

Dave Yost • Auditor of State

UNION COUNTY

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UNION COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U. S. DEPARTMENT OF AGRICULTURE			
<i>Ohio Department of Jobs and Family Services</i> Department of Job and Family Services State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0122	10.561	\$ 147,896
<i>Ohio Water Development Authority</i> County Engineer Water and Waste Program Cluster Water and Waste Disposal Systems for Rural Communities	4973	10.760	<u>13,034</u>
Total U.S. Department of Agriculture			<u>160,930</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Mental Health and Recovery Board Supportive Housing Program	NA	14.235	133,941
Shelter Plus Care	NA	14.238	13,861
<i>Ohio Department of Development</i> County Commissioners Community Development Block Grants/State's Program Community Development Block Grants/State's Program Community Development Block Grants/State's Program Total Community Development Block Grant/State's Program	B-C-11-1CU-1 B-F-10-1CU-1 B-F-11-1CU-1	14.228 14.228 14.228	45,991 48,000 4,000 <u>97,991</u>
Total U.S. Department of Housing and Urban Development			<u>245,793</u>
U.S. DEPARTMENT OF JUSTICE			
County Sheriff Bulletproof Vest Partnership Program	NA	16.607	4,275
County Sheriff State Criminal Alien Assistance Program	NA	16.606	3,743
<i>Attorney General of the State of Ohio</i> County Prosecutor Crime Victim Assistance Crime Victim Assistance	2011-VA-GENE-430T 2012-VA-GENE-430T	16.575 16.575	85,968 22,799 <u>108,767</u>
County Prosecutor ARRA- Violence Against Women Formula Grants	2011-WF-VA-8421	16.588	43,495
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i> County Sheriff Edward Byrne Memorial Justice Assistance Grant Cluster Edward Byrne Memorial Justice Assistance Grant Program ARRA- Edward Byrne Memorial Justice Assistance Grant Program/Grants to States & Territories ARRA- Edward Byrne Memorial Justice Assistance Grant Program/Grants to Units of Local Government Total Edward Byrne Memorial Justice Assistance Grant Cluster	2011-JG-LLE-5907 2009-RA-E01-2246 2009-SB-B9-0900	16.738 16.803 16.804	10,000 38,500 11 <u>48,511</u>
ARRA- Edward Byrne Memorial Competitive Grant Program	2009-SC-B9-0065	16.808	44,409
ARRA- Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	2009-SD-B9-0092	16.810	<u>17,000</u>
Total U.S. Department of Justice			<u>270,200</u>

UNION COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF LABOR			
<i>Workforce Investment Board, Area 7</i>			
Department of Job and Family Services			
Employment Service/Wagner-Peyser Funded Activities	G-1213-11-0122	17.207	5,887
Workforce Investment Act National Emergency Grants	G-1213-11-0122	17.277	11,736
Workforce Investment Act Cluster			
WIA Adult Program			117,236
WIA Adult Program- Administrative			3,890
Total WIA Adult Program	G-1213-11-0122	17.258	<u>121,126</u>
WIA Youth Activities			
WIA Youth Activities- Administrative			16,216
Total WIA Youth Activities	G-1213-11-0122	17.259	<u>20,393</u>
WIA Dislocated Worker Formula Grants			
WIA Dislocated Worker Formula Grants- Administrative			49,685
Total WIA Dislocated Worker Formula Grants	G-1213-11-0122	17.278	<u>4,047</u> <u>53,732</u>
Total Workforce Investment Act Cluster			<u>195,251</u>
Total U.S. Department of Labor			<u>212,874</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Airport Authority</i>			
Airport Improvement Program	N/A	20.106	22,719
Airport Improvement Program	N/A	20.106	14,874
Total Airport Improvement Program			<u>37,593</u>
<i>Ohio Department of Transportation</i>			
County Engineer			
Highway Planning and Construction	PID #75532	20.205	877,605
Highway Planning and Construction	PID #82357	20.205	5,653
Highway Planning and Construction	PID #82358	20.205	26,157
Highway Planning and Construction	PID #82359	20.205	89,424
Highway Planning and Construction	PID #83340	20.205	4,662
Highway Planning and Construction	PID #88684	20.205	315,435
Highway Planning and Construction	PID #88870	20.205	5,660
Highway Planning and Construction	PID #90189	20.205	18,456
Total Highway Planning and Construction			<u>1,343,052</u>
<i>Ohio Department of Transportation</i>			
Union County Agency Transportation Service			
Transit Service Program Cluster			
Capital Assistance Program for Elderly Persons & Persons with Disabilities	PNP-0080-002-208 & 209	20.513	34,446
New Freedom Program	NF-0080-031-091	20.521	232,931
Total Transit Services Programs Cluster			<u>267,377</u>
Total U.S. Department of Transportation			<u>1,648,022</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Ohio Department of Education</i>			
Board of Developmental Disabilities			
Special Education Cluster			
Special Education - Preschool Grants	071175-PGS1-2011	84.173	20,664
Total U.S. Department of Education			<u>20,664</u>
U. S. ELECTION ASSISTANCE COMMISSION			
<i>Ohio Secretary of State</i>			
Board of Elections			
Help America Voter Act Requirements Payments	NA	90.401	2,760
Total U.S. Election Assistance Commission			<u>2,760</u>

