	-
Interest and fiscal charges	16,515	-	6,835	-
Total expenditures	<u>14,034,356</u>	<u>11,736,404</u>	<u>11,887,547</u>	<u>10,022,264</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,127,475</u>	<u>(662,629)</u>	<u>(545,881)</u>	<u>(5,182)</u>
Other financing sources (uses):				
Sale of capital assets	11,631	-	-	-
Transfers in	75,000	-	-	-
Transfers out	(20,275,621)	(974,500)	-	-
Finance purchase transaction	-	-	223,954	-
Total other financing sources (uses)	<u>(20,188,990)</u>	<u>(974,500)</u>	<u>223,954</u>	<u>-</u>
Net change in fund balances	(3,061,515)	(1,637,129)	(321,927)	(5,182)
Fund balances at beginning of year	16,497,415	12,293,096	4,454,493	5,182
Change in inventory balance	(13,991)	(15,500)	123,692	-
Fund balances at end of year	<u>\$ 13,421,909</u>	<u>\$ 10,640,467</u>	<u>\$ 4,256,258</u>	<u>\$ -</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

	Capital Infrastructure	Other Governmental Funds	Total Governmental Funds
	-	\$ 3,305,738	\$ 17,643,431
\$	-	1,782,518	17,827,757
	-	2,868,409	11,049,991
	-	179,690	184,610
	-	214,304	284,800
	-	14,263,873	37,422,266
	25,877	476,085	501,962
	-	107,549	(693,442)
	-	10,015	386,902
	-	17,733	17,808
	-	453,122	453,122
	<u>500,000</u>	<u>1,121,737</u>	<u>3,841,797</u>
	<u>525,877</u>	<u>24,800,773</u>	<u>88,921,004</u>
	-	4,901,415	20,398,381
	-	1,256,840	5,703,611
	-	2,247,592	4,411,749
	-	205,113	12,352,626
	-	5,743,759	5,953,450
	-	9,322,666	21,945,167
	-	-	95,907
	-	818,009	923,009
	3,765,568	2,475,294	6,464,816
	-	922,940	1,067,701
	-	531,820	555,170
	<u>3,765,568</u>	<u>28,425,448</u>	<u>79,871,587</u>
	<u>(3,239,691)</u>	<u>(3,624,675)</u>	<u>9,049,417</u>
	-	-	11,631
	15,102,013	6,553,736	21,730,749
	(37,940)	(442,688)	(21,730,749)
	-	-	223,954
	<u>15,064,073</u>	<u>6,111,048</u>	<u>235,585</u>
	11,824,382	2,486,373	9,285,002
	7,730,601	40,471,822	81,452,609
	-	3,502	97,703
\$	<u>19,554,983</u>	<u>\$ 42,961,697</u>	<u>\$ 90,835,314</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, 2022

Net change in fund balances - total governmental funds	\$	9,285,002
<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/amortization expense.		
Capital asset additions	\$ 1,936,635	
Current year depreciation/amortization	<u>(3,805,891)</u>	
Total		(1,869,256)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		
		204,416
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.		
		97,703
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	4,064	
Sales tax	16,197	
Intergovernmental revenues	267,979	
Special assessments	170,418	
Charges for services	(140,810)	
Interest income	147,826	
Other revenues	<u>(211,753)</u>	
Total		253,921
Proceeds of notes payable - finance purchases 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.		
		(223,954)
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.		
		1,067,701
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	(2,443)	
Amortization of deferred amounts on refunding	(4,660)	
Amortization of bond premiums	<u>67,725</u>	
Total		60,622
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		3,579,533
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		630,258
OPEB		3,404,950
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
		<u>(352,676)</u>
Change in net position of governmental activities	\$	<u>16,138,220</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<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	\$ 6,247,422	\$ 6,247,422	\$ 6,518,493	\$ 271,071
Sales taxes	14,280,577	14,280,577	14,242,872	(37,705)
Charges for services	5,102,000	5,102,000	5,838,966	736,966
Fines and forfeitures	66,000	66,000	83,782	17,782
Intergovernmental	2,859,940	3,027,261	3,297,866	270,605
Investment income	651,729	651,729	1,182,312	530,583
Rental income	421,040	421,040	397,142	(23,898)
Other	449,396	449,395	462,036	12,641
Total revenues	<u>30,078,104</u>	<u>30,245,424</u>	<u>32,023,469</u>	<u>1,778,045</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	12,010,734	7,096,215	6,743,257	352,958
Judicial	4,354,558	4,268,452	4,016,886	251,566
Public safety	9,318,278	2,765,777	2,489,184	276,593
Public works	809,707	604,039	550,382	53,657
Health	242,250	212,526	212,526	-
Human services	1,332,297	1,318,691	965,167	353,524
Economic development	99,258	105,000	105,000	-
Conservation and recreation	95,907	95,907	95,907	-
Total expenditures	<u>28,262,989</u>	<u>16,466,607</u>	<u>15,178,309</u>	<u>1,288,298</u>
Excess of revenues over expenditures	<u>1,815,115</u>	<u>13,778,817</u>	<u>16,845,160</u>	<u>3,066,343</u>
Other financing sources (uses):				
Sale of capital assets	11,630	11,630	11,631	1
Transfers in	1,559,000	1,559,000	910,536	(648,464)
Transfers out	<u>(3,479,965)</u>	<u>(22,050,897)</u>	<u>(22,052,197)</u>	<u>(1,300)</u>
Total other financing sources (uses)	<u>(1,909,335)</u>	<u>(20,480,267)</u>	<u>(21,130,030)</u>	<u>(649,763)</u>
Net change in fund balances	(94,220)	(6,701,450)	(4,284,870)	2,416,580
Fund balances at beginning of year	5,967,997	5,967,997	5,967,997	-
Prior year encumbrances appropriated	1,232,495	1,232,495	1,232,495	-
Fund balance at end of year	<u>\$ 7,106,272</u>	<u>\$ 499,042</u>	<u>\$ 2,915,622</u>	<u>\$ 2,416,580</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, 2022

	<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	\$ 7,318,677	\$ 7,318,677	\$ 7,745,768	\$ 427,091
Intergovernmental	3,439,973	3,439,973	2,762,451	(677,522)
Contributions and donations	-	-	75	75
Other	368,341	368,341	516,695	148,354
Total revenues	<u>11,126,991</u>	<u>11,126,991</u>	<u>11,024,989</u>	<u>(102,002)</u>
Expenditures:				
Current:				
Human services	12,300,823	12,690,712	12,139,190	551,522
Total expenditures	<u>12,300,823</u>	<u>12,690,712</u>	<u>12,139,190</u>	<u>551,522</u>
Excess of expenditures over revenues	<u>(1,173,832)</u>	<u>(1,563,721)</u>	<u>(1,114,201)</u>	<u>449,520</u>
Other financing uses:				
Transfers out	-	(974,500)	(974,500)	-
Total other financing uses	<u>-</u>	<u>(974,500)</u>	<u>(974,500)</u>	<u>-</u>
Net change in fund balances	(1,173,832)	(2,538,221)	(2,088,701)	449,520
Fund balances at beginning of year	8,488,644	8,488,644	8,488,644	-
Prior year encumbrances appropriated	129,197	129,197	129,197	-
Fund balance at end of year	<u>\$ 7,444,009</u>	<u>\$ 6,079,620</u>	<u>\$ 6,529,140</u>	<u>\$ 449,520</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Sales taxes	\$ 1,552,805	\$ 1,552,805	\$ 1,780,046	\$ 227,241
Charges for services	705,000	705,000	1,279,083	574,083
Licenses and permits	4,000	4,000	4,920	920
Intergovernmental	7,021,600	7,021,600	7,043,236	21,636
Investment income	20,000	20,000	22,973	2,973
Other	160,000	160,000	945,140	785,140
Total revenues	<u>9,463,405</u>	<u>9,463,405</u>	<u>11,075,398</u>	<u>1,611,993</u>
Expenditures:				
Current:				
Public works	12,572,489	13,301,303	12,493,206	808,097
Total expenditures	<u>12,572,489</u>	<u>13,301,303</u>	<u>12,493,206</u>	<u>808,097</u>
Excess of expenditures of revenues	<u>(3,109,084)</u>	<u>(3,837,898)</u>	<u>(1,417,808)</u>	<u>2,420,090</u>
Other financing sources:				
Advances out	(161,682)	(161,682)	(161,682)	-
Total other financing sources	<u>(161,682)</u>	<u>(161,682)</u>	<u>(161,682)</u>	<u>-</u>
Net change in fund balances	(3,270,766)	(3,999,580)	(1,579,490)	2,420,090
Fund balances at beginning of year	3,508,749	3,508,749	3,508,749	-
Prior year encumbrances appropriated	523,705	523,705	523,705	-
Fund balance at end of year	<u>\$ 761,688</u>	<u>\$ 32,874</u>	<u>\$ 2,452,964</u>	<u>\$ 2,420,090</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)
 LOCAL FISCAL RECOVERY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 5,728,864	\$ 5,728,864	\$ 5,728,864	\$ -
Total revenues	<u>5,728,864</u>	<u>5,728,864</u>	<u>5,728,864</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	11,462,910	11,462,910	10,022,264	1,440,646
Total expenditures	<u>11,462,910</u>	<u>11,462,910</u>	<u>10,022,264</u>	<u>1,440,646</u>
Net change in fund balances	(5,734,046)	(5,734,046)	(4,293,400)	1,440,646
Fund balances at beginning of year	<u>5,734,046</u>	<u>5,734,046</u>	<u>5,734,046</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,440,646</u>	<u>\$ 1,440,646</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2022

	Business-type Activities - Enterprise Funds		
	Sanitary Sewer	Building and Development	Total
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ 1,131,917	\$ 4,061,655	\$ 5,193,572
Receivables (net of allowance for uncollectibles):			
Accounts	16,039	28,210	44,249
Special assessments	1,517	-	1,517
Interfund loans	-	160,080	160,080
Due from external parties	-	21,140	21,140
Prepayments	1,437	-	1,437
Total current assets	<u>1,150,910</u>	<u>4,271,085</u>	<u>5,421,995</u>
Noncurrent assets:			
Net pension assets	3,096	23,534	26,630
Net OPEB assets	23,407	177,413	200,820
Capital assets:			
Non-depreciable capital assets	28,541	-	28,541
Depreciable capital assets, net	5,330,189	55,461	5,385,650
Total capital assets	<u>5,358,730</u>	<u>55,461</u>	<u>5,414,191</u>
Total noncurrent assets	<u>5,385,233</u>	<u>256,408</u>	<u>5,641,641</u>
Total assets	<u>6,536,143</u>	<u>4,527,493</u>	<u>11,063,636</u>
Deferred outflows of resources:			
Pension	49,766	266,580	316,346
OPEB	5,670	5,782	11,452
Total deferred outflows of resources	<u>55,436</u>	<u>272,362</u>	<u>327,798</u>
Liabilities:			
Current liabilities:			
Accounts payable	17,140	20,980	38,120
Accrued wages and benefits payable	4,954	45,629	50,583
Accrued interest payable	12,689	-	12,689
Due to other funds	1,920	-	1,920
Due to other governments	4,961	15,620	20,581
Current portion of compensated absences payable	6,207	39,328	45,535
Current portion of revenue bonds payable	10,680	-	10,680
Current portion of OPWC loans payable	16,532	-	16,532
Total current liabilities	<u>75,083</u>	<u>121,557</u>	<u>196,640</u>
Long-term liabilities:			
Compensated absences payable	5,192	9,188	14,380
Revenue bonds payable	574,938	-	574,938
OPWC loans payable	314,115	-	314,115
Net pension liability	65,978	500,083	566,061
Total long-term liabilities	<u>960,223</u>	<u>509,271</u>	<u>1,469,494</u>
Total liabilities	<u>1,035,306</u>	<u>630,828</u>	<u>1,666,134</u>
Deferred inflows of resources:			
Pension	80,935	613,476	694,411
OPEB	24,184	183,304	207,488
Total deferred inflows of resources	<u>105,119</u>	<u>796,780</u>	<u>901,899</u>
Net position:			
Net investment in capital assets	4,442,465	55,461	4,497,926
Unrestricted	1,008,689	3,316,786	4,325,475
Total net position	<u>\$ 5,451,154</u>	<u>\$ 3,372,247</u>	<u>\$ 8,823,401</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, 2022

	Business-type Activities - Enterprise Funds		
	Sanitary Sewer	Building and Development	Total
Operating revenues:			
Charges for services	\$ 462,656	\$ 2,448,147	\$ 2,910,803
License and permits	400	115,864	116,264
Special assessments	3,477	-	3,477
Other operating revenues	9,555	-	9,555
Total operating revenues	<u>476,088</u>	<u>2,564,011</u>	<u>3,040,099</u>
Operating expenses:			
Personal services	149,932	867,558	1,017,490
Contract services	246,879	705,409	952,288
Materials and supplies	148,781	135,385	284,166
Depreciation	131,854	10,812	142,666
Other	1,294	54,774	56,068
Total operating expenses	<u>678,740</u>	<u>1,773,938</u>	<u>2,452,678</u>
Operating income (loss)	<u>(202,652)</u>	<u>790,073</u>	<u>587,421</u>
Nonoperating revenues (expenses):			
Interest revenue	7,494	-	7,494
Interest expense and fiscal charges	(19,145)	-	(19,145)
Total nonoperating revenues (expenses)	<u>(11,651)</u>	<u>-</u>	<u>(11,651)</u>
Change in net position	(214,303)	790,073	575,770
Net position at beginning of year	<u>5,665,457</u>	<u>2,582,174</u>	<u>8,247,631</u>
Net position at end of year	<u>\$ 5,451,154</u>	<u>\$ 3,372,247</u>	<u>\$ 8,823,401</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Business-type Activities - Enterprise Funds		
	Sanitary Sewer	Building and Development	Total
Cash flows from operating activities:			
Cash received from sales/service charges	\$ 446,617	\$ 2,418,267	\$ 2,864,884
Cash received from license and permits	400	-	400
Cash received from special assessments	1,960	-	1,960
Cash received from other operating revenue	9,555	115,864	125,419
Cash payments for personal services	(167,249)	(1,227,096)	(1,394,345)
Cash payments for contractual services	(248,884)	(725,698)	(974,582)
Cash payments for materials and supplies	(142,289)	(138,130)	(280,419)
Cash payments for other expenses	(1,294)	(35,403)	(36,697)
Net cash provided by (used in) operating activities	<u>(101,184)</u>	<u>407,804</u>	<u>306,620</u>
Cash flows from noncapital financing activities:			
Cash received from interfund loans	-	158,495	158,495
Net cash provided by noncapital financing activities	<u>-</u>	<u>158,495</u>	<u>158,495</u>
Cash flows from capital and related financing activities:			
Principal payments on bonds and loans	(26,876)	-	(26,876)
Interest and fiscal charges	(19,369)	-	(19,369)
Net cash used in capital and related financing activities	<u>(46,245)</u>	<u>-</u>	<u>(46,245)</u>
Cash flows from investing activities:			
Interest received	7,494	-	7,494
Net cash provided by investing activities	<u>7,494</u>	<u>-</u>	<u>7,494</u>
Net change in cash and cash equivalents	(139,935)	566,299	426,364
Cash and cash equivalents at beginning of year	1,271,852	3,495,356	4,767,208
Cash and cash equivalents at end of year	<u>\$ 1,131,917</u>	<u>\$ 4,061,655</u>	<u>\$ 5,193,572</u>

(Continued)

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Sanitary Sewer</u>	<u>Building and Development</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (202,652)	\$ 790,073	\$ 587,421
Adjustments:			
Depreciation	131,854	10,812	142,666
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	(16,039)	(8,740)	(24,779)
Special assessments receivable	(1,517)	-	(1,517)
Due from external parties	-	(21,140)	(21,140)
Prepayments	(1,189)	69	(1,120)
Net pension assets	(1,006)	(5,777)	(6,783)
Net OPEB assets	(12,017)	(80,656)	(92,673)
Deferred outflows of resources - pension	(17,361)	(127,692)	(145,053)
Deferred outflows of resources - OPEB	10,648	50,509	61,157
Accounts payable	3,756	(4,833)	(1,077)
Accrued wages and benefits	(803)	(2,134)	(2,937)
Due to other governments	71	1,144	1,215
Due to external parties	1,920	-	1,920
Compensated absences payable	3,746	6,946	10,692
Net pension liability	(29,150)	(308,010)	(337,160)
Deferred inflows of resources - pension	39,172	234,912	274,084
Deferred inflows of resources - OPEB	(10,617)	(127,679)	(138,296)
Net cash provided by (used in) operating activities	<u>\$ (101,184)</u>	<u>\$ 407,804</u>	<u>\$ 306,620</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2022

	Custodial
Assets:	
Equity in pooled cash and cash equivalents	\$ 11,989,178
Cash and cash equivalents in segregated accounts	1,771,150
Receivables (net of allowances for uncollectibles):	
Real estate and other taxes	121,767,417
Due from other governments	3,148,748
Prepayments	20,295
Due from external parties	17,204
Total assets	138,713,992
Liabilities:	
Due to other governments	3,969,264
Due to external parties	21,140
Total liabilities	3,990,404
Deferred inflows of resources:	
Property taxes levied for the next fiscal year	119,756,075
Total deferred inflows of resources	119,756,075
Net position:	
Restricted for individuals, organizations and other governments	14,967,513
Total net position	\$ 14,967,513

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, 2022

	Custodial
Additions:	
Intergovernmental	\$ 5,875,401
Amounts received as fiscal agent	11,661,094
Licenses, permits and fees for other governments	63,424,575
Fines and forfeitures for other governments	1,072,994
Property tax collection for other governments	122,380,296
Earnings on investments	3,491
Other custodial fund collections	5,150
Total additions	204,423,001
Deductions:	
Distributions of state funds to other governments	5,826,712
Distributions as fiscal agent	11,014,424
Licenses, permits and fees distributions to other governments	63,582,856
Fines and forfeitures distributions to other governments	905,123
Property tax distributions to other governments	122,247,258
Total deductions	203,576,373
Net change in fiduciary net position	846,628
Net position beginning of year	14,120,885
Net position end of year	\$ 14,967,513

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2022

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 and the Union County Airport Authority. 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. The Hospital has been included as component unit as it appoints a voting majority of the board of trustees, the County is able to impose its will on the Hospital but does not meet the blending criteria for component units. 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 seven 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, 2022

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, 2022

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 2022, Union County contributed \$336,341 for the Center’s operations which represents 14.89% 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 2022, 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 2022, Union County contributed \$30,861. 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, 2022

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 2022, Union County contributed \$49,907 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, Champaign, Sandusky, Wyandot 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 2022, the County contributed \$2,065,461 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 2022, the County did not contribute any amounts 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, 2022

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 2022, the County made \$30,233 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 2022, Union County contributed \$1,857,475. 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, 2022

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, 2022

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.

Local Fiscal Recovery - To account for grant money received under the American Rescue Plan Act (ARPA) that is restricted for use on ARPA programs.

Capital Infrastructure - To account for various capital infrastructure purchases throughout the County.

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, 2022

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.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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 represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. See Notes 14 and 15 for deferred outflows of resources related to net pension liability/asset and net OPEB asset, respectively.

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 assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources include property taxes, payment in lieu of taxes and unavailable revenue. Property taxes and payment in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 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. Unavailable revenue includes, but is not limited to, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The deferred inflow of resources for leases is related to the lease receivable and is being amortized to lease revenue in a systematic and rational manner over the term of the lease.

See Notes 14 and 15 for deferred inflows of resources related to net pension liability/asset and net OPEB asset, respectively. These deferred inflows of resources are only reported on the government-wide statement of net position.

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

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

F. Budgetary Data

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

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 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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 2022.

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 2022.

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 2022. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2022.

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 2022, County investments were limited to Federal Home Loan Bank (FHLB) securities, negotiable certificates of deposit, corporate bonds (Goldman Sachs, Citigroup and Wells Fargo), commercial paper 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 2022, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, giving notice 24 hours in advance of all deposits and withdrawals exceeding \$100 million is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million. 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 2022 amounted to (\$823,964) which includes (\$722,974) 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 (component unit) are held by the component unit and are recorded as "cash and cash equivalents in segregated accounts" (including restricted amounts).

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, treasurer prepaid interest fund, the federal LETF fund, the motor vehicle and gas tax fund, federal CHIP fund, multi building improvement fund, MVGT infrastructure fund, Main Street building fund, sales tax debt fund and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2022 amounted to \$138,016 and \$112, 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. During 2022, the County increased its capitalization threshold from \$2,000 to \$5,000 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

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

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land improvements	20 years	20 - 24 years
Buildings and improvements	6 - 40 years 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
Intangible leased assets	5 years	N/A

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. The County is reporting intangible right to use assets related to leased equipment and buildings. The intangible assets are being amortized in a systematic and rational manner of the shorter of the lease term or the useful life of the underlying asset.

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, 2022, 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, 2022

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 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, 2022

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, 2022 was \$5,072,950 and is included in assigned \$3,958,645 and unassigned \$1,114,305 fund balances of the general fund.

Salary and Benefit Liability Fund

The salary and benefit liability fund was created to assist in the payment of leave for terminated or retired employees and to cover payroll expenses in any year when the number of pay periods exceeds 26. The Commissioners shall determine the reserve balance in the salary and benefit liability fund, all of which shall be funded from the general fund when funds are deemed available. The balance in the salary and benefit liability fund at December 31, 2022 was \$706,196 and is included as committed for termination benefits in the fund balance of the general fund.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

Capital Improvement Fund

The purpose of this fund is to provide dollars to assist in the payment of costs for projects involving the acquisition, construction or improvement of fixed assets of the county or of collaborations of which the county is a partner. The Commissioners shall determine the balance based on anticipated future capital needs. The balance in the capital improvement fund at December 31, 2022 was \$10,208,648, of which \$10,202,653 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 11.A.

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2022.

S. Estimates

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

T. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services, license fees, and tap in fees from the sewer and building and 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 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 2022, the County has implemented GASB Statement No. 87, "Leases", GASB Implementation Guide 2019-3, "Leases", GASB Implementation Guide 2020-1, "Implementation Guide Update - 2020", GASB Statement No. 91, "Conduit Debt Obligations", GASB Statement No. 92, "Omnibus 2020", GASB Statement No. 93, "Replacement of Interbank Offered Rates", GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32" and certain paragraphs of GASB Statement No. 99, "Omnibus 2022".

GASB Statement No. 87 and GASB Implementation Guide 2019-3 enhance the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

These changes were incorporated in the County's 2022 financial statements. The County recognized \$727,611 in governmental activities in leases receivable at January 1, 2022, due to the implementation of GASB 87; however, this entire amount was offset by deferred inflows of resources for leases. The County also recognized \$655,651 in governmental activities in leases payable at January 1, 2022; however, this entire amount was offset by the intangible asset, right to use lease - equipment.

GASB Implementation Guide 2020-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2020-1 did not have an effect on the financial statements of the County.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the County.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the County.

B. Deficit Fund Balance

Fund balance at December 31, 2022 included the following individual fund deficit:

<u>Nonmajor fund</u>	<u>Deficit</u>
Clark Yoder Ditch Construction	\$ 114,473

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 4 - DEPOSITS AND INVESTMENTS

Primary Government

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

A. Cash and cash equivalents with fiscal agent

At year end, the County had \$3,781,787 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.”

B. Deposits with Financial Institutions

At December 31, 2022, the carrying amount of all County deposits was \$37,142,965, including cash in segregated accounts. As of December 31, 2022, \$36,081,343 of the County’s bank balance of \$37,950,445 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 2022, 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.

C. Investments

As of December 31, 2022, the County had the following investments and maturities:

<u>Measurement/ Investment type</u>	<u>Measurement Value</u>	<u>Investment Maturities</u>				
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>13 to 18 months</u>	<u>19 to 24 months</u>	<u>Greater than 24 months</u>
<i>Fair value:</i>						
FHLB	\$ 32,081,204	\$ -	\$ 2,894,370	\$ 1,951,920	\$ 2,504,453	\$ 24,730,461
Negotiable CD's	1,191,381	-	-	719,143	472,238	-
Commercial paper	24,612,150	24,612,150	-	-	-	-
Corporate bond	11,298,270	-	-	1,915,360	4,618,050	4,764,860
<i>Amortized cost:</i>						
STAR Ohio	1,714,795	1,714,795	-	-	-	-
Total	\$ 70,897,800	\$ 26,326,945	\$ 2,894,370	\$ 4,586,423	\$ 7,594,741	\$ 29,495,321

The weighted average of maturity of investments is 1.62 years.

The County's investments in federal agency securities (FHLB), negotiable CD's, commercial paper, and corporate bond 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, 2022

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

Credit Risk: The federal agency securities carry a rating of AA+ by Standard & Poor's and Aaa by Moody's. The corporate bond is rated BBB+ by Standard & Poor's and A2 by Moody's. The negotiable certificates of deposit are not rated. 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 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, 2022:

<u>Measurement/ Investment type</u>	<u>Measurement Value</u>	<u>% of Total</u>
<i>Fair value:</i>		
FHLB	\$ 32,081,204	45.25
Negotiable CD's	1,191,381	1.68
Commercial paper	24,612,150	34.71
Corporate bond	11,298,270	15.94
<i>Amortized cost:</i>		
STAR Ohio	<u>1,714,795</u>	<u>2.42</u>
Total	<u>\$ 70,897,800</u>	<u>100.00</u>

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

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net position as of December 31, 2022:

<u>Cash and investments per note</u>	
Cash with fiscal agent	\$ 3,781,787
Carrying amount of deposits	37,142,965
Investments	<u>70,897,800</u>
Total	<u>\$ 111,822,552</u>
 <u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 92,302,132
Business-type activities	5,193,572
Component unit - Airport	566,520
Custodial funds	<u>13,760,328</u>
Total	<u>\$ 111,822,552</u>

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund loans receivable/payable at December 31, 2022 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	\$ 218,960
Building and development fund	Motor vehicle and gas tax fund	<u>160,080</u>
Total interfund loans		<u>\$ 379,040</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

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 \$218,960 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 in the amount of \$160,080 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, 2022, 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	\$ 75,017
General fund	Motor vehicle and gas tax	1,065
Motor vehicle and gas tax	Sanitary sewer	1,920
Nonmajor governmental funds	Nonmajor governmental funds	<u>343,804</u>
Total due to/due from other funds		<u>\$ 421,806</u>

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

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

C. Due to/from external parties at December 31, 2022, consisted of the following as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
Building and development fund	Custodial fund	\$ 21,140
Custodial fund	County Board of DD	1,122
Custodial fund	Nonmajor governmental funds	<u>16,082</u>
Total due to/due from external parties		<u>\$ 38,344</u>

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

D. Interfund transfers for the year ended December 31, 2022, consisted of the following, as reported on the fund financial statements:

<u>Transfers to nonmajor governmental funds from:</u>	
General fund	\$ 5,275,621
Capital infrastructure	37,940
Board of DD fund	974,500
Nonmajor governmental funds	265,675
<u>Transfers to capital infrastructure fund from:</u>	
General fund	15,000,000
Nonmajor governmental fund	102,013
<u>Transfers to general fund from:</u>	
Nonmajor governmental fund	75,000
Total	<u>\$ 21,730,749</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.

The transfers were for the following purposes:

- (a) The transfers of \$974,500 from the Board of DD fund to nonmajor governmental funds were to fund future capital projects.
- (b) Transfers of \$37,940 from the capital infrastructure fund to the bond retirement fund (a nonmajor governmental fund) were for debt service payments.
- (c) Transfers to the general fund from nonmajor governmental fund were for return of revenues from the dog and kennel fund.
- (d) Transfers of \$265,675 from nonmajor governmental funds to nonmajor governmental funds were to fund capital projects or for debt service payments.
- (e) Transfers of \$102,013 from a nonmajor governmental fund to the capital infrastructure fund were to fund infrastructure projects.

All transfers were in compliance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16.

Interfund transfers between governmental funds are eliminated on the government-wide financial statements. Interfund transfers between governmental funds and enterprise funds are reported as transfers on the statement of activities.

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 revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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. 2022 public utility property taxes became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 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, 2022 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 2022 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, 2022 was \$11.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2022 property tax receipts were based are as follows:

<u>Real property</u>	
Residential/agricultural	\$ 1,770,904,830
Commercial/industrial/mineral	250,179,300
<u>Public utility</u>	
Real	411,840
Personal	<u>155,218,470</u>
Total assessed value	<u>\$ 2,176,714,440</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 2022 amounted to \$14,262,711 for the general fund, \$1,782,528 for the motor vehicle and gas tax fund and \$1,782,518 for the senior services fund (a nonmajor governmental fund).

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 8 - RECEIVABLES

A. Receivables

Receivables at December 31, 2022, consisted of taxes, accounts (billings for user charged services), special assessments, accrued interest, and intergovernmental receivables arising from grants, loans, notes entitlements, leases 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, 2022.

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

Governmental activities:

Sales taxes	\$ 4,490,477
Real estate and other taxes	19,276,474
Payments in lieu of taxes	335,000
Accounts	1,737,540
Accrued interest	176,364
Due from other governments	6,692,599
Special assessments	532,398
Loans	357,732
Leases	697,075

Business-type activities:

Accounts	44,249
Special assessments	1,517

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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	\$ 486,919
Local government	256,582
Grants	7,348
Casino tax revenue	479,183
Total	<u>1,230,032</u>
<u>County Board of DD</u>	
Homestead and rollback	<u>408,097</u>
Total	<u>408,097</u>
<u>Motor Vehicle and Gas Tax</u>	
Motor vehicle and gas tax	<u>3,491,856</u>
Total	<u>3,491,856</u>
<u>Nonmajor governmental funds</u>	
911 emergency	66,016
Federal LETF	106,151
Sheriff policing rotary	1,000
ADAMH	1,066,346
DARE community education	846
Public assistance	115,357
Child support enforcement services	111,567
Workplace Investmetn Act	60,534
Law enforcement grants	34,605
Honda TIF	<u>192</u>
Total nonmajor governmental funds	<u>1,562,614</u>
Total governmental funds	<u>\$ 6,692,599</u>

B. Leases Receivable

The County is reporting leases receivable of \$697,075 in the general fund. For 2022, the County recognized lease revenue of \$164,271, which is reported in rental income, and interest revenue of \$24,428.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 8 - RECEIVABLES - (Continued)

The County has entered into lease agreements for building space rental with multiple companies at varying years and terms as follows:

<u>Company</u>	<u>Lease Commencement Date</u>	<u>Years</u>	<u>Lease End Date</u>	<u>Payment Method</u>
BMV London Ave	2022	1.5	2023	Monthly
Health District	2022	9	2029	Quarterly
USDA AG Center	2022	2	2024	Monthly
Soil and Water Office Space	2022	3	2025	Yearly
Cash Farm	2022	2	2024	Semi-Annual

Lease payments will be paid into the general fund. The following is a schedule of future lease payments under the lease agreements:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 161,143	\$ 22,909	\$ 184,052
2024	123,381	18,307	141,688
2025	105,275	14,431	119,706
2026	77,714	10,611	88,325
2027	80,719	7,606	88,325
2028 - 2032	148,843	5,728	154,571
Total	<u>\$ 697,075</u>	<u>\$ 79,592</u>	<u>\$ 776,667</u>

C. Loans Receivable

In 2019, the County loaned the Union County General Health District to assist in renovations. At December 31, 2022, County had an outstanding loan receivable of \$357,732. There was principal repayment of \$45,652 that is reported in rental income. The following is a schedule of future payments under the loan agreement:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 47,411	\$ 12,924	\$ 60,335
2024	49,238	11,096	60,334
2025	51,136	9,198	60,334
2026	53,107	7,227	60,334
2027	55,154	5,180	60,334
2028 - 2029	101,686	3,901	105,587
Total	<u>\$ 357,732</u>	<u>\$ 49,526</u>	<u>\$ 407,258</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 9 - CAPITAL ASSETS

A. Due to the implementation of GASB Statement No. 87 (see Note 3.A for detail), the County has reported capital assets for the right to use leased equipment and building space which are reflected in the schedule below. Capital asset activity for the governmental activities for the year ended December 31, 2022, was as follows:

<u>Governmental activities:</u>	Restated Balance <u>12/31/2021</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/2022</u>
<i>Capital assets, not being depreciated/amortized:</i>				
Land	\$ 942,642	\$ -	\$ -	\$ 942,642
Construction in progress	72,093	615,126	(227,281)	459,938
Easements	121,333	-	-	121,333
Infrastructure	<u>78,687,681</u>	<u>-</u>	<u>-</u>	<u>78,687,681</u>
Total capital assets, not being depreciated/amortized	<u>79,823,749</u>	<u>615,126</u>	<u>(227,281)</u>	<u>80,211,594</u>
<i>Capital assets, being depreciated/amortized:</i>				
Land improvements	1,815,970	-	-	1,815,970
Buildings	44,581,545	432,582	-	45,014,127
Equipment	8,623,472	131,004	(131,079)	8,623,397
Furniture and fixtures	1,754,636	67,698	(26,270)	1,796,064
Vehicles	11,976,159	917,506	(24,335)	12,869,330
Intangibles	1,330,323	-	(34,466)	1,295,857
Intangible right to use assets:				
Leased equipment	89,900	-	-	89,900
Leased building space	<u>565,751</u>	<u>-</u>	<u>-</u>	<u>565,751</u>
Total capital assets, being depreciated/amortized	<u>70,737,756</u>	<u>1,548,790</u>	<u>(216,150)</u>	<u>72,070,396</u>
<i>Less: accumulated depreciation/amortization:</i>				
Land improvements	(1,034,768)	(71,948)	-	(1,106,716)
Buildings	(25,973,131)	(2,284,773)	-	(28,257,904)
Equipment	(6,218,505)	(501,111)	131,079	(6,588,537)
Furniture and fixtures	(1,387,253)	(62,082)	26,270	(1,423,065)
Vehicles	(9,864,818)	(793,470)	263,217	(10,395,071)
Intangibles	(880,297)	-	-	(880,297)
Intangible right to use assets:				
Leased equipment	-	(28,686)	-	(28,686)
Leased building space	<u>-</u>	<u>(63,821)</u>	<u>-</u>	<u>(63,821)</u>
Total accumulated depreciation/amortization	<u>(45,358,772)</u>	<u>(3,805,891)</u>	<u>420,566</u>	<u>(48,744,097)</u>
Total capital assets being depreciated/amortized, net	<u>25,378,984</u>	<u>(2,257,101)</u>	<u>204,416</u>	<u>23,326,299</u>
Governmental activities capital assets, net	<u>\$ 105,202,733</u>	<u>\$ (1,641,975)</u>	<u>\$ (22,865)</u>	<u>\$ 103,537,893</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 9 - CAPITAL ASSETS - (Continued)

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

Governmental activities:

General government:

Legislative and executive	\$ 1,926,210
Judicial	887,038
Human services	95,428
Public works	469,740
Public safety	318,739
Health	<u>108,736</u>
Total depreciation expense - governmental activities	<u>\$ 3,805,891</u>

B. A summary of the business-type activities capital assets for the year ended December 31, 2022 is as follows.

	Balance 12/31/2021	Additions	Disposals	Balance 12/31/2022
<u>Business-type activities:</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	214,248	-	-	214,248
Furniture and fixtures	6,521	-	-	6,521
Vehicles	258,620	-	-	258,620
Water and sewer lines	223,368	-	-	223,368
Intangibles	<u>2,030</u>	<u>-</u>	<u>-</u>	<u>2,030</u>
<i>Total capital assets, being depreciated</i>	<u>7,171,731</u>	<u>-</u>	<u>-</u>	<u>7,171,731</u>
Less: accumulated depreciation:				
Land improvements	(293,478)	-	-	(293,478)
Buildings and improvements	(784,485)	(121,223)	-	(905,708)
Equipment	(148,264)	(1,501)	-	(149,765)
Furniture and fixtures	(3,971)	-	-	(3,971)
Vehicles	(199,152)	(17,710)	-	(216,862)
Water and sewer lines	(212,035)	(2,232)	-	(214,267)
Intangibles	<u>(2,030)</u>	<u>-</u>	<u>-</u>	<u>(2,030)</u>
Total accumulated depreciation	<u>(1,643,415)</u>	<u>(142,666)</u>	<u>-</u>	<u>(1,786,081)</u>
Total capital assets, being depreciated, net	<u>5,528,316</u>	<u>(142,666)</u>	<u>-</u>	<u>5,385,650</u>
Business-type activities capital assets, net	<u>\$ 5,556,857</u>	<u>\$ (142,666)</u>	<u>\$ -</u>	<u>\$ 5,414,191</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 9 - CAPITAL ASSETS - (Continued)

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

Business-type activities:

Sewer	\$ 131,854
Building and development	<u>10,812</u>
Total depreciation expense - business-type activities	<u>\$ 142,666</u>

NOTE 10 - 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, 2022

NOTE 11 - LONG-TERM OBLIGATIONS

A. Governmental Activities Long-Term Obligations

Due to the implementation of GASB Statement No 87 (see Note 3.A for detail), the County has reported obligations for leases payable which are reflected in the schedule below. A schedule of changes in long-term obligations of the County during 2022 follows.

	<u>Interest Rate</u>	<u>Restated Balance 12/31/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2022</u>	<u>Amount Due in One Year</u>
Governmental activities:						
<u>General obligation bonds:</u>						
2012 ditch improvement	3.50%	\$ 25,000	\$ -	\$ (25,000)	\$ -	\$ -
2021 security technology & equipment	4.00%	482,000	-	(12,000)	470,000	12,000
2021 Justice Center	4.00%	<u>3,263,000</u>	<u>-</u>	<u>(78,000)</u>	<u>3,185,000</u>	<u>83,000</u>
Total general obligation bonds		<u>3,770,000</u>	<u>-</u>	<u>(115,000)</u>	<u>3,655,000</u>	<u>95,000</u>
<u>Sales tax revenue bonds</u>						
2012 London Avenue building refunding	2.00-2.50%	215,000	-	(215,000)	-	-
Sales tax revenue bonds, Series 2018	2.00-5.00%	<u>8,935,000</u>	<u>-</u>	<u>(555,000)</u>	<u>8,380,000</u>	<u>585,000</u>
Total sales tax revenue bonds		<u>9,150,000</u>	<u>-</u>	<u>(770,000)</u>	<u>8,380,000</u>	<u>585,000</u>
<u>OPWC Loans - Direct Borrowing</u>						
OPWC Loans - Raymond Peoria	0.00%	<u>550,130</u>	<u>-</u>	<u>(37,940)</u>	<u>512,190</u>	<u>37,940</u>
<u>Other long-term obligations</u>						
Unamortized premiums on bonds		1,276,691	-	(67,725)	1,208,966	-
Compensated absences		2,674,043	393,039	-	3,067,082	2,192,937
Notes payable - finance purchase		-	223,954	(63,842)	160,112	62,193
Leases payable		655,651	-	(80,919)	574,732	80,835
Net pension liability		<u>23,018,104</u>	<u>826,836</u>	<u>(8,758,588)</u>	<u>15,086,352</u>	<u>-</u>
Total other long-term obligations		<u>27,624,489</u>	<u>1,443,829</u>	<u>(8,971,074)</u>	<u>20,097,244</u>	<u>2,335,965</u>
Total governmental activities		<u>\$ 41,094,619</u>	<u>\$ 1,443,829</u>	<u>\$ (9,894,014)</u>	<u>\$ 32,644,434</u>	<u>\$ 3,053,905</u>

All general obligation bonds are supported by the full faith and credit of Union County. General obligation 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

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). At December 31, 2022, there were no further obligations outstanding.

2021 Security Technology & Equipment and 2021 Justice Center General Obligation Bonds

During 2021, the County issued \$3,765,000 in general obligation bonds to refund the various purpose notes, Series 2020. The issue is comprised of current interest bonds, par value \$3,765,000. The interest rates on the current interest bonds are 4.00%. Interest payments on the current interest bonds are due on June 1 and December 1 of each year. The final maturity stated in the issue is December 1, 2046. 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 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.

At December 31, 2022, there were no further obligations outstanding.

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, 2022

NOTE 11 - 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 8.06% of County sales tax revenues. The total principal and interest remaining to be paid on the bonds is \$10,928,575. Principal and interest paid for the current year and total sales tax revenues of the general fund were \$770,000, \$368,151 and \$14,262,711, 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.

Notes payable - finance purchase

In the current year, the County entered into notes payable - finance purchase agreements for an excavator and wheel loader. These agreements meet the criteria of a notes payable - finance purchase. Notes payable - finance purchase payments have been reclassified and are reflected as debt service expenditures in the basic financial statements. These expenditures are reflected as program/function expenditures on a budgetary basis.

Vehicles in the amount of \$368,471 have been capitalized, which is equal to the present value of the future minimum lease payment at the time of acquisition. A corresponding liability was recorded. Accumulated depreciation on the vehicles totaled \$36,847, leaving a current book value of \$331,624.

Principal and interest payments in 2022 totaled \$63,842 and \$3,648, respectively, are reported as debt service payments in the Motor Vehicle and Gas Tax fund.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

The following is a schedule of the future minimum finance purchase payments required under the notes payable - finance purchases and the present value of the future minimum finance purchase payments as of December 31, 2022:

Fiscal Year Ending <u>December 31,</u>	<u>Amount</u>
2023	\$ 67,490
2024	67,491
2025	<u>34,541</u>
Total minimum finance purchase payment	169,522
Less: amount representing interest	<u>(9,410)</u>
Present value of minimum finance purchase payments	<u>\$ 160,112</u>

Leases payable

The County has entered into lease agreements for the use of right to use equipment and buildings. Due to the implementation of GASB Statement No. 87, the County will report an intangible capital asset and corresponding liability for the future scheduled payments under the leases. The lease payments will be paid from the general fund and the certificate title administration fund (a nonmajor governmental fund).

The County has entered into lease agreements for copier equipment and building space at varying years and terms as follows:

<u>Lease</u>	<u>Lease Commencement Date</u>	<u>Years</u>	<u>Lease End Date</u>	<u>Payment Method</u>
Treasurer copier	2022	2.5	2024	Monthly
Sheriff postage	2022	2.5	2024	Monthly
Veterans copier	2022	3.5	2025	Monthly
Prosecutor copier	2022	2	2023	Monthly
Auditor copier	2022	1.5	2023	Monthly
Juvenile probate copier	2022	4	2026	Monthly
Clerk of courts copier	2022	4	2026	Monthly
Clerk of courts building	2022	9	2031	Monthly
Commissioner copier	2022	4	2026	Monthly
Sheriff - Taylor building	2022	3	2024	Yearly

The following is a schedule of future lease payments under the lease agreements:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 80,835	\$ 16,204	\$ 97,039
2024	72,863	13,898	86,761
2025	64,936	11,723	76,659
2026	61,092	9,860	70,952
2027	63,417	7,983	71,400
2028-2032	<u>231,589</u>	<u>12,361</u>	<u>243,950</u>
Total	<u>\$ 574,732</u>	<u>\$ 72,029</u>	<u>\$ 646,761</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

Net Pension Liability

See Notes 14 for details on the net pension liability. 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.

- B.** The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2022, are as follows:

Year Ended December 31,	General Obligation Bonds			Sales Tax Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 95,000	\$ 18,800	\$ 113,800	\$ 585,000	\$ 340,575	\$ 925,575
2024	100,000	18,320	118,320	605,000	317,175	922,175
2025	100,000	17,800	117,800	630,000	292,975	922,975
2026	105,000	17,280	122,280	645,000	275,650	920,650
2027	110,000	16,720	126,720	680,000	243,400	923,400
2028 - 2032	620,000	74,680	694,680	2,870,000	787,600	3,657,600
2033 - 2037	750,000	57,520	807,520	2,365,000	291,200	2,656,200
2038 - 2042	910,000	36,520	946,520	-	-	-
2043 - 2046	865,000	11,360	876,360	-	-	-
Total	<u>\$ 3,655,000</u>	<u>\$ 269,000</u>	<u>\$ 3,924,000</u>	<u>\$ 8,380,000</u>	<u>\$ 2,548,575</u>	<u>\$ 10,928,575</u>

Year Ended December 31,	OPWC Loans - Direct Borrowing		
	Principal	Interest	Total
2023	\$ 37,940	\$ -	\$ 37,940
2024	37,940	-	37,940
2025	37,940	-	37,940
2026	37,940	-	37,940
2027	37,940	-	37,940
2028 - 2032	189,700	-	189,700
2033 - 2036	132,790	-	132,790
Total	<u>\$ 512,190</u>	<u>\$ -</u>	<u>\$ 512,190</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - LONG-TERM OBLIGATIONS - (Continued)

C. Business-Type Activities Long-Term Obligations

A schedule of changes in long-term obligations of the County during 2022 follows.

	<u>Interest Rate</u>	<u>Balance 12/31/21</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/22</u>	<u>Amount Due in One Year</u>
Business-type activities:						
<u>Other long-term obligations:</u>						
Compensated absences	N/A	\$ 49,223	\$ 10,692	\$ -	\$ 59,915	\$ 45,535
USDA - Collection Revenue						
Bond - Direct Borrowing	3.25%	595,962	-	(10,344)	585,618	10,680
OPWC loans - direct borrowing	N/A	347,179	-	(16,532)	330,647	16,532
Net pension liability	N/A	903,221	-	(337,160)	566,061	-
Total other long-term obligations		<u>1,895,585</u>	<u>10,692</u>	<u>(364,036)</u>	<u>1,542,241</u>	<u>72,747</u>
Total business-type activities		<u>\$ 1,895,585</u>	<u>\$ 10,692</u>	<u>\$ (364,036)</u>	<u>\$ 1,542,241</u>	<u>\$ 72,747</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 and 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 2.26% of net revenues and 6.94% of operating revenue. The total principal and interest remaining to be paid on the series 2014 wastewater refunding revenue bonds is \$950,554. Principal and interest paid for the current year and total customer net revenues (including cash and cash equivalents with the sewer fund) were \$10,344, \$19,369 and \$1,068,613, respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - 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

See Notes 14 for details on the net pension liability. 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, 2022, are as follows:

Year Ended December 31,	USDA Revenue Bonds - Sewer			OPWC Loans - Direct Borrowing		
	Principal	Interest	Total	Principal	Interest	Total
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	11,756	17,957	29,713	16,532	-	16,532
2027	12,138	17,575	29,713	16,532	-	16,532
2028 - 2032	66,871	81,695	148,566	82,660	-	82,660
2033 - 2037	78,467	70,099	148,566	82,660	-	82,660
2038 - 2042	92,074	56,491	148,565	82,667	-	82,667
2043 - 2047	108,041	40,525	148,566	-	-	-
2048 - 2052	126,775	21,789	148,564	-	-	-
2053 - 2054	56,402	2,760	59,162	-	-	-
Total	<u>\$ 585,618</u>	<u>\$ 364,936</u>	<u>\$ 950,554</u>	<u>\$ 330,647</u>	<u>\$ -</u>	<u>\$ 330,647</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, 2022 are an overall debt limit of \$49,262,861 and an un-voted debt limit of \$18,112,144.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 12 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 2022:

<u>Contractor</u>	<u>Contractor Amount</u>	<u>Outstanding Balance</u>
Setterlin Building Company	\$ 129,260	\$ 12,926

NOTE 13 - 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 2022, 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 \$125,000,000 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

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - RISK MANAGEMENT - (Continued)

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 2022, 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.

NOTE 14 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Asset and Net OPEB Asset

The net pension liability/asset and the net OPEB asset reported on the statement of net position represents a liability or asset to employees for pensions and OPEB, respectively.

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

The net pension liability/asset and the net OPEB asset represent Union 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 Union County's obligation for this liability to annually required payments. Union County cannot control benefit terms or the manner in which pensions/OPEB are financed; however, Union County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

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/OPEB liability/asset on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB 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 15 for the OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description – Union County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a 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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

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 Annual 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

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

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

	State and Local	Public Safety	Law Enforcement
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	***	****
2022 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits **	0.0 %	0.0 %	0.0 %
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

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

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

*** 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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

Union County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$3,635,862 for 2022. Of this amount, \$328,380 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation 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 years of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, 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 50 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 on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County’s contractually required contribution to STRS was \$181,475 for 2022. Of this amount, \$14,523 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, 2021, 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, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Union County’s proportion of the net pension liability or asset was based on Union County’s share of contributions to the pension plan relative to the contributions of all participating entities.

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

	<u>OPERS - Traditional</u>	<u>OPERS - Combined</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net pension liability/asset prior measurement date	0.18448400%	0.20795100%	0.00901229%	
Proportion of the net pension liability/asset current measurement date	<u>0.18843500%</u>	<u>0.19582100%</u>	<u>0.00890295%</u>	
Change in proportionate share	<u>0.00395100%</u>	<u>-0.01213000%</u>	<u>-0.00010934%</u>	
Proportionate share of the net pension liability	\$ 13,673,275	\$ -	\$ 1,979,138	\$ 15,652,413
Proportionate share of the net pension asset	-	(643,467)	-	(643,467)
Pension expense	(879,127)	(23,219)	207,693	(694,653)

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2022, Union County's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	STRS	Total
Deferred outflows of resources				
Differences between expected and actual experience	\$ 697,044	\$ 3,992	\$ 25,337	\$ 726,373
Net difference between projected and actual earnings on pension plan investments	-	-	68,872	68,872
Changes of assumptions	1,709,829	32,339	236,843	1,979,011
Changes in employer's proportionate percentage/ difference between employer contributions	1,028,518	-	46,320	1,074,838
Contributions subsequent to the measurement date	3,529,633	106,229	94,193	3,730,055
Total deferred outflows of resources	<u>\$ 6,965,024</u>	<u>\$ 142,560</u>	<u>\$ 471,565</u>	<u>\$ 7,579,149</u>
	OPERS - Traditional	OPERS - Combined	STRS	Total
Deferred inflows of resources				
Differences between expected and actual experience	\$ 299,889	\$ 71,970	\$ 7,572	\$ 379,431
Net difference between projected and actual earnings on pension plan investments	16,263,862	137,952	-	16,401,814
Changes of assumptions	-	-	178,275	178,275
Changes in employer's proportionate percentage/ difference between employer contributions	-	-	14,968	14,968
Total deferred inflows of resources	<u>\$ 16,563,751</u>	<u>\$ 209,922</u>	<u>\$ 200,815</u>	<u>\$ 16,974,488</u>

\$3,730,055 reported as deferred outflows of resources related to pension resulting from Union County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net pension liability/asset in the year ending December 31, 2023.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	STRS	Total
2023	\$ (1,268,903)	\$ (42,285)	\$ 31,508	\$ (1,279,680)
2024	(5,447,966)	(58,459)	(1,133)	(5,507,558)
2025	(3,824,292)	(38,342)	(54,534)	(3,917,168)
2026	(2,587,205)	(28,343)	200,716	(2,414,832)
2027	-	(3,755)	-	(3,755)
Thereafter	-	(2,407)	-	(2,407)
Total	<u>\$ (13,128,366)</u>	<u>\$ (173,591)</u>	<u>\$ 176,557</u>	<u>\$ (13,125,400)</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.

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, 2021, 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, 2021, are presented below.

Wage inflation	
Current measurement date	2.75%
Prior measurement date	3.25%
Future salary increases, including inflation	
Current measurement date	2.75% to 10.75% including wage inflation
Prior measurement date	3.25% to 10.75% including wage inflation
COLA or ad hoc COLA	
Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2022, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 0.50%, simple through 2021, then 2.15% simple
Investment rate of return	
Current measurement date	6.90%
Prior measurement date	7.20%
Actuarial cost method	Individual entry age

In July 2021, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 0.50% simple through 2021 then 2.15% simple to 3.00% simple through 2022 then 2.05% simple.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 of 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 a gain of 15.3% for 2021.

The allocation of investment assets within 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.

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	24.00 %	1.03 %
Domestic equities	21.00	3.78
Real estate	11.00	3.66
Private equity	12.00	7.43
International equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	<u>100.00 %</u>	<u>4.21 %</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

Discount Rate - The discount rate used to measure the total pension liability/asset was 6.90%, 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, 2021 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 Union 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 6.90%, 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 (5.90%) or one-percentage-point higher (7.90%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 36,050,191	\$ 13,673,275	\$ (4,947,295)
Combined Plan	(480,151)	(643,467)	(770,855)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022 actuarial valuation compared with June 30, 2021 are presented below:

	June 30, 2022	June 30, 2021
Inflation	2.50%	2.50%
Projected salary increases	8.50% at age 20 to 2.50% at age 65	12.50% at age 20 to 2.50% at age 65
Investment rate of return	7.00%, net of investment expenses, including inflation	7.00%, net of investment expenses, including inflation
Discount rate of return	7.00%	7.00%
Payroll increases	3.00%	3.00%
Cost-of-living adjustments (COLA)	0.00%	0.00%

For the June 30, 2022, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

For the June 30, 2021, actuarial valuation, post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Tables with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Tables with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

The actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2021, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016.

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

<u>Asset Class</u>	<u>Target Allocation *</u>	<u>Long-Term Expected Real Rate of Return **</u>
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	<u>100.00 %</u>	

* Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

** 10-year annualized geometric nominal returns include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's 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 pension liability was 7.00% as of June 30, 2022. 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 the rates described in Note 1. 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 Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

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 7.00%, 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 (6.00%) or one-percentage-point higher (8.00%) than the current rate:

	Current		
	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net pension liability	\$ 2,989,756	\$ 1,979,138	\$ 1,124,467

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

See Note 14 for a description of the net OPEB asset.

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. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care 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 separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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 with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report referenced below for additional information.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

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.

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 2022, 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. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. 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 2022 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County did not make any contributions to fund OPEB during 2022.

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 elimination date was postponed indefinitely. 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. Nearly all health care plan enrollees, for the most recent year, 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% of covered payroll. For 2022, 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, 2022

NOTE 15 - 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/asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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, 2022, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. Union County's proportion of the net OPEB liability/asset was based on Union 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	0.18359700%	0.00901229%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.18569600%</u>	<u>0.00890295%</u>	
Change in proportionate share	<u>0.00209900%</u>	<u>-0.00010934%</u>	
Proportionate share of the net OPEB asset	\$ (4,850,841)	\$ (230,527)	\$ (5,081,368)
OPEB expense	(3,539,649)	(35,113)	(3,574,762)

At December 31, 2022, Union 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	\$ -	\$ 3,342	\$ 3,342
Net difference between projected and actual earnings on OPEB plan investments	-	4,012	4,012
Changes of assumptions	-	9,818	9,818
Changes in employer's proportionate percentage/difference between employer contributions	348,257	13,856	362,113
Total deferred outflows of resources	<u>\$ 348,257</u>	<u>\$ 31,028</u>	<u>\$ 379,285</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

	OPERS	STRS	Total
Deferred inflows of resources			
Differences between expected and actual experience	\$ 735,799	\$ 34,621	\$ 770,420
Net difference between projected and actual earnings on OPEB plan investments	2,312,538	-	2,312,538
Changes of assumptions	1,963,565	163,466	2,127,031
Total deferred inflows of resources	<u>\$ 5,011,902</u>	<u>\$ 198,087</u>	<u>\$ 5,209,989</u>

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

	OPERS	STRS	Total
Year Ending December 31:			
2023	\$ (2,753,571)	\$ (46,442)	\$ (2,800,013)
2024	(1,072,679)	(45,638)	(1,118,317)
2025	(505,278)	(24,093)	(529,371)
2026	(332,117)	(10,171)	(342,288)
2027	-	(13,454)	(13,454)
Thereafter	-	(27,261)	(27,261)
Total	<u>\$ (4,663,645)</u>	<u>\$ (167,059)</u>	<u>\$ (4,830,704)</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.

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, 2020, rolled forward to the measurement date of December 31, 2021.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

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	
Current measurement date	2.75%
Prior Measurement date	3.25%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75%
	including wage inflation
Prior Measurement date	3.25 to 10.75%
	including wage inflation
Single Discount Rate:	
Current measurement date	6.00%
Prior Measurement date	6.00%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	1.84%
Prior Measurement date	2.00%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2034
Prior Measurement date	8.50% initial, 3.50% ultimate in 2035
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and 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 a gain of 14.3% for 2021.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

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.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	0.91 %
Domestic equities	25.00	3.78
Real Estate Investment Trusts (REITs)	7.00	3.71
International equities	25.00	4.88
Risk parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00 %	3.45 %

Discount Rate - A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2021. 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) a 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 1.84%. 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 the year 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of Union County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net OPEB asset calculated using the single discount rate of 6.00%, as well as what the proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00%) or one-percentage-point higher (7.00%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 2,852,750	\$ 4,850,841	\$ 6,509,287

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

Sensitivity of Union County's Proportionate Share of the Net OPEB Asset 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 asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of healthcare; the trend starting in 2022 is 5.50%. 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 the health care 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.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$ 4,903,261	\$ 4,850,841	\$ 4,788,655

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation, compared with June 30, 2021, are presented below:

	June 30, 2022		June 30, 2021	
Inflation	2.50%		2.50%	
Projected salary increases	8.50% at age 20 to 2.50% at age 65		12.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.00%, net of investment expenses, including inflation		7.00%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discount rate of return	7.00%		7.00%	
Blended discount rate of return	N/A		N/A	
Health care cost trends				
	Initial	Ultimate	Initial	Ultimate
Medical				
Pre-Medicare	7.50%	3.94%	5.00%	4.00%
Medicare	-68.78%	3.94%	-16.18%	4.00%
Prescription Drug				
Pre-Medicare	9.00%	3.94%	6.50%	4.00%
Medicare	-5.47%	3.94%	29.98%	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, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

For the actuarial valuation as of June 30, 2022, healthy mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For the actuarial valuation as of June 30, 2021, 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.

The actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2021, valuation were adopted by the board from the results of an actuarial experience study for 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 Real Rate of Return **
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	<u>100.00 %</u>	

* Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

**10-year annualized geometric nominal returns include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's 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 liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on health care fund investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

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, 2022, calculated using the current period discount rate assumption of 7.00%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT OPEB PLANS - (Continued)

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 213,116	\$ 230,527	\$ 245,441
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 239,113	\$ 230,527	\$ 219,690

NOTE 16 - BUDGETARY BASIS OF ACCOUNTING

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

The statement of revenues, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and major special revenue funds 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, 2022

NOTE 16 - 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			
	General	County Board of DD	Motor Vehicle and Gas Tax	Local Fiscal Recovery
Budget basis	\$ (4,284,870)	\$ (2,088,701)	\$ (1,579,490)	\$ (4,293,400)
Net adjustment for revenue accruals	(1,932,129)	48,786	266,268	4,288,218
Net adjustment for expenditure accruals	357,833	271,567	(184,231)	-
Net adjustment for other sources/uses	26,576	-	385,636	-
Funds budgeted elsewhere	1,440,712	-	-	-
Adjustment for encumbrances	1,330,363	131,219	789,890	-
GAAP basis	<u>\$ (3,061,515)</u>	<u>\$ (1,637,129)</u>	<u>\$ (321,927)</u>	<u>\$ (5,182)</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 17 - 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	\$ 1,107,150
County Board of DD	87,537
Motor Vehicle and Gas Tax	586,473
Other governmental	693,797
Total	<u>\$ 2,474,957</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - 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	Local Fiscal Recovery	Capital Infrastructure Cash	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Materials and supplies inventory	\$ 116,533	\$ 22,235	\$ 527,658	\$ -	\$ -	\$ 28,166	\$ 694,592
Prepayments	379,111	29,182	7,937	-	-	71,307	487,537
Loans	357,732	-	-	-	-	-	357,732
Unclaimed monies	199,781	-	-	-	-	-	199,781
Total nonspendable	1,053,157	51,417	535,595	-	-	99,473	1,739,642
Restricted:							
Legislative and executive programs	-	-	-	-	-	2,665,883	2,665,883
Judicial programs	-	-	-	-	-	1,491,138	1,491,138
Public safety programs	-	-	-	-	-	4,682,547	4,682,547
Public works projects	-	-	3,720,663	-	-	1,311,089	5,031,752
Health programs	-	-	-	-	-	3,051,712	3,051,712
Human services programs	-	10,589,050	-	-	-	6,717,207	17,306,257
Economic development programs	-	-	-	-	-	110,333	110,333
Debt service	-	-	-	-	-	300,834	300,834
Capital projects	-	-	-	-	-	10,928,674	10,928,674
Total restricted	-	10,589,050	3,720,663	-	-	31,259,417	45,569,130
Committed:							
Human services programs	-	-	-	-	-	254,864	254,864
Economic development and assistance programs	-	-	-	-	-	576,887	576,887
Capital projects	-	-	-	-	19,554,983	682,876	20,237,859
Termination benefits	706,196	-	-	-	-	-	706,196
Total committed	706,196	-	-	-	19,554,983	1,514,627	21,775,806
Assigned:							
Legislative and executive programs	745,787	-	-	-	-	-	745,787
Judicial programs	73,421	-	-	-	-	-	73,421
Public safety programs	210,262	-	-	-	-	-	210,262
Human services programs	81,920	-	-	-	-	-	81,920
Subsequent years appropriations	3,958,645	-	-	-	-	-	3,958,645
Capital projects	-	-	-	-	-	10,202,653	10,202,653
Total assigned	5,070,035	-	-	-	-	10,202,653	15,272,688
Unassigned (deficit)	6,592,521	-	-	-	-	(114,473)	6,478,048
Total fund balances	\$ 13,421,909	\$ 10,640,467	\$ 4,256,258	\$ -	\$ 19,554,983	\$ 42,961,697	\$ 90,835,314

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - FUND BALANCE - (Continued)

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

NOTE 19 - 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 20 - 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, Memorial Ohio Properties, LLC 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.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 20 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

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. Capital assets under leases are amortized on the straight-line method over the term of the lease. 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, government securities and commercial paper, 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 2022 and 2021, amortization of the asset was \$52,500, and as of December 31, 2022 and 2021 the remaining liability was \$52,500 and \$105,000, 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 2022 and 2021, accumulated amortization of the asset was \$2,134,445 and \$1,538,562, respectively and as of December 31, 2022 and 2021 the remaining asset was \$844,966 and \$1,440,849, respectively. The corresponding liability of \$850,875 and \$1,423,154 as of December 31, 2022 and 2021, respectively, and is recorded within long-term debt of the combined balance sheet.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 20 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

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.

Of the Hospital's total reported expenses (approximately \$136,123,000 and \$102,233,000 during 2022 and 2021, respectively), an estimated \$721,000 and \$853,000 arose from providing services to charity patients during 2022 and 2021, 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 \$683,000 and \$656,000 for 2022 and 2021, respectively, and is reported as net patient service revenue in the combined financial statements.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 20 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

B. Deposits and Investments

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

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>2022</u>
Uninsured and uncollateralized	\$ 21,429,507
Uninsured and collateral held by pledging financial institution's trust department or agent in other than Hospital's name	<u>32,014,089</u>
Total	<u>\$ 53,443,596</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, 2022, the Hospital had the following investments and maturities:

	Carrying <u>Amount</u>	<u>Maturities</u>	
		<u>< than a year</u>	<u>> than 1 year</u>
Certificates of deposit	\$ 25,220,289	\$ 18,330,367	\$ 6,889,922
Money market	32,077	32,077	-
U.S. government agency notes	34,985,090	5,951,521	29,033,569
U.S. treasury obligations	9,171,130	3,445,858	5,725,272
Commercial paper	<u>21,663,368</u>	<u>21,663,368</u>	<u>-</u>
Total	<u>\$ 91,071,954</u>	<u>\$ 49,423,191</u>	<u>\$ 41,648,763</u>

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 20 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

C. Patient Accounts Receivable

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

	<u>2022</u>
Patient accounts receivable	\$ 63,911,014
Allowance for uncollectible accounts	(11,755,624)
Allowance for contractual adjustments	<u>(32,142,382)</u>
Patient accounts receivable, net	<u>\$ 20,013,008</u>

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	30%	46%
Medicaid	8%	12%
Commercial insurance and other	39%	40%
Self-pay	<u>23%</u>	<u>2%</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, 2022 were as follows:

	<u>2022</u>
Receivable in less than one year	<u>\$ 53,260</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 20 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

E. Capital Assets

Due to the implementation of GASB Statement No. 87 (see Note 3.A for detail), the Hospital has reported capital assets for the right to use leased equipment and building space which are reflected in the schedule below. Capital assets for the year ended December 31, 2022 was as follows:

	Balance				Balance
	<u>12/31/2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>12/31/2022</u>
<i>Capital assets, not being depreciated/amortized:</i>					
Land	\$ 2,993,940	\$ -	\$ -	\$ (1)	\$ 2,993,939
Construction in progress	<u>202,045</u>	<u>394,696</u>	<u>-</u>	<u>25,174</u>	<u>621,915</u>
<i>Total capital assets, not being depreciated/amortized</i>	<u>3,195,985</u>	<u>394,696</u>	<u>-</u>	<u>25,173</u>	<u>3,615,854</u>
<i>Capital assets, being depreciated/amortized:</i>					
Land improvements	5,155,458	10,541	-	(108,933)	5,057,066
Buildings and leaseholder improvements	108,306,749	34,573,368	-	(90,092)	142,790,025
Equipment	<u>56,865,535</u>	<u>5,614,512</u>	<u>(320,674)</u>	<u>48,486</u>	<u>62,207,859</u>
Intangible right to use assets					
Leased building space	25,790,928	73,938	(3,936,584)	-	21,928,282
Leased equipment	<u>487,017</u>	<u>2,579,539</u>	<u>-</u>	<u>-</u>	<u>3,066,556</u>
<i>Total capital assets, being depreciated/amortized</i>	<u>196,605,687</u>	<u>42,851,898</u>	<u>(4,257,258)</u>	<u>(150,539)</u>	<u>235,049,788</u>
<i>Less: accumulated depreciation/amortization:</i>					
Land improvements	(2,542,656)	(200,635)	-	331	(2,742,960)
Buildings and leaseholder improvements	(35,425,158)	(3,941,969)	-	125,799	(39,241,328)
Equipment	(41,778,192)	(4,888,656)	311,634	(764)	(46,355,978)
Intangible right to use assets	-				-
Leased building space	(12,645,182)	(1,880,920)	3,936,584	-	(10,589,518)
Leased equipment	<u>(42,624)</u>	<u>(293,825)</u>	<u>-</u>	<u>-</u>	<u>(336,449)</u>
<i>Total accumulated depreciation/amortization</i>	<u>(92,433,812)</u>	<u>(11,206,005)</u>	<u>4,248,218</u>	<u>125,366</u>	<u>(99,266,233)</u>
<i>Total capital assets, being depreciated/amortized, net</i>	<u>104,171,875</u>	<u>31,645,893</u>	<u>(9,040)</u>	<u>(25,173)</u>	<u>135,783,555</u>
<i>Capital assets, net</i>	<u>\$ 107,367,860</u>	<u>\$ 32,040,589</u>	<u>\$ (9,040)</u>	<u>\$ -</u>	<u>\$ 139,399,409</u>

F. Accrued Salaries, Wages and Related Accruals

The details of accrued liabilities at December 31, 2022 were as follows:

	<u>2022</u>
Payroll and related items	\$ 5,576,336
Self-insured benefits	4,251,742
Health insurance claims	<u>1,279,763</u>
 Total salaries, wages and related	 <u>\$ 11,107,841</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 20 - 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 Rate</u>	<u>Balance 12/31/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2022</u>	<u>Amount Due in One Year</u>
<u>General obligation bonds:</u>						
2016A Memorial hospital refunding	2.00 - 4.00%	\$ 2,255,000	\$ -	\$ (600,000)	\$ 1,655,000	\$ 625,000
2016B Memorial hospital refunding	1.00 - 5.00%	5,820,000	-	(275,000)	5,545,000	290,000
2018 Memorial hospital bonds	3.00 - 5.00%	<u>27,970,000</u>	-	<u>(10,000)</u>	<u>27,960,000</u>	<u>10,000</u>
Total general obligation bonds		<u>36,045,000</u>	<u>-</u>	<u>(885,000)</u>	<u>35,160,000</u>	<u>925,000</u>
<u>Hospital facilities revenue bonds</u>						
2016 Memorial hospital	2.33%	8,791,478	-	(261,213)	8,530,265	267,452
2017 Memorial hospital	2.92%	16,761,654	-	(434,917)	16,326,737	477,969
2022 Memorial hospital	3.74%	<u>-</u>	<u>18,600,000</u>	<u>(166,211)</u>	<u>18,433,789</u>	<u>459,595</u>
Total revenue bonds		<u>25,553,132</u>	<u>18,600,000</u>	<u>(862,341)</u>	<u>43,290,791</u>	<u>1,205,016</u>
<u>Other long-term obligations:</u>						
Unamortized bond premiums	N/A	2,477,421	-	(213,603)	2,263,818	168,702
Notes payable - hospital	4.00%	<u>1,423,154</u>	<u>-</u>	<u>(572,280)</u>	<u>850,874</u>	<u>595,601</u>
Total other long-term obligations		<u>3,900,575</u>	<u>-</u>	<u>(785,883)</u>	<u>3,114,692</u>	<u>764,303</u>
Total long-term debt		<u>\$ 65,498,707</u>	<u>\$ 18,600,000</u>	<u>\$ (2,533,224)</u>	<u>\$ 81,565,483</u>	<u>\$ 2,894,319</u>

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

Year Ended December 31,	<u>Notes from Direct Placements</u>		<u>Notes Payable</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 2,298,718	\$ 2,724,822	\$ 595,601	\$ 23,194
2024	2,351,982	2,635,810	255,273	2,558
2025	2,313,273	2,572,903	-	-
2026	2,375,805	2,513,057	-	-
2027	2,441,055	2,450,024	-	-
2028 - 2032	13,325,742	11,115,535	-	-
2033 - 2037	15,374,546	9,030,977	-	-
2038 -2042	18,353,930	6,158,703	-	-
2043 - 2047	<u>21,879,558</u>	<u>2,426,662</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 80,714,609</u>	<u>\$ 41,628,493</u>	<u>\$ 850,874</u>	<u>\$ 25,752</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 20 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

H. Refundable Advances

As of and for the year ended December 31, 2022, revenues recognized related to PRF was \$688,985.

I. Net Patient Service Revenue

Net patient service revenue for the year ending December 31, 2022 consists of the following:

Inpatient services	\$ 79,942,186
Outpatient services	<u>360,608,814</u>
Total patient revenue	<u>440,551,000</u>
Revenue deductions:	
Provision for contractual allowances	260,083,368
Provision for bad debt allowances	7,830,250
Charity care, net of Hospital Care Assurance	<u>2,116,668</u>
Total allowances	<u>270,030,286</u>
Net patient service revenue	<u>\$ 170,520,714</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	0.28442000%	0.44382300%
Proportion of the net pension liability/asset current measurement date	<u>0.29210900%</u>	<u>0.43532900%</u>
Change in proportionate share	<u>0.00768900%</u>	<u>-0.00849400%</u>
Proportionate share of the net pension liability	\$ 25,414,665	\$ -
Proportionate share of the net pension asset	-	(1,715,219)

Pension expense, relating to GASB 68, for the year ending December 31, 2022 was (\$2,605,084)

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 20 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

At December 31, 2022, the Hospital reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 1,306,243
Changes of assumptions	3,264,272
Changes in employer's proportionate percentage/ difference between employer contributions	1,324,454
Contributions subsequent to the measurement date	7,659,423
Total deferred outflows of resources	\$ 13,554,392
 Deferred inflows of resources	
Differences between expected and actual experience	\$ 749,248
Net difference between projected and actual earnings on pension plan investments	30,597,536
Changes in employer's proportionate percentage/ difference between employer contributions	47,480
Total deferred inflows of resources	\$ 31,394,264

K. Net OPEB Asset

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

	OPERS
Proportion of the net OPEB asset prior measurement date	0.30697300%
Proportion of the net OPEB asset current measurement date	0.31635000%
Change in proportionate share	0.00937700%
 Proportionate share of the net OPEB asset	 \$ (9,908,566)

OPEB expense relating to GASB 75, for the year ending December 31, 2022 was (\$7,954,893).