UNION COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Central Ohio Area Agency on Aging</i>			
Union County Agency Transportation Service			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	NA	93.044	7,529
Union County Senior Services			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	NA	93.044	4,820
Total			<u>12,349</u>
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board			
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	31-6400-087	93.243	20,000
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Promoting Safe and Stable Families	G-1213-11-0122	93.556	27,549
Temporary Assistance for Needy Families	G-1213-11-0122	93.558	390,044
Child Support Enforcement	G-1213-11-0122	93.563	371,279
Child Care Development Fund Cluster			
Child Care and Development Block Grant	G-1213-11-0122	93.575	19,322
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1213-11-0122	93.596	<u>(1,555)</u>
Total Child Care Development Fund Cluster			<u>17,767</u>
<i>Ohio Secretary of State</i>			
Board of Elections			
Voting Access for Individuals with Disabilities Grants to States	NA	93.617	632
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0122	93.645	43,714
Foster Care Title IV-E	G-1213-11-0122	93.658	346,520
Adoption Assistance	G-1213-11-0122	93.659	122,427
Chafee Foster Care Independence Program	G-1213-11-0122	93.674	5,984
Social Services Block Grant	G-1213-11-0122	93.667	300,189
<i>Ohio Department of Developmental Disabilities</i>			
Board of Developmental Disabilities			
Social Services Block Grant-2012	31-6400-087	93.667	29,086
Social Services Block Grant-2013	31-6400-087	93.667	<u>9,943</u>
			39,029
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Social Services Block Grant	31-6400-087	93.667	<u>25,358</u>
Total Social Services Block Grant			364,576
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Children's Health Insurance Program	G-1213-11-0122	93.767	5,395

UNION COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)			
<i>Ohio Department of Developmental Disabilities</i>			
Board of Developmental Disabilities			
Medical Assistance Program	31-6400-087	93.778	69,836
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Medical Assistance Program	31-6400-087	93.778	8,212
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board			
Medical Assistance Program	31-6400-087	93.778	422
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Medical Assistance Program	G-1213-11-0122	93.778	<u>193,169</u>
Total Medicaid Assistance Program			271,639
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Block Grants for Community Mental Health Services	31-6400-087	93.958	20,528
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board			
Block Grants for Prevention and Treatment of Substance Abuse	31-6400-087	93.959	185,993
Block Grants for Prevention and Treatment of Substance Abuse	31-6400-087	93.959	<u>3,151</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>189,144</u>
Total U.S. Department of Health and Human Services			<u>2,209,547</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Ohio Emergency Management Agency</i>			
Risk Management			
Emergency Management Performance Grants	EMW-2011-EP-00003-S01	97.042	63,248
Emergency Management Performance Grants	2010-EP-00-0003	97.042	<u>4,140</u>
Total Emergency Management Performance Grants			67,388
Homeland Security Grant Program	EMW-2011-SS-00070	97.067	12,810
Homeland Security Grant Program	2010-SS-T0-0012	97.067	34,878
Homeland Security Grant Program	2009-SS-T9-0089	97.067	<u>18,905</u>
Total Homeland Security Grant Program			<u>66,593</u>
Total U.S. Department of Homeland Security			<u>133,981</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 4,904,771</u>

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

UNION COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the County's federal award programs' disbursement. The schedule has been prepared on the cash basis of accounting.