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 20 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

At December 31, 2022, 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	\$ 424,239
Changes in employer's proportionate percentage/difference between employer contributions	95,059
Contributions subsequent to the measurement date	234,499
Total deferred outflows of resources	\$ 753,797
 Deferred inflows of resources	
Differences between expected and actual experience	\$ 1,502,978
Net difference between projected and actual earnings on pension plan investments	4,723,706
Changes of assumptions	4,010,876
Total deferred inflows of resources	\$ 10,237,560

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, 2022

NOTE 20 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

The Hospital has a \$1,000,000 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 2022 and 2021 is summarized as follows:

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 1,556,550	\$ 233,660
Current year claims incurred and changes in estimates for claims incurred in prior years	7,613,071	8,984,441
Claims and expense paid	<u>(7,889,858)</u>	<u>(7,661,551)</u>
Balance, end of year	<u>\$ 1,279,763</u>	<u>\$ 1,556,550</u>

N. Leases Obligations

In 2022, Memorial Health implemented the guidance of GASB Statement No. 87 – Leases for accounting and reporting leases that had previously been reported as operating leases.

Medical and Office Equipment Leases

Memorial Health has a variety of leases related to medical and office equipment. Terms of these leases range between 60 and 75 months and carry monthly minimum payments from \$334 to \$19,517. For purposes of discounting future payments on leases, Memorial Health uses the incremental borrowing rate, unless an interest rate is explicitly stated on the agreement related to the corresponding leases. The leased equipment and accumulated amortization of the right-to-use assets are outlined in Note 20.E. The prior period adjustment is discussed in Note 20.O.

Building Leases

Memorial Health has a variety of leases related to leasing building space. Initial terms of these leases range between 36 and 240 months. Memorial Health anticipates it will exercise renewal options on the leases until November 1, 2033. These leases carry monthly minimum payments from \$500 to \$75,800. The present value of the leases was determined using the incremental borrowing rate at the date of lease inceptions. The accumulated amortization of the right-to-use asset of the leased building spaces in outlined in Note 20.E. The prior period adjustment is discussed in Note 20.O.

Remaining payments on these leases at December 31, 2022 include:

<u>Year Ended</u> <u>December 31,</u>	<u>Equipment</u>		<u>Building Space</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 298,964	\$ 91,355	\$ 1,242,181	\$ 504,472
2024	308,379	80,937	1,276,052	456,884
2025	319,155	70,161	1,332,095	407,370
2026	322,000	59,020	1,372,780	356,136
2027	291,052	48,488	1,424,969	302,631
Thereafter	<u>1,231,400</u>	<u>91,377</u>	<u>7,717,064</u>	<u>906,862</u>
Total	<u>\$ 2,770,950</u>	<u>\$ 441,338</u>	<u>\$ 14,365,141</u>	<u>\$ 2,934,355</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 20 - MEMORIAL HOSPITAL OF UNION COUNTY - (Continued)

O. Restatement

The Hospital had a restatement of net position of \$3,046,897 for the implementation of GASB Statement No. 87, "Leases". This resulted in the beginning net position to decrease to \$103,317,421 from \$106,364,318.

NOTE 21 - 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 seven member Board of Trustees appointed by the Union County Commissioners. The County Commissioners budget funds for airport operations and are responsible for the debt and deficits of the Airport Authority. Due to the imposition of will exerted by the County Commissioners as well as the financial burden for the Airport Authority, the Airport Authority is presented separately as a component unit of Union County. The Airport Authority operates on a year ending December 31. Separately issued financial statements can be obtained from the Airport Authority, 233 West 6th Street, Marysville, Ohio 43040.

A. Basis of Accounting

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

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

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, 2022, follows:

Non-depreciable capital assets	\$ 1,893,164
Depreciable capital assets, net	<u>800,471</u>
Net capital assets	<u>\$ 2,693,635</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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 21 - UNION COUNTY AIRPORT AUTHORITY - (Continued)

C. Net Pension Liability/Asset

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

	OPERS
Proportion of the net pension liability/asset prior measurement date	0.00000000%
Proportion of the net pension liability/asset current measurement date	<u>0.00000000%</u>
Change in proportionate share	<u>0.00000000%</u>
 Pension expense	 \$ (1,991)
	OPERS
Deferred inflows of resources	
Changes in employer's proportionate percentage/ difference between employer contributions	<u>\$ 164</u>
Total deferred inflows of resources	<u><u>\$ 164</u></u>

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	0.00000000%
Proportion of the net OPEB liability current measurement date	<u>0.00000000%</u>
Change in proportionate share	<u>0.00000000%</u>
 OPEB expense	 \$ (1,279)
	OPERS
Deferred inflows of resources	
Changes in employer's proportionate percentage/ difference between employer contributions	<u>\$ 138</u>
Total deferred inflows of resources	<u><u>\$ 138</u></u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 22 - 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 \$53,374 during 2022.

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 \$20,955 during 2022.

NOTE 23 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

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 NINE YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019 (1)</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.188435%	0.184484%	0.171079%	0.170320%
County's proportionate share of the net pension liability	\$ 13,673,275	\$ 22,769,023	\$ 28,278,237	\$ 39,152,464
County's covered payroll	\$ 23,808,907	\$ 22,714,771	\$ 20,440,700	\$ 18,654,264
County's proportionate share of the net pension liability as a percentage of its covered payroll	57.43%	100.24%	138.34%	209.88%
Plan fiduciary net position as a percentage of the total pension liability	92.62%	86.88%	82.17%	74.70%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.195821%	0.207951%	0.192932%	0.174632%
County's proportionate share of the net pension asset	\$ 643,467	\$ 500,320	\$ 336,438	\$ 163,903
County's covered payroll	\$ 742,650	\$ 759,371	\$ 724,986	\$ 619,664
County's proportionate share of the net pension asset as a percentage of its covered payroll	86.64%	65.89%	46.41%	26.45%
Plan fiduciary net position as a percentage of the total pension asset	169.88%	157.67%	145.28%	126.64%

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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
	0.160610%	0.166586%	0.160028%	0.136509%	0.136509%
\$	20,904,618	\$ 31,048,441	\$ 22,821,353	\$ 16,464,511	\$ 16,092,632
\$	17,701,046	\$ 17,238,450	\$ 18,939,125	\$ 19,366,725	\$ 18,136,492
	118.10%	180.11%	120.50%	85.01%	88.73%
	84.66%	77.25%	81.08%	86.45%	86.36%
	0.196577%	0.211367%	0.200250%	0.213663%	0.213663%
\$	893,981	\$ 96,554	\$ 80,229	\$ 82,265	\$ 22,420
\$	662,292	\$ 820,183	\$ 749,100	\$ 749,067	\$ 646,823
	134.98%	11.77%	10.71%	10.98%	3.47%
	137.28%	116.55%	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 NINE YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's proportion of the net pension liability	0.00890295%	0.00901229%	0.00893486%	0.00882254%
County's proportionate share of the net pension liability	\$ 1,979,138	\$ 1,152,302	\$ 2,161,918	\$ 1,951,052
County's covered payroll	\$ 1,216,136	\$ 1,177,143	\$ 1,157,143	\$ 1,061,636
County's proportionate share of the net pension liability as a percentage of its covered payroll	162.74%	97.89%	186.83%	183.78%
Plan fiduciary net position as a percentage of the total pension liability	78.88%	87.78%	75.48%	77.40%

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

2018	2017	2016	2015	2014
0.00828244%	0.00729306%	0.00681034%	0.00657489%	0.00646931%
\$ 1,821,123	\$ 1,732,482	\$ 2,279,626	\$ 1,817,107	\$ 1,573,560
\$ 946,857	\$ 816,143	\$ 928,436	\$ 912,029	\$ 874,862
192.33%	212.28%	245.53%	199.24%	179.86%
77.30%	75.30%	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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019 (1)</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 3,529,633	\$ 3,333,247	\$ 3,180,068	\$ 2,861,698
Contributions in relation to the contractually required contribution	<u>(3,529,633)</u>	<u>(3,333,247)</u>	<u>(3,180,068)</u>	<u>(2,861,698)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 25,211,664	\$ 23,808,907	\$ 22,714,771	\$ 20,440,700
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 106,229	\$ 103,971	\$ 106,312	\$ 101,498
Contributions in relation to the contractually required contribution	<u>(106,229)</u>	<u>(103,971)</u>	<u>(106,312)</u>	<u>(101,498)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 758,779	\$ 742,650	\$ 759,371	\$ 724,986
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

(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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 2,611,597	\$ 2,301,136	\$ 2,068,614	\$ 2,272,695	\$ 2,324,007	\$ 2,357,744
<u>(2,611,597)</u>	<u>(2,301,136)</u>	<u>(2,068,614)</u>	<u>(2,272,695)</u>	<u>(2,324,007)</u>	<u>(2,357,744)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 18,654,264	\$ 17,701,046	\$ 17,238,450	\$ 18,939,125	\$ 19,366,725	\$ 18,136,492
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$ 86,753	\$ 86,098	\$ 98,422	\$ 89,888	\$ 93,722	\$ 84,087
<u>(86,753)</u>	<u>(86,098)</u>	<u>(98,422)</u>	<u>(89,888)</u>	<u>(93,722)</u>	<u>(84,087)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 619,664	\$ 662,292	\$ 820,183	\$ 749,067	\$ 781,017	\$ 646,823
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%

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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ 181,475	\$ 170,259	\$ 164,800	\$ 162,000
Contributions in relation to the contractually required contribution	<u>(181,475)</u>	<u>(170,259)</u>	<u>(164,800)</u>	<u>(162,000)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 1,296,250	\$ 1,216,136	\$ 1,177,143	\$ 1,157,143
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 148,629	\$ 132,560	\$ 114,260	\$ 129,981	\$ 127,684	\$ 113,732
<u>(148,629)</u>	<u>(132,560)</u>	<u>(114,260)</u>	<u>(129,981)</u>	<u>(127,684)</u>	<u>(113,732)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,061,636	\$ 946,857	\$ 816,143	\$ 928,436	\$ 982,185	\$ 874,862
14.00%	14.00%	14.00%	14.00%	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/NET OPEB ASSET
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST SIX YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019 (1)</u>
County's proportion of the net OPEB liability/asset	0.185696%	0.183597%	0.170172%	0.168673%
County's proportionate share of the net OPEB liability/(asset)	\$ (4,850,841)	\$ (2,726,248)	\$ 19,656,553	\$ 18,457,723
County's covered payroll	\$ 24,551,557	\$ 23,474,142	\$ 21,828,156	\$ 19,273,928
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	19.76%	11.61%	90.05%	95.77%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	128.23%	115.57%	47.80%	46.33%

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

<u>2018</u>	<u>2017</u>
0.159700%	0.16467618%
\$ 14,388,175	\$ 13,651,597
\$ 18,363,338	\$ 18,058,633
78.35%	75.60%
54.14%	54.05%

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 SIX YEARS			
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's proportion of the net OPEB liability/asset	0.00890295%	0.00901229%	0.00893486%	0.00882254%
County's proportionate share of the net OPEB liability (asset)	\$ (230,527)	\$ (190,017)	\$ (157,030)	\$ (146,122)
County's covered payroll	\$ 1,216,136	\$ 1,177,143	\$ 1,157,143	\$ 1,061,636
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	18.96%	16.14%	13.57%	13.76%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	230.73%	174.73%	182.13%	174.70%

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

<u>2018</u>	<u>2017</u>
0.00828244%	0.00729306%
\$ (133,000)	\$ 284,548
\$ 946,857	\$ 816,143
14.05%	34.86%
176.00%	47.10%

UNION COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019 (1)</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ 26,499
Contributions in relation to the contractually required contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>(26,499)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 25,970,443	\$ 24,551,557	\$ 23,474,142	\$ 21,165,686
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.13%

(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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 23,722	\$ 675,489	\$ 1,841,145	\$ 1,002,425	\$ 388,626	\$ 181,789
<u>(23,722)</u>	<u>(675,489)</u>	<u>(1,841,145)</u>	<u>(1,002,425)</u>	<u>(388,626)</u>	<u>(181,789)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 19,273,928	\$ 18,363,338	\$ 18,058,633	\$ 19,688,192	\$ 20,147,742	\$ 18,783,315
0.12%	3.68%	10.20%	5.09%	1.93%	0.97%

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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</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	\$ 1,296,250	\$ 1,216,136	\$ 1,177,143	\$ 1,157,143
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ -	\$ -	\$ -	\$ -	\$ 4,729	\$ 8,749
-	-	-	-	(4,729)	(8,749)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,061,636	\$ 946,857	\$ 816,143	\$ 928,436	\$ 982,185	\$ 874,862
0.00%	0.00%	0.00%	0.00%	0.48%	1.00%

UNION COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2014.
- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- There were no changes in benefit terms from the amounts reported for 2021.
- There were no changes in benefit terms from the amounts reported for 2022.

Changes in assumptions :

- There were no changes in assumptions for 2014.
- There were no changes in assumptions for 2015.
- There were no changes in assumptions for 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.
- There were no changes in assumptions for 2021.
- For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75% to 2.75%-10.75%, (c) COLA for post 1/7/2013 retirees were changed from 0.50%, simple through 2021, then 2.15% simple to 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.

(Continued)

UNION COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

PENSION

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.
- There were no changes in benefit terms for 2019.
- There were no changes in benefit terms for 2020.
- There were no changes in benefit terms for 2021.
- There were no changes in benefit terms for 2022.

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 in assumptions for 2018.
- There were no changes in assumptions for 2019.
- There were no changes in assumptions for 2020.
- term expected rate of return was reduced from 7.45% to 7.00% and (b) the discount rate of return was reduced from 7.45% to 7.00%.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65 and (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables.

(Continued)

UNION COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

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.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.
- There were no changes in benefit terms from the amounts reported for 2022.

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.
- For 2021, 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 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.00%, initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.
- For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.

(Continued)

UNION COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms :

- For 2017, STRS reduced the subsidy multiplier for non-Medicare benefit recipients from 2.1% to 1.9% per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.
- For 2018, STRS increased the subsidy multiplier for non-Medicare benefit recipients from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.
- For 2019, STRS increased the subsidy percentage from 1.944% to 1.984% 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.
- For 2020, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2022, the non-Medicare subsidy percentage was increased from 2.100% to 2.200%.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for fiscal year 2016.
- For 2017, the following changes of assumptions affected the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.26% to 4.13% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB), (b) the long term expected rate of return was reduced from 7.75% to 7.45%, (c) valuation year per capita health care costs were updated, and the salary scale was modified, (d) the percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased and (e) the assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.
- For 2018, the following changes of assumptions affected the total OPEB liability/asset since the prior measurement date: (a) the discount rate was increased from the blended rate of 4.13% to the long-term expected rate of return of 7.45% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB) and (b) decrease in health care cost trend rates from 6.00%-11.00% initial; 4.50% ultimate down to Medical Pre-Medicare 6.00% and Medicare 5.00% initial; 4.00% ultimate and Prescription Drug Pre-Medicare 8.00% and Medicare (5.23%) initial; 4.00% ultimate.
- For 2019, health care cost trend rates were changed to the following: medical pre-Medicare from 6.00% initial - 4.00% ultimate down to 5.87% initial - 4.00% ultimate; medical Medicare from 5.00% initial - 4.00% ultimate down to 4.93% initial - 4.00% ultimate; prescription drug pre-Medicare from 8.00% initial - 4.00% ultimate down to 7.73% initial - 4.00% ultimate and (5.23%) initial - 4.00% ultimate up to 9.62% initial - 4.00% ultimate.
- For 2020, health care cost trend rates were changed to the following: medical pre-Medicare from 5.87% initial - 4.00% ultimate down to 5.00% initial - 4.00% ultimate; medical Medicare from 4.93% initial - 4.00% ultimate down to -6.69% initial - 4.00% ultimate; prescription drug pre-Medicare from 7.73% initial - 4.00% ultimate down to 6.50% initial - 4.00% ultimate; prescription drug Medicare from 9.62% initial - 4.00% ultimate up to 11.87% initial - 4.00% ultimate.
- For 2021, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00%, (b) the discount rate of return was reduced from 7.45% to 7.00% and (c) health care cost trend rates were changed to the following: medical Medicare from -6.69% initial - 4.00% ultimate down to -16.18% initial - 4.00% ultimate; prescription drug Medicare from 11.87% initial - 4.00% ultimate up to 29.98% initial - 4.00% ultimate.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65, (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables and (c) health care cost trend rates were changed to the following: medical pre-Medicare from 5.00% initial - 4.00% ultimate to 7.50% initial - 3.94% ultimate, Medicare -16.18% initial - 4.00% ultimate to -68.78% initial - 3.94% ultimate; prescription drug pre-Medicare from 6.50% initial - 4.00% ultimate to 9.00% initial - 3.94% ultimate, Medicare 29.98% initial - 4.00% ultimate to -5.47% initial - 3.94% ultimate.

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UNION COUNTY, OHIO

**REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022**

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 2022 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 97% 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 99% 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, 2022

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

The following summarizes the overall ratings as of December 31, 2022.

	2020		2021		2022	
	Centerline		Centerline		Centerline	
	Miles	Percent	Miles	Percent	Miles	Percent
Condition Assessment of Fair or Better	432	92%	437	93%	453	97%
Condition Assessment of Less than Fair	37	8%	32	7%	16	3%

	2020		2021		2022	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
	Condition Assessment of Fair or Better	311	94%	328	99%	331
Condition Assessment of Less than Fair	20	6%	4	1%	3	1%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2022	\$ 13,875,353	\$ 12,276,321	\$ 1,599,032
2021	10,139,455	7,805,315	2,334,140
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

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 6,247,422	\$ 6,247,422	\$ 6,518,493	\$ 271,071
Sales taxes	14,280,577	14,280,577	14,242,872	(37,705)
Charges for services	5,102,000	5,102,000	5,838,966	736,966
Fines and forfeitures	66,000	66,000	83,782	17,782
Intergovernmental	2,859,940	3,027,261	3,297,866	270,605
Investment income	651,729	651,729	1,182,312	530,583
Rental income	421,040	421,040	397,142	(23,898)
Other	449,396	449,395	462,036	12,641
Total revenues	30,078,104	30,245,424	32,023,469	1,778,045
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Budgetary:				
Personal services	424,596	145,551	136,574	8,977
Materials and supplies	6,120	12,510	10,686	1,824
Contractual services	138,450	129,376	122,448	6,928
Capital outlay	6,100	4,490	3,292	1,198
Other	13,000	10,000	8,635	1,365
Total budgetary	588,266	301,927	281,635	20,292
Weights & measurements:				
Personal services	65,316	28,185	26,254	1,931
Materials and supplies	4,072	7,350	6,837	513
Contractual services	5,250	5,250	1,190	4,060
Capital outlay	5,300	1,600	-	1,600
Other	4,000	4,000	-	4,000
Total weights & measurements	83,938	46,385	34,281	12,104
Information technology:				
Personal services	241,151	119,029	71,709	47,320
Materials and supplies	10,150	15,061	14,312	749
Contractual services	491,870	449,550	437,294	12,256
Capital Outlay	61,417	56,317	55,173	1,144
Other	15,300	9,500	8,538	962
Total Information technology	819,888	649,457	587,026	62,431
Total Auditor	1,492,092	997,769	902,942	94,827
Board of elections:				
Personal services	489,649	560,595	527,906	32,689
Materials and supplies	31,796	21,640	17,348	4,292
Contractual services	189,740	153,451	146,384	7,067
Capital outlay	41,840	40,560	32,560	8,000
Other	29,268	29,856	27,536	2,320
Total board of elections	782,293	806,102	751,734	54,368
Commissioners:				
County planning:				
Disbursement	103,253	56,891	56,890	1
Total county planning	103,253	56,891	56,890	1
COYC operating:				
Disbursement	384,189	336,342	336,341	1
Total COYC operating	384,189	336,342	336,341	1
VOCA:				
Disbursement	(18,999)	-	-	-
Total VOCA	(18,999)	-	-	-

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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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Contingencies:				
Disbursement	\$ 1,019,323	\$ 142,427	\$ 142,427	\$ -
Total contingencies	1,019,323	142,427	142,427	-
Union County COG:				
Disbursement	34,254	120,311	120,290	21
Total Union County COG	34,254	120,311	120,290	21
Municipal Court Fees:				
Disbursement	95,000	107,523	107,523	-
Total municipal court fees	95,000	107,523	107,523	-
Commissioners office:				
Personal services	505,595	(40,238)	(49,656)	9,418
Materials and supplies	13,962	12,560	9,332	3,228
Contractual services	509,596	391,339	383,569	7,770
Capital outlay	24,023	14,023	10,807	3,216
Other	237,047	255,118	248,373	6,745
Total commissioners office	1,290,223	632,802	602,425	30,377
EMA:				
Personal services	167,034	(17,103)	(19,401)	2,298
Materials and supplies	16,534	12,123	11,898	225
Contractual services	25,440	30,301	29,390	911
Capital Outlay	21,983	23,766	20,234	3,532
Other	10,000	7,000	6,753	247
Total EMA	240,991	56,087	48,874	7,213
Human Resources				
Personal services	285,353	(20,050)	(27,050)	7,000
Materials and supplies	3,712	3,712	3,712	-
Contractual services	19,659	18,340	18,340	-
Capital Outlay	3,000	3,000	-	3,000
Other	5,817	4,768	4,768	-
Total human resources	317,541	9,770	(230)	10,000
Archives:				
Personal services	114,488	10,780	8,158	2,622
Materials and supplies	12,772	16,541	16,541	-
Contractual services	4,778	-	-	-
Total archives	132,038	27,321	24,699	2,622
CEBCO wellness grant:				
Materials and supplies	391	-	-	-
Total CEBCO wellness grant	391	-	-	-
Commissioners administrator:				
Personal services	233,561	(22,150)	(31,827)	9,677
Materials and supplies	1,069	657	251	406
Contractual services	2,800	3,858	3,225	633
Capital outlay	2,558	2,558	-	2,558
Other	2,200	1,502	1,480	22
Total commissioners administrator	242,188	(13,575)	(26,871)	13,296
Total commissioners	3,840,392	1,475,899	1,412,368	63,531
Prosecutor:				
Personal services	1,483,391	1,483,391	1,420,245	63,146
Materials and supplies	30,000	28,000	20,095	7,905
Contractual services	37,500	39,500	38,465	1,035
Capital Outlay	15,350	15,350	15,004	346
Other	53,962	53,962	41,462	12,500
Total prosecutor	1,620,203	1,620,203	1,535,271	84,932

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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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder:				
Personal services	\$ 275,605	\$ (80,054)	\$ (80,520)	\$ 466
Materials and supplies	12,350	8,177	8,159	18
Contractual services	28,300	24,630	21,522	3,108
Capital outlay	7,850	7,850	-	7,850
Other	1,500	1,075	511	564
Total recorder	325,605	(38,322)	(50,328)	12,006
Treasurer:				
Personal services	216,818	105,527	89,517	16,010
Materials and supplies	58,345	14,995	14,270	725
Contractual services	143,606	52,691	45,806	6,885
Capital outlay	3,950	3,950	-	3,950
Other	6,100	5,861	1,656	4,205
Total treasurer	428,819	183,024	151,249	31,775
Facilities:				
Personal services	1,075,910	(66,399)	(71,704)	5,305
Materials and supplies	320,667	258,469	258,468	1
Contractual services	1,935,253	1,673,986	1,673,986	-
Capital Outlay	188,700	184,684	179,271	5,413
Other	800	800	-	800
Total facilities	3,521,330	2,051,540	2,040,021	11,519
Total general government - legislative and executive	12,010,734	7,096,215	6,743,257	352,958
General government:				
Judicial:				
Auditor - public defender:				
Contractual services	522,000	522,000	522,000	-
Other	28,500	35,000	29,674	5,326
Total auditor - public defender	550,500	557,000	551,674	5,326
Clerk of courts:				
Personal services	557,155	557,155	514,214	42,941
Materials and supplies	17,574	19,525	18,210	1,315
Contractual services	82,630	78,630	59,068	19,562
Capital outlay	5,573	5,573	4,940	633
Other	800	800	350	450
Total clerk of courts	663,732	661,683	596,782	64,901
Common pleas:				
Common pleas-general:				
Personal services	825,664	813,664	806,505	7,159
Materials and supplies	40,210	36,526	35,725	801
Contractual services	137,200	141,200	107,457	33,743
Capital outlay	12,509	14,007	5,357	8,650
Other	25,000	35,186	33,260	1,926
Total common pleas-general	1,040,583	1,040,583	988,304	52,279
Total common pleas	1,040,583	1,040,583	988,304	52,279
Juvenile probate court:				
Juvenile court:				
Personal services	1,612,824	1,428,817	1,405,444	23,373
Materials and supplies	43,938	41,128	27,094	14,034
Contractual services	174,618	268,878	245,533	23,345
Capital Outlay	29,500	29,500	-	29,500
Other	15,000	17,000	16,936	64
Total juvenile court	1,875,880	1,785,323	1,695,007	90,316

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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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Probate court:				
Personal services	\$ 192,878	\$ 192,878	\$ 159,046	\$ 33,832
Contractual services	27,985	27,985	23,248	4,737
Other	3,000	3,000	2,825	175
Total probate court	<u>223,863</u>	<u>223,863</u>	<u>185,119</u>	<u>38,744</u>
Total juvenile probate court	2,099,743	2,009,186	1,880,126	129,060
Total general government - judicial	<u>4,354,558</u>	<u>4,268,452</u>	<u>4,016,886</u>	<u>251,566</u>
Public safety:				
Coroner:				
Personal services	250,332	(22,573)	(47,003)	24,430
Materials and supplies	3,400	3,400	2,955	445
Contractual services	105,627	121,098	111,573	9,525
Capital outlay	1,000	1,000	-	1,000
Other	300	300	-	300
Total coroner	<u>360,659</u>	<u>103,225</u>	<u>67,525</u>	<u>35,700</u>
Administration:				
Personal services	622,956	(39,907)	(79,727)	39,820
Materials and supplies	12,723	16,940	16,462	478
Contractual services	76,930	103,927	99,480	4,447
Capital Outlay	14,970	12,475	12,475	-
Other	42,479	42,807	42,807	-
Total administration	<u>770,058</u>	<u>136,242</u>	<u>91,497</u>	<u>44,745</u>
Law enforcement:				
Personal services	2,956,871	(339,346)	(390,402)	51,056
Materials and supplies	45,939	55,651	51,549	4,102
Contractual services	380,260	398,312	392,639	5,673
Capital Outlay	364,409	470,910	469,297	1,613
Other	28,662	15,793	15,793	-
Total law enforcement	<u>3,776,141</u>	<u>601,320</u>	<u>538,876</u>	<u>62,444</u>
Court services:				
Personal services	688,830	(58,289)	(77,244)	18,955
Materials and supplies	6,500	6,500	3,536	2,964
Contractual services	2,007,918	1,999,096	1,965,042	34,054
Capital Outlay	5,000	1,279	1,279	-
Other	5,929	4,500	1,400	3,100
Total court services	<u>2,714,177</u>	<u>1,953,086</u>	<u>1,894,013</u>	<u>59,073</u>
Investigation:				
Personal services	815,439	(48,180)	(63,237)	15,057
Materials and supplies	19,772	22,281	16,377	5,904
Contractual services	41,386	38,363	30,317	8,046
Capital Outlay	21,513	9,163	9,163	-
Other	14,726	11,960	7,628	4,332
Total investigation	<u>912,836</u>	<u>33,587</u>	<u>248</u>	<u>33,339</u>
Community service:				
Personal services	741,296	(104,093)	(134,512)	30,419
Materials and supplies	4,205	4,200	3,541	659
Contractual services	7,200	7,173	3,856	3,317
Capital Outlay	4,500	612	612	-
Other	10,996	6,215	6,215	-
Total community service	<u>768,197</u>	<u>(85,893)</u>	<u>(120,288)</u>	<u>34,395</u>

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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, 2022

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Transportation:				
Materials and supplies	\$ 210	\$ -	\$ -	\$ -
Contractual services	16,000	24,210	17,313	6,897
Total transportation	<u>16,210</u>	<u>24,210</u>	<u>17,313</u>	<u>6,897</u>
 Total sheriff	 8,957,619	 2,662,552	 2,421,659	 240,893
 Total public safety	 <u>9,318,278</u>	 <u>2,765,777</u>	 <u>2,489,184</u>	 <u>276,593</u>
 Public works:				
Engineer:				
Engineer - general:				
Personal services	216,107	216,107	200,856	15,251
Contractual services	-	25,500	7,500	18,000
Capital Outlay	500	2,250	-	2,250
Total engineer - general	<u>216,607</u>	<u>243,857</u>	<u>208,356</u>	<u>35,501</u>
 Env engineer:				
Personal services	105,900	(127,018)	(144,974)	17,956
Contractual services	200	200	-	200
Total env engineer	<u>106,100</u>	<u>(126,818)</u>	<u>(144,974)</u>	<u>18,156</u>
 Total engineer	 <u>322,707</u>	 <u>117,039</u>	 <u>63,382</u>	 <u>53,657</u>
 Soil and water:				
Disbursement	487,000	487,000	487,000	-
Total soil and water	<u>487,000</u>	<u>487,000</u>	<u>487,000</u>	<u>-</u>
 Total public works	 <u>809,707</u>	 <u>604,039</u>	 <u>550,382</u>	 <u>53,657</u>
 Health:				
Apiary inspection:				
Disbursement	3,500	3,500	3,500	-
Total apiary inspection	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
 Human services:				
Disbursement	5,000	5,000	5,000	-
Total human services	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
 Crippled children:				
Disbursement	140,000	110,276	110,276	-
Total crippled children	<u>140,000</u>	<u>110,276</u>	<u>110,276</u>	<u>-</u>
 Humane society:				
Disbursement	93,750	93,750	93,750	-
Total humane society	<u>93,750</u>	<u>93,750</u>	<u>93,750</u>	<u>-</u>
 Total health	 <u>242,250</u>	 <u>212,526</u>	 <u>212,526</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Human services:				
Veteran's services:				
Personal services	\$ 493,152	\$ 493,150	\$ 393,288	\$ 99,862
Materials and supplies	13,838	12,938	5,157	7,781
Contractual services	202,225	213,923	184,399	29,524
Capital outlay	68,413	48,413	3,521	44,892
Other	325,294	320,892	149,427	171,465
Total veteran's services	<u>1,102,922</u>	<u>1,089,316</u>	<u>735,792</u>	<u>353,524</u>
Extension office grant:				
Disbursement	229,375	229,375	229,375	-
Total extension office grant	<u>229,375</u>	<u>229,375</u>	<u>229,375</u>	<u>-</u>
Total human services	<u>1,332,297</u>	<u>1,318,691</u>	<u>965,167</u>	<u>353,524</u>
Economic development and assistance:				
Economic development:				
Disbursement	59,258	65,000	65,000	-
Total economic development	<u>59,258</u>	<u>65,000</u>	<u>65,000</u>	<u>-</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>99,258</u>	<u>105,000</u>	<u>105,000</u>	<u>-</u>
Conservation and recreation:				
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	49,907	49,907	49,907	-
Total park and recreation	<u>49,907</u>	<u>49,907</u>	<u>49,907</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Historical society:				
Disbursement	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Total historical society	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total conservation and recreation	<u>95,907</u>	<u>95,907</u>	<u>95,907</u>	<u>-</u>
Total expenditures	<u>28,262,989</u>	<u>16,466,607</u>	<u>15,178,309</u>	<u>1,288,298</u>
Excess of revenues over expenditures	<u>1,815,115</u>	<u>13,778,817</u>	<u>16,845,160</u>	<u>3,066,343</u>
Other financing sources (uses):				
Sale of capital assets	11,630	11,630	11,631	1
Transfer in	1,559,000	1,559,000	910,536	(648,464)
Transfers out	(3,479,965)	(22,050,897)	(22,052,197)	(1,300)
Total other financing sources (uses)	<u>(1,909,335)</u>	<u>(20,480,267)</u>	<u>(21,130,030)</u>	<u>(649,763)</u>
Net change in fund balance	(94,220)	(6,701,450)	(4,284,870)	2,416,580
Fund balance at beginning of year	5,967,997	5,967,997	5,967,997	-
Prior year encumbrances appropriated	<u>1,232,495</u>	<u>1,232,495</u>	<u>1,232,495</u>	<u>-</u>
Fund balance at end of year	<u>\$ 7,106,272</u>	<u>\$ 499,042</u>	<u>\$ 2,915,622</u>	<u>\$ 2,416,580</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 7,318,677	\$ 7,318,677	\$ 7,745,768	\$ 427,091
Intergovernmental	3,439,973	3,439,973	2,762,451	(677,522)
Contributions and donations	-	-	75	75
Other	368,341	368,341	516,695	148,354
Total revenues	<u>11,126,991</u>	<u>11,126,991</u>	<u>11,024,989</u>	<u>(102,002)</u>
Expenditures:				
Current:				
Human services:				
Personal services	6,273,495	6,430,144	6,371,306	58,838
Materials and supplies	82,299	80,654	69,020	11,634
Contractual services	5,270,955	5,541,152	5,215,692	325,460
Capital outlay	155,199	153,549	111,186	42,363
Other	518,875	485,213	371,986	113,227
Total expenditures	<u>12,300,823</u>	<u>12,690,712</u>	<u>12,139,190</u>	<u>551,522</u>
Excess of expenditures over revenues	<u>(1,173,832)</u>	<u>(1,563,721)</u>	<u>(1,114,201)</u>	<u>449,520</u>
Other financing uses:				
Transfers out	-	(974,500)	(974,500)	-
Total other financing uses	<u>-</u>	<u>(974,500)</u>	<u>(974,500)</u>	<u>-</u>
Net change in fund balance	(1,173,832)	(2,538,221)	(2,088,701)	449,520
Fund balance at beginning of year	8,488,644	8,488,644	8,488,644	-
Prior year encumbrances appropriated	<u>129,197</u>	<u>129,197</u>	<u>129,197</u>	<u>-</u>
Fund balance at end of year	<u>\$ 7,444,009</u>	<u>\$ 6,079,620</u>	<u>\$ 6,529,140</u>	<u>\$ 449,520</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 1,552,805	\$ 1,552,805	\$ 1,780,046	\$ 227,241
Charges for services	705,000	705,000	1,279,083	574,083
Licenses and permits	4,000	4,000	4,920	920
Intergovernmental	7,021,600	7,021,600	7,043,236	21,636
Investment income	20,000	20,000	22,973	2,973
Other	160,000	160,000	945,140	785,140
Total revenues	9,463,405	9,463,405	11,075,398	1,611,993
Expenditures:				
Current:				
Public works:				
Engineer:				
Personal services	726,652	726,652	535,516	191,136
Materials and supplies	12,671	12,671	10,463	2,208
Contractual services	1,412,135	646,018	603,390	42,628
Capital outlay	116,662	44,663	44,616	47
Other	15,605	7,460	2,673	4,787
Total engineer	2,283,725	1,437,464	1,196,658	240,806
Roads:				
Personal services	2,190,952	2,190,951	1,981,226	209,725
Materials and supplies	2,227,966	2,699,182	2,599,908	99,274
Contractual services	2,982,491	3,994,692	3,976,840	17,852
Capital outlay	1,362,437	1,577,339	1,440,664	136,675
Other	3,000	500	120	380
Total roads	8,766,846	10,462,664	9,998,758	463,906
Bridges and culverts:				
Materials and supplies	80,000	113,674	42,389	71,285
Contractual services	1,240,718	1,286,301	1,254,218	32,083
Other	201,200	1,200	1,183	17
Total bridges and culverts	1,521,918	1,401,175	1,297,790	103,385
Total public works	12,572,489	13,301,303	12,493,206	808,097
Total expenditures	12,572,489	13,301,303	12,493,206	808,097
Excess of expenditures over revenues	(3,109,084)	(3,837,898)	(1,417,808)	2,420,090
Other financing uses:				
Advance out	(161,682)	(161,682)	(161,682)	-
Total other financing uses	(161,682)	(161,682)	(161,682)	-
Net change in fund balance	(3,270,766)	(3,999,580)	(1,579,490)	2,420,090
Fund balance at beginning of year	3,508,749	3,508,749	3,508,749	-
Prior year encumbrances appropriated	523,705	523,705	523,705	-
Fund balance at end of year	\$ 761,688	\$ 32,874	\$ 2,452,964	\$ 2,420,090

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LOCAL FISCAL RECOVERY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 5,728,864	\$ 5,728,864	\$ 5,728,864	\$ -
Total revenues	<u>5,728,864</u>	<u>5,728,864</u>	<u>5,728,864</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	-	1,200,000	22,264	1,177,736
Other	11,462,910	10,262,910	10,000,000	262,910
Total expenditures	<u>11,462,910</u>	<u>11,462,910</u>	<u>10,022,264</u>	<u>1,440,646</u>
Net change in fund balance	(5,734,046)	(5,734,046)	(4,293,400)	1,440,646
Fund balance at beginning of year	<u>5,734,046</u>	<u>5,734,046</u>	<u>5,734,046</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,440,646</u>	<u>\$ 1,440,646</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive
				(Negative)
Revenues:				
Special assessments	\$ 1,391	\$ 1,391	\$ 25,877	\$ 24,486
Other	-	-	500,000	500,000
Total revenues	<u>1,391</u>	<u>1,391</u>	<u>525,877</u>	<u>524,486</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	6,225,000	6,225,000	3,704,505	2,520,495
Total expenditures	<u>6,225,000</u>	<u>6,225,000</u>	<u>3,704,505</u>	<u>2,520,495</u>
Excess of expenditures over revenues	<u>(6,223,609)</u>	<u>(6,223,609)</u>	<u>(3,178,628)</u>	<u>3,044,981</u>
Other financing sources (uses):				
Transfers in	800,000	800,000	15,102,013	14,302,013
Transfers out	(43,970)	(43,970)	(37,940)	6,030
Total other financing sources (uses)	<u>756,030</u>	<u>756,030</u>	<u>15,064,073</u>	<u>14,308,043</u>
Net change in fund balance	(5,467,579)	(5,467,579)	11,885,445	17,353,024
Fund balance at beginning of year	<u>7,730,601</u>	<u>7,730,601</u>	<u>7,730,601</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,263,022</u>	<u>\$ 2,263,022</u>	<u>\$ 19,616,046</u>	<u>\$ 17,353,024</u>

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

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

Real Estate Assessment

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

Local Coronavirus Relief

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

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.