NOTE B – 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 C – MEDICAID ARRA/eFMAP RECONCILIATION

During the calendar year, the County Board of Development Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$825, from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

NOTE D – MEDICAID COST REPORT SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$4,740. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

NOTE E – CORRECTION TO 2010 AND 2011 FEDERAL AWARDS EXPENDITURES SCHEDULES

The table below summarizes federal expenditures from the U.S. Department of Energy that were inadvertently omitted by the County from the 2010 and 2011 Federal Awards Expenditures Schedule:

Program	CFDA #	2010 Federal Expenditures	2011 Federal Expenditures
ARRA Energy Efficiency & Conservation Block Grant Program	81.128	\$30,308	\$270,456

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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 W. Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component units and remaining fund information of Union County, Ohio, (the County) as of and for the year ended December 31, 2012, 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 25, 2013. Our report refers to other auditors who audited the financial statements of Memorial Hospital of Union County and Affiliates, a major fund, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Our report also refers to other auditors who audited the financial statements of U-Co Industries, Inc., one of the County's discretely presented component units, as described in our report on the County's financial statements. The financial statements of U-Co Industries, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. We consider finding 2012-01 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

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

Entity's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2013



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND FEDERAL AWARDS EXPENDITURES SCHEDULE

Union County
233 W. Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Union County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Union County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Union County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely-presented component units and remaining fund information of Union County, Ohio, (the County) as of and for the year ended December 31, 2012, 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 25, 2013. We conducted our audit to opine on the County's basic financial statements. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements.

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

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

Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2013

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UNION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	Workforce Investment Act Cluster – CFDA # 17.258 / 17.259 / 17.278 Highway Planning and Construction – CFDA # 20.205 Child Support Enforcement – CFDA #93.563 Foster Care Title IV-E – CFDA # 93.658 Social Services Block Grant – CFDA # 93.667 Block Grants for the Prevention and Treatment of Substance Abuse – CFDA # 93.959
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

UNION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012
(Continued)

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

FINDING NUMBER 2012-01

Material Weakness

Sound financial reporting is the responsibility of the County Auditor and Board of Commissioners and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

The following audit adjustment and reclassifications were made to the December 31, 2012 financial statements and, where applicable, the County's accounting records:

1. An adjustment in the amount of \$25,710,228 to properly record property taxes receivable for the County's agency funds on the Statement of Fiduciary Assets and Liabilities. The County calculated property taxes receivable for the County's agency funds using the gross tax rate rather than the effective tax rate, which resulted in an overstatement of property taxes receivable in the agency funds.
2. A reclassification in the amount of \$1,601,562 to properly classify the Stabilization Reserve as an unassigned fund balance in the General Fund rather than an assigned fund balance on the Balance Sheet. The County Commissioners established the Stabilization Reserve to stabilize the General Fund against cyclical changes in revenues and expenditures, which does not meet the specific criteria to report the balance as anything other than unassigned per GASB 54.
3. A reclassification in the amount of \$280,485 from Contributions and Donations to Other Revenue in the Board of Developmental Disabilities fund on the Statement of Revenues, Expenditures, and Changes in Fund Balances.

Failure to properly record transactions could result in inaccurate financial statement presentation.

The adjustment and reclassifications identified during the audit should be reviewed by the County Auditor to ensure that errors are not reported on the financial statements in subsequent years. We recommend the County implement additional procedures to provide assurances over the completeness and accuracy of financial information reported within the financial statements.

Officials' Response:

The audit adjustment and reclassifications resulted from accrual entries posted by the GAAP convertor. The audit adjustment listed in #1 is the result of a permanent change that will be made starting in 2012. This change is the way taxes receivable held for subdivisions is reported. When reporting how much was to be disbursed to County subdivisions during 2013 (taxes receivable), it was found that the gross amount has been reported for many years in error. The net amount is what should have been reported as the net amount utilizes the effective tax rate, rather than the full tax rate. This error caused the 2013 collectable amounts to be overstated. There is no benefit to the County to overstate this amount as these are dollars that are held by the County until disbursed to the Union County subdivisions during settlement periods.

The reclassifications in #2 and #3 do not affect operations; these are strictly reclassifying the way the accrual entries were presented by the GAAP convertor during financial statement preparation.