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

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.

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.

Elections Grant

To account for grant money from the State of Ohio that is restricted for elections and the Board of Elections.

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.

OneOhio Opioid Settlement

To account for opioid settlement proceeds that are restricted for public health and welfare programs

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.

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.

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.

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.

CCA Grant

To account for intergovernmental revenues that are restricted to be used for the Community Corrections Act (CCA) grant.

Probation Services Grant

To account for intergovernmental revenues that are restricted to be used for probation services.

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.

UNION COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

Salary and Benefit

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

Certificate Title Administration

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

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.

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.

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.

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, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 21,493,321	\$ 296,023	\$ 20,862,656	\$ 42,652,000
Cash and cash equivalents in segregated accounts	244,076	4,811	-	248,887
Receivables (net of allowance for uncollectibles):				
Sales taxes	449,004	-	-	449,004
Real estate and other taxes	3,063,943	-	-	3,063,943
Payment in lieu of taxes	-	-	335,000	335,000
Accounts	156,680	-	850,000	1,006,680
Due from other governments	1,562,422	-	192	1,562,614
Special assessments	320,072	-	113,687	433,759
Interfund loans	-	-	218,960	218,960
Due from other funds	343,804	-	-	343,804
Prepayments	65,312	-	5,995	71,307
Materials and supplies inventory	28,166	-	-	28,166
Total assets	<u>\$ 27,726,800</u>	<u>\$ 300,834</u>	<u>\$ 22,386,490</u>	<u>\$ 50,414,124</u>
Liabilities:				
Accounts payable	\$ 875,138	\$ -	\$ -	\$ 875,138
Contracts payable	-	-	12,926	12,926
Accrued wages and benefits payable	295,455	-	-	295,455
Compensated absences payable	134	-	-	134
Due to other governments	85,136	-	-	85,136
Interfund loans payable	-	-	218,960	218,960
Due to other funds	418,821	-	-	418,821
Due to external parties	16,082	-	-	16,082
Total liabilities	<u>1,690,766</u>	<u>-</u>	<u>231,886</u>	<u>1,922,652</u>
Deferred inflows of resources:				
Property taxes and PILOTs levied for the next fiscal year	2,957,264	-	335,000	3,292,264
Delinquent property tax revenue not available	81,417	-	-	81,417
Sales tax revenue not available	305,626	-	-	305,626
Special assessments revenue not available	320,072	-	113,687	433,759
Other nonexchange transactions	109,905	-	192	110,097
Unavailable grant revenue	971,914	-	-	971,914
Miscellaneous revenue not available	334,698	-	-	334,698
Total deferred inflows of resources	<u>5,080,896</u>	<u>-</u>	<u>448,879</u>	<u>5,529,775</u>
Fund balances:				
Nonspendable	93,478	-	5,995	99,473
Restricted	20,029,909	300,834	10,928,674	31,259,417
Committed	831,751	-	682,876	1,514,627
Assigned	-	-	10,202,653	10,202,653
Unassigned (deficit)	-	-	(114,473)	(114,473)
Total fund balances	<u>20,955,138</u>	<u>300,834</u>	<u>21,705,725</u>	<u>42,961,697</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 27,726,800</u>	<u>\$ 300,834</u>	<u>\$ 22,386,490</u>	<u>\$ 50,414,124</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	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	\$ 3,305,738	\$ -	\$ -	\$ 3,305,738
Sales taxes	1,782,518	-	-	1,782,518
Charges for services	2,868,409	-	-	2,868,409
Licenses and permits	179,690	-	-	179,690
Fines and forfeitures	214,304	-	-	214,304
Intergovernmental	13,825,357	-	438,516	14,263,873
Special assessments	441,485	-	34,600	476,085
Investment income	13,464	22,451	71,634	107,549
Rental income	10,015	-	-	10,015
Contributions and donations	17,733	-	-	17,733
Payment in lieu of taxes	-	-	453,122	453,122
Other	936,423	-	185,314	1,121,737
Total revenues	23,595,136	22,451	1,183,186	24,800,773
Expenditures:				
Current:				
General government:				
Legislative and executive	4,901,415	-	-	4,901,415
Judicial	1,256,840	-	-	1,256,840
Public safety	2,247,592	-	-	2,247,592
Public works	205,113	-	-	205,113
Health	5,743,759	-	-	5,743,759
Human services	8,605,833	-	716,833	9,322,666
Economic development	818,009	-	-	818,009
Capital outlay	-	-	2,475,294	2,475,294
Debt service:				
Principal retirement	-	922,940	-	922,940
Interest and fiscal charges	1,391	518,826	11,603	531,820
Total expenditures	23,779,952	1,441,766	3,203,730	28,425,448
Excess of expenditures over revenues	(184,816)	(1,419,315)	(2,020,544)	(3,624,675)
Other financing sources (uses):				
Transfers in	2,136,171	1,443,065	2,974,500	6,553,736
Transfers out	(75,000)	-	(367,688)	(442,688)
Total other financing sources (uses)	2,061,171	1,443,065	2,606,812	6,111,048
Net change in fund balances	1,876,355	23,750	586,268	2,486,373
Fund balances at beginning of year	19,075,281	277,084	21,119,457	40,471,822
Change in inventory balance	3,502	-	-	3,502
Fund balances at end of year	\$ 20,955,138	\$ 300,834	\$ 21,705,725	\$ 42,961,697

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	<u>Real Estate Assessment</u>	<u>Computerized Legal Research</u>	<u>Delinquent Real Estate Collection</u>	<u>Recorder Equipment Set Aside</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,694,907	\$ 68,077	\$ 590,765	\$ 5,142
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	220	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	16,147	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 1,711,054</u>	<u>\$ 68,297</u>	<u>\$ 590,765</u>	<u>\$ 5,142</u>
Liabilities:				
Accounts payable	\$ 8,000	\$ -	\$ 2,176	\$ -
Accrued wages and benefits payable	24,495	-	3,664	-
Compensated absences payable	-	-	-	-
Due to other governments	6,891	-	999	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>39,386</u>	<u>-</u>	<u>6,839</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	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	16,147	-	-	-
Restricted	1,655,521	68,297	583,926	5,142
Committed	-	-	-	-
Total fund balances	<u>1,671,668</u>	<u>68,297</u>	<u>583,926</u>	<u>5,142</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,711,054</u>	<u>\$ 68,297</u>	<u>\$ 590,765</u>	<u>\$ 5,142</u>

<u>Treasurer Prepaid Interest</u>	<u>Federal Chip</u>	<u>Moving Ohio Forward</u>	<u>Law Library</u>	<u>Probate Court Conduct of Business</u>	<u>Indigent Guardianship</u>
\$ 83,188	\$ 296,067	\$ 200	\$ 219,067	\$ 10,526	\$ 2,861
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	12,190	30	400
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	27	-	-
-	-	-	159	-	-
<u>\$ 83,188</u>	<u>\$ 296,067</u>	<u>\$ 200</u>	<u>\$ 231,443</u>	<u>\$ 10,556</u>	<u>\$ 3,261</u>
\$ 1	\$ -	\$ -	\$ 14,988	\$ -	\$ 420
-	-	-	977	-	-
-	-	-	-	-	-
-	-	-	265	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1</u>	<u>-</u>	<u>-</u>	<u>16,230</u>	<u>-</u>	<u>420</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,000	-	-
-	-	-	2,000	-	-
-	-	-	-	-	-
-	-	-	186	-	-
83,187	296,067	200	213,027	10,556	2,841
-	-	-	-	-	-
<u>83,187</u>	<u>296,067</u>	<u>200</u>	<u>213,213</u>	<u>10,556</u>	<u>2,841</u>
<u>\$ 83,188</u>	<u>\$ 296,067</u>	<u>\$ 200</u>	<u>\$ 231,443</u>	<u>\$ 10,556</u>	<u>\$ 3,261</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2022

	<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	\$ 40,499	\$ 397,805	\$ 183,276	\$ 43,713
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	520	6,020	1,080	480
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 41,019</u>	<u>\$ 403,825</u>	<u>\$ 184,356</u>	<u>\$ 44,193</u>
Liabilities:				
Accounts payable	\$ -	\$ 662	\$ -	\$ -
Accrued wages and benefits payable	-	1,127	-	-
Compensated absences payable	-	-	-	-
Due to other governments	-	582	-	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>2,371</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	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	41,019	401,454	184,356	44,193
Committed	-	-	-	-
Total fund balances	<u>41,019</u>	<u>401,454</u>	<u>184,356</u>	<u>44,193</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 41,019</u>	<u>\$ 403,825</u>	<u>\$ 184,356</u>	<u>\$ 44,193</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2022

	Convention and Tourist Bureau	DUI	Forfeitures	Sheriff CCW Rotary
Assets:				
Equity in pooled cash and cash equivalents	\$ 556,513	\$ 7,640	\$ 929	\$ 215,471
Cash and cash equivalents in segregated accounts	-	244,076	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	25,262	-	-	-
Accounts	-	60	-	270
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	559
Materials and supplies inventory	-	-	-	-
Total assets	\$ 581,775	\$ 251,776	\$ 929	\$ 216,300
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	-	-	955
Compensated absences payable	-	-	-	-
Due to other governments	-	-	-	1,138
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	-	-	-	2,093
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	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available	4,888	-	-	-
Total deferred inflows of resources	4,888	-	-	-
Fund balances:				
Nonspendable	-	-	-	559
Restricted	-	251,776	929	213,648
Committed	576,887	-	-	-
Total fund balances	576,887	251,776	929	214,207
Total liabilities, deferred inflows of resources and fund balances	\$ 581,775	\$ 251,776	\$ 929	\$ 216,300

Law Enforcement Grants	Sheriff Policing Rotary	DARE Community Education	Youth Services Subsidy	9-1-1 Emergency	Federal LETF	Local Emergency Planning
\$ 52,630	\$ 149,749	\$ 39,791	\$ 199,731	\$ 3,542,821	\$ 107,309	\$ 25,234
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,675,584	-	-
-	470	-	-	-	-	430
34,605	1,000	846	-	66,016	106,151	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	38,570	-	-
-	-	-	-	2,663	-	-
<u>\$ 87,235</u>	<u>\$ 151,219</u>	<u>\$ 40,637</u>	<u>\$ 199,731</u>	<u>\$ 5,325,654</u>	<u>\$ 213,460</u>	<u>\$ 25,664</u>
\$ -	\$ 12,936	\$ -	\$ 6,693	\$ 2,907	\$ -	\$ -
-	-	-	5,906	38,556	-	-
-	-	-	-	-	-	-
-	1,341	-	1,719	10,520	-	40
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>14,277</u>	<u>-</u>	<u>14,318</u>	<u>51,983</u>	<u>-</u>	<u>40</u>
-	-	-	-	1,630,352	-	-
-	-	-	-	45,232	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	66,016	-	-
34,605	-	846	-	-	106,151	-
-	300	-	-	-	-	-
<u>34,605</u>	<u>300</u>	<u>846</u>	<u>-</u>	<u>1,741,600</u>	<u>106,151</u>	<u>-</u>
-	-	-	-	41,233	-	-
52,630	136,642	39,791	185,413	3,490,838	107,309	25,624
-	-	-	-	-	-	-
<u>52,630</u>	<u>136,642</u>	<u>39,791</u>	<u>185,413</u>	<u>3,532,071</u>	<u>107,309</u>	<u>25,624</u>
<u>\$ 87,235</u>	<u>\$ 151,219</u>	<u>\$ 40,637</u>	<u>\$ 199,731</u>	<u>\$ 5,325,654</u>	<u>\$ 213,460</u>	<u>\$ 25,664</u>

--Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2022

	<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	\$ 5,142	\$ 123,685	\$ 20,338
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	-	430	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	305
Total assets	<u>\$ 455</u>	<u>\$ 5,142</u>	<u>\$ 124,115</u>	<u>\$ 20,643</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 105
Accrued wages and benefits payable	-	-	-	4,286
Compensated absences payable	-	-	-	-
Due to other governments	-	-	-	1,175
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,566</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	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	305
Restricted	455	5,142	124,115	14,772
Committed	-	-	-	-
Total fund balances	<u>455</u>	<u>5,142</u>	<u>124,115</u>	<u>15,077</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 455</u>	<u>\$ 5,142</u>	<u>\$ 124,115</u>	<u>\$ 20,643</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>
\$ 36,532	\$ 42,248	\$ 252,959	\$ 1,035,951	\$ 396,968	\$ 2,524,736	\$ 319,592
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,363,097	-
-	2,510	-	-	9,280	2,000	-
-	-	-	-	-	1,066,346	-
-	-	-	320,072	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	7,900	-
-	-	-	-	-	4,635	-
<u>\$ 36,532</u>	<u>\$ 44,758</u>	<u>\$ 252,959</u>	<u>\$ 1,356,023</u>	<u>\$ 406,248</u>	<u>\$ 4,968,714</u>	<u>\$ 319,592</u>
\$ 135	\$ -	\$ 8,925	\$ -	\$ 1,105	\$ 323,985	\$ -
2,286	785	-	-	-	30,945	-
-	-	-	-	-	-	-
648	217	-	-	-	8,755	-
-	-	-	-	-	75,017	-
-	-	13,020	3,062	-	-	-
<u>3,069</u>	<u>1,002</u>	<u>21,945</u>	<u>3,062</u>	<u>1,105</u>	<u>438,702</u>	<u>-</u>
-	-	-	-	-	1,326,912	-
-	-	-	-	-	36,185	-
-	-	-	-	-	-	-
-	-	-	320,072	-	-	-
-	-	-	-	-	43,889	-
-	-	-	-	-	783,514	-
-	-	-	-	-	-	-
-	-	-	320,072	-	2,190,500	-
-	-	-	-	-	12,535	-
33,463	43,756	231,014	1,032,889	405,143	2,326,977	319,592
-	-	-	-	-	-	-
<u>33,463</u>	<u>43,756</u>	<u>231,014</u>	<u>1,032,889</u>	<u>405,143</u>	<u>2,339,512</u>	<u>319,592</u>
<u>\$ 36,532</u>	<u>\$ 44,758</u>	<u>\$ 252,959</u>	<u>\$ 1,356,023</u>	<u>\$ 406,248</u>	<u>\$ 4,968,714</u>	<u>\$ 319,592</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2022

	OneOhio Opioid Settlement	Public Assistance	Coordination Transportation	Child Support Enforcement Agency
Assets:				
Equity in pooled cash and cash equivalents	\$ 26,068	\$ 1,234,094	\$ 554,911	\$ 809,425
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	-	68,570	22,470	19,190
Due from other governments	-	115,357	-	111,567
Special assessments	-	-	-	-
Due from other funds	-	327,554	-	-
Prepayments	-	942	-	-
Materials and supplies inventory	-	20,404	-	-
Total assets	<u>\$ 26,068</u>	<u>\$ 1,766,921</u>	<u>\$ 577,381</u>	<u>\$ 940,182</u>
Liabilities:				
Accounts payable	\$ -	\$ 42,685	\$ 4,458	\$ 939
Accrued wages and benefits payable	-	101,787	16,234	16,677
Compensated absences payable	-	-	134	-
Due to other governments	-	29,663	4,381	4,634
Due to other funds	-	16,250	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>190,385</u>	<u>25,207</u>	<u>22,250</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	-	-	-	-
Intergovernmental revenue not available	-	46,798	-	-
Miscellaneous revenue not available	-	327,510	-	-
Total deferred inflows of resources	<u>-</u>	<u>374,308</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	21,346	-	-
Restricted	26,068	1,180,882	552,174	917,932
Committed	-	-	-	-
Total fund balances	<u>26,068</u>	<u>1,202,228</u>	<u>552,174</u>	<u>917,932</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 26,068</u>	<u>\$ 1,766,921</u>	<u>\$ 577,381</u>	<u>\$ 940,182</u>

<u>Children Services</u>	<u>Adult Basic Literacy Education Grant</u>	<u>Senior Services</u>	<u>Workplace Investment Act</u>	<u>Targeted Community Alternative</u>	<u>Collaborative Family Risk</u>
\$ 1,614,525	\$ 116	\$ 2,989,327	\$ 22,615	\$ 87,760	\$ 254,864
-	-	-	-	-	-
-	-	449,004	-	-	-
-	-	-	-	-	-
-	-	8,080	-	-	-
-	-	-	60,534	-	-
-	-	-	-	-	-
-	-	16,250	-	-	-
-	-	531	87	-	-
-	-	-	-	-	-
<u>\$ 1,614,525</u>	<u>\$ 116</u>	<u>\$ 3,463,192</u>	<u>\$ 83,236</u>	<u>\$ 87,760</u>	<u>\$ 254,864</u>
\$ 142,342	\$ -	\$ 300,720	\$ 392	\$ -	\$ -
-	-	13,484	-	3,399	-
-	-	-	-	-	-
284	-	3,830	-	907	-
327,510	-	-	44	-	-
-	-	-	-	-	-
<u>470,136</u>	<u>-</u>	<u>318,034</u>	<u>436</u>	<u>4,306</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	305,626	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	305,626	-	-	-
-	-	-	-	-	-
-	-	531	87	-	-
1,144,389	116	2,839,001	82,713	83,454	-
-	-	-	-	-	254,864
<u>1,144,389</u>	<u>116</u>	<u>2,839,532</u>	<u>82,800</u>	<u>83,454</u>	<u>254,864</u>
<u>\$ 1,614,525</u>	<u>\$ 116</u>	<u>\$ 3,463,192</u>	<u>\$ 83,236</u>	<u>\$ 87,760</u>	<u>\$ 254,864</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
DECEMBER 31, 2022

	<u>CP Probation Services</u>	<u>Railroad Grade Crossing</u>	<u>Election Security Grant</u>	<u>Marriage License</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 130,208	\$ 3,430	\$ 10,021	\$ 3,519
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	1,910	-	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Prepayments	549	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 132,667</u>	<u>\$ 3,430</u>	<u>\$ 10,021</u>	<u>\$ 3,519</u>
Liabilities:				
Accounts payable	\$ 564	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	-	-	-
Compensated absences payable	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>564</u>	<u>-</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	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	549	-	-	-
Restricted	131,554	3,430	10,021	3,519
Committed	-	-	-	-
Total fund balances	<u>132,103</u>	<u>3,430</u>	<u>10,021</u>	<u>3,519</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 132,667</u>	<u>\$ 3,430</u>	<u>\$ 10,021</u>	<u>\$ 3,519</u>

Domestic Violence	CCA Grant	Probation Services Grant	Total Nonmajor Special Revenue Funds
\$ 2,432	\$ 25,858	\$ 63,145	\$ 21,493,321
-	-	-	244,076
-	-	-	449,004
-	-	-	3,063,943
-	-	-	156,680
-	-	-	1,562,422
-	-	-	320,072
-	-	-	343,804
-	-	-	65,312
-	-	-	28,166
<u>\$ 2,432</u>	<u>\$ 25,858</u>	<u>\$ 63,145</u>	<u>\$ 27,726,800</u>
\$ -	\$ -	\$ -	\$ 875,138
-	5,561	19,531	295,455
-	-	-	134
-	1,440	4,371	85,136
-	-	-	418,821
-	-	-	16,082
<u>-</u>	<u>7,001</u>	<u>23,902</u>	<u>1,690,766</u>
-	-	-	2,957,264
-	-	-	81,417
-	-	-	305,626
-	-	-	320,072
-	-	-	109,905
-	-	-	971,914
-	-	-	334,698
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,080,896</u>
-	-	-	93,478
2,432	18,857	39,243	20,029,909
<u>-</u>	<u>-</u>	<u>-</u>	<u>831,751</u>
<u>2,432</u>	<u>18,857</u>	<u>39,243</u>	<u>20,955,138</u>
<u>\$ 2,432</u>	<u>\$ 25,858</u>	<u>\$ 63,145</u>	<u>\$ 27,726,800</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Real Estate Assessment</u>	<u>Local Coronavirus Relief</u>	<u>Computerized Legal Research</u>	<u>Delinquent Real Estate Collection</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	1,412,046	-	2,647	415,757
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	1,079	-	-	92
Total revenues	<u>1,413,125</u>	<u>-</u>	<u>2,647</u>	<u>415,849</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	1,287,278	222	-	306,053
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>1,287,278</u>	<u>222</u>	<u>-</u>	<u>306,053</u>
Excess (deficiency) of revenues over (under) expenditures	<u>125,847</u>	<u>(222)</u>	<u>2,647</u>	<u>109,796</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	125,847	(222)	2,647	109,796
Fund balance at beginning of year	1,545,821	222	65,650	474,130
Change in inventory balance	-	-	-	-
Fund balance at end of year	<u>\$ 1,671,668</u>	<u>\$ -</u>	<u>\$ 68,297</u>	<u>\$ 583,926</u>

<u>Recorder Equipment Set Aside</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	6,694	594
-	-	-	-	-	148,265	-
-	-	219,983	10,000	-	-	-
-	-	-	-	-	-	-
-	12,032	762	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	125,195	-	-	11,580	-
-	12,032	345,940	10,000	-	166,539	594
3,232	447	188,480	-	-	-	-
-	-	-	-	-	140,054	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,232	447	188,480	-	-	140,054	-
(3,232)	11,585	157,460	10,000	-	26,485	594
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(3,232)	11,585	157,460	10,000	-	26,485	594
8,374	71,602	138,607	21	200	186,845	9,962
-	-	-	-	-	(117)	-
<u>\$ 5,142</u>	<u>\$ 83,187</u>	<u>\$ 296,067</u>	<u>\$ 10,021</u>	<u>\$ 200</u>	<u>\$ 213,213</u>	<u>\$ 10,556</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, 2022

	Indigent Guardianship	Probate and Juvenile Special Projects	Common Pleas Special Projects	Clerk of Courts Computerization
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	5,595	10,868	83,780	15,346
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	7,790	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	55,075	-
	5,595	10,868	146,645	15,346
Total revenues	5,595	10,868	146,645	15,346
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	5,588	-	206,417	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
	5,588	-	206,417	-
Total expenditures	5,588	-	206,417	-
Excess (deficiency) of revenues over (under) expenditures	7	10,868	(59,772)	15,346
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	7	10,868	(59,772)	15,346
Fund balance at beginning of year	2,834	30,151	461,226	169,010
Change in inventory balance	-	-	-	-
Fund balance at end of year	\$ 2,841	\$ 41,019	\$ 401,454	\$ 184,356

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
9,465	1,055	244	-	23,769	-
-	-	-	-	-	-
-	-	-	201	-	-
-	-	-	-	-	55,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,465</u>	<u>1,055</u>	<u>244</u>	<u>201</u>	<u>23,769</u>	<u>55,000</u>
-	-	-	-	-	-
-	-	-	-	20,146	55,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,146</u>	<u>55,000</u>
<u>9,465</u>	<u>1,055</u>	<u>244</u>	<u>201</u>	<u>3,623</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9,465	1,055	244	201	3,623	-
34,728	25,296	6,189	2,103	144,054	69,322
-	-	-	-	-	-
<u>\$ 44,193</u>	<u>\$ 26,351</u>	<u>\$ 6,433</u>	<u>\$ 2,304</u>	<u>\$ 147,677</u>	<u>\$ 69,322</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, 2022

	<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	\$ -	\$ 342,235	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	175,224	-	927	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	594	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	217	-	1	-
Total revenues	<u>175,441</u>	<u>342,235</u>	<u>1,522</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	10,496	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	508,835	309,174	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>508,835</u>	<u>309,174</u>	<u>10,496</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(333,394)</u>	<u>33,061</u>	<u>(8,974)</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	439,462	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>439,462</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	106,068	33,061	(8,974)	-
Fund balance at beginning of year	4,265	543,826	260,750	929
Change in inventory balance	-	-	-	-
Fund balance at end of year	<u>\$ 110,333</u>	<u>\$ 576,887</u>	<u>\$ 251,776</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,627,426
-	-	-	-	-	-
28,353	-	37,116	-	-	-
-	-	-	-	-	-
-	-	38,783	846	207,136	130,830
-	-	-	-	-	-
-	-	4,200	-	-	-
-	-	-	14,893	-	-
41	1,844	51,713	1,125	1,314	132,088
<u>28,394</u>	<u>1,844</u>	<u>131,812</u>	<u>16,864</u>	<u>208,450</u>	<u>1,890,344</u>
-	-	-	-	-	-
-	-	-	-	-	-
28,889	-	136,632	11,914	329,075	1,459,967
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>28,889</u>	<u>-</u>	<u>136,632</u>	<u>11,914</u>	<u>329,075</u>	<u>1,459,967</u>
(495)	1,844	(4,820)	4,950	(120,625)	430,377
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(495)	1,844	(4,820)	4,950	(120,625)	430,377
214,702	50,786	141,462	34,841	306,038	3,101,694
-	-	-	-	-	-
<u>\$ 214,207</u>	<u>\$ 52,630</u>	<u>\$ 136,642</u>	<u>\$ 39,791</u>	<u>\$ 185,413</u>	<u>\$ 3,532,071</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, 2022

	<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	-	430	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	26,727	-	-
Special assessments	-	-	-	-
Investment income	670	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	220	-	-
Total revenues	<u>670</u>	<u>27,377</u>	<u>-</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	24,007	-	106
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>-</u>	<u>24,007</u>	<u>-</u>	<u>106</u>
Excess (deficiency) of revenues over (under) expenditures	<u>670</u>	<u>3,370</u>	<u>-</u>	<u>(106)</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	670	3,370	-	(106)
Fund balance at beginning of year	106,639	22,254	455	5,248
Change in inventory balance	-	-	-	-
Fund balance at end of year	<u>\$ 107,309</u>	<u>\$ 25,624</u>	<u>\$ 455</u>	<u>\$ 5,142</u>

<u>Juvenile Special Projects</u>	<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>Road and Bridge</u>	<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>OneOhio Opioid Settlement</u>	<u>Elections Grant</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
7,763	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	30,584	-	-	26,068	-
26,000	79,820	70,124	-	-	-	-	197,516
-	-	-	-	-	441,485	-	-
-	-	-	-	-	-	-	-
-	-	2,800	-	-	-	-	-
-	298	-	52	2,989	-	-	-
-	-	-	-	-	-	-	-
<u>33,763</u>	<u>80,118</u>	<u>72,924</u>	<u>30,636</u>	<u>2,989</u>	<u>441,485</u>	<u>26,068</u>	<u>197,516</u>
-	-	-	-	-	-	-	197,516
-	-	-	-	-	-	-	-
27,126	141,151	78,229	-	-	-	-	-
-	-	-	25,868	(11,723)	190,968	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,391	-	-	-
<u>27,126</u>	<u>141,151</u>	<u>78,229</u>	<u>25,868</u>	<u>(10,332)</u>	<u>190,968</u>	<u>-</u>	<u>197,516</u>
<u>6,637</u>	<u>(61,033)</u>	<u>(5,305)</u>	<u>4,768</u>	<u>13,321</u>	<u>250,517</u>	<u>26,068</u>	<u>-</u>
-	68,623	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>68,623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6,637	7,590	(5,305)	4,768	13,321	250,517	26,068	-
117,478	7,487	38,768	38,988	217,693	782,372	-	-
-	-	-	-	-	-	-	-
<u>\$ 124,115</u>	<u>\$ 15,077</u>	<u>\$ 33,463</u>	<u>\$ 43,756</u>	<u>\$ 231,014</u>	<u>\$ 1,032,889</u>	<u>\$ 26,068</u>	<u>\$ -</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, 2022

	<u>Dog and Kennel</u>	<u>ADAMH</u>	<u>Preschool Grant</u>	<u>Public Assistance</u>
Revenues:				
From local sources:				
Property and other local taxes	\$ -	\$ 1,336,077	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	9,280	2,000	-	68,570
Licenses and permits	169,565	-	-	-
Fines and forfeitures	8,592	-	-	-
Intergovernmental	-	4,800,370	90,358	3,952,656
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	5,815	-	-
Contributions and donations	-	-	-	-
Other	45	208,643	-	85,751
Total revenues	<u>187,482</u>	<u>6,352,905</u>	<u>90,358</u>	<u>4,106,977</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	2,907,520
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	44,985	5,697,524	1,250	-
Human services	-	-	-	1,468,683
Economic development	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>44,985</u>	<u>5,697,524</u>	<u>1,250</u>	<u>4,376,203</u>
Excess (deficiency) of revenues over (under) expenditures	<u>142,497</u>	<u>655,381</u>	<u>89,108</u>	<u>(269,226)</u>
Other financing sources (uses):				
Transfers in	-	-	-	302,298
Transfers out	<u>(75,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(75,000)</u>	<u>-</u>	<u>-</u>	<u>302,298</u>
Net change in fund balances	67,497	655,381	89,108	33,072
Fund balance at beginning of year	337,646	1,682,029	230,484	1,167,639
Change in inventory balance	-	2,102	-	1,517
Fund balance at end of year	<u>\$ 405,143</u>	<u>\$ 2,339,512</u>	<u>\$ 319,592</u>	<u>\$ 1,202,228</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	1,782,518
360,895	147,513	-	-	8,080
-	-	-	-	-
-	-	-	-	-
376,840	589,391	1,781,370	-	69,054
-	-	-	-	-
-	-	-	-	-
40	-	-	-	-
10,760	14,508	77,305	-	153,891
<u>748,535</u>	<u>751,412</u>	<u>1,858,675</u>	<u>-</u>	<u>2,013,543</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
681,015	704,873	2,993,834	-	2,383,019
-	-	-	-	-
-	-	-	-	-
<u>681,015</u>	<u>704,873</u>	<u>2,993,834</u>	<u>-</u>	<u>2,383,019</u>
<u>67,520</u>	<u>46,539</u>	<u>(1,135,159)</u>	<u>-</u>	<u>(369,476)</u>
-	50,817	1,233,620	-	-
-	-	-	-	-
-	<u>50,817</u>	<u>1,233,620</u>	<u>-</u>	<u>-</u>
67,520	97,356	98,461	-	(369,476)
484,654	820,576	1,045,928	116	3,209,008
-	-	-	-	-
<u>\$ 552,174</u>	<u>\$ 917,932</u>	<u>\$ 1,144,389</u>	<u>\$ 116</u>	<u>\$ 2,839,532</u>

-- Continued

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 2022

	<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	-	-	-	34,398
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	403,378	165,449	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	129	-	-
Total revenues	<u>403,378</u>	<u>165,578</u>	<u>-</u>	<u>34,398</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	183,685	-	29,238
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	374,409	-	-	-
Economic development	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>374,409</u>	<u>183,685</u>	<u>-</u>	<u>29,238</u>
Excess (deficiency) of revenues over (under) expenditures	<u>28,969</u>	<u>(18,107)</u>	<u>-</u>	<u>5,160</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	28,969	(18,107)	-	5,160
Fund balance at beginning of year	53,831	101,561	254,864	126,943
Change in inventory balance	-	-	-	-
Fund balance at end of year	<u>\$ 82,800</u>	<u>\$ 83,454</u>	<u>\$ 254,864</u>	<u>\$ 132,103</u>

<u>Railroad Grade Crossing</u>	<u>Marriage License</u>	<u>Domestic Violence</u>	<u>CCA Grant</u>	<u>Probation Services Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,305,738
-	-	-	-	-	1,782,518
-	-	-	-	-	2,868,409
-	5,389	4,736	-	-	179,690
-	-	-	-	-	214,304
-	-	-	150,936	375,000	13,825,357
-	-	-	-	-	441,485
-	-	-	-	-	13,464
-	-	-	-	-	10,015
-	-	-	-	-	17,733
-	-	-	101	367	936,423
-	5,389	4,736	151,037	375,367	23,595,136
-	6,171	4,496	-	-	4,901,415
-	-	-	144,757	471,955	1,256,840
-	-	-	-	-	2,247,592
-	-	-	-	-	205,113
-	-	-	-	-	5,743,759
-	-	-	-	-	8,605,833
-	-	-	-	-	818,009
-	-	-	-	-	1,391
-	6,171	4,496	144,757	471,955	23,779,952
-	(782)	240	6,280	(96,588)	(184,816)
-	-	-	-	41,351	2,136,171
-	-	-	-	-	(75,000)
-	-	-	-	41,351	2,061,171
-	(782)	240	6,280	(55,237)	1,876,355
3,430	4,301	2,192	12,577	94,480	19,075,281
-	-	-	-	-	3,502
<u>\$ 3,430</u>	<u>\$ 3,519</u>	<u>\$ 2,432</u>	<u>\$ 18,857</u>	<u>\$ 39,243</u>	<u>\$ 20,955,138</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 1,328,030	\$ 1,328,030	\$ 1,412,046	\$ 84,016
Other	-	-	1,079	1,079
Total revenues	<u>1,328,030</u>	<u>1,328,030</u>	<u>1,413,125</u>	<u>85,095</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	791,287	838,320	762,882	75,438
Materials and supplies	6,155	12,350	11,576	774
Contractual services	230,924	524,231	524,128	103
Capital outlay	22,715	13,865	10,873	2,992
Other	22,649	19,782	17,790	1,992
Total expenditures	<u>1,073,730</u>	<u>1,408,548</u>	<u>1,327,249</u>	<u>81,299</u>
Net change in fund balance	254,300	(80,518)	85,876	166,394
Fund balance at beginning of year	1,553,797	1,553,797	1,553,797	-
Prior year encumbrances appropriated	<u>9,495</u>	<u>9,495</u>	<u>9,495</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,817,592</u>	<u>\$ 1,482,774</u>	<u>\$ 1,649,168</u>	<u>\$ 166,394</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, 2022