The Auditor's Office and our GAAP convertor have taken steps to prevent the adjustment and reclassifications from occurring in the future.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012

PREPARED BY:

ANDREA L. WEAVER, COUNTY AUDITOR

*233 WEST 6TH STREET
MARYSVILLE, OHIO 43040*

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UNION COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012

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INTRODUCTORY SECTION

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June 25, 2013

Citizens of Union County, Ohio
Union County Commissioners

It is my pleasure to present Union County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2012. State law requires that every general-purpose local government publish a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year just ended.

The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. This report reflects the financial data that will enable the citizens of Union County (the "County") to gain a true understanding of Union County finances.

This CAFR conforms to accounting standards generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information, which provide a complete and full disclosure of all material financial aspects of the County.

As part of the preparation of the CAFR, the County subjects its financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal controls, and budgetary controls. The Auditor of State's Office completed the audit and has issued an unmodified opinion on the County's financial statements for the year ended December 31, 2012. The independent auditor's report is located on page 9-11 at the front of the financial section of this report.

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

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

Profile of the Government:

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

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

The County's reporting entity has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity" as amended by GASB Statement 39, "Determining Whether Certain Organizations are Component Units". The financial statements in this report include the primary government, which is composed of all funds, agencies, boards, and commissions that make up the County's legal entity and the component units, which are legally separate organizations and are either financially dependent on the County or for which the County is financially accountable. The Union County Airport Authority and U-Co Industries have been included in the reporting entity as discretely presented component units.

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

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

Information Useful in Assessing Union County's Economic Condition:

Local Economy:

Union County continues to be primarily an agricultural community, with 230,362 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2012 decreased slightly from 2011.

Unemployment rates in Union County decreased slightly at an average annual rate of 5.1% during 2012. However, these rates continually remain below the overall state and national rates, which were 6.6% and 7.8% respectively for 2012.

During 2012, Union County issued 356 residential permits for an estimated construction value of \$43 million. There were 132 commercial building permits issued at an estimated construction value of \$152 million.

On August 23, 2012 the Union County Sheriff's Office broke ground for a new shooting range shelter building at its training facility located on State Route 36. The building will provide classroom space and restrooms for those attending training on the east side of Marysville. The funding for the project came from Federal Equitable Sharing funds which are funds that have been forfeited from drug dealers. The construction project is projected to be completed by the spring 2013 with an estimated cost of \$260,000.

In 2011 the Union County Engineer's Office officially secured funding for the Raymond and Peoria Wastewater Treatment Plant and sewer project through the United States Department of Agriculture. This project has urgency because the County is under an EPA advisory to address failing septic systems in that area of the County. The project will be funded using loans and assessed back to property owners through user fees, tap fees, and grants to help supplement their costs for those who are low to below average income. The estimated cost of the project is \$5 million. Construction will begin in 2013.

During 2011, Memorial Hospital of Union County (MHUC) announced the first major construction project on the Hospital's campus since 2004. The 23,000 square foot cardiac and surgery pavilion or "The Heart Partnership", is a collaborative effort between the MHUC and The Ohio State University Medical Center. The Ohio State University is contributing about \$2 million of the project's estimated \$11 million cost. The remainder of the project's cost is being made up of gifts, fundraising and the issuance of revenue bonds. The facility was opened in January 2013.

The City of Marysville completed the construction of a new fire station in 2012. The Decker Fire Station is a 19,000 square foot facility and is positioned on 4 acres on County Home Road. It began operations on October 5th, 2012. A 54,300 square foot Police and Court facility positioned on 13.5 acres is estimated to be completed in April of 2013. The projected cost of both facilities is \$16.1 million. Also in 2012, the City of Marysville's renovation, demolition and reconstruction of the Main Street Fire House began. The Municipal Services Complex is projected to be completed in October 2013 at an estimated cost of \$2.6 million.

The City of Marysville, Marysville Exempted Village School District and Union County formed the Union County Council of Governments (COG) in 2012. The main goal of this collaborative effort is to determine and provide services that are shared between the three forms of government. The Council of Government has received grant and loan monies from the Local Government Innovation funding through the Ohio Department of Development. The first project of the COG was completed in March of 2013.

Long-term Planning:

The Commissioners recognize that Union County is one of the fastest growing counties in Ohio and have adopted a philosophy whereby growth will pay for growth. Therefore, as development occurs in the unincorporated areas of the County, much of the financial burden associated with infrastructure will be borne by the development and the residents that directly benefit. It is not anticipated that infrastructure costs will be borne by the County's 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, 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 tenth 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 the County. A complete discussion of debt and other long-term obligations is provided in Note 13 to the basic financial statements.