	<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	\$ 162	\$ -	\$ -	\$ -
Total legislavtive and executive	162	-	-	-
Total expenditures	162	-	-	-
Net change in fund balance	(162)	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (162)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMPUTERIZED LEGAL RESEARCH
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,500	\$ 2,500	\$ 2,587	\$ 87
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>2,587</u>	<u>87</u>
Net change in fund balance	2,500	2,500	2,587	87
Fund balance at beginning of year	<u>65,490</u>	<u>65,490</u>	<u>65,490</u>	<u>-</u>
Fund balance at end of year	<u>\$ 67,990</u>	<u>\$ 67,990</u>	<u>\$ 68,077</u>	<u>\$ 87</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ONEOHIO OPIOID SETTLEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 26,068	\$ 26,068
Total revenues	<u>-</u>	<u>-</u>	<u>26,068</u>	<u>26,068</u>
Net change in fund balance	-	-	26,068	26,068
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 26,068</u></u>	<u><u>\$ 26,068</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DELINQUENT REAL ESTATE COLLECTION
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 416,817	\$ 416,817	\$ 415,757	\$ (1,060)
Other	150,508	150,508	92	(150,416)
Total revenues	<u>567,325</u>	<u>567,325</u>	<u>415,849</u>	<u>(151,476)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services	153,184	153,185	104,867	48,318
Materials and supplies	24,935	35	17	18
Contractual services	68,390	69,030	1,486	67,544
Capital outlay	1,500	1,500	-	1,500
Other	201,750	202,595	200,846	1,749
Total expenditures	<u>449,759</u>	<u>426,345</u>	<u>307,216</u>	<u>119,129</u>
Net change in fund balance	117,566	140,980	108,633	(32,347)
Fund balance at beginning of year	457,232	457,232	457,232	-
Prior year encumbrances appropriated	<u>24,900</u>	<u>24,900</u>	<u>24,900</u>	<u>-</u>
Fund balance at end of year	<u>\$ 599,698</u>	<u>\$ 623,112</u>	<u>\$ 590,765</u>	<u>\$ (32,347)</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, 2022

	<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	\$ 8,141	\$ 8,141	\$ 3,232	\$ 4,909
Total expenditures	<u>8,141</u>	<u>8,141</u>	<u>3,232</u>	<u>4,909</u>
Net change in fund balance	(8,141)	(8,141)	(3,232)	4,909
Fund balance at beginning of year	6,146	6,146	6,146	-
Prior year encumbrances appropriated	<u>2,228</u>	<u>2,228</u>	<u>2,228</u>	<u>-</u>
Fund balance at end of year	<u>\$ 233</u>	<u>\$ 233</u>	<u>\$ 5,142</u>	<u>\$ 4,909</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 4,800	\$ 4,800	\$ 12,032	\$ 7,232
Total revenues	<u>4,800</u>	<u>4,800</u>	<u>12,032</u>	<u>7,232</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	2,000	2,000	-	2,000
Materials and supplies	5,585	2,585	-	2,585
Contractual services	5,715	6,157	446	5,711
Total expenditures	<u>13,300</u>	<u>10,742</u>	<u>446</u>	<u>10,296</u>
Net change in fund balance	(8,500)	(5,942)	11,586	17,528
Fund balance at beginning of year	68,602	68,602	68,602	-
Prior year encumbrances appropriated	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Fund balance at end of year	<u>\$ 63,102</u>	<u>\$ 65,660</u>	<u>\$ 83,188</u>	<u>\$ 17,528</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 358,297	\$ 358,297	\$ 219,983	\$ (138,314)
Investment income	516	516	727	211
Other	-	-	125,195	125,195
Total revenues	<u>358,813</u>	<u>358,813</u>	<u>345,905</u>	<u>(12,908)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	142,607	117,310	11,814	105,496
Other	358,472	383,220	244,730	138,490
Total expenditures	<u>501,079</u>	<u>500,530</u>	<u>256,544</u>	<u>243,986</u>
Net change in fund balance	(142,266)	(141,717)	89,361	231,078
Fund balance at beginning of year	117,434	117,434	117,434	-
Prior year encumbrances appropriated	<u>25,373</u>	<u>25,373</u>	<u>25,373</u>	<u>-</u>
Fund balance at end of year	<u>\$ 541</u>	<u>\$ 1,090</u>	<u>\$ 232,168</u>	<u>\$ 231,078</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOVING OHIO FORWARD
FOR THE YEAR ENDED DECEMBER 31, 2022

	<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	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ -</u>
Fund balance at end of year	<u><u>\$ 200</u></u>	<u><u>\$ 200</u></u>	<u><u>\$ 200</u></u>	<u><u>\$ -</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ELECTION SECURITY GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 10,000	\$ 10,000	\$ -
Total revenues	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	21	21	-	21
Total expenditures	<u>21</u>	<u>21</u>	<u>-</u>	<u>21</u>
Net change in fund balance	(21)	9,979	10,000	21
Fund balance at beginning of year	<u>21</u>	<u>21</u>	<u>21</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,021</u>	<u>\$ 21</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ELECTIONS GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 197,516	\$ 197,516	\$ -
Total revenues	-	197,516	197,516	-
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	-	46,433	46,433	-
Contractual services	-	145,085	145,085	-
Capital outlay	-	5,998	5,998	-
Total expenditures	-	197,516	197,516	-
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 RAILROAD GRADE CROSSING
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<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	\$ 3,430	\$ 3,430	\$ -	\$ 3,430
Total expenditures	<u>3,430</u>	<u>3,430</u>	<u>-</u>	<u>3,430</u>
Net change in fund balance	(3,430)	(3,430)	-	3,430
Fund balance at beginning of year	<u>3,430</u>	<u>3,430</u>	<u>3,430</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,430</u></u>	<u><u>\$ 3,430</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 6,750	\$ 6,750	\$ 6,694	\$ (56)
Fines and forfeitures	155,000	155,000	155,645	645
Other	7,000	7,000	11,580	4,580
Total revenues	<u>168,750</u>	<u>168,750</u>	<u>173,919</u>	<u>5,169</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	25,555	25,555	16,545	9,010
Materials and supplies	1,000	1,000	941	59
Contractual services	172,100	166,939	149,837	17,102
Total expenditures	<u>198,655</u>	<u>193,494</u>	<u>167,323</u>	<u>26,171</u>
Net change in fund balance	(29,905)	(24,744)	6,596	31,340
Fund balance at beginning of year	148,671	148,671	148,671	-
Prior year encumbrances appropriated	<u>32,100</u>	<u>32,100</u>	<u>32,100</u>	<u>-</u>
Fund balance at end of year	<u>\$ 150,866</u>	<u>\$ 156,027</u>	<u>\$ 187,367</u>	<u>\$ 31,340</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 350	\$ 350	\$ 584	\$ 234
Total revenues	<u>350</u>	<u>350</u>	<u>584</u>	<u>234</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	(650)	(650)	584	1,234
Fund balance at beginning of year	<u>9,942</u>	<u>9,942</u>	<u>9,942</u>	<u>-</u>
Fund balance at end of year	<u>\$ 9,292</u>	<u>\$ 9,292</u>	<u>\$ 10,526</u>	<u>\$ 1,234</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 6,500	\$ 6,500	\$ 5,475	\$ (1,025)
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>5,475</u>	<u>(1,025)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	8,500	8,500	5,337	3,163
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>5,337</u>	<u>3,163</u>
Net change in fund balance	(2,000)	(2,000)	138	2,138
Fund balance at beginning of year	<u>2,723</u>	<u>2,723</u>	<u>2,723</u>	<u>-</u>
Fund balance at end of year	<u>\$ 723</u>	<u>\$ 723</u>	<u>\$ 2,861</u>	<u>\$ 2,138</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 3,500	\$ 3,500	\$ 10,488	\$ 6,988
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>10,488</u>	<u>6,988</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)	10,488	11,988
Fund balance at beginning of year	<u>30,011</u>	<u>30,011</u>	<u>30,011</u>	<u>-</u>
Fund balance at end of year	<u>\$ 28,511</u>	<u>\$ 28,511</u>	<u>\$ 40,499</u>	<u>\$ 11,988</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 75,000	\$ 75,000	\$ 81,900	\$ 6,900
Intergovernmental	-	7,790	7,790	-
Other	-	-	55,075	55,075
Total revenues	75,000	82,790	144,765	61,975
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	108,136	108,136	106,242	1,894
Capital outlay	-	7,735	7,735	-
Other	261,873	253,059	94,278	158,781
Total expenditures	370,009	368,930	208,255	160,675
Net change in fund balance	(295,009)	(286,140)	(63,490)	222,650
Fund balance at beginning of year	399,422	399,422	399,422	-
Prior year encumbrances appropriated	61,873	61,873	61,873	-
Fund balance at end of year	\$ 166,286	\$ 175,155	\$ 397,805	\$ 222,650

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 15,000	\$ 15,000	\$ 15,146	\$ 146
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>15,146</u>	<u>146</u>
Net change in fund balance	15,000	15,000	15,146	146
Fund balance at beginning of year	<u>168,130</u>	<u>168,130</u>	<u>168,130</u>	<u>-</u>
Fund balance at end of year	<u>\$ 183,130</u>	<u>\$ 183,130</u>	<u>\$ 183,276</u>	<u>\$ 146</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 8,000	\$ 8,000	\$ 9,615	\$ 1,615
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>9,615</u>	<u>1,615</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	15,000	15,000	-	15,000
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Net change in fund balance	(7,000)	(7,000)	9,615	16,615
Fund balance at beginning of year	<u>34,098</u>	<u>34,098</u>	<u>34,098</u>	<u>-</u>
Fund balance at end of year	<u>\$ 27,098</u>	<u>\$ 27,098</u>	<u>\$ 43,713</u>	<u>\$ 16,615</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, 2022

	<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	\$ 1,115	\$ (885)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,115</u>	<u>(885)</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)	1,115	4,115
Fund balance at beginning of year	<u>25,176</u>	<u>25,176</u>	<u>25,176</u>	<u>-</u>
Fund balance at end of year	<u>\$ 22,176</u>	<u>\$ 22,176</u>	<u>\$ 26,291</u>	<u>\$ 4,115</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 500	\$ 500	\$ 274	\$ (226)
Total revenues	<u>500</u>	<u>500</u>	<u>274</u>	<u>(226)</u>
Net change in fund balance	500	500	274	(226)
Fund balance at beginning of year	<u>6,149</u>	<u>6,149</u>	<u>6,149</u>	<u>-</u>
Fund balance at end of year	<u>\$ 6,649</u>	<u>\$ 6,649</u>	<u>\$ 6,423</u>	<u>\$ (226)</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fines and forfeitures	\$ 240	\$ 240	\$ 201	\$ (39)
Total revenues	<u>240</u>	<u>240</u>	<u>201</u>	<u>(39)</u>
Net change in fund balance	240	240	201	(39)
Fund balance at beginning of year	<u>2,103</u>	<u>2,103</u>	<u>2,103</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 2,343</u></u>	<u><u>\$ 2,343</u></u>	<u><u>\$ 2,304</u></u>	<u><u>\$ (39)</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, 2022

	<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	\$ 25,159	\$ 1,159
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>25,159</u>	<u>1,159</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	24,000	24,000	20,146	3,854
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>20,146</u>	<u>3,854</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>5,013</u>	<u>5,013</u>
Other financing uses:				
Transfers out	(26,000)	(26,000)	-	26,000
Total other financing uses	<u>(26,000)</u>	<u>(26,000)</u>	<u>-</u>	<u>26,000</u>
Net change in fund balance	(26,000)	(26,000)	5,013	31,013
Fund balance at beginning of year	<u>142,664</u>	<u>142,664</u>	<u>142,664</u>	<u>-</u>
Fund balance at end of year	<u>\$ 116,664</u>	<u>\$ 116,664</u>	<u>\$ 147,677</u>	<u>\$ 31,013</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, 2022

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contract services	55,000	55,000	55,000	-
Total expenditures	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>69,322</u>	<u>69,322</u>	<u>69,322</u>	<u>-</u>
Fund balance at end of year	<u>\$ 69,322</u>	<u>\$ 69,322</u>	<u>\$ 69,322</u>	<u>\$ -</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 30,000	\$ 30,000	\$ 37,338	\$ 7,338
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>37,338</u>	<u>7,338</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Materials and supplies	15,435	10,624	10,624	-
Contract services	15,000	17,876	16,932	944
Other	-	1,500	1,500	-
Total expenditures	<u>30,435</u>	<u>30,000</u>	<u>29,056</u>	<u>944</u>
Net change in fund balance	(435)	-	8,282	8,282
Fund balance at beginning of year	121,491	121,491	121,491	-
Prior year encumbrances appropriated	<u>435</u>	<u>435</u>	<u>435</u>	<u>-</u>
Fund balance at end of year	<u>\$ 121,491</u>	<u>\$ 121,926</u>	<u>\$ 130,208</u>	<u>\$ 8,282</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 188,099	\$ 188,099	\$ 165,449	\$ (22,650)
Other	-	129	129	-
Total revenues	<u>188,099</u>	<u>188,228</u>	<u>165,578</u>	<u>(22,650)</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	162,899	165,118	153,215	11,903
Materials and supplies	5,000	14,165	14,165	-
Contract services	20,000	16,616	16,616	-
Total expenditures	<u>187,899</u>	<u>195,899</u>	<u>183,996</u>	<u>11,903</u>
Net change in fund balance	200	(7,671)	(18,418)	(10,747)
Fund balance at beginning of year	<u>106,178</u>	<u>106,178</u>	<u>106,178</u>	<u>-</u>
Fund balance at end of year	<u>\$ 106,378</u>	<u>\$ 98,507</u>	<u>\$ 87,760</u>	<u>\$ (10,747)</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CCA GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 150,936	\$ 150,936	\$ 150,936	\$ -
Other	-	101	101	-
Total revenues	<u>150,936</u>	<u>151,037</u>	<u>151,037</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	151,127	151,127	138,404	12,723
Total expenditures	<u>151,127</u>	<u>151,127</u>	<u>138,404</u>	<u>12,723</u>
Net change in fund balance	(191)	(90)	12,633	12,723
Fund balance at beginning of year	<u>13,225</u>	<u>13,225</u>	<u>13,225</u>	<u>-</u>
Fund balance at end of year	<u>\$ 13,034</u>	<u>\$ 13,135</u>	<u>\$ 25,858</u>	<u>\$ 12,723</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PROBATION SERVICES GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 375,000	\$ 375,367	\$ 375,000	\$ (367)
Other	-	-	367	367
Total revenues	<u>375,000</u>	<u>375,367</u>	<u>375,367</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	434,810	470,297	450,428	19,869
Contract services	85	85	85	-
Total expenditures	<u>434,895</u>	<u>470,382</u>	<u>450,513</u>	<u>19,869</u>
Excess of expenditures over revenues	<u>(59,895)</u>	<u>(95,015)</u>	<u>(75,146)</u>	<u>19,869</u>
Other financing sources:				
Transfers in	-	-	41,351	41,351
Total other financing sources	<u>-</u>	<u>-</u>	<u>41,351</u>	<u>41,351</u>
Net change in fund balance	(59,895)	(95,015)	(33,795)	61,220
Fund balance at beginning of year	96,855	96,855	96,855	-
Prior year encumbrances appropriated	85	85	85	-
Fund balance at end of year	<u>\$ 37,045</u>	<u>\$ 1,925</u>	<u>\$ 63,145</u>	<u>\$ 61,220</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 175,224	\$ 175,224	\$ 175,224	\$ -
Other	-	-	217	217
Total revenues	<u>175,224</u>	<u>175,224</u>	<u>175,441</u>	<u>217</u>
Expenditures:				
Current:				
Economic development:				
Personal services	136,011	187,593	179,466	8,127
Contractual services	434,232	434,232	434,232	-
Total expenditures	<u>570,243</u>	<u>621,825</u>	<u>613,698</u>	<u>8,127</u>
Excess of expenditures over revenues	<u>(395,019)</u>	<u>(446,601)</u>	<u>(438,257)</u>	<u>8,344</u>
Other financing sources:				
Transfers in	<u>395,021</u>	<u>439,462</u>	<u>439,462</u>	<u>-</u>
Total other financing sources	<u>395,021</u>	<u>439,462</u>	<u>439,462</u>	<u>-</u>
Net change in fund balance	2	(7,139)	1,205	8,344
Fund balance at beginning of year	<u>11,565</u>	<u>11,565</u>	<u>11,565</u>	<u>-</u>
Fund balance at end of year	<u>\$ 11,567</u>	<u>\$ 4,426</u>	<u>\$ 12,770</u>	<u>\$ 8,344</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, 2022

	<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	\$ 145,000	\$ 145,000	\$ 412,232	\$ 267,232
Total revenues	<u>145,000</u>	<u>145,000</u>	<u>412,232</u>	<u>267,232</u>
Expenditures:				
Current:				
Economic development:				
Contractual services	152,500	309,174	309,174	-
Total expenditures	<u>152,500</u>	<u>309,174</u>	<u>309,174</u>	<u>-</u>
Net change in fund balance	(7,500)	(164,174)	103,058	267,232
Fund balance at beginning of year	<u>\$ 384,913</u>	<u>384,913</u>	<u>384,913</u>	<u>-</u>
Fund balance at end of year	<u>\$ 377,413</u>	<u>\$ 220,739</u>	<u>\$ 487,971</u>	<u>\$ 267,232</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, 2022

	<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	\$ 927	\$ 827
Fines and forfeitures	800	800	594	(206)
Other	700	700	1	(699)
Total revenues	<u>1,600</u>	<u>1,600</u>	<u>1,522</u>	<u>(78)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	4,234	4,234	280	3,954
Materials and supplies	200	100	-	100
Contractual services	100	200	135	65
Total expenditures	<u>4,534</u>	<u>4,534</u>	<u>415</u>	<u>4,119</u>
Net change in fund balance	(2,934)	(2,934)	1,107	4,041
Fund balance at beginning of year	<u>6,533</u>	<u>6,533</u>	<u>6,533</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,599</u>	<u>\$ 3,599</u>	<u>\$ 7,640</u>	<u>\$ 4,041</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, 2022

	<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	\$ 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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 51,700	\$ 51,700	\$ 28,583	\$ (23,117)
Other	-	-	41	41
Total revenues	<u>51,700</u>	<u>51,700</u>	<u>28,624</u>	<u>(23,076)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	35,732	35,732	14,859	20,873
Materials and supplies	3,000	5,000	3,153	1,847
Contractual services	42,180	40,180	12,516	27,664
Capital outlay	1,000	1,000	-	1,000
Other	500	500	-	500
Total expenditures	<u>82,412</u>	<u>82,412</u>	<u>30,528</u>	<u>51,884</u>
Net change in fund balance	(30,712)	(30,712)	(1,904)	28,808
Fund balance at beginning of year	<u>217,375</u>	<u>217,375</u>	<u>217,375</u>	<u>-</u>
Fund balance at end of year	<u>\$ 186,663</u>	<u>\$ 186,663</u>	<u>\$ 215,471</u>	<u>\$ 28,808</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ 19,000	\$ 19,000	\$ 1,844	\$ (17,156)
Total revenues	<u>19,000</u>	<u>19,000</u>	<u>1,844</u>	<u>(17,156)</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies	5,000	5,000	-	5,000
Contractual services	1,000	1,000	-	1,000
Other	9,000	9,000	-	9,000
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Net change in fund balance	4,000	4,000	1,844	(2,156)
Fund balance at beginning of year	<u>50,786</u>	<u>50,786</u>	<u>50,786</u>	<u>-</u>
Fund balance at end of year	<u>\$ 54,786</u>	<u>\$ 54,786</u>	<u>\$ 52,630</u>	<u>\$ (2,156)</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 43,500	\$ 43,500	\$ 36,966	\$ (6,534)
Intergovernmental	66,515	66,515	46,363	(20,152)
Rental income	2,700	2,700	4,200	1,500
Other	12,936	12,936	51,713	38,777
Total revenues	<u>125,651</u>	<u>125,651</u>	<u>139,242</u>	<u>13,591</u>
Expenditures:				
Current:				
Public safety:				
Personal services	9,998	9,998	9,880	118
Materials and supplies	1,000	6,400	3,099	3,301
Contractual services	87,000	108,306	91,853	16,453
Capital outlay	30,700	18,494	18,494	-
Other	-	5,500	4,805	695
Total expenditures	<u>128,698</u>	<u>148,698</u>	<u>128,131</u>	<u>20,567</u>
Net change in fund balance	(3,047)	(23,047)	11,111	34,158
Fund balance at beginning of year	<u>138,638</u>	<u>138,638</u>	<u>138,638</u>	<u>-</u>
Fund balance at end of year	<u>\$ 135,591</u>	<u>\$ 115,591</u>	<u>\$ 149,749</u>	<u>\$ 34,158</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DARE COMMUNITY EDUCATION
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 650	\$ 650	\$ 846	\$ 196
Contributions and donations	14,000	14,000	14,893	893
Other	-	-	1,125	1,125
Total revenues	<u>14,650</u>	<u>14,650</u>	<u>16,864</u>	<u>2,214</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies	7,500	14,000	11,914	2,086
Contractual services	1,500	500	-	500
Capital outlay	2,500	1,500	-	1,500
Other	6,000	1,500	-	1,500
Total expenditures	<u>17,500</u>	<u>17,500</u>	<u>11,914</u>	<u>5,586</u>
Net change in fund balance	(2,850)	(2,850)	4,950	7,800
Fund balance at beginning of year	<u>34,841</u>	<u>34,841</u>	<u>34,841</u>	<u>-</u>
Fund balance at end of year	<u>\$ 31,991</u>	<u>\$ 31,991</u>	<u>\$ 39,791</u>	<u>\$ 7,800</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 190,000	\$ 266,473	\$ 207,136	\$ (59,337)
Other	150	980	1,314	334
Total revenues	<u>190,150</u>	<u>267,453</u>	<u>208,450</u>	<u>(59,003)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	217,714	217,714	136,719	80,995
Materials and supplies	8,700	5,310	292	5,018
Contractual services	211,500	214,890	177,791	37,099
Other	35,076	35,906	14,591	21,315
Total expenditures	<u>472,990</u>	<u>473,820</u>	<u>329,393</u>	<u>144,427</u>
Net change in fund balance	(282,840)	(206,367)	(120,943)	85,424
Fund balance at beginning of year	306,598	306,598	306,598	-
Prior year encumbrances appropriated	<u>14,076</u>	<u>14,076</u>	<u>14,076</u>	<u>-</u>
Fund balance at end of year	<u>\$ 37,834</u>	<u>\$ 114,307</u>	<u>\$ 199,731</u>	<u>\$ 85,424</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, 2022

	<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	\$ 1,535,070	\$ 1,535,070	\$ 1,619,777	\$ 84,707
Intergovernmental	130,830	130,830	130,830	-
Other	123,473	123,473	132,088	8,615
Total revenues	<u>1,789,373</u>	<u>1,789,373</u>	<u>1,882,695</u>	<u>93,322</u>
Expenditures:				
Current:				
Public safety:				
Personal services	1,427,351	1,427,351	1,257,545	169,806
Materials and supplies	8,850	8,850	5,229	3,621
Contractual services	236,319	222,893	221,577	1,316
Capital outlay	162,244	162,244	9,633	152,611
Other	11,934	11,870	4,035	7,835
Total expenditures	<u>1,846,698</u>	<u>1,833,208</u>	<u>1,498,019</u>	<u>335,189</u>
Net change in fund balance	(57,325)	(43,835)	384,676	428,511
Fund balance at beginning of year	3,046,527	3,046,527	3,046,527	-
Prior year encumbrances appropriated	<u>13,490</u>	<u>13,490</u>	<u>13,490</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,002,692</u>	<u>\$ 3,016,182</u>	<u>\$ 3,444,693</u>	<u>\$ 428,511</u>

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 540	\$ 540	\$ 608	\$ 68
Total revenues	<u>540</u>	<u>540</u>	<u>608</u>	<u>68</u>
Expenditures:				
Current:				
Public safety:				
Capital outlay	64,500	64,500	-	64,500
Total expenditures	<u>64,500</u>	<u>64,500</u>	<u>-</u>	<u>64,500</u>
Net change in fund balance	(63,960)	(63,960)	608	64,568
Fund balance at beginning of year	<u>106,639</u>	<u>106,639</u>	<u>106,639</u>	<u>-</u>
Fund balance at end of year	<u>\$ 42,679</u>	<u>\$ 42,679</u>	<u>\$ 107,247</u>	<u>\$ 64,568</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 29,344	\$ 29,344	\$ 26,727	\$ (2,617)
Other	-	-	220	220
Total revenues	<u>29,344</u>	<u>29,344</u>	<u>26,947</u>	<u>(2,397)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	8,713	8,713	8,713	-
Materials and supplies	4,518	4,323	2,669	1,654
Contractual services	5,000	5,000	-	5,000
Capital outlay	11,972	11,973	4,973	7,000
Other	15,000	15,000	10,970	4,030
Total expenditures	<u>45,203</u>	<u>45,009</u>	<u>27,325</u>	<u>17,684</u>
Net change in fund balance	(15,859)	(15,665)	(378)	15,287
Fund balance at beginning of year	20,122	20,122	20,122	-
Prior year encumbrances appropriated	<u>5,490</u>	<u>5,490</u>	<u>5,490</u>	<u>-</u>
Fund balance at end of year	<u>\$ 9,753</u>	<u>\$ 9,947</u>	<u>\$ 25,234</u>	<u>\$ 15,287</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, 2022

	<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	\$ 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, 2022

	<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	\$ 1,000	\$ 1,000	\$ 106	\$ 894
Contractual services	1,000	1,000	-	1,000
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>106</u>	<u>1,894</u>
Net change in fund balance	(2,000)	(2,000)	(106)	1,894
Fund balance at beginning of year	<u>5,248</u>	<u>5,248</u>	<u>5,248</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,248</u>	<u>\$ 3,248</u>	<u>\$ 5,142</u>	<u>\$ 1,894</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 8,000	\$ 8,000	\$ 8,033	\$ 33
Intergovernmental	52,000	52,000	26,000	(26,000)
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>34,033</u>	<u>(25,967)</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies	1,264	1,264	833	431
Contract services	82,100	82,100	43,500	38,600
Other	35,225	35,225	-	35,225
Total expenditures	<u>118,589</u>	<u>118,589</u>	<u>44,333</u>	<u>74,256</u>
Net change in fund balance	(58,589)	(58,589)	(10,300)	48,289
Fund balance at beginning of year	113,215	113,215	113,215	-
Prior year encumbrances appropriated	<u>10,100</u>	<u>10,100</u>	<u>10,100</u>	<u>-</u>
Fund balance at end of year	<u>\$ 64,726</u>	<u>\$ 64,726</u>	<u>\$ 113,015</u>	<u>\$ 48,289</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 78,020	\$ 78,020	\$ 79,820	\$ 1,800
Other	-	-	298	298
Total revenues	<u>78,020</u>	<u>78,020</u>	<u>80,118</u>	<u>2,098</u>
Expenditures:				
Current:				
Public safety:				
Personal services	140,193	141,748	141,748	-
Contractual services	6,644	5,605	5,605	-
Total expenditures	<u>146,837</u>	<u>147,353</u>	<u>147,353</u>	<u>-</u>
Excess of expenditures over revenues	<u>(68,817)</u>	<u>(69,333)</u>	<u>(67,235)</u>	<u>2,098</u>
Other financing sources:				
Transfers in	68,623	68,623	68,623	-
Total other financing sources	<u>68,623</u>	<u>68,623</u>	<u>68,623</u>	<u>-</u>
Net change in fund balance	(194)	(710)	1,388	2,098
Fund balance at beginning of year	18,151	18,151	18,151	-
Prior year encumbrances appropriated	<u>194</u>	<u>194</u>	<u>194</u>	<u>-</u>
Fund balance at end of year	<u>\$ 18,151</u>	<u>\$ 17,635</u>	<u>\$ 19,733</u>	<u>\$ 2,098</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 80,389	\$ 80,389	\$ 70,124	\$ (10,265)
Contributions and donations	3,500	3,500	2,800	(700)
Total revenues	<u>83,889</u>	<u>83,889</u>	<u>72,924</u>	<u>(10,965)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	71,459	71,459	70,017	1,442
Materials and supplies	3,500	3,500	2,390	1,110
Contractual services	7,200	6,195	3,953	2,242
Other	2,930	2,930	-	2,930
Total expenditures	<u>85,089</u>	<u>84,084</u>	<u>76,360</u>	<u>7,724</u>
Net change in fund balance	(1,200)	(195)	(3,436)	(3,241)
Fund balance at beginning of year	37,568	37,568	37,568	-
Prior year encumbrances appropriated	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>
Fund balance at end of year	<u>\$ 37,568</u>	<u>\$ 38,573</u>	<u>\$ 35,332</u>	<u>\$ (3,241)</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fines and forfeitures	\$ 30,000	\$ 30,000	\$ 29,834	\$ (166)
Other	-	-	52	52
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>29,886</u>	<u>(114)</u>
Expenditures:				
Current:				
Public works:				
Personal services	29,173	29,173	26,057	3,116
Capital outlay	1,000	1,000	-	1,000
Total expenditures	<u>30,173</u>	<u>30,173</u>	<u>26,057</u>	<u>4,116</u>
Net change in fund balance	(173)	(173)	3,829	4,002
Fund balance at beginning of year	<u>38,419</u>	<u>38,419</u>	<u>38,419</u>	<u>-</u>
Fund balance at end of year	<u>\$ 38,246</u>	<u>\$ 38,246</u>	<u>\$ 42,248</u>	<u>\$ 4,002</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ 80,784	\$ 80,784	\$ -	\$ (80,784)
Total revenues	<u>80,784</u>	<u>80,784</u>	<u>-</u>	<u>(80,784)</u>
Expenditures:				
Current:				
Public works:				
Materials and supplies	10,000	10,000	(1,274)	11,274
Contractual services	120,276	120,276	(30,011)	150,287
Capital outlay	85,690	85,556	(2,383)	87,939
Other	4,000	4,000	-	4,000
Total expenditures	<u>219,966</u>	<u>219,832</u>	<u>(33,668)</u>	<u>253,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(139,182)</u>	<u>(139,048)</u>	<u>33,668</u>	<u>172,716</u>
Other financing uses:				
Advances out	(34,444)	(34,444)	(34,444)	-
Total other financing uses	<u>(34,444)</u>	<u>(34,444)</u>	<u>(34,444)</u>	<u>-</u>
Net change in fund balance	(173,626)	(173,492)	(776)	172,716
Fund balance at beginning of year	253,601	253,601	253,601	-
Prior year encumbrances appropriated	<u>134</u>	<u>134</u>	<u>134</u>	<u>-</u>
Fund balance at end of year	<u>\$ 80,109</u>	<u>\$ 80,243</u>	<u>\$ 252,959</u>	<u>\$ 172,716</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 243,984	\$ 249,708	\$ 441,485	\$ 191,777
Total revenues	<u>243,984</u>	<u>249,708</u>	<u>441,485</u>	<u>191,777</u>
Expenditures:				
Current:				
Public works:				
Contractual services	1,030,322	1,060,219	191,874	868,345
Total expenditures	<u>1,030,322</u>	<u>1,060,219</u>	<u>191,874</u>	<u>868,345</u>
Net change in fund balance	(786,338)	(810,511)	249,611	1,060,122
Fund balance at beginning of year	<u>786,340</u>	<u>786,340</u>	<u>786,340</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 2</u>	<u>\$ (24,171)</u>	<u>\$ 1,035,951</u>	<u>\$ 1,060,122</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Licenses and permits	\$ 134,100	\$ 134,100	\$ 169,565	\$ 35,465
Fines and forfeitures	5,000	5,000	8,592	3,592
Contributions and donations	1,500	1,500	-	(1,500)
Other	-	-	45	45
Total revenues	<u>140,600</u>	<u>140,600</u>	<u>178,202</u>	<u>37,602</u>
Expenditures:				
Current:				
Health:				
Personal services	39,057	38,067	31,422	6,645
Materials and supplies	24,513	25,513	15,429	10,084
Contractual services	21,924	21,924	4,682	17,242
Capital outlay	52,194	54,004	6,254	47,750
Other	4,300	4,300	18	4,282
Total expenditures	<u>141,988</u>	<u>143,808</u>	<u>57,805</u>	<u>86,003</u>
Excess (deficiency) of revenues over(under) expenditures	<u>(1,388)</u>	<u>(3,208)</u>	<u>120,397</u>	<u>123,605</u>
Other financing uses:				
Transfers out	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Total other financing uses	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Net change in fund balance	(76,388)	(78,208)	45,397	123,605
Fund balance at beginning of year	339,237	339,237	339,237	-
Prior year encumbrances appropriated	<u>10,147</u>	<u>10,147</u>	<u>10,147</u>	<u>-</u>
Fund balance at end of year	<u>\$ 272,996</u>	<u>\$ 271,176</u>	<u>\$ 394,781</u>	<u>\$ 123,605</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ADAMH
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Property and other local taxes	\$ 1,369,025	\$ 1,369,025	\$ 1,329,957	\$ (39,068)
Intergovernmental	4,059,847	4,059,847	4,561,427	501,580
Rental income	4,500	4,500	5,815	1,315
Other	50,000	50,000	208,643	158,643
Total revenues	5,483,372	5,483,372	6,105,842	622,470
Expenditures:				
Current:				
Health:				
Personal services	933,659	887,471	838,527	48,944
Materials and supplies	50,394	50,394	38,195	12,199
Contractual services	4,986,859	5,249,783	4,532,678	717,105
Capital outlay	11,265	72,803	58,229	14,574
Other	26,074	15,264	6,497	8,767
Total expenditures	6,008,251	6,275,715	5,474,126	801,589
Excess (deficiency) of revenues over (under) expenditures	(524,879)	(792,343)	631,716	1,424,059
Other financing sources (uses):				
Transfers in	-	-	519,643	519,643
Transfers out	-	(519,643)	(519,643)	-
Total other financing sources (uses)	-	(519,643)	-	519,643
Net change in fund balance	(524,879)	(1,311,986)	631,716	1,943,702
Fund balance at beginning of year	1,761,684	1,761,684	1,761,684	-
Prior year encumbrances appropriated	59,041	59,041	59,041	-
Fund balance at end of year	\$ 1,295,846	\$ 508,739	\$ 2,452,441	\$ 1,943,702

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 76,295	\$ 76,295	\$ 90,358	\$ 14,063
Total revenues	<u>76,295</u>	<u>76,295</u>	<u>90,358</u>	<u>14,063</u>
Expenditures:				
Current:				
Health:				
Contractual services	90,359	90,359	1,250	89,109
Total expenditures	<u>90,359</u>	<u>90,359</u>	<u>1,250</u>	<u>89,109</u>
Net change in fund balance	(14,064)	(14,064)	89,108	103,172
Fund balance at beginning of year	<u>230,484</u>	<u>230,484</u>	<u>230,484</u>	<u>-</u>
Fund balance at end of year	<u>\$ 216,420</u>	<u>\$ 216,420</u>	<u>\$ 319,592</u>	<u>\$ 103,172</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 4,834,502	\$ 4,834,502	\$ 4,078,215	\$ (756,287)
Other	60,000	60,000	32,360	(27,640)
Total revenues	<u>4,894,502</u>	<u>4,894,502</u>	<u>4,110,575</u>	<u>(783,927)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services	2,112,600	2,112,700	1,931,423	181,277
Materials and supplies	59,900	72,100	58,592	13,508
Contractual services	983,200	981,000	661,797	319,203
Capital outlay	100,100	90,000	12,027	77,973
Other	476,700	476,700	256,592	220,108
Total legislative and executive	<u>3,732,500</u>	<u>3,732,500</u>	<u>2,920,431</u>	<u>812,069</u>
Human services				
Personal services	1,557,400	1,557,400	1,487,287	70,113
Total human services	<u>1,557,400</u>	<u>1,557,400</u>	<u>1,487,287</u>	<u>70,113</u>
Total expenditures	<u>5,289,900</u>	<u>5,289,900</u>	<u>4,407,718</u>	<u>882,182</u>
Excess of expenditures over revenues	<u>(395,398)</u>	<u>(395,398)</u>	<u>(297,143)</u>	<u>98,255</u>
Other financing sources:				
Transfers in	302,298	302,298	302,298	-
Total other financing sources	<u>302,298</u>	<u>302,298</u>	<u>302,298</u>	<u>-</u>
Net change in fund balance	(93,100)	(93,100)	5,155	98,255
Fund balance at beginning of year	<u>1,175,592</u>	<u>1,175,592</u>	<u>1,175,592</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,082,492</u>	<u>\$ 1,082,492</u>	<u>\$ 1,180,747</u>	<u>\$ 98,255</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COORDINATION TRANSPORTATION
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 215,000	\$ 215,000	\$ 339,885	\$ 124,885
Intergovernmental	742,000	742,000	376,840	(365,160)
Contributions and donations	-	-	40	40
Other	6,000	6,000	10,260	4,260
Total revenues	<u>963,000</u>	<u>963,000</u>	<u>727,025</u>	<u>(235,975)</u>
Expenditures:				
Current:				
Human services:				
Personal services	571,100	572,375	498,134	74,241
Materials and supplies	1,000	1,320	1,052	268
Contractual services	340,700	293,905	197,008	96,897
Capital outlay	45,000	88,200	4,420	83,780
Other	5,000	7,000	5,302	1,698
Total expenditures	<u>962,800</u>	<u>962,800</u>	<u>705,916</u>	<u>256,884</u>
Net change in fund balance	200	200	21,109	20,909
Fund balance at beginning of year	<u>533,802</u>	<u>533,802</u>	<u>533,802</u>	<u>-</u>
Fund balance at end of year	<u>\$ 534,002</u>	<u>\$ 534,002</u>	<u>\$ 554,911</u>	<u>\$ 20,909</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILD SUPPORT ENFORCEMENT AGENCY
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 147,700	\$ 147,700	\$ 142,833	\$ (4,867)
Intergovernmental	679,688	679,688	524,385	(155,303)
Other	16,400	16,400	14,358	(2,042)
Total revenues	<u>843,788</u>	<u>843,788</u>	<u>681,576</u>	<u>(162,212)</u>
Expenditures:				
Current:				
Human services:				
Personal services	518,600	519,060	505,990	13,070
Materials and supplies	4,000	4,000	1,228	2,772
Contractual services	362,000	361,540	238,898	122,642
Other	5,000	5,000	1,591	3,409
Total expenditures	<u>889,600</u>	<u>889,600</u>	<u>747,707</u>	<u>141,893</u>
Excess of expenditures over revenues	<u>(45,812)</u>	<u>(45,812)</u>	<u>(66,131)</u>	<u>(20,319)</u>
Other financing sources:				
Transfer in	<u>50,817</u>	<u>50,817</u>	<u>50,817</u>	<u>-</u>
Total other financing sources	<u>50,817</u>	<u>50,817</u>	<u>50,817</u>	<u>-</u>
Net change in fund balance	5,005	5,005	(15,314)	(20,319)
Fund balance at beginning of year	<u>824,739</u>	<u>824,739</u>	<u>824,739</u>	<u>-</u>
Fund balance at end of year	<u>\$ 829,744</u>	<u>\$ 829,744</u>	<u>\$ 809,425</u>	<u>\$ (20,319)</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 3,200,880	\$ 3,200,880	\$ 1,781,370	\$ (1,419,510)
Other	79,100	79,100	80,465	1,365
Total revenues	<u>3,279,980</u>	<u>3,279,980</u>	<u>1,861,835</u>	<u>(1,418,145)</u>
Expenditures:				
Current:				
Human services:				
Contractual services	4,179,857	4,134,500	2,701,414	1,433,086
Other	334,445	379,100	275,911	103,189
Total expenditures	<u>4,514,302</u>	<u>4,513,600</u>	<u>2,977,325</u>	<u>1,536,275</u>
Excess of expenditures over revenues	<u>(1,234,322)</u>	<u>(1,233,620)</u>	<u>(1,115,490)</u>	<u>118,130</u>
Other financing sources:				
Transfer in	<u>1,233,620</u>	<u>1,233,620</u>	<u>1,233,620</u>	<u>-</u>
Total other financing sources	<u>1,233,620</u>	<u>1,233,620</u>	<u>1,233,620</u>	<u>-</u>
Net change in fund balance	(702)	-	118,130	118,130
Fund balance at beginning of year	1,495,693	1,495,693	1,495,693	-
Prior year encumbrances appropriated	<u>702</u>	<u>702</u>	<u>702</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,495,693</u>	<u>\$ 1,496,395</u>	<u>\$ 1,614,525</u>	<u>\$ 118,130</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other financing uses:				
Transfer out	\$ (116)	\$ (116)	\$ -	\$ 116
Total other financing uses	(116)	(116)	-	116
Net change in fund balance	(116)	(116)	-	116
Fund balance at beginning of year	116	116	116	-
Fund balance at end of year	\$ -	\$ -	\$ 116	\$ 116

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 1,517,796	\$ 1,517,796	\$ 1,780,037	\$ 262,241
Intergovernmental	103,400	105,900	69,054	(36,846)
Other	40,000	40,000	153,891	113,891
Total revenues	<u>1,661,196</u>	<u>1,663,696</u>	<u>2,002,982</u>	<u>339,286</u>
Expenditures:				
Current:				
Human services:				
Personal services	401,400	463,940	444,583	19,357
Contractual services	1,754,796	2,170,326	1,850,686	319,640
Other	5,000	7,500	6,455	1,045
Total expenditures	<u>2,161,196</u>	<u>2,641,766</u>	<u>2,301,724</u>	<u>340,042</u>
Net change in fund balance	(500,000)	(978,070)	(298,742)	679,328
Fund balance at beginning of year	<u>3,288,069</u>	<u>3,288,069</u>	<u>3,288,069</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,788,069</u>	<u>\$ 2,309,999</u>	<u>\$ 2,989,327</u>	<u>\$ 679,328</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 564,990	\$ 564,990	\$ 344,822	\$ (220,168)
Total revenues	<u>564,990</u>	<u>564,990</u>	<u>344,822</u>	<u>(220,168)</u>
Expenditures:				
Current:				
Human services:				
Other	564,990	564,990	375,292	189,698
Total expenditures	<u>564,990</u>	<u>564,990</u>	<u>375,292</u>	<u>189,698</u>
Net change in fund balance	-	-	(30,470)	(30,470)
Fund balance at beginning of year	<u>53,085</u>	<u>53,085</u>	<u>53,085</u>	<u>-</u>
Fund balance at end of year	<u>\$ 53,085</u>	<u>\$ 53,085</u>	<u>\$ 22,615</u>	<u>\$ (30,470)</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 110,000	\$ 110,000	\$ -	\$ (110,000)
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>-</u>	<u>(110,000)</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	-	-	-	-
Fund balance at beginning of year	<u>254,864</u>	<u>254,864</u>	<u>254,864</u>	<u>-</u>
Fund balance at end of year	<u>\$ 254,864</u>	<u>\$ 254,864</u>	<u>\$ 254,864</u>	<u>\$ -</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Licenses and permits	\$ -	\$ -	\$ 5,389	\$ 5,389
Total revenues	<u>-</u>	<u>-</u>	<u>5,389</u>	<u>5,389</u>
Expenditures:				
Current:				
Legislative and executive:				
Contractual services	-	-	6,171	(6,171)
Total expenditures	<u>-</u>	<u>-</u>	<u>6,171</u>	<u>(6,171)</u>
Net change in fund balance	-	-	(782)	(782)
Fund balance at beginning of year	<u>4,301</u>	<u>4,301</u>	<u>4,301</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,301</u>	<u>\$ 4,301</u>	<u>\$ 3,519</u>	<u>\$ (782)</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Licenses and permits	\$ -	\$ -	\$ 4,736	\$ 4,736
Total revenues	<u>-</u>	<u>-</u>	<u>4,736</u>	<u>4,736</u>
Expenditures:				
Current:				
Legislative and executive:				
Contractual services	-	-	4,496	(4,496)
Total expenditures	<u>-</u>	<u>-</u>	<u>4,496</u>	<u>(4,496)</u>
Net change in fund balance	-	-	240	240
Fund balance at beginning of year	<u>2,192</u>	<u>2,192</u>	<u>2,192</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,192</u>	<u>\$ 2,192</u>	<u>\$ 2,432</u>	<u>\$ 240</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 UNCLAIMED MONIES
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other revenue	\$ -	\$ -	\$ 17,564	\$ 17,564
Total revenues	<u>-</u>	<u>-</u>	<u>17,564</u>	<u>17,564</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Other	-	-	3,175	(3,175)
Total expenditures	<u>-</u>	<u>-</u>	<u>3,175</u>	<u>(3,175)</u>
Net change in fund balance	-	-	14,389	14,389
Fund balance at beginning of year	<u>178,876</u>	<u>178,876</u>	<u>178,876</u>	<u>-</u>
Fund balance at end of year	<u>\$ 178,876</u>	<u>\$ 178,876</u>	<u>\$ 193,265</u>	<u>\$ 14,389</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 22,800	\$ 22,800	\$ 28,335	\$ 5,535
Total revenues	<u>22,800</u>	<u>22,800</u>	<u>28,335</u>	<u>5,535</u>
Excess of revenues over expenditures	<u>22,800</u>	<u>22,800</u>	<u>28,335</u>	<u>5,535</u>
Other financing sources (uses):				
Transfers in	50,000	50,000	1,100,000	1,050,000
Transfers out	(4,501,632)	(4,501,632)	(558,000)	3,943,632
Total other financing sources (uses)	<u>(4,451,632)</u>	<u>(4,451,632)</u>	<u>542,000</u>	<u>4,993,632</u>
Net change in fund balance	(4,428,832)	(4,428,832)	570,335	4,999,167
Fund balance at beginning of year	<u>4,502,615</u>	<u>4,502,615</u>	<u>4,502,615</u>	<u>-</u>
Fund balance at end of year	<u>\$ 73,783</u>	<u>\$ 73,783</u>	<u>\$ 5,072,950</u>	<u>\$ 4,999,167</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SALARY AND BENEFIT
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income	\$ 1,000	\$ 1,000	\$ 866	\$ (134)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>866</u>	<u>(134)</u>
Excess of revenues over expenditures	<u>1,000</u>	<u>1,000</u>	<u>866</u>	<u>(134)</u>
Other financing sources (uses):				
Transfers in	50,000	50,000	650,000	600,000
Transfers out	(233,866)	(233,866)	(127,536)	106,330
Total other financing sources (uses)	<u>(183,866)</u>	<u>(183,866)</u>	<u>522,464</u>	<u>706,330</u>
Net change in fund balance	(182,866)	(182,866)	523,330	706,196
Fund balance at beginning of year	<u>182,866</u>	<u>182,866</u>	<u>182,866</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 706,196</u>	<u>\$ 706,196</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 900,000	\$ 900,000	\$ 1,016,913	\$ 116,913
Investment income	1,800	1,800	1,225	(575)
Other	-	-	3,238	3,238
Total revenues	<u>901,800</u>	<u>901,800</u>	<u>1,021,376</u>	<u>119,576</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	552,745	552,746	477,068	75,678
Materials and supplies	15,000	15,000	8,256	6,744
Contractual services	127,573	123,332	95,364	27,968
Capital outlay	900	900	-	900
Other	1,500	1,500	1,478	22
Total expenditures	<u>697,718</u>	<u>693,478</u>	<u>582,166</u>	<u>111,312</u>
Excess of revenues over expenditures	<u>204,082</u>	<u>208,322</u>	<u>439,210</u>	<u>230,888</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	54,082	58,322	289,210	230,888
Fund balance at beginning of year	2,191,132	2,191,132	2,191,132	-
Prior year encumbrances appropriated	<u>4,240</u>	<u>4,240</u>	<u>4,240</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,249,454</u>	<u>\$ 2,253,694</u>	<u>\$ 2,484,582</u>	<u>\$ 230,888</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ 30,000	\$ 30,000	\$ 74,158	\$ 44,158
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>74,158</u>	<u>44,158</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	300,000	300,000	84,168	215,832
Total expenditures	<u>300,000</u>	<u>300,000</u>	<u>84,168</u>	<u>215,832</u>
Net change in fund balance	(270,000)	(270,000)	(10,010)	259,990
Fund balance at beginning of year	<u>803,312</u>	<u>803,312</u>	<u>803,312</u>	<u>-</u>
Fund balance at end of year	<u>\$ 533,312</u>	<u>\$ 533,312</u>	<u>\$ 793,302</u>	<u>\$ 259,990</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, 2022

	<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>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2022

	Bond Retirement	Sales Tax Debt	Total Nonmajor Debt Service Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 55,053	\$ 240,970	\$ 296,023
Cash and cash equivalents in segregated accounts	-	4,811	4,811
Total assets	\$ 55,053	\$ 245,781	\$ 300,834
Fund balances:			
Restricted	\$ 55,053	\$ 245,781	\$ 300,834
Total fund balances	55,053	245,781	300,834
Total liabilities and fund balances	\$ 55,053	\$ 245,781	\$ 300,834

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:			
From local sources:			
Investment income	\$ -	\$ 22,451	\$ 22,451
Total revenues	<u>-</u>	<u>22,451</u>	<u>22,451</u>
Expenditures:			
Debt service:			
Principal retirement	152,940	770,000	922,940
Interest and fiscal charges	<u>150,675</u>	<u>368,151</u>	<u>518,826</u>
Total expenditures	<u>303,615</u>	<u>1,138,151</u>	<u>1,441,766</u>
Excess of expenditures over revenues	<u>(303,615)</u>	<u>(1,115,700)</u>	<u>(1,419,315)</u>
Other financing sources:			
Transfers in	<u>303,615</u>	<u>1,139,450</u>	<u>1,443,065</u>
Total other financing sources	<u>303,615</u>	<u>1,139,450</u>	<u>1,443,065</u>
Net change in fund balance	-	23,750	23,750
Fund balance at beginning of year	<u>55,053</u>	<u>222,031</u>	<u>277,084</u>
Fund balance at end of year	<u>\$ 55,053</u>	<u>\$ 245,781</u>	<u>\$ 300,834</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 179,816	\$ 179,816	\$ 179,816	\$ -
Interest and fiscal charges	170,044	170,044	170,044	-
Total expenditures	<u>349,860</u>	<u>349,860</u>	<u>349,860</u>	<u>-</u>
Excess of expenditures over revenues	<u>(349,860)</u>	<u>(349,860)</u>	<u>(349,860)</u>	<u>-</u>
Other financing sources:				
Transfers in	<u>349,860</u>	<u>349,860</u>	<u>349,860</u>	<u>-</u>
Total other financing sources	<u>349,860</u>	<u>349,860</u>	<u>349,860</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>55,053</u>	<u>55,053</u>	<u>55,053</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 55,053</u></u>	<u><u>\$ 55,053</u></u>	<u><u>\$ 55,053</u></u>	<u><u>\$ -</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SALES TAX DEBT
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Debt service:				
Principal retirement	\$ 770,000	\$ 770,000	\$ 754,583	\$ 15,417
Interest and fiscal charges	368,150	368,150	365,853	2,297
Total expenditures	<u>1,138,150</u>	<u>1,138,150</u>	<u>1,120,436</u>	<u>17,714</u>
Excess of expenditures over revenues	<u>(1,138,150)</u>	<u>(1,138,150)</u>	<u>(1,120,436)</u>	<u>17,714</u>
Other financing sources:				
Transfers in	<u>1,138,150</u>	<u>1,138,150</u>	<u>1,139,450</u>	<u>1,300</u>
Total other financing sources	<u>1,138,150</u>	<u>1,138,150</u>	<u>1,139,450</u>	<u>1,300</u>
Net change in fund balance	-	-	19,014	19,014
Fund balance at beginning of year	<u>221,956</u>	<u>221,956</u>	<u>221,956</u>	<u>-</u>
Fund balance at end of year	<u>\$ 221,956</u>	<u>\$ 221,956</u>	<u>\$ 240,970</u>	<u>\$ 19,014</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2022

	<u>MVGT - Infrastructure</u>	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 9,063,292	\$ 9,996,619	\$ 3,441	\$ 3,081
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Interfund loans	-	218,960	-	-
Prepayments	-	5,995	-	-
Total assets	<u>\$ 9,063,292</u>	<u>\$ 10,221,574</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>
Liabilities:				
Contracts payable	\$ -	\$ 12,926	\$ -	\$ -
Interfund loans payable	-	-	-	-
Total liabilities	<u>-</u>	<u>12,926</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes and PILOTs levied for next fiscal year	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	5,995	-	-
Restricted	9,063,292	-	3,441	3,081
Committed	-	-	-	-
Assigned	-	10,202,653	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	<u>9,063,292</u>	<u>10,208,648</u>	<u>3,441</u>	<u>3,081</u>
Total deferred inflows of resources and fund balances	<u>\$ 9,063,292</u>	<u>\$ 10,221,574</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2022

	Main Street Building	Lower Green JT Ditch	Cattail Swamp Ditch	Multi Building Improvement
Assets:				
Equity in pooled cash and cash equivalents	\$ 44	\$ 97,088	\$ 37,166	\$ 39,126
Receivables (net of allowance for uncollectibles):				
Payment in lieu of taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Interfund loans	-	-	-	-
Prepayments	-	-	-	-
Total assets	\$ 44	\$ 97,088	\$ 37,166	\$ 39,126
Liabilities:				
Contracts payable	\$ -	\$ -	\$ -	\$ -
Interfund loans payable	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Property taxes and PILOTs levied for next fiscal year	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	97,088	37,166	39,126
Committed	44	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances	44	97,088	37,166	39,126
Total deferred inflows of resources and fund balances	\$ 44	\$ 97,088	\$ 37,166	\$ 39,126

Clark Yoder Ditch	Honda TIF	Dublin Green TIF	Total Nonmajor Capital Project Funds
\$ 104,487	\$ 340,822	\$ 464,253	\$ 20,862,656
-	120,000	215,000	335,000
-	-	850,000	850,000
-	192	-	192
113,687	-	-	113,687
-	-	-	218,960
-	-	-	5,995
<u>\$ 218,174</u>	<u>\$ 461,014</u>	<u>\$ 1,529,253</u>	<u>\$ 22,386,490</u>
\$ -	\$ -	\$ -	\$ 12,926
218,960	-	-	218,960
<u>218,960</u>	<u>-</u>	<u>-</u>	<u>231,886</u>
-	120,000	215,000	335,000
113,687	-	-	113,687
-	192	-	192
<u>113,687</u>	<u>120,192</u>	<u>215,000</u>	<u>448,879</u>
-	-	-	5,995
-	340,822	1,314,253	10,928,674
-	-	-	682,876
-	-	-	10,202,653
<u>(114,473)</u>	<u>-</u>	<u>-</u>	<u>(114,473)</u>
<u>(114,473)</u>	<u>340,822</u>	<u>1,314,253</u>	<u>21,705,725</u>
<u>\$ 218,174</u>	<u>\$ 461,014</u>	<u>\$ 1,529,253</u>	<u>\$ 22,386,490</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>MVGT - Infrastructure</u>	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 14,000	\$ -
Special assessments	-	-	-	-
Investment income	58,345	12,994	-	-
Payment in lieu of taxes	-	-	-	-
Other	193,041	(7,727)	-	-
Total revenues	<u>251,386</u>	<u>5,267</u>	<u>14,000</u>	<u>-</u>
Expenditures:				
Current:				
Human services	-	-	-	-
Capital outlay	1,500,000	721,470	(37,431)	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>1,500,000</u>	<u>721,470</u>	<u>(37,431)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,248,614)</u>	<u>(716,203)</u>	<u>51,431</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	-	2,000,000	-	-
Transfers out	-	(239,800)	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,760,200</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,248,614)	1,043,997	51,431	-
Fund balance (deficit) at beginning of year	<u>10,311,906</u>	<u>9,164,651</u>	<u>(47,990)</u>	<u>3,081</u>
Fund balance (deficit) at end of year	<u>\$ 9,063,292</u>	<u>\$ 10,208,648</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>

<u>DD Capital</u>	<u>Sheriff's Facility Construction</u>	<u>AG Center</u>	<u>London Ave. Government Building</u>	<u>Boylan and Phelps Ditch</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
716,833	-	-	-	-
(1,294)	-	-	-	-
-	-	-	-	-
715,539	-	-	-	-
(715,539)	-	-	-	-
974,500	-	-	-	-
-	-	-	-	-
974,500	-	-	-	-
258,961	-	-	-	-
418,845	3,058	324	1,644	30,405
<u>\$ 677,806</u>	<u>\$ 3,058</u>	<u>\$ 324</u>	<u>\$ 1,644</u>	<u>\$ 30,405</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, 2022

	<u>Main Street Building</u>	<u>Lower Green JT Ditch</u>	<u>Cattail Swamp Ditch</u>	<u>Multi Building Improvement</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Special assessments	-	200	24,191	-
Investment income	43	-	-	252
Payment in lieu of taxes	-	-	-	-
Other	-	-	-	-
Total revenues	<u>43</u>	<u>200</u>	<u>24,191</u>	<u>252</u>
Expenditures:				
Current:				
Human services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>43</u>	<u>200</u>	<u>24,191</u>	<u>252</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(25,875)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(25,875)</u>	<u>-</u>
Net change in fund balances	43	200	(1,684)	252
Fund balance (deficit) at beginning of year	<u>1</u>	<u>96,888</u>	<u>38,850</u>	<u>38,874</u>
Fund balance (deficit) at end of year	<u>\$ 44</u>	<u>\$ 97,088</u>	<u>\$ 37,166</u>	<u>\$ 39,126</u>

Clark Yoder Ditch Construction	Honda TIF	Dublin Green TIF	Capital Projects Issue II	Total Nonmajor Capital Project Funds
\$ -	\$ 352	\$ -	\$ 424,164	\$ 438,516
10,209	-	-	-	34,600
-	-	-	-	71,634
-	129,291	323,831	-	453,122
-	-	-	-	185,314
<u>10,209</u>	<u>129,643</u>	<u>323,831</u>	<u>424,164</u>	<u>1,183,186</u>
-	-	-	-	716,833
-	-	(131,615)	424,164	2,475,294
<u>11,603</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,603</u>
<u>11,603</u>	<u>-</u>	<u>(131,615)</u>	<u>424,164</u>	<u>3,203,730</u>
<u>(1,394)</u>	<u>129,643</u>	<u>455,446</u>	<u>-</u>	<u>(2,020,544)</u>
-	-	-	-	2,974,500
-	-	(102,013)	-	(367,688)
<u>-</u>	<u>-</u>	<u>(102,013)</u>	<u>-</u>	<u>2,606,812</u>
(1,394)	129,643	353,433	-	586,268
<u>(113,079)</u>	<u>211,179</u>	<u>960,820</u>	<u>-</u>	<u>21,119,457</u>
<u>\$ (114,473)</u>	<u>\$ 340,822</u>	<u>\$ 1,314,253</u>	<u>\$ -</u>	<u>\$ 21,705,725</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ -	\$ 58,345	58,345
Other	-	-	193,041	193,041
Total revenues	<u>-</u>	<u>-</u>	<u>251,386</u>	<u>251,386</u>
Expenditures:				
Current:				
Capital outlay				
Contractual services	-	1,500,000	1,500,000	-
Total expenditures	<u>-</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
Net change in fund balance	-	(1,500,000)	(1,248,614)	251,386
Fund balance at beginning of year	<u>10,311,906</u>	<u>10,311,906</u>	<u>10,311,906</u>	<u>-</u>
Fund balance at end of year	<u>\$ 10,311,906</u>	<u>\$ 8,811,906</u>	<u>\$ 9,063,292</u>	<u>\$ 251,386</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Capital outlay:				
Contractual services	\$ 3,027,821	\$ 3,067,550	\$ 815,763	\$ 2,251,787
Capital outlay	-	42,916	42,916	-
Total expenditures	<u>3,027,821</u>	<u>3,110,466</u>	<u>858,679</u>	<u>2,251,787</u>
Excess of expenditures over revenues	<u>(3,027,821)</u>	<u>(3,110,466)</u>	<u>(858,679)</u>	<u>2,251,787</u>
Other financing sources (uses):				
Transfers in	1,700,000	1,700,000	2,000,000	300,000
Transfers out	(265,676)	(265,676)	(239,800)	25,876
Advances in	49,143	49,143	51,421	2,278
Total other financing sources (uses)	<u>1,483,467</u>	<u>1,483,467</u>	<u>1,811,621</u>	<u>328,154</u>
Net change in fund balance	(1,544,354)	(1,626,999)	952,942	2,579,941
Fund balance at beginning of year	8,501,366	8,501,366	8,501,366	-
Prior year encumbrances appropriated	<u>401,371</u>	<u>401,371</u>	<u>401,371</u>	<u>-</u>
Fund balance at end of year	<u>\$ 7,358,383</u>	<u>\$ 7,275,738</u>	<u>\$ 9,855,679</u>	<u>\$ 2,579,941</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 14,000	\$ 14,000	\$ 14,000	\$ -
Total revenues	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>	<u>-</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	17,383	17,383	14,000	3,383
Total expenditures	<u>17,383</u>	<u>17,383</u>	<u>14,000</u>	<u>3,383</u>
Net change in fund balance	(3,383)	(3,383)	-	3,383
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>\$ 58</u>	<u>\$ 58</u>	<u>\$ 3,441</u>	<u>\$ 3,383</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, 2022

	<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, 2022

	<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	\$ 601,186	\$ 1,666,807	\$ 992,099	\$ 674,708
Capital outlay	36,051	24,923	24,923	-
Total expenditures	<u>637,237</u>	<u>1,691,730</u>	<u>1,017,022</u>	<u>674,708</u>
Excess of expenditures over revenues	<u>(637,237)</u>	<u>(1,691,730)</u>	<u>(1,017,022)</u>	<u>674,708</u>
Other financing sources:				
Transfers in	<u>500,000</u>	<u>1,300,000</u>	<u>974,500</u>	<u>(325,500)</u>
Total other financing sources	<u>500,000</u>	<u>1,300,000</u>	<u>974,500</u>	<u>(325,500)</u>
Net change in fund balance	(137,237)	(391,730)	(42,522)	349,208
Fund balance at beginning of year	280,268	280,268	280,268	-
Prior year encumbrances appropriated	<u>137,237</u>	<u>137,237</u>	<u>137,237</u>	<u>-</u>
Fund balance at end of year	<u>\$ 280,268</u>	<u>\$ 25,775</u>	<u>\$ 374,983</u>	<u>\$ 349,208</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, 2022

	<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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Current:				
Capital Outlay				
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>324</u>	 <u>324</u>	 <u>324</u>	 <u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 324</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, 2022

	<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>\$ 1,644</u>	<u>\$ 1,644</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Capital outlay				
Contractual services	\$ 30,405	\$ 30,405	\$ -	\$ 30,405
Total expenditures	<u>30,405</u>	<u>30,405</u>	<u>-</u>	<u>30,405</u>
Net change in fund balance	(30,405)	(30,405)	-	30,405
Fund balance at beginning of year	<u>30,405</u>	<u>30,405</u>	<u>30,405</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 30,405</u></u>	<u><u>\$ 30,405</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MAIN STREET BUILDING
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ -	\$ 43	\$ 43
Total revenues	<u>-</u>	<u>-</u>	<u>43</u>	<u>43</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>43</u>	<u>43</u>
Other financing uses:				
Transfers out	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>1</u>
Total other financing uses	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>1</u>
Net change in fund balance	<u>(1)</u>	<u>(1)</u>	<u>43</u>	<u>44</u>
Fund balance at beginning of year	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44</u>	<u>\$ 44</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ -	\$ 200	\$ 200
Total revenues	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
Other financing uses:				
Transfers out	(96,888)	(96,888)	-	96,888
Total other financing uses	<u>(96,888)</u>	<u>(96,888)</u>	<u>-</u>	<u>96,888</u>
Net change in fund balance	(96,888)	(96,888)	200	97,088
Fund balance at beginning of year	<u>96,888</u>	<u>96,888</u>	<u>96,888</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,088</u>	<u>\$ 97,088</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 24,000	\$ 24,000	\$ 24,191	\$ 191
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>24,191</u>	<u>191</u>
Excess of revenues over expenditures	<u>24,000</u>	<u>24,000</u>	<u>24,191</u>	<u>191</u>
Other financing uses:				
Transfers out	(38,850)	(38,850)	(25,875)	12,975
Total other financing uses	<u>(38,850)</u>	<u>(38,850)</u>	<u>(25,875)</u>	<u>12,975</u>
Net change in fund balance	(14,850)	(14,850)	(1,684)	13,166
Fund balance at beginning of year	<u>38,850</u>	<u>38,850</u>	<u>38,850</u>	<u>-</u>
Fund balance at end of year	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ 37,166</u>	<u>\$ 13,166</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ -	\$ 252	\$ 252
Total revenues	<u>-</u>	<u>-</u>	<u>252</u>	<u>252</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	38,866	38,866	-	38,866
Total expenditures	<u>38,866</u>	<u>38,866</u>	<u>-</u>	<u>38,866</u>
Net change in fund balance	(38,866)	(38,866)	252	39,118
Fund balance at beginning of year	<u>38,874</u>	<u>38,874</u>	<u>38,874</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ 39,126</u>	<u>\$ 39,118</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ -	\$ 10,209	\$ 10,209
Total revenues	<u>-</u>	<u>-</u>	<u>10,209</u>	<u>10,209</u>
Expenditures:				
Debt service:				
Principal retirement	11,259	11,259	-	11,259
Interest and fiscal charges	25,048	25,048	11,603	13,445
Total expenditures	<u>36,307</u>	<u>36,307</u>	<u>11,603</u>	<u>24,704</u>
Excess of expenditures over revenues	<u>(36,307)</u>	<u>(36,307)</u>	<u>(1,394)</u>	<u>34,913</u>
Other financing uses:				
Transfers out	(13,101)	(13,101)	(13,101)	-
Total other financing uses	<u>(13,101)</u>	<u>(13,101)</u>	<u>(13,101)</u>	<u>-</u>
Net change in fund balance	(49,408)	(49,408)	(14,495)	34,913
Fund balance at beginning of year	<u>118,982</u>	<u>118,982</u>	<u>118,982</u>	<u>-</u>
Fund balance at end of year	<u>\$ 69,574</u>	<u>\$ 69,574</u>	<u>\$ 104,487</u>	<u>\$ 34,913</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payment in lieu of taxes	\$ 134,648	\$ 134,648	\$ 129,291	\$ (5,357)
Intergovernmental	352	352	352	-
Total revenues	<u>135,000</u>	<u>135,000</u>	<u>129,643</u>	<u>(5,357)</u>
Net change in fund balance	135,000	135,000	129,643	(5,357)
Fund balance at beginning of year	<u>211,179</u>	<u>211,179</u>	<u>211,179</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 346,179</u></u>	<u><u>\$ 346,179</u></u>	<u><u>\$ 340,822</u></u>	<u><u>\$ (5,357)</u></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, 2022

	<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	\$ 215,000	\$ 215,000	\$ 323,831	\$ 108,831
Total revenues	<u>215,000</u>	<u>215,000</u>	<u>323,831</u>	<u>108,831</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	650,075	548,062	192,640	355,422
Total expenditures	<u>650,075</u>	<u>548,062</u>	<u>192,640</u>	<u>355,422</u>
Excess (deficiency) of expenditures over revenues	<u>(435,075)</u>	<u>(333,062)</u>	<u>131,191</u>	<u>464,253</u>
Other financing uses:				
Transfers out	-	(102,013)	(102,013)	-
Total other financing uses	<u>-</u>	<u>(102,013)</u>	<u>(102,013)</u>	<u>-</u>
Net change in fund balance	(435,075)	(435,075)	29,178	464,253
Fund balance at beginning of year	<u>435,075</u>	<u>435,075</u>	<u>435,075</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 464,253</u>	<u>\$ 464,253</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 824,164	\$ 824,164	\$ -
Total revenues	<u>-</u>	<u>824,164</u>	<u>824,164</u>	<u>-</u>
Expenditures:				
Current:				
Capital outlay				
Contractual services	-	824,164	824,164	-
Total expenditures	<u>-</u>	<u>824,164</u>	<u>824,164</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 380,000	\$ 380,000	\$ 446,617	\$ 66,617
Tap in fees	100	100	-	(100)
Licenses and permits	1,000	1,000	400	(600)
Special assessment	60,000	60,000	1,960	(58,040)
Other operating revenue	1,000	1,000	9,555	8,555
Total operating revenues	<u>442,100</u>	<u>442,100</u>	<u>458,532</u>	<u>16,432</u>
Operating expenses:				
Personal services	263,729	263,729	167,249	96,480
Materials and supplies	55,623	70,910	52,705	18,205
Contractual services	503,250	512,750	257,963	254,787
Capital outlay	161,500	161,500	100,964	60,536
Other	38,500	13,600	1,294	12,306
Total operating expenses	<u>1,022,602</u>	<u>1,022,489</u>	<u>580,175</u>	<u>442,314</u>
Operating loss	<u>(580,502)</u>	<u>(580,389)</u>	<u>(121,643)</u>	<u>458,746</u>
Nonoperating revenues (expenses):				
Principal retirement	(56,532)	(10,287)	-	10,287
Investment income	10,500	10,500	7,494	(3,006)
Transfers out	(89,863)	(136,108)	(46,245)	89,863
Total nonoperating revenues (expenses)	<u>(135,895)</u>	<u>(135,895)</u>	<u>(38,751)</u>	<u>97,144</u>
Change in fund equity	(716,397)	(716,284)	(160,394)	555,890
Fund equity at beginning of year	1,270,979	1,270,979	1,270,979	-
Prior year encumbrances appropriated	<u>873</u>	<u>873</u>	<u>873</u>	<u>-</u>
Fund equity at end of year	<u>\$ 555,455</u>	<u>\$ 555,568</u>	<u>\$ 1,111,458</u>	<u>\$ 555,890</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BUILDING AND DEVELOPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating revenues:				
Charges for services	\$ 1,705,000	\$ 1,705,000	\$ 2,418,267	\$ 713,267
Other operating revenues	71,814	71,814	112,677	40,863
Total operating revenues	<u>1,776,814</u>	<u>1,776,814</u>	<u>2,530,944</u>	<u>754,130</u>
Operating expenses:				
Personal services	1,709,125	1,709,125	1,227,096	482,029
Materials and supplies	22,000	21,344	12,847	8,497
Contractual services	729,383	835,812	725,698	110,114
Capital outlay	205,123	167,023	156,983	10,040
Other	140,400	64,279	35,403	28,876
Total operating expenses	<u>2,806,031</u>	<u>2,797,583</u>	<u>2,158,027</u>	<u>639,556</u>
Operating income (loss)	<u>(1,029,217)</u>	<u>(1,020,769)</u>	<u>372,917</u>	<u>1,393,686</u>
Nonoperating revenues:				
Advances in	161,682	161,682	161,682	-
Total nonoperating revenues	<u>161,682</u>	<u>161,682</u>	<u>161,682</u>	<u>-</u>
Change in fund equity	(867,535)	(859,087)	534,599	1,393,686
Fund equity at beginning of year	3,393,770	3,393,770	3,393,770	-
Prior year encumbrances appropriated	<u>101,586</u>	<u>101,586</u>	<u>101,586</u>	<u>-</u>
Fund equity at end of year	<u>\$ 2,627,821</u>	<u>\$ 2,636,269</u>	<u>\$ 4,029,955</u>	<u>\$ 1,393,686</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 additions and deductions of the commission which is jointly governed by the counties, villages, cities, and townships within Logan, Union and Champaign Counties.

Custodial Ditch

To account for additions and deductions related to ditch funds from other 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.

UNION COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2022

	Tax Collect	Health District	FCFC	Indigent Council
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,968,024	\$ 4,896,971	\$ 203,600	\$ 632
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	121,767,417	-	-	-
Due from other governments	3,148,748	-	-	-
Prepayments	-	6,489	-	-
Due from external parties	-	-	1,122	-
	128,884,189	4,903,460	204,722	632
Total assets				
	128,884,189	4,903,460	204,722	632
Liabilities:				
Due to other governments	3,968,024	-	-	-
Due to external parties	-	-	-	-
	3,968,024	-	-	-
Total liabilities				
	3,968,024	-	-	-
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	119,756,075	-	-	-
	119,756,075	-	-	-
Total deferred inflows of resources				
	119,756,075	-	-	-
Net position:				
Restricted for individuals, organizations and other governments	5,160,090	4,903,460	204,722	632
	5,160,090	4,903,460	204,722	632
Total net position	\$ 5,160,090	\$ 4,903,460	\$ 204,722	\$ 632

<u>Housing Trust</u>	<u>Ohio Elections Commission</u>	<u>Humane Society</u>	<u>Central Ohio Youth Center</u>
\$ 88,398	\$ 3,170	\$ 12,781	\$ 1,093,887
-	-	-	-
-	-	-	-
-	-	-	12,232
-	-	-	-
<u>88,398</u>	<u>3,170</u>	<u>12,781</u>	<u>1,106,119</u>
-	-	-	-
-	-	-	21,140
-	-	-	21,140
-	-	-	-
-	-	-	-
<u>88,398</u>	<u>3,170</u>	<u>12,781</u>	<u>1,084,979</u>
<u>\$ 88,398</u>	<u>\$ 3,170</u>	<u>\$ 12,781</u>	<u>\$ 1,084,979</u>

(Continued)

UNION COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
DECEMBER 31, 2022

	Probation Improvement Program	Soil & Water Conservation District	Joint Recreation District	Council of Governments
Assets:				
Equity in pooled cash and cash equivalents	\$ 103,568	\$ 979,932	\$ 155,058	\$ 16,408
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	-	-	-	-
Due from other governments	-	-	-	-
Prepayments	-	1,332	-	-
Due from external parties	-	16,082	-	-
Total assets	<u>103,568</u>	<u>997,346</u>	<u>155,058</u>	<u>16,408</u>
Liabilities:				
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>
Net position:				
Restricted for individuals, organizations and other governments	<u>103,568</u>	<u>997,346</u>	<u>155,058</u>	<u>16,408</u>
Total net position	<u>\$ 103,568</u>	<u>\$ 997,346</u>	<u>\$ 155,058</u>	<u>\$ 16,408</u>

LUC Regional Planning Commission	Custodial Ditch	County Courts	Sheriff	Alimony and Child Support	Total
\$ 465,509	\$ 1,240	\$ -	\$ -	\$ -	\$ 11,989,178
-	-	1,519,473	251,552	125	1,771,150
-	-	-	-	-	121,767,417
-	-	-	-	-	3,148,748
242	-	-	-	-	20,295
-	-	-	-	-	17,204
<u>465,751</u>	<u>1,240</u>	<u>1,519,473</u>	<u>251,552</u>	<u>125</u>	<u>138,713,992</u>
-	1,240	-	-	-	3,969,264
-	-	-	-	-	21,140
-	1,240	-	-	-	3,990,404
-	-	-	-	-	119,756,075
-	-	-	-	-	119,756,075
<u>465,751</u>	<u>-</u>	<u>1,519,473</u>	<u>251,552</u>	<u>125</u>	<u>14,967,513</u>
<u>\$ 465,751</u>	<u>\$ -</u>	<u>\$ 1,519,473</u>	<u>\$ 251,552</u>	<u>\$ 125</u>	<u>\$ 14,967,513</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Tax Collect</u>	<u>Health District</u>	<u>FCFC</u>	<u>Indigent Council</u>
Additions:				
Intergovernmental	\$ 5,875,401	\$ -	\$ -	\$ -
Amounts received as fiscal agent	-	5,541,445	456,460	-
Licenses, permits and fees for other governments	-	-	-	1,731
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	122,380,296	-	-	-
Earnings on investments	-	-	-	-
Other custodial fund collections	5,150	-	-	-
Total additions	<u>128,260,847</u>	<u>5,541,445</u>	<u>456,460</u>	<u>1,731</u>
Deductions:				
Distributions of state funds to other governments	5,826,712	-	-	-
Distributions as fiscal agent	-	4,996,031	373,467	-
Licenses, permits and fees distributions to other governments	-	-	-	2,176
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	122,247,258	-	-	-
Total deductions	<u>128,073,970</u>	<u>4,996,031</u>	<u>373,467</u>	<u>2,176</u>
Net change in fiduciary net position	186,877	545,414	82,993	(445)
Net position beginning of year	<u>4,973,213</u>	<u>4,358,046</u>	<u>121,729</u>	<u>1,077</u>
Net position end of year	<u>\$ 5,160,090</u>	<u>\$ 4,903,460</u>	<u>\$ 204,722</u>	<u>\$ 632</u>

<u>Housing Trust</u>	<u>Ohio Elections Commission</u>	<u>Humane Society</u>	<u>Central Ohio Youth Center</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	3,579,306
395,984	300	-	-
-	-	2,785	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>395,984</u>	<u>300</u>	<u>2,785</u>	<u>3,579,306</u>
-	-	-	-
-	-	-	3,785,443
445,752	-	-	-
-	-	-	-
-	-	-	-
<u>445,752</u>	<u>-</u>	<u>-</u>	<u>3,785,443</u>
(49,768)	300	2,785	(206,137)
<u>138,166</u>	<u>2,870</u>	<u>9,996</u>	<u>1,291,116</u>
<u>\$ 88,398</u>	<u>\$ 3,170</u>	<u>\$ 12,781</u>	<u>\$ 1,084,979</u>

(Continued)

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

	Probation Improvement Program	Soil & Water Conservation District	Joint Recreation District	Council of Governments
Additions:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Amounts received as fiscal agent	482,896	921,369	204,769	103,600
Licenses, permits and fees for other governments	-	-	-	-
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	-	-	-	-
Earnings on investments	-	-	-	-
Other custodial fund collections	-	-	-	-
Total additions	482,896	921,369	204,769	103,600
Deductions:				
Distributions of state funds to other governments	-	-	-	-
Distributions as fiscal agent	655,179	599,949	125,748	103,409
Licenses, permits and fees distributions to other governments	-	-	-	-
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	-	-
Total deductions	655,179	599,949	125,748	103,409
Net change in fiduciary net position	(172,283)	321,420	79,021	191
Net position beginning of year	275,851	675,926	76,037	16,217
Net position end of year	\$ 103,568	\$ 997,346	\$ 155,058	\$ 16,408

LUC Regional Planning Commission	County Courts	Sheriff	Alimony and Child Support	Total
\$ -	\$ -	\$ -	\$ -	\$ 5,875,401
371,249	-	-	-	11,661,094
-	63,026,560	-	-	63,424,575
-	981,366	31,880	56,963	1,072,994
-	-	-	-	122,380,296
3,214	81	196	-	3,491
-	-	-	-	5,150
<u>374,463</u>	<u>64,008,007</u>	<u>32,076</u>	<u>56,963</u>	<u>204,423,001</u>
-	-	-	-	5,826,712
375,198	-	-	-	11,014,424
-	63,134,928	-	-	63,582,856
-	802,658	45,627	56,838	905,123
-	-	-	-	122,247,258
<u>375,198</u>	<u>63,937,586</u>	<u>45,627</u>	<u>56,838</u>	<u>203,576,373</u>
(735)	70,421	(13,551)	125	846,628
<u>466,486</u>	<u>1,449,052</u>	<u>265,103</u>	<u>-</u>	<u>14,120,885</u>
<u>\$ 465,751</u>	<u>\$ 1,519,473</u>	<u>\$ 251,552</u>	<u>\$ 125</u>	<u>\$ 14,967,513</u>

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STATISTICAL SECTION

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UNION COUNTY, OHIO

STATISTICAL SECTION

This part of the Union County's annual comprehensive 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	296-305
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	306-313
These schedules contain information to help the reader assess the County's most significant local revenue sources, property and sales taxes.	
Debt Capacity	314-321
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	322-323
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	324-333
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 annual comprehensive financial reports for the relevant year.

UNION COUNTY, OHIO

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

	2022	2021	2020	(Restated) 2019
Governmental activities:				
Net investment in capital assets	\$ 94,145,123	\$ 95,031,742	\$ 94,878,568	\$ 93,455,570
Restricted for:				
Capital projects	10,928,866	11,697,095	15,881,051	7,825,312
Debt service	-	-	301,216	281,781
Public works programs	7,226,249	6,446,368	2,426,386	1,380,478
Public safety programs	4,016,758	3,915,738	2,543,185	2,644,424
Human service programs	10,240,530	10,825,403	8,230,590	10,944,093
Health programs	3,135,387	1,194,582	2,203,693	2,130,109
Legislative and executive programs	2,115,013	1,511,072	833,529	507,262
Judicial programs	1,160,849	1,132,595	904,656	1,118,502
Other purposes	13,414	-	-	-
Unrestricted (deficit)	<u>30,657,707</u>	<u>15,747,081</u>	<u>(3,219,844)</u>	<u>(6,842,307)</u>
Total governmental activities net position	<u>\$ 163,639,896</u>	<u>\$ 147,501,676</u>	<u>\$ 124,983,030</u>	<u>\$ 113,445,224</u>
Business-type activities:				
Net investment in capital assets	\$ 4,497,926	\$ 4,613,716	\$ 4,719,020	\$ 4,733,789
Unrestricted	<u>4,325,475</u>	<u>3,633,915</u>	<u>3,845,171</u>	<u>3,994,629</u>
Total business-type activities net position	<u>\$ 8,823,401</u>	<u>\$ 8,247,631</u>	<u>\$ 8,564,191</u>	<u>\$ 8,728,418</u>
Primary government:				
Net investment in capital assets	\$ 98,643,049	\$ 99,645,458	\$ 99,597,588	\$ 98,189,359
Restricted for:				
Capital projects	10,928,866	11,697,095	15,881,051	7,825,312
Debt service	-	-	301,216	281,781
Public works programs	7,226,249	6,446,368	2,426,386	1,380,478
Public safety programs	4,016,758	3,915,738	2,543,185	2,644,424
Human service programs	10,240,530	10,825,403	8,230,590	10,944,093
Health programs	3,135,387	1,194,582	2,203,693	2,130,109
Legislative and executive programs	2,115,013	1,511,072	833,529	507,262
Judicial programs	1,160,849	1,132,595	904,656	1,118,502
Other purposes	13,414	-	-	-
Unrestricted (deficit)	<u>34,983,182</u>	<u>19,380,996</u>	<u>625,327</u>	<u>(2,847,678)</u>
Total	<u>\$ 172,463,297</u>	<u>\$ 155,749,307</u>	<u>\$ 133,547,221</u>	<u>\$ 122,173,642</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.

(Restated) 2018	(Restated) 2017	2016	(Restated) 2015	(Restated) 2014	2013
\$ 89,432,271	\$ 88,279,476	\$ 88,340,316	\$ 89,412,748	\$ 83,382,219	\$ 78,405,934
4,188,356	5,775,769	2,283,379	4,576,805	6,523	6,522
235,611	340,132	-	-	-	-
3,180,719	2,867,167	3,910,521	2,910,254	4,809,958	4,784,214
2,173,808	2,347,019	2,408,844	-	-	-
9,485,767	12,594,035	11,118,842	13,048,233	16,165,665	16,242,054
1,101,713	1,500,993	1,108,238	1,019,605	1,221,451	1,307,086
739,066	1,449,735	1,544,750	-	-	-
1,030,664	1,202,346	1,162,877	-	-	-
625,182	-	-	4,441,472	4,892,583	4,519,237
(2,346,935)	(6,905,169)	13,315,416	2,648,098	2,875,066	17,848,918
<u>\$ 109,846,222</u>	<u>\$ 109,451,503</u>	<u>\$ 125,193,183</u>	<u>\$ 118,057,215</u>	<u>\$ 113,353,465</u>	<u>\$ 123,113,965</u>
\$ 4,807,191	\$ 4,910,318	\$ 4,417,083	\$ 3,926,275	\$ 3,312,996	\$ 319,725
3,595,574	3,493,176	3,353,621	3,138,321	2,273,560	1,684,872
<u>\$ 8,402,765</u>	<u>\$ 8,403,494</u>	<u>\$ 7,770,704</u>	<u>\$ 7,064,596</u>	<u>\$ 5,586,556</u>	<u>\$ 2,004,597</u>
\$ 94,239,462	\$ 93,189,794	\$ 92,757,399	\$ 93,339,023	\$ 86,695,215	\$ 78,725,659
4,188,356	5,563,748	2,283,379	4,576,805	6,523	6,522
235,611	-	80,184	146,887	6,024	4,328
3,180,719	2,867,167	3,910,521	2,910,254	4,809,958	4,784,214
2,173,808	2,347,019	2,408,844	-	-	-
9,485,767	12,594,035	11,118,842	13,048,233	16,165,665	16,242,054
1,101,713	1,500,993	1,108,238	1,019,605	1,221,451	1,307,086
739,066	1,449,735	1,544,750	-	-	-
1,030,664	1,202,346	1,162,877	-	-	-
625,182	-	5,031,565	4,294,585	8,758,231	9,240,463
1,248,639	(3,411,993)	46,668,409	32,870,776	5,148,626	19,533,790
<u>\$ 118,248,987</u>	<u>\$ 117,302,844</u>	<u>\$ 168,075,008</u>	<u>\$ 152,206,168</u>	<u>\$ 122,811,693</u>	<u>\$ 129,844,116</u>

UNION COUNTY, OHIO

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

Expenses	2022	2021	2020	(Restated) 2019
Governmental activities:				
General government:				
Legislative and executive	\$ 20,481,692	\$ 9,942,554	\$ 16,931,976	\$ 14,525,117
Judicial	5,574,986	3,784,920	6,077,216	5,836,274
Public safety	1,980,879	5,905,819	11,232,908	11,462,142
Public works	17,657,509	14,117,412	9,731,910	12,279,995
Health	3,881,316	6,264,283	5,386,936	5,082,562
Human services	22,025,497	16,103,353	21,033,119	19,339,556
Conservation and recreation	95,907	86,714	-	-
Economic development	844,371	470,104	826,361	727,219
Intergovernmental	-	-	556,297	512,790
Interest and fiscal charges	494,548	539,587	492,550	559,796
<i>Total governmental activities expense</i>	<u>73,036,705</u>	<u>57,214,746</u>	<u>72,269,273</u>	<u>70,325,451</u>
Business-type activities:				
Sanitary sewer district	697,885	546,584	521,563	498,061
Building and development	1,773,938	998,145	1,963,626	2,057,240
<i>Total business-type activities expense</i>	<u>2,471,823</u>	<u>1,544,729</u>	<u>2,485,189</u>	<u>2,555,301</u>
<i>Total primary government expenses</i>	<u>\$ 75,508,528</u>	<u>\$ 58,759,475</u>	<u>\$ 74,754,462</u>	<u>\$ 72,880,752</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 7,454,047	\$ 7,313,560	\$ 6,422,134	\$ 5,582,899
Judicial	1,440,493	1,736,977	1,314,473	1,453,370
Public safety	685,159	725,867	631,838	590,800
Public works	1,986,967	1,247,688	1,178,245	1,149,569
Health	195,252	348,599	212,072	317,973
Human services	539,501	999,582	464,664	539,580
Economic development	175,224	174,273	173,545	152,846
Operating grants and contributions				
General government:				
Legislative and executive	13,190,964	2,949,524	3,317,455	2,911,912
Judicial	823,427	715,255	401,138	263,947
Public safety	180,594	1,253,754	2,346,285	923,964
Public works	8,370,781	8,297,983	6,065,330	6,333,010
Health	5,795,352	3,616,243	3,858,008	3,321,723
Human services	6,869,533	7,234,973	7,567,292	7,042,288
Economic development	217	-	175,290	156,566
Capital grants and contributions				
Public works	1,123,478	1,473,529	8,604,770	3,715,839
<i>Total governmental activities program revenues</i>	<u>48,830,989</u>	<u>38,087,807</u>	<u>42,732,539</u>	<u>34,456,286</u>

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$	13,737,904	\$ 13,649,877	\$ 9,873,096	\$ 10,184,523	\$ 9,298,745	\$ 8,979,834
	5,275,522	5,359,276	4,494,821	3,859,783	3,676,747	3,605,442
	9,857,114	9,696,051	7,680,750	7,379,669	6,987,399	7,129,141
	9,560,687	13,323,260	7,205,718	6,126,575	6,978,212	5,826,514
	3,533,915	3,764,801	2,635,063	2,630,045	2,198,572	2,253,616
	18,404,973	16,717,188	17,612,088	18,699,446	18,083,078	16,794,319
	-	-	-	-	-	-
	684,259	654,627	595,592	524,981	389,556	290,649
	499,598	483,004	435,714	432,174	391,758	433,439
	725,814	310,161	240,966	250,736	222,286	237,033
	<u>62,279,786</u>	<u>63,958,245</u>	<u>50,773,808</u>	<u>50,087,932</u>	<u>48,226,353</u>	<u>45,549,987</u>
	537,389	618,453	780,111	477,664	353,606	357,614
	<u>1,554,854</u>	<u>1,200,562</u>	<u>921,447</u>	<u>823,460</u>	<u>618,264</u>	<u>687,400</u>
	<u>2,092,243</u>	<u>1,819,015</u>	<u>1,701,558</u>	<u>1,301,124</u>	<u>971,870</u>	<u>1,045,014</u>
\$	<u>64,372,029</u>	<u>65,777,260</u>	<u>52,475,366</u>	<u>51,389,056</u>	<u>49,198,223</u>	<u>46,595,001</u>
\$	3,935,886	\$ 3,755,105	\$ 3,510,146	\$ 3,432,735	\$ 3,352,640	\$ 3,300,977
	1,371,576	1,322,255	1,287,312	1,017,218	1,087,727	1,092,365
	704,204	682,430	756,064	1,022,351	783,360	851,407
	1,569,692	1,112,500	1,281,919	610,967	1,265,660	636,002
	220,701	146,186	167,349	248,395	182,543	132,040
	424,731	521,540	888,421	504,143	455,197	592,416
	132,000	130,353	132,000	100,000	83,114	15,789
	2,362,941	2,825,465	375,609	2,445,338	2,204,638	2,217,014
	82,464	230,417	339,521	-	-	20,754
	661,115	696,234	718,045	500,206	496,758	470,569
	5,615,081	4,824,957	4,621,660	5,086,880	4,393,382	4,913,187
	2,331,756	2,014,512	1,261,362	1,175,446	998,726	1,223,761
	5,824,335	6,759,567	8,527,876	6,940,391	7,187,866	6,080,234
	77,378	418,241	351,780	304,798	221,697	235,386
	969,620	2,263,707	3,206,860	600,425	2,750,382	2,121,740
	<u>26,283,480</u>	<u>27,703,469</u>	<u>27,425,924</u>	<u>23,989,293</u>	<u>25,463,690</u>	<u>23,903,641</u>

(Continued)

UNION COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	(Restated) <u>2019</u>
Program revenues (continued)				
Business-type activities:				
Charges for services:				
Sanitary sewer district	\$ 466,533	\$ 428,392	\$ 399,496	\$ 465,967
Building and development	2,564,011	2,487,060	1,844,493	1,812,326
Operating Grants and Contributions				
Capital grants and contributions				
Sanitary sewer district	-	-	-	-
Building and development	-	-	-	552,069
<i>Total business-type activities</i>				
<i>Program revenues</i>	<u>3,030,544</u>	<u>2,915,452</u>	<u>2,243,989</u>	<u>2,830,362</u>
<i>Total primary government</i>				
<i>Program revenues</i>	<u>\$ 51,861,533</u>	<u>\$ 41,003,259</u>	<u>\$ 44,976,528</u>	<u>\$ 37,286,648</u>
Net (expense)/revenue				
Governmental activities	\$ (24,205,716)	\$ (19,126,939)	\$ (29,536,734)	\$ (35,869,165)
Business-type activities	558,721	1,370,723	(241,200)	275,061
<i>Total primary government net expense</i>	<u>\$ (23,646,995)</u>	<u>\$ (17,756,216)</u>	<u>\$ (29,777,934)</u>	<u>\$ (35,594,104)</u>
General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 17,329,643	\$ 16,499,190	\$ 16,240,320	\$ 15,861,124
Sales taxes	17,843,954	17,763,491	15,842,984	15,567,192
Hotel motel taxes	345,569	236,940	131,802	264,132
Payment in lieu of taxes	453,122	342,954	325,311	281,754
Unrestricted grants and contributions	4,479,816	4,533,755	4,339,419	4,538,689
Interest	(582,053)	289,766	1,032,203	2,034,871
Miscellaneous	473,885	272,036	3,162,501	920,405
Transfers	-	1,707,453	-	-
<i>Total governmental activities:</i>	<u>40,343,936</u>	<u>41,645,585</u>	<u>41,074,540</u>	<u>39,468,167</u>
Business-type activities:				
Interest	7,494	10,402	18,273	34,045
Gain on disposal of capital assets	-	-	32,723	-
Transfers	-	(1,707,453)	-	-
Other	9,555	9,768	25,977	16,547
<i>Total business-type activities:</i>	<u>17,049</u>	<u>(1,687,283)</u>	<u>76,973</u>	<u>50,592</u>
<i>Total primary government</i>	<u>\$ 40,360,985</u>	<u>\$ 39,958,302</u>	<u>\$ 41,151,513</u>	<u>\$ 39,518,759</u>
Change in net position				
Governmental activities:	\$ 16,138,220	\$ 22,518,646	\$ 11,537,806	\$ 3,599,002
Business-type activities:	575,770	(316,560)	(164,227)	325,653
<i>Total primary government</i>	<u>\$ 16,713,990</u>	<u>\$ 22,202,086</u>	<u>\$ 11,373,579</u>	<u>\$ 3,924,655</u>

Source: County financial records

Note:

The 2019 and prior amounts have been restated to reclassify the Hospital as a component unit.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 421,172 1,763,959	\$ 432,010 1,240,312	\$ 425,410 1,265,087	\$ 537,930 1,231,373	\$ 284,039 1,309,380	\$ 270,039 1,035,506
3,005 343,625	26,831 687,250	188,147 -	1,377,589 -	1,340,135 -	- -
<u>2,531,761</u>	<u>1,699,153</u>	<u>1,878,644</u>	<u>3,146,892</u>	<u>1,593,419</u>	<u>1,305,545</u>
<u>\$ 28,815,241</u>	<u>\$ 29,402,622</u>	<u>\$ 29,304,568</u>	<u>\$ 27,136,185</u>	<u>\$ 27,057,109</u>	<u>\$ 25,209,186</u>
\$ (35,996,306) 439,518	\$ (36,254,776) (119,862)	\$ (23,347,884) 177,086	\$ (26,098,639) 1,845,768	\$ (22,762,663) 621,549	\$ (21,646,346) 260,531
<u>\$ (35,556,788)</u>	<u>\$ (36,374,638)</u>	<u>\$ (23,170,798)</u>	<u>\$ (24,252,871)</u>	<u>\$ (22,141,114)</u>	<u>\$ (21,385,815)</u>
\$ 14,144,246 15,103,237 262,872 229,729 4,181,731 1,405,566 438,462 -	\$ 13,655,104 14,571,065 - 117,427 4,121,824 892,876 471,866 -	\$ 12,741,674 13,446,484 - 41,091 4,138,647 472,726 92,221 (448,991)	\$ 11,944,272 13,741,639 - - 4,230,544 532,664 353,270 -	\$ 11,594,637 12,795,973 - - 4,339,593 470,666 504,001 (1,585,078)	\$ 10,872,350 13,193,116 - - 4,371,878 650,353 653,747 -
<u>35,765,843</u>	<u>33,830,162</u>	<u>30,483,852</u>	<u>30,802,389</u>	<u>28,119,792</u>	<u>29,741,444</u>
28,866 - - 528 29,394	17,237 - - 48,165 65,402	10,094 - 448,991 69,937 529,022	6,587 - - 3,930 10,517	6,953 - (2,136,378) 3,749,700 1,620,275	16,622 - - 15,002 31,624
<u>\$ 35,795,237</u>	<u>\$ 33,895,564</u>	<u>\$ 31,012,874</u>	<u>\$ 30,812,906</u>	<u>\$ 29,740,067</u>	<u>\$ 29,773,068</u>
\$ (230,463) 468,912	\$ (2,424,614) (54,460)	\$ 7,135,968 706,108	\$ 4,703,750 1,856,285	\$ 5,357,129 2,241,824	\$ 8,095,098 292,155
<u>\$ 238,449</u>	<u>\$ (2,479,074)</u>	<u>\$ 7,842,076</u>	<u>\$ 6,560,035</u>	<u>\$ 7,598,953</u>	<u>\$ 8,387,253</u>

UNION COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General fund				
Nonspendable	\$ 1,053,157	\$ 672,161	\$ 667,643	\$ 695,215
Committed	706,196	182,866	300,296	198,696
Assigned	5,070,035	5,854,876	3,179,113	585,383
Unassigned	6,592,521	9,787,512	11,843,793	10,359,936
Total general fund	<u>13,421,909</u>	<u>16,497,415</u>	<u>15,990,845</u>	<u>11,839,230</u>
 All other governmental funds				
Nonspendable	686,485	578,073	624,271	489,693
Restricted	45,569,130	46,424,861	44,840,384	36,532,154
Committed	21,069,610	8,950,529	5,092,466	4,992,785
Assigned	10,202,653	9,162,815	9,225,583	6,564,773
Unassigned (deficit)	(114,473)	(161,084)	(4,244,366)	(2,479,727)
Total all other governmental Funds	<u>77,413,405</u>	<u>64,955,194</u>	<u>55,538,338</u>	<u>46,099,678</u>
Total governmental funds	<u>\$ 90,835,314</u>	<u>\$ 81,452,609</u>	<u>\$ 71,529,183</u>	<u>\$ 57,938,908</u>

Source: County financial records

2018	2017	2016	2015	2014	2013
\$ 431,378	\$ 354,264	\$ 374,371	\$ 353,350	\$ 423,064	\$ 464,022
237,509	183,491	194,469	186,088	481,821	490,227
392,787	288,156	288,988	265,363	215,777	104,917
8,020,179	7,340,302	7,503,937	7,142,810	7,461,470	7,476,119
<u>9,081,853</u>	<u>8,166,213</u>	<u>8,361,765</u>	<u>7,947,611</u>	<u>8,582,132</u>	<u>8,535,285</u>
2,287,522	2,079,264	1,277,462	1,580,584	1,977,110	2,232,965
32,613,228	31,837,732	28,510,204	27,997,956	23,446,490	22,459,456
4,490,292	2,001,288	3,006,064	3,174,670	844,268	532,309
5,981,500	7,197,700	6,931,758	7,327,853	6,527,469	6,106,226
(42,112)	(9,866)	(109,673)	(454,608)	(453,551)	(470,454)
<u>45,330,430</u>	<u>43,106,118</u>	<u>39,615,815</u>	<u>39,626,455</u>	<u>32,341,786</u>	<u>30,860,502</u>
<u>\$ 54,412,283</u>	<u>\$ 51,272,331</u>	<u>\$ 47,977,580</u>	<u>\$ 47,574,066</u>	<u>\$ 40,923,918</u>	<u>\$ 39,395,787</u>

UNION COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues				
Property and other local taxes	\$ 17,643,431	\$ 16,760,557	\$ 16,380,054	\$ 15,976,772
Sales taxes	17,827,757	17,518,211	15,653,197	15,531,868
Charges for services	11,049,991	10,947,104	8,951,338	8,225,646
Licenses and permits	184,610	201,119	204,098	188,449
Fines and forfeitures	284,800	277,136	259,879	534,563
Intergovernmental	37,422,266	26,645,172	28,708,953	25,334,788
Special assessments	501,962	429,618	355,186	416,280
Investment income	(693,442)	311,253	1,155,131	2,085,615
Rental income	386,902	632,706	536,257	661,953
Contributions and donations	17,808	97,640	6,916,023	1,021,679
Payment in lieu of taxes	453,122	342,954	325,311	281,754
Other	3,841,797	2,333,782	4,683,182	2,022,343
Total revenues	<u>88,921,004</u>	<u>76,497,252</u>	<u>84,128,609</u>	<u>72,281,710</u>
Expenditures				
General government:				
Legislative and executive	20,398,381	12,769,776	14,302,665	12,369,694
Judicial	5,703,611	5,341,990	5,556,149	4,933,796
Public safety	4,411,749	10,537,632	10,246,756	9,215,825
Public works	12,352,626	8,913,661	8,190,515	10,064,775
Health	5,953,450	6,765,278	5,113,072	4,384,195
Human services	21,945,167	20,436,140	19,497,455	17,561,226
Conservation and recreation	95,907	86,714	-	-
Economic development	923,009	543,890	805,957	683,480
Intergovernmental	-	-	556,297	512,790
Capital outlay	6,464,816	4,777,379	4,847,118	8,031,281
Debt service				
Principal retirement	1,067,701	1,841,910	998,970	992,940
Interest and fiscal charges	555,170	521,891	556,863	610,486
Bond/note issuance costs	-	119,617	22,698	21,696
Total expenditures	<u>79,871,587</u>	<u>72,655,878</u>	<u>70,694,515</u>	<u>69,382,184</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,049,417</u>	<u>3,841,374</u>	<u>13,434,094</u>	<u>2,899,526</u>
Other financing sources (uses)				
Sale of capital assets	11,631	11,631	11,631	12,635
Transfers in	21,730,749	18,044,631	5,729,310	26,265,665
Transfers out	(21,730,749)	(16,337,178)	(5,729,310)	(26,265,665)
Bond anticipation note issuance	-	-	-	-
Premium on bond/note issuance	-	677,020	31,275	28,755
OPWC loan proceeds	-	-	-	-
Finance purchase transaction	223,954	-	-	-
Issuance of bonds/other sources	-	3,765,000	-	-
Total other financing sources (uses)	<u>235,585</u>	<u>6,161,104</u>	<u>42,906</u>	<u>41,390</u>
Net change in fund balance	<u>\$ 9,285,002</u>	<u>\$ 10,002,478</u>	<u>\$ 13,477,000</u>	<u>\$ 2,940,916</u>
Debt service as a percentage of noncapital expenditures	2.08%	3.38%	2.39%	2.66%

Source: County financial records

	2018	2017	2016	2015	2014	2013
\$	14,312,193	\$ 13,650,568	\$ 12,747,616	\$ 11,961,234	\$ 11,609,436	\$ 11,189,135
	14,990,915	14,629,447	13,002,252	13,634,032	13,354,194	12,657,207
	7,273,105	6,504,208	6,618,819	5,865,300	6,453,336	5,630,525
	169,970	140,709	137,623	121,673	170,045	164,159
	251,790	273,514	289,852	280,751	215,729	293,905
	21,955,754	21,642,818	19,606,116	19,349,363	21,341,405	20,104,135
	309,382	258,582	287,269	191,989	170,736	173,248
	1,434,790	933,897	498,301	798,656	445,960	685,017
	454,307	431,959	445,002	536,244	450,438	460,492
	32,519	38,516	2,568,917	46,330	-	-
	229,729	117,427	41,091	40,695	-	-
	1,579,148	1,854,121	1,400,802	1,781,826	2,000,044	1,486,393
	<u>62,993,602</u>	<u>60,475,766</u>	<u>57,643,660</u>	<u>54,608,093</u>	<u>56,211,323</u>	<u>52,844,216</u>
	11,266,575	10,712,611	10,251,481	9,740,153	9,542,722	8,821,409
	4,659,151	4,546,995	4,387,727	3,873,515	3,530,975	3,406,943
	8,829,214	8,276,160	7,509,458	7,413,308	6,823,695	7,049,233
	7,389,996	8,141,252	6,712,940	7,477,456	7,241,291	7,516,145
	3,628,442	2,665,182	2,356,288	2,370,945	2,289,183	2,227,373
	17,504,995	17,027,930	17,803,584	18,686,802	18,107,074	17,092,953
	-	-	-	-	-	-
	662,646	626,203	596,812	523,430	387,249	295,249
	499,598	483,004	435,714	432,174	391,758	433,439
	3,760,346	7,348,106	6,084,992	4,395,747	4,926,423	3,342,064
	12,482,940	8,392,940	8,338,970	895,000	870,000	845,000
	522,355	231,591	243,065	197,032	224,512	239,518
	276,514	48,750	29,092	-	-	-
	<u>71,482,772</u>	<u>68,500,724</u>	<u>64,750,123</u>	<u>56,005,562</u>	<u>54,334,882</u>	<u>51,269,326</u>
	<u>(8,489,170)</u>	<u>(8,024,958)</u>	<u>(7,106,463)</u>	<u>(1,397,469)</u>	<u>1,876,441</u>	<u>1,574,890</u>
	30,946	-	-	-	-	-
	4,192,703	4,901,186	3,047,100	3,872,770	3,983,687	4,495,640
	(4,192,703)	(4,901,186)	(3,047,100)	(3,872,770)	(4,464,117)	(4,495,640)
	-	11,350,000	7,400,000	7,400,000	-	-
	774,886	-	41,736	-	-	-
	-	-	-	758,800	-	-
	-	-	-	-	-	-
	10,865,000	-	-	-	-	-
	<u>11,670,832</u>	<u>11,350,000</u>	<u>7,441,736</u>	<u>8,158,800</u>	<u>(480,430)</u>	<u>-</u>
\$	<u>3,181,662</u>	<u>\$ 3,325,042</u>	<u>\$ 335,273</u>	<u>\$ 6,761,331</u>	<u>\$ 1,396,011</u>	<u>\$ 1,574,890</u>
	18.97%	13.24%	14.80%	2.20%	2.30%	2.30%

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
2021/2022	\$ 1,770,904,830	\$ 250,591,140	\$ 155,218,470
2020/2021	1,714,394,010	242,929,730	148,457,540
2019/2020	1,654,825,860	229,912,840	144,428,100
2018/2019	1,451,334,450	228,946,960	139,527,740
2017/2018	1,408,946,760	222,083,440	137,744,820
2016/2017	1,360,983,550	218,075,400	135,381,070
2015/2016	1,190,808,980	214,693,810	89,745,440
2014/2015	1,146,127,680	212,086,160	88,450,940
2013/2014	1,037,946,330	249,798,450	59,677,410
2012/2013	1,032,911,580	256,693,420	55,448,220

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		
\$ 2,176,714,440	\$ 5,952,087,396	36.57%	\$ 11.40
2,105,781,280	5,761,055,293	36.55%	11.40
2,029,166,800	5,549,090,555	36.57%	11.40
1,819,809,150	4,959,358,279	36.69%	11.40
1,768,775,020	4,816,614,490	36.72%	10.85
1,714,440,020	4,665,439,125	36.75%	10.85
1,495,248,230	4,117,705,712	36.31%	10.85
1,446,664,780	3,981,123,403	36.34%	10.85
1,347,422,190	3,747,086,039	35.96%	10.85
1,345,053,220	3,747,595,055	35.89%	10.85

UNION COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</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	0.80	0.80	0.80	0.80	0.80	0.50	0.50	0.50	0.50	0.50
9-1-1	1.00	1.00	1.00	1.00	1.00	0.75	0.75	0.75	0.75	0.75
Total County	<u>11.40</u>	<u>11.40</u>	<u>11.40</u>	<u>11.40</u>	<u>11.40</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>
<u>Union County Health District</u>	1.40	1.40	1.40	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<u>School Districts within the County</u>										
Fairbanks LSD	38.70	40.85	41.00	41.75	41.75	41.80	44.20	44.20	44.30	44.57
Marysville EVSD	60.71	61.31	61.86	62.27	62.27	62.27	62.27	62.27	59.56	59.06
North Union LSD	31.37	32.25	32.55	32.70	32.70	34.70	35.40	35.40	36.15	37.05
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	34.65	35.00	35.00	35.20	35.20	35.40	35.70	35.70	35.70	35.70
Triad LSD	27.40	28.10	28.10	28.10	28.10	28.10	27.85	27.85	27.85	28.60
Jonathan Alder LSD	34.75	35.35	35.35	35.35	35.35	36.10	37.60	37.60	38.35	38.30
Hilliard CSD	91.55	91.90	93.75	93.75	93.75	94.35	89.55	89.55	89.45	89.45
Dublin CSD	92.09	92.09	93.49	93.70	93.70	88.59	88.59	88.59	88.59	87.34
Buckeye Valley LSD	33.80	33.98	36.46	37.10	37.10	35.00	34.20	34.20	35.80	34.66
<u>Corporations</u>										
Richwood	11.70	8.70	8.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Unionville Center	3.95	3.95	3.95	3.95	3.95	4.50	3.95	3.95	3.95	3.95
Plain City	7.10	6.95	7.25	7.25	7.25	8.00	8.15	8.15	8.15	8.15
Magnetic Springs	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
Marysville	4.30	4.50	4.50	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Milford Center	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
<u>Joint Vocational Schools</u>										
Tolles Career & Technical Center	1.80	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Ohio Hi Point JVS	2.60	2.60	2.60	2.60	2.60	2.00	2.00	2.00	2.00	2.00
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Delaware Co JVS	3.20	3.20	3.20	3.20	3.20	1.50	3.20	3.20	3.20	3.20
<u>Township / Fire</u>										
Allen	15.60	9.6	9.6	9.6	9.60	9.60	9.60	9.60	9.60	9.60
Claibourne	1.80	1.80	1.80	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	8.25	8.25	6.85	6.85	6.85	6.85	6.80	6.60	6.60	4.60
Dover	6.90	6.90	6.90	6.90	6.90	6.40	6.40	6.40	5.40	5.40
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Jerome	20.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90	17.90
Leesburg	0.50	4.50	4.50	4.50	4.50	4.50	4.50	3.50	3.50	3.50
Liberty	1.40	9.15	10.15	10.15	10.15	8.15	7.15	7.15	7.15	7.15
Millcreek	8.35	8.35	8.35	8.35	8.35	8.20	8.20	8.20	8.20	8.20
Paris	6.30	6.30	6.30	6.30	6.30	6.30	5.00	5.00	5.00	5.00
Taylor	2.20	5.20	5.20	5.20	5.20	7.95	5.20	5.20	5.20	7.95
Union	14.30	14.30	14.30	14.30	14.30	14.30	8.80	7.60	7.60	7.10
Washington	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	2.90	8.50	8.50	8.50	8.50	8.50	8.90	8.90	8.90	8.90

Notes:

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

* 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, 2022 AND DECEMBER 31, 2013

2022			
<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
AEP Ohio Transmission Company Inc.	\$73,602,460	1	3.38%
Honda Development & Manufacturing	47,198,530	2	2.17%
MREIC Columbus OH II, LLC	25,656,400	3	1.18%
Ohio Power Co	22,816,380	4	1.05%
Union Rural Electric Co-Op Inc	18,017,110	5	0.83%
Dayton Power & Light Co	17,770,030	6	0.82%
Scotts Company LLC	9,219,910	7	0.42%
American Transmission Systems	8,710,400	8	0.40%
Ohio Edison Company	8,684,590	9	0.40%
Columbia Gas of Ohio Inc	6,710,810	10	0.31%
Total	\$ 238,386,620		10.96%
Total County Assessed Valuation	\$ 2,176,714,440		

2013			
<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Honda of America	\$ 75,462,190	1	5.61%
Ohio Power Company	19,274,430	2	1.43%
Union Rural Electric	13,937,420	3	1.04%
Dayton Power & Light	12,276,340	4	0.91%
Scotts Company	8,319,120	5	0.62%
AEP Ohio Transmission	7,405,500	6	0.55%
Ohio Edison	6,400,120	7	0.48%
Nestle USA	5,363,250	8	0.40%
Select Sires	4,717,740	9	0.35%
Watkins Glen Holdings	3,396,510	10	0.25%
Total	\$ 156,552,620		11.64%
Total County Assessed Valuation	\$ 1,345,053,220		

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			
2022	\$ 17,799,489	\$ 17,603,898	98.90%	\$ 195,592	\$17,799,490	100.00%
2021	17,953,496	17,245,375	96.06%	708,122	17,953,497	100.00%
2020	17,260,053	16,577,670	96.05%	682,383	17,260,053	100.00%
2019	16,455,905	15,800,838	96.02%	655,068	16,455,906	100.00%
2018	16,314,365	15,948,127	97.76%	406,066	16,354,193	100.24%
2017	14,731,474	13,728,864	93.19%	348,011	14,076,875	95.56%
2016	14,477,584	14,046,617	97.02%	293,700	14,340,317	99.05%
2015	13,627,343	13,224,139	97.04%	358,793	13,582,932	99.67%
2014	13,109,160	12,743,925	97.21%	341,441	13,085,366	99.82%
2013	12,796,503	12,385,034	96.78%	321,858	12,706,892	99.30%

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**

	2022	2021	2020	2019	2018
Sales tax payments	\$ 2,707,164	\$ 2,630,248	\$ 1,999,188	\$ 2,100,040	\$ 1,904,109
Direct pay tax return payments	1,046,603	1,269,637	2,046,468	2,742,952	3,158,424
Seller's use tax return payments	3,772,799	3,281,236	3,057,542	2,127,602	1,788,241
Consumer's use tax return payments	732,696	665,205	619,909	797,589	756,828
Motor vehicle tax payments	2,924,400	2,698,311	2,278,893	2,202,619	1,966,208
Non-resident motor vehicle	31,645	46,068	25,935	19,327	21,941
Watercraft and outboard motors	34,853	52,564	45,358	30,459	20,300
Department of liquor control	69,727	63,363	58,712	45,029	40,477
Sales tax on motor vehicle fuel refunds	4,652	2,472	549	4,210	3,478
Sales/use tax voluntary payments	1,526	45,305	2,079	7,733	3,152
Statewide master numbers	5,167,550	4,695,676	4,225,777	4,094,479	3,848,686
Sales/use tax assessment payments	70,594	61,011	34,642	63,265	29,042
Streamlined sales tax payments	891,035	731,043	565,538	285,756	26,759
Use tax amnesty payments	2,632	2,412	925	2,225	6,280
Managed audit tax payments	37,707	57,495	17,029	43,143	216,311
Transient sales	788,450	964,571	951,808	998,625	1,132,802
Certified assessment payment	49,457	45,961	44,296	40,759	53,348
Adjustments to prior allocations	-	-	-	-	-
Administrative rotary fund fee	(178,289)	(173,243)	(158,028)	(155,474)	(149,449)
Sales/use tax refunds approved	(504,598)	11,768	(171,816)	(58,361)	(31,502)
Total	\$ 17,650,603	\$ 17,151,103	\$ 15,644,804	\$ 15,391,975	\$ 14,795,435
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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 1,827,072	\$ 1,672,433	\$ 1,499,686	\$ 1,882,823	\$ 2,400,660
3,170,130	2,965,853	3,916,625	4,450,761	5,263,685
1,763,344	1,658,481	1,621,047	1,375,082	1,124,161
829,672	853,721	856,659	584,215	268,884
1,958,680	1,683,263	1,623,751	1,601,724	1,440,167
19,565	17,791	15,400	15,285	11,817
22,539	24,036	17,567	17,119	24,167
35,916	33,142	28,833	26,061	21,236
2,996	7,603	5,662	5,436	32,344
7,470	13,836	7,428	7,229	11,156
3,780,311	3,198,665	2,939,031	2,754,591	2,514,078
47,174	12,052	105,984	28,230	45,669
21,964	22,743	14,268	5,164	8,137
3,321	12	32	1,375	6,311
16,817	17,091	205,366	(13,380)	-
1,225,248	1,025,057	1,196,200	836,821	-
42,492	281,107	54,815	2,551	-
-	-	-	(15)	-
(147,056)	(130,949)	(140,610)	(131,712)	(131,421)
(69,063)	(392,003)	(47,358)	(408,974)	(30,412)
<u>\$ 14,558,592</u>	<u>\$ 12,963,934</u>	<u>\$ 13,920,386</u>	<u>\$ 13,040,386</u>	<u>\$ 13,010,640</u>
1.25%	1.25%	1.25%	1.25%	0.0125

UNION COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Year	Governmental Activities					
	General Obligation Bonds (2)	Sales Tax Revenue Bonds (2)	OPWC Loan	Bond Anticipation Note	Notes Payable - Finance Purchase	Leases Payable
2022	\$ 4,296,270	\$ 8,947,696	\$ 512,190	\$ -	\$ 160,112	\$ 574,732
2021	4,438,083	9,758,608	550,130	-	-	655,651
2020	1,040,000	10,596,033	607,040	-	-	-
2019	1,290,000	11,371,135	626,010	-	-	-
2018	1,530,000	12,131,371	663,950	-	-	-
2017	2,090,000	1,015,000	701,890	11,350,000	-	-
2016	2,919,500	1,205,000	739,830	7,400,000	-	-
2015	3,641,902	1,411,532	758,800	7,400,000	-	-
2014	4,357,723	1,599,645	-	-	-	-
2013	5,053,543	1,782,758	-	-	-	-

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)
\$	585,618	\$ 330,647	\$ -	\$ 15,407,265	0.52%	\$ 230
	595,962	347,179	-	16,345,613	0.62%	252
	605,981	371,977	-	13,221,031	0.65%	224
	615,684	380,243	-	14,283,072	0.75%	247
	625,082	396,775	-	15,347,178	0.97%	270
	634,184	413,307	-	16,204,381	1.02%	292
	643,000	-	-	12,907,330	0.83%	238
	643,000	-	-	13,855,234	0.89%	258
	-	-	-	5,957,368	0.40%	112
	-	-	468,470	7,304,771	0.50%	139

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)
2022	\$ 4,296,270	\$ -	\$ 4,296,270	0.07%	\$ 64
2021	4,438,083	301,216	4,136,867	0.07%	64
2020	1,040,000	281,781	758,219	0.01%	13
2019	1,290,000	235,611	1,054,389	0.02%	18
2018	1,530,000	340,132	1,189,868	0.02%	21
2017	2,090,000	-	2,090,000	0.04%	38
2016	2,919,500	-	2,919,500	0.07%	54
2015	3,641,902	-	3,641,902	0.09%	68
2014	4,357,723	-	4,357,723	0.12%	82
2013	5,053,543	-	5,053,543	0.13%	96

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, 2022

<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	\$ 13,756,156	100.00%	\$ 13,756,156
Total direct debt			<u>13,756,156</u>
Overlapping debt:			
Village of Plain City	12,630,000	16.13%	2,037,219
Solid Waste Authority of Central Ohio	55,640,000	0.56%	311,584
<u>All School Districts</u>			
Dublin City School District	216,590,004	15.63%	33,853,018
Hilliard City School District	101,275,000	0.01%	10,128
Benjamin Logan Local School District	215,000	1.12%	2,408
Buckeye Valley Local School District	36,425,000	0.04%	14,570
Fairbanks School District	7,130,000	93.29%	6,651,577
Jonathan Alder Local School District	10,670,000	45.28%	4,831,376
Marysville Exempted Village School District	40,605,000	100.00%	40,605,000
North Union Local School District	2,835,000	95.53%	2,708,276
Triad Local School District	4,040,000	7.25%	292,900
Tolles Career & Tech. Jt. Vocational School	964,355	12.94%	124,788
Tri-Rivers Joint Vocational School	2,356,410	11.96%	281,827
Total overlapping debt			<u>91,724,671</u>
Total direct and overlapping debt			<u>\$ 105,480,827</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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Assessed value	\$ 2,176,714,440	\$ 2,105,781,280	\$ 2,029,166,800	\$ 1,819,809,150
Unvoted debt limit (1% of total assessed)	21,767,144	21,057,813	20,291,668	18,198,092
Debt applicable to limit:				
General obligation bonds	3,655,000	3,770,000	1,040,000	1,290,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>3,655,000</u>	<u>3,770,000</u>	<u>1,040,000</u>	<u>1,290,000</u>
Legal debt margin	<u>\$ 18,112,144</u>	<u>\$ 17,287,813</u>	<u>\$ 19,251,668</u>	<u>\$ 16,908,092</u>
Legal debt margin as a percentage of the unvoted debt limit	83.21%	82.10%	94.87%	92.91%
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.	46,917,861	45,144,532	43,229,170	37,995,229
	<u>52,917,861</u>	<u>51,144,532</u>	<u>49,229,170</u>	<u>43,995,229</u>
Debt applicable to limit:				
General obligation bonds	3,655,000	3,770,000	1,040,000	1,290,000
Less: amount set aside for repayment of general obligation debt	-	-	-	-
Total debt applicable to limit	<u>3,655,000</u>	<u>3,770,000</u>	<u>1,040,000</u>	<u>1,290,000</u>
Legal debt margin	<u>\$ 49,262,861</u>	<u>\$ 47,374,532</u>	<u>\$ 48,189,170</u>	<u>\$ 42,705,229</u>
Legal debt margin as a percentage of the debt limit	93.09%	92.63%	97.89%	97.07%

Source: Union County Auditor

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

2018	2017	2016	2015	2014	2013
\$ 1,768,775,020	\$ 1,714,440,020	\$ 1,495,248,230	\$ 1,446,664,780	\$ 1,347,422,190	\$ 1,345,053,220
17,687,750	17,144,400	14,952,482	14,466,648	13,474,222	13,450,532
1,530,000	2,090,000	2,710,000	3,310,000	3,885,000	4,445,000
-	-	-	-	-	-
<u>1,530,000</u>	<u>2,090,000</u>	<u>2,710,000</u>	<u>3,310,000</u>	<u>3,885,000</u>	<u>4,445,000</u>
<u>\$ 16,157,750</u>	<u>\$ 15,054,400</u>	<u>\$ 12,242,482</u>	<u>\$ 11,156,648</u>	<u>\$ 9,589,222</u>	<u>\$ 9,005,532</u>
91.35%	87.81%	81.88%	77.12%	71.17%	66.95%
\$ 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
36,719,376	35,361,001	29,881,206	28,666,620	26,185,555	26,126,331
<u>42,719,376</u>	<u>41,361,001</u>	<u>35,881,206</u>	<u>34,666,620</u>	<u>32,185,555</u>	<u>32,126,331</u>
1,530,000	2,090,000	2,710,000	3,310,000	3,885,000	4,445,000
-	-	-	-	-	-
<u>1,530,000</u>	<u>2,090,000</u>	<u>2,710,000</u>	<u>3,310,000</u>	<u>3,885,000</u>	<u>4,445,000</u>
<u>\$ 41,189,376</u>	<u>\$ 39,271,001</u>	<u>\$ 33,171,206</u>	<u>\$ 31,356,620</u>	<u>\$ 28,300,555</u>	<u>\$ 27,681,331</u>
96.42%	94.95%	92.45%	90.45%	87.93%	86.16%

UNION COUNTY, OHIO

PLEGGED REVENUE COVERAGE
GOVERNMENTAL REVENUE BONDS
LAST TEN YEARS

Year	Sales Tax Revenue Bonds					
	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2022	\$ 14,242,872	\$ 13,104,721	\$ 1,138,151	\$ 770,000	\$ 368,151	1.00
2021	13,669,745	12,534,720	1,130,075	750,000	385,025	1.00
2020	12,493,810	11,364,185	1,137,625	730,000	399,625	1.01
2019	12,369,490	11,230,265	1,139,225	715,000	424,225	1.00
2018	11,887,811	11,402,575	485,236	535,000	305,278	0.58
2017	11,618,263	10,223,267	1,394,996	190,000	25,688	6.47
2016	10,437,623	10,581,343	(143,720)	185,000	29,355	-0.67
2015	10,799,407	10,500,689	298,718	185,000	33,064	1.37
2014	10,717,385	9,793,987	923,398	180,000	36,687	4.26
2013	10,004,383	9,037,494	966,889	175,000	40,188	4.49

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 NINE 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	
2022	\$ 476,088	\$ 546,886	\$ 1,131,917	\$ 1,061,119	\$ 10,344	\$ 19,369	35.71
2021	428,392	390,006	1,271,852	1,310,238	10,019	19,694	44.10
2020	401,655	361,637	1,380,811	1,420,829	17,969	20,010	37.41
2019	467,807	332,462	1,374,315	1,509,660	25,930	20,315	32.64
2018	421,700	373,152	1,337,334	1,385,882	9,102	20,611	46.64
2017	452,731	459,088	1,335,749	1,329,392	8,816	20,898	44.74
2016	494,726	630,804	1,196,681	1,060,603	-	20,898	50.75
2015	538,170	417,347	417,205	538,028	-	20,898	25.75
2014	284,193	327,766	175,383	131,810	-	19,237	6.85

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)
2022	66,898	\$ 2,973,080,916	\$ 44,442	230,844	2,045	2.6%
2021	64,971	2,616,901,938	40,278	230,054	2,151	4.5%
2020	58,988	2,205,207,392	37,384	236,823	1,674	6.0%
2019	58,988	2,046,352,708	34,691	221,383	1,627	4.0%
2018	57,835	1,912,372,100	33,066	221,989	1,625	3.5%
2017	56,741	1,577,399,800	27,800	222,341	1,468	3.7%
2016	55,457	1,583,241,893	28,549	222,680	1,405	3.8%
2015	54,277	1,554,927,496	28,648	223,182	1,326	3.8%
2014	53,776	1,551,545,152	28,852	223,293	1,260	4.4%
2013	53,306	1,485,318,384	27,864	223,217	1,134	5.7%

Sources:

(a)

The 2013 - 2022 statistics came from quickfacts.census.gov.

(b) Amounts for 2013 - 2022 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

2022			
Employer	Employees	Rank	Percentage of Total Employment
Honda Marysville Auto Plant	7,110	1	20.85%
Midwest Express	1,500	2	4.40%
The Scotts Miracle Gro Co	1,100	3	3.23%
Memorial Health	980	4	2.87%
Marysville Schools	620	5	1.82%
Union County	558	6	1.64%
Ohio Reformatory for Women	504	7	1.48%
Continental	400	8	1.17%
Transportation Research Center	400	9	1.17%
Kroger Marketplace	317	10	0.93%
Total top 10 employers	13,489		39.56%
Total Employment within the County	<u>34,095</u>		

2013			
Employer	Employees	Rank	Percentage of Total Employment
Honda of America	6,292	1	25.85%
The Scotts Company	1,138	2	4.68%
Memorial Hospital	711	3	2.92%
Marysville Schools	580	4	2.38%
Ohio Reformatory for Women	476	5	1.96%
Union County	450	6	1.85%
Environmental Management Services, Inc.	400	7	1.64%
Transportation Research Ctr.	381	8	1.57%
Wal Mart	320	9	1.31%
Veyance Technologies	258	10	1.06%
Total top 10 employers	11,006		45.22%
Total Employment within the County	<u>24,341</u>		

Source: Union County Chamber of Commerce

UNION COUNTY, OHIO

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

Function	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	13	16	16	16	16	13	13	13	13	12
Board of Elections	6	6	4	4	4	4	4	4	4	3
Commissioners Dept.	9	11	14	21	21	19	16	18	17	17
Data Processing	5	2	2	2	2	2	2	2	2	2
Engineers Office	11	10	8	8	7	8	8	8	3	5
Janitor / Maintenance	15	15	17	18	18	17	17	17	14	14
Prosecutor	15	15	16	14	17	15	11	12	12	11
Recorder	4	4	4	4	4	4	4	4	4	4
Treasurer	4	4	4	4	4	3	4	4	4	4
Welfare Administration	28	23	26	19	22	20	24	26	34	25
<i>Judicial</i>										
Clerk of Courts	18	17	16	16	16	16	14	14	13	12
Common Pleas Court	17	20	17	10	12	13	12	12	11	11
Law Library	1	1	1	1	1	1	1	1	1	1
Juvenile Court	20	20	17	21	22	21	20	18	17	15
Probate Court	3	3	7	3	3	3	3	3	5	4
<i>Public Safety</i>										
Coroner	4	4	3	3	3	3	3	4	2	2
Sheriff	69	66	66	66	67	62	58	56	55	53
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	26	27	25	25	25	26	24	24	26	27
<i>Health</i>										
Dog Warden	1	1	1	1	1	1	1	1	1	1
Mental Health	13	15	12	6	7	4	5	3	3	3
DD	106	99	95	74	85	86	78	75	78	72
<i>Human Services</i>										
Child Support	8	8	8	8	7	7	7	8	7	7
PA Transportation	9	9	9	7	8	6	7	12	14	14
Public Social Service	23	25	21	22	17	16	19	19	19	19
Veterans	5	5	5	5	5	5	5	5	4	4
<i>Sewer</i>										
Sanitary Engineer	1	1	1	3	3	2	3	3	2	2
<i>Building Development</i>										
Building Regulation	13	12	11	12	11	9	6	6	5	5
	<u>448</u>	<u>440</u>	<u>427</u>	<u>394</u>	<u>409</u>	<u>387</u>	<u>370</u>	<u>373</u>	<u>371</u>	<u>350</u>

Source: Union County Auditor

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UNION COUNTY, OHIO

**OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS**

Function	2022	2021	2020	2019
General Government				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	476	452	467	519
Number of Meetings	68	69	96	92
<u>Auditor</u>				
Number of Non Exempt Conveyances	2,196	2,314	1,845	1,807
Number of Exempt Conveyances	1,129	1,139	865	802
Number of Real Estate Transfers	3,325	3,453	2,710	2,609
Number of Checks Issued (budgetary)	14,754	14,196	13,680	13,822
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	30,467	29,563	20,350	29,656
Number of Pay-Ins Processed	15,505	15,697	19,569	19,740
Return on Portfolio	0.51%	0.39%	1.20%	2.26%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	298	318	260	360
Number of Cases Prosecuted	173	227	223	346
Number of Mortgage Foreclosures Answered	54	18	27	67
Number of County Contracts Reviewed	203	195	272	68
Number of Township Issues Assisted With	19	15	28	36
Number of Nonsupport Cases Opened & Serviced	-	2	1	1
Number of Crime Victims Assisted	548	668	527	676
Number of new Juvenile Cases	456	502	398	472
<u>Board of Elections</u>				
Number of Registered Voters	43,578	41,980	41,429	38,119
Number of Voters-Last General Election	25,756	11,711	33,705	9,813
Percentage of Registered Voters	59.10	27.90	81.36	25.74
<u>Recorder</u>				
Number of Deeds Recorded	2,890	3,078	2,506	2,470
Number of Mortgages Recorded	3,397	5,262	4,983	3,262
<u>Buildings and Grounds</u>				
Number of Buildings Maintained	N/A	N/A	N/A	N/A
Square Footage of Buildings	N/A	N/A	N/A	N/A
<u>Data Processing</u>				
Number of Users Served	407	562	448	425
<u>Risk Management</u>				
Number of Claims	N/A	N/A	N/A	N/A
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	317	254	223	292
Number of Cases Filed- Civil	222	194	180	233
Number of Cases Filed- Divorce/Dissolution	157	144	208	159
Number of Cases Filed- Domestic Reopens	78	71	112	80
<u>Probate Court</u>				
Number of Cases Filed- Civil	6	6	1	4
Marriage License Issued	311	326	314	371
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	221	289	246	235
Number of Cases Filed- Mediation	21	48	34	31
Number of Cases Filed- Other	688	610	20	22
Number of Filings Terminated	864	1,018	840	1,344
<u>Clerk of Courts</u>				
Titles Issued	93,866	95,960	78,657	81,237
Watercraft Titles Issued	427	601	548	425

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.

2018	2017	2016	2015	2014	2013
417	433	495	489	305	650
91	102	109	96	102	102
1,852	1,870	1,774	1,723	1,516	1,597
782	807	803	822	841	827
2,634	2,677	2,577	2,545	2,357	2,424
15,095	14,024	19,635	14,064	14,794	13,793
29,105	27,375	30,373	27,482	27,482	28,083
16,567	19,906	20,069	11,399	11,220	6,948
1.86%	1.26%	1.00%	0.96%	1.40%	1.47%
369	395	346	255	426	393
278	277	274	250	220	215
97	112	121	102	189	193
87	127	402	271	313	160
39	35	31	24	37	35
1	1	0	0	7	7
800	603	603	813	916	1,391
512	629	617	605	528	666
38,670	36,992	36,205	33,849	34,077	33,467
24,250	10,840	27,959	16,152	14,325	9,539
62.71%	29.30%	77.22%	47.72%	42.00%	38.50%
2,416	2,583	2,483	2,416	2,248	2,750
2,757	2,994	3,185	2,883	2,430	7,538
15	11	8	15	15	15
304,243	289,680	257,700	301,199	301,199	301,199
409	258	223	374	483	483
10	0	7	18	41	43
329	273	274	250	286	282
209	275	267	241	324	381
173	193	207	195	171	181
123	102	84	123	143	162
1	1	5	5	5	4
319	309	316	293	314	275
191	260	325	286	279	342
11	133	161	219	226	225
27	29	40	70	81	51
1,086	1,003	1,182	1,318	1,344	1,424
72,795	64,893	46,331	33,488	34,405	32,239
365	378	343	281	278	326

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Continued)
LAST TEN YEARS

Function	2022	2021	2020	2019
<u>General Government</u> (continued)				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	55	145	132	186
Prisoners Booked	1,460	3,885	3,314	4,652
Prisoners Released	1,399	3,849	3,358	4,481
<u>Enforcement</u>				
Number of Incidents Reported	1,054	25,206	875	1,013
Number of Citations Issued	1,572	1,615	1,459	1,769
Number of Papers Served	2,007	1,961	1,893	2,914
Number of Telephone Calls	62,905	63,013	27,396	26,981
Number of Warrants Served	887	874	1,133	1,007
Number of Prisoner Transports	1,456	1,118	892	1,676
Number of Sheriff's Appraisals & Sales	13	18	41	105
Number of Record Checks	1,128	2,867	2,469	1,647
Number of Sex Offender Registrations	191	118	117	129
Number of CCW Permits Issued	647	1,886	856	775
<u>Emergency Medical Services</u>				
Number of Emergency Responses	6,810	7,093	11,507	1,296
<u>911 Services</u>				
Number of Calls	15,157	14,793	16,611	14,533
<u>Coroner</u>				
Number of Cases Investigated	86	90	89	71
Number of Autopsies Performed	23	30	24	27
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	55	122	46	41
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	11	16	10	9
Miles of Roads Widened	5	-	-	2
Miles of Roads Chip Sealed	105	126	91	95
Miles of Roads Striped	122	138	138	120
Number of Bridges Replaced / Improved	7	7	5	6
Number of Culverts Replaced / Improved	21	26	33	48
Driveway Permits Issued	61	88	175	67
Property Transfers Checked	3,325	2,615	2,643	2,602
Deed Approvals	2,430	2,635	2,123	3,600
<u>Building Development</u>				
Number of Permits Issued	2,045	2,151	1,674	1,627
Number of Inspections Performed	17,428	22,173	16,876	17,171
Correction Notices Written	N/A	4,374	5,127	5,205
<u>Sewer District</u>				
Number of Tap-ins	N/A	N/A	N/A	N/A
Number of Customers	618	618	618	618
<u>Health</u>				
<u>Dog Warden</u>				
Calls for Service	697	608	977	884
Total Dogs to Humane Society	122	122	90	80
Citations Issued	26	22	42	35

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.

2018	2017	2016	2015	2014	2013
76	71	71	62	57	55
2,310	2,146	2,173	1,885	1,738	1,663
610	1,104	1,486	1,434	1,287	1,034
1,137	967	829	897	778	824
1,757	1,747	2,141	1,520	1,635	2,097
3,729	3,006	2,690	2,614	2,046	1,659
17,729	16,812	18,549	17,344	14,392	53,305
1,431	1,333	1,302	1,149	1,158	688
1,697	1,604	1,599	1,444	1,411	1,405
67	82	83	137	159	240
347	540	652	657	675	499
139	132	119	116	83	188
982	796	1,194	838	669	900
6,483	6,098	5,304	3,358	3,149	2,740
14,200	13,718	15,524	15,011	14,941	13,839
68	60	47	38	26	33
37	34	39	41	20	20
20	18	21	32	37	33
6	7	8	10	9	11
-	0	0	-	-	-
101	121	82	90	69	94
98	90	182	186	82	191
6	11	7	5	5	5
30	16	27	25	26	2
132	82	120	102	119	116
2,634	2,677	2,577	2,545	2,357	2,424
3,608	3,692	3,920	3,257	2,850	2,816
1,625	1,468	1,405	1,326	1,260	1,134
16,144	13,617	13,191	12,878	10,919	9,794
4,204	3,618	3,733	3,558	3,123	2,846
-	4	35	108	-	-
617	615	617	582	467	467
479	N/A	1,456	1,813	1,444	1,554
44	205	397	412	461	516
24	N/A	22	48	27	31

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Concluded)
LAST TEN YEARS

Function	2022	2021	2020	2019
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	175	126	136	73
Preschool	340	326	208	239
Number Employed at Workshop	N/A	N/A	N/A	N/A
<u>Mental Health</u>				
Client Count - direct outpatient services	1,426	N/A	623	1,300
Client Count - other including prevention services	3,900	N/A	2,455	2,700
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Employment Resource Cntr.	1,534	865	1,148	4,747
Client Count - Number of Job Club Participants	N/A	N/A	N/A	N/A
Job Club Part. - Successfully Completed Classes	N/A	N/A	N/A	N/A
Client Applications Processed - Food Stamps	1,279	991	706	947
Client Applications Processed - OWF	220	168	152	75
Client Applications Processed - Medicaid	N/A	940	1,020	6,299
Number of Open Public Assistance Cases	N/A	N/A	1,020	0
Average Number of Certified Daycare Providers.	2	6	11	10
<u>Children's Services</u>				
Number of Placements	69	47	52	82
Number of Investigations	253	232	259	273
Number of Information and Referrals	79	73	98	153
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	2,371	2,391	2,481	2,613
Number of new Cases	140	145	144	161
Percentage Collected	76.74%	76.24%	74.98%	75.03%
<u>Veteran Services</u>				
Number of Clients Served	1,412	1,325	862	1,741
Amount of Benefits paid to Residents (\$000)	119	111	145	195
Number of Veterans Transported	800	888	633	1,234
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	10,404	9,097	6,305	8,112
Number of Individuals served	370	298	255	276
Total Vehicle Miles	70,968	83,188	114,450	133,920
Total Vehicle Hours	2,696	3,303	8,083	11,563
<u>Council on Aging</u>				
Number of Function Attendees	N/A	N/A	N/A	N/A
Monthly Newsletter Circulation	830	800	800	1,413
Number of Individuals receiving in home care	367	274	378	342
Number of Individuals transported	9,681	5,327	156	181
Number of referrals investigated	38	45	45	23
<u>Economic Development</u>				
Commercial / Industrial Projects	5	5	7	65
Estimated Number of Jobs Created	486	250	160	466
Estimated Number of Site/Building Inquiries	43	42	32	18
Economic Development Grants Received	-	-	1	-
Retention Visits	30	70	345	0

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.

2018	2017	2016	2015	2014	2013
75	112	52	67	82	48
233	267	171	147	190	81
N/A	N/A	N/A	N/A	N/A	N/A
1,763	1,600	1,346	1,298	1,233	1,675
2,695	2,700	2,250	1,892	12,402	13,107
4,517	10,332	14,206	6,067	5,861	6,304
N/A	N/A	12	27	24	N/A
N/A	N/A	12	27	17	N/A
1,145	1,228	1,539	1,392	1,379	1,635
107	86	91	105	217	289
6,588	4,986	5,737	5,626	5,262	7,174
2,784	3,560	2,120	2,492	5,558	3,022
16	16	7	20	20	11
64	70	119	77	78	83
269	295	451	422	392	429
N/A	N/A	159	264	161	208
2,784	2,845	2,730	2,853	2,879	2,857
161	128	154	168	239	149
74.88%	76.00%	77.70%	77.37%	77.86%	77.27%
1,352	1,645	1,483	1,453	1,573	1,656
214	233	203	224	324	217
1,311	1,192	1,124	1,035	1,234	1,290
7,811	8,744	11,323	20,042	20,697	23,838
305	287	344	N/A	N/A	N/A
N/A	N/A	163,067	342,632	355,477	380,993
N/A	N/A	9,558	40,003	32,599	32,083
N/A	N/A	1,236	1,648	2,830	1,458
N/A	N/A	1,732	1,903	2,605	2,587
342	297	252	N/A	N/A	N/A
181	189	192	N/A	N/A	N/A
33	42	54	N/A	N/A	N/A
64	31	32	27	34	23
191	246	405	1020	479	603
27	27	24	34	36	23
-	1	3	-	-	2
15	13	17	21	144	155

UNION COUNTY, OHIO

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

Function	2022	2021	2020	2019
General government				
Legislative and executive				
Easements	\$ 11	\$ 11	\$ 11	\$ 11
Land & land improvements	872	942	1,015	1,085
Buildings	10,135	11,449	11,626	12,914
Equipment	913	1,107	1,341	1,308
Furniture & fixtures	329	311	359	423
Vehicles	52	143	191	343
Intangibles	187	221	232	240
Intangible leased assets	22	36	-	-
Judicial				
Land & land improvements	20	20	20	20
Buildings	5,043	5,817	6,353	2,622
Equipment	280	306	242	104
Furniture & fixtures	-	-	-	10
Vehicles	23	42	58	2
Intangibles	213	213	220	230
Intangible leased assets	518	585	-	-
Public safety				
Land & land improvements	432	433	434	435
Buildings	396	418	431	452
Equipment	426	527	233	57
Furniture & fixtures	12	13	1	1
Vehicles	312	176	134	-
Intangibles	5	5	32	72
Intangible leased assets	11	17	-	-
Public works				
Easements	110	110	110	110
Land & land improvements	7	7	7	6
Buildings	335	38	34	34
Equipment	309	332	331	-
Furniture & fixtures	-	-	-	-
Vehicles	1,990	1,653	1,576	1,471
Infrastructure	78,688	78,688	80,353	77,723
Intangibles	5	5	6	7
Intangible leased assets	-	-	-	-
Health				
Land & land improvements	316	316	315	316
Buildings	781	887	992	1,138
Equipment	19	18	-	5
Furniture & fixtures	3	5	2	5
Vehicles	97	97	96	98
Intangibles	5	5	5	5
Intangible leased assets	-	-	-	-
Human Services				
Land & land improvements	6	6	6	3
Buildings	66	-	2	3
Equipment	88	115	155	146
Furniture & fixtures	29	38	50	61
Vehicles	-	-	-	238
Intangibles	1	1	1	2
Intangible leased assets	12	18	-	-
Construction in progress	460	72	580	3,686
Sewer				
Land	29	29	29	29
Net depreciable assets	5,330	5,461	5,594	5,662
Building development				
Net depreciable assets	55	66	74	40

Source: Union County Auditor

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

	2018	2017	2016	2015	2014	2013
\$	12	\$ 12	\$ -	N/A	N/A	N/A
	1,558	1,091	1,826	1,584	1,584	1,584
	14,244	14,256	25,614	20,391	20,324	18,942
	362	332	2,264	2,193	2,076	1,936
	485	576	887	393	393	371
	159	256	562	332	332	153
	250	242	N/A	N/A	N/A	N/A
	-	-	-	-	-	-
	11	20	20	20	20	20
	2,623	2,731	4,843	4,843	4,843	4,830
	143	184	868	1,051	913	665
	18	23	196	191	179	186
	8	N/A	N/A	N/A	N/A	N/A
	71	78	N/A	N/A	N/A	N/A
	-	-	-	-	-	-
	299	436	437	437	437	437
	475	497	936	936	936	936
	53	133	1,419	1,654	1,542	1,314
	1	3	58	66	66	66
	3	-	1,458	1,276	1,144	1,645
	113	105	N/A	N/A	N/A	N/A
	-	-	-	-	-	-
	80	-	-	-	-	-
	5	7	9	9	9	9
	35	36	69	69	69	69
	-	-	290	526	487	453
	-	-	87	87	87	87
	900	744	5,772	5,320	5,130	4,029
	75,512	75,512	74,428	73,128	70,369	63,547
	10	13	N/A	N/A	N/A	N/A
	-	-	-	-	-	-
	64	316	316	355	355	355
	1,237	965	4,153	4,301	4,263	4,078
	15	29	463	505	502	442
	7	10	124	124	124	122
	103	109	23	23	23	47
	5	9	N/A	N/A	N/A	N/A
	-	-	-	-	-	-
	-	2	31	31	31	31
	5	6	102	93	93	93
	107	83	244	245	241	75
	72	57	233	214	214	217
	-	-	645	634	595	363
	3	4	N/A	N/A	N/A	N/A
	-	-	-	-	-	-
	282	392	507	3,395	254	717
	29	29	29	29	29	29
	5,744	5,866	5,693	250	250	250
	56	63	80	233	199	140

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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 8/8/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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www.ohioauditor.gov