Awards and Acknowledgements:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2011. This was the sixteenth 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 2012 CAFR would not have been possible without the cooperation and assistance of my office staff. The guidance provided by the firm of Julian & Grube, Inc. is also acknowledged for their assistance in the compilation of this CAFR. Finally, credit also must be given to all of the department heads, the Union County Engineer’s Office, and the staff of the Union County Chamber of Commerce for providing us with valuable information and statistical data.

Respectfully submitted,



Andrea L. Weaver
Union County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Union County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P. Moivell

President

Jeffrey R. Emer

Executive Director

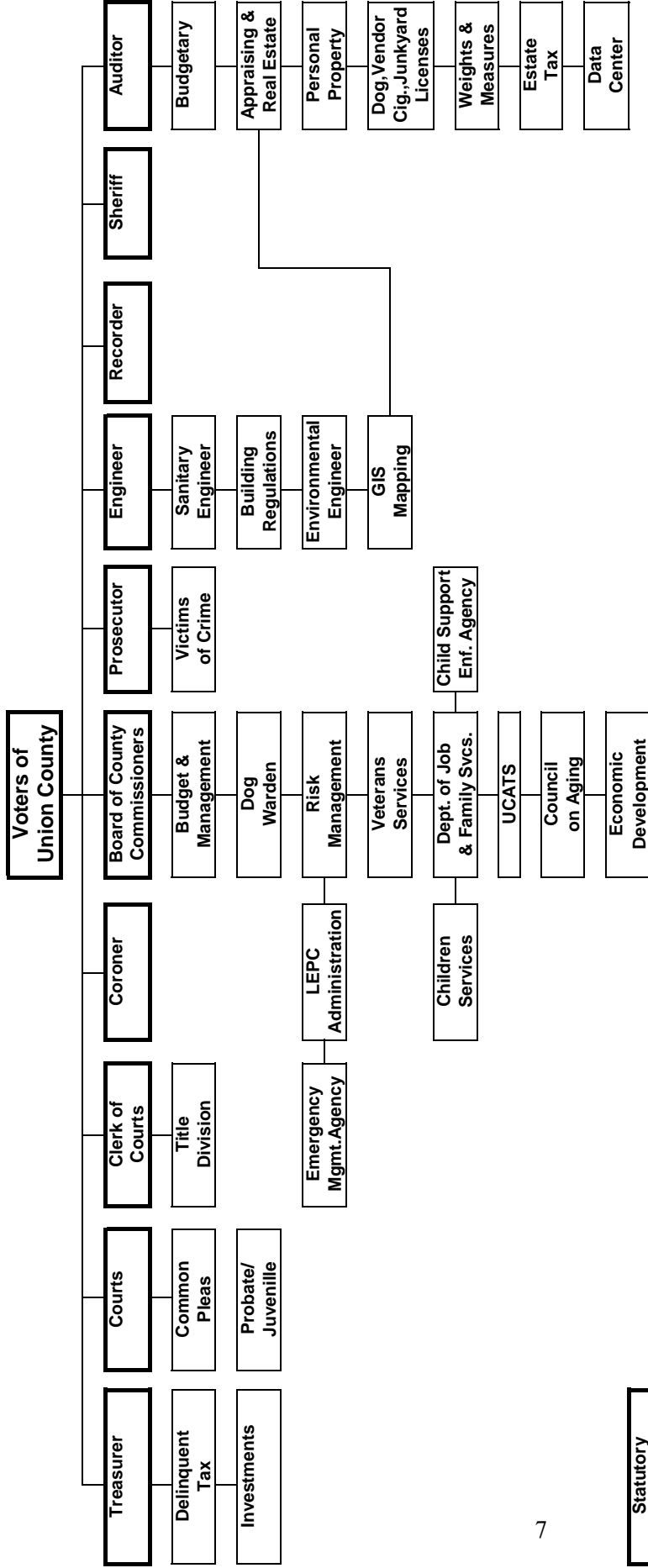
UNION COUNTY, OHIO

**PRINCIPAL OFFICIALS
DECEMBER 31, 2012**

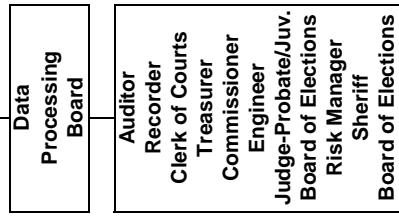
ELECTED OFFICIALS

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

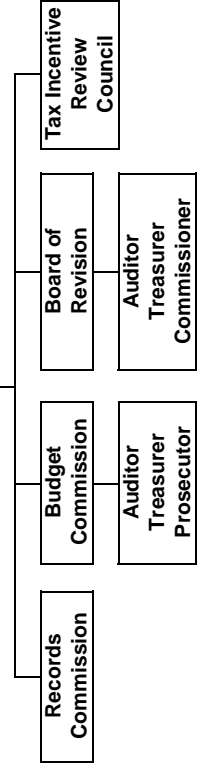
ORGANIZATION CHART



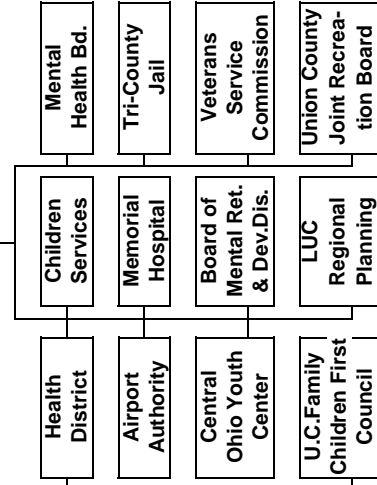
Statutory Permissive Board



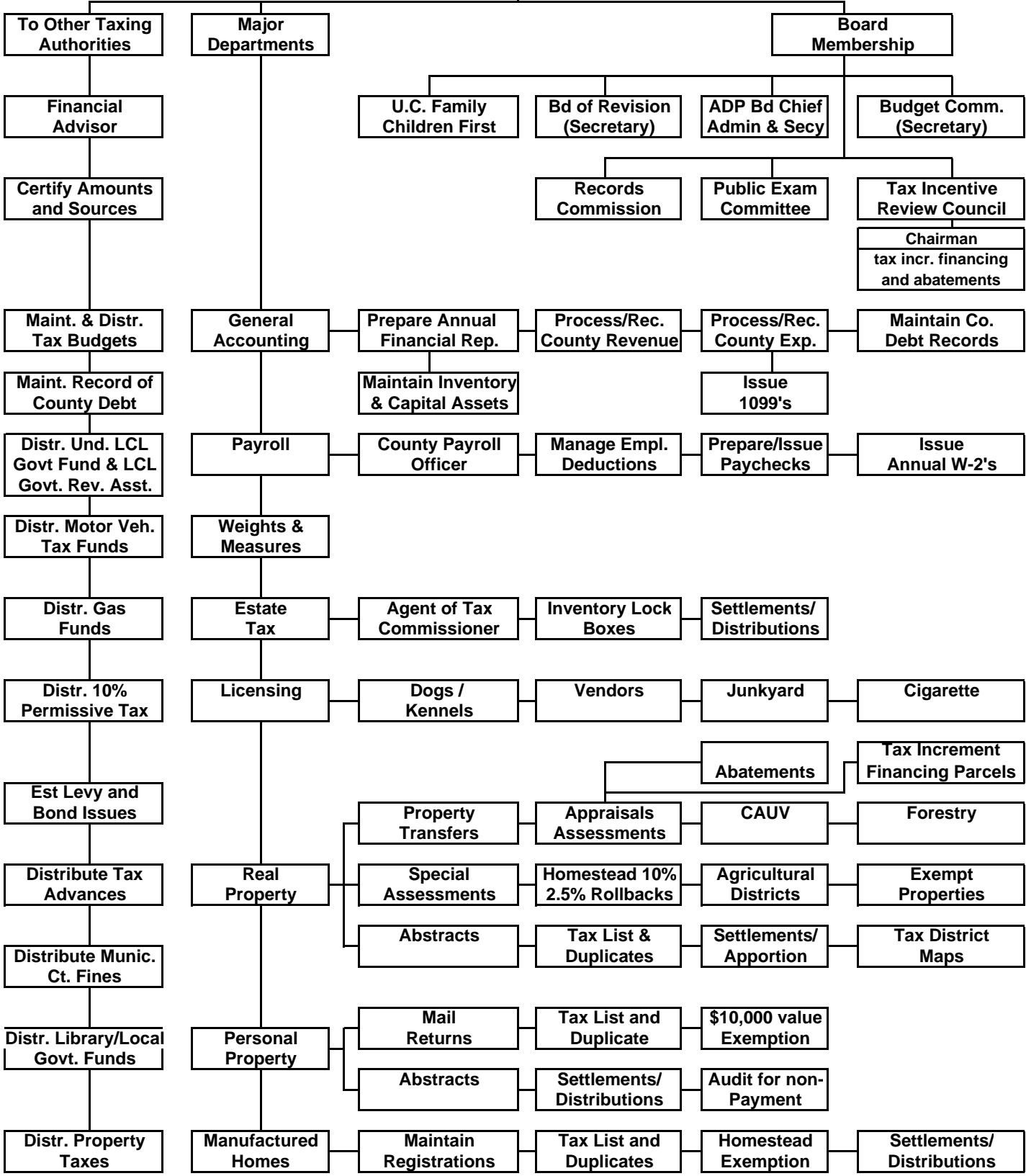
Statutory Boards And Commissions



Appointed Boards And Commissions



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



ANDREA L. WEAVER, UNION COUNTY AUDITOR

FINANCIAL SECTION

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Union County
233 W. Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Memorial Hospital of Union County and Affiliates, a major fund, which represents 98 percent, 97 percent, and 99 percent, respectively, of the assets, net position, and revenues of the business-type activities. We also did not audit the financial statements of U-Co Industries, Inc., one of the County's discretely presented component units, which represents 7 percent, 20 percent, and 32 percent, respectively, of the assets, net position or fund balances, and revenues of the aggregate discretely presented component units and the aggregate remaining fund information. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Memorial Hospital of Union County and Affiliates and U-Co Industries, Inc., is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of U-Co Industries, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

Opinion

In our opinion, based on our report and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Union County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, County Board of Developmental Disabilities, and Motor Vehicle and Gas Tax funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

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

Neither we nor the other auditors subjected the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 25, 2013

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UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2012 (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, 2012. 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 2012 are as follows:

- The total net position of the County increased \$19,617,755. Net position of governmental activities increased \$9,915,383, which represents a 9.43% increase over 2011. Net position of business-type activities increased \$9,702,372 or 18.50% from 2011. Net position at December 31, 2011, for both governmental and business type activities have been restated as described in Note 3.A.
- General revenues accounted for \$30,427,207 or 56.30% of total governmental activities revenue. Program specific revenues accounted for \$23,620,746 or 43.70% of total governmental activities revenue.
- The County had \$44,132,570 in expenses related to governmental activities; \$23,620,746 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$30,427,207 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$20,441,201 in 2012, an increase of \$2,139,617 or 11.69% from 2011 revenues. The general fund, had expenditures and other financing uses of \$17,886,764 in 2012, a decrease of \$1,110,444 or 5.85% from 2011. The net changes in revenues and expenditures contributed to the general fund balance increase of \$2,547,139 or 43.33% from 2011 to 2012.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,567,825 in 2012, an increase of \$1,200,118 or 12.81% from 2011 revenues. The Board of DD fund, had expenditures of \$9,570,498 in 2012, an increase of \$609,894 or 6.81% from 2011 expenditures. The net changes in revenues and expenditures contributed to the Board of DD fund balance increase of \$993,913 or 7.50% from 2011 to 2012.
- The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues of \$6,375,403 in 2012, a decrease of \$228,315 or 3.46% from 2011 revenues. The Motor Vehicle and Gas Tax fund, had expenditures and other financing uses of \$6,141,993 in 2012, an increase of \$303,952 or 5.21% from 2011 expenditures. Despite the net changes in revenues and expenditures contributed to the Motor Vehicle and Gas Tax fund balance had an increase of \$246,554 or 8.74% from 2011 to 2012.
- Net position for the business-type activities, which are made up of the sewer district, building and development and the Union County Memorial Hospital, increased in 2012 by \$9,702,372 or 18.50%.
- In the general fund, the actual revenues and other financing sources came in \$2,031,494 greater than the final budget and actual expenditures and financing uses were \$900,956 less than the amount in the final budget. These variances are a result of the County's conservative budgeting process.

Using the Basic Financial Statements (BFS)

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2012 (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 and the motor vehicle and gas tax 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 2012?" 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 25-28 of this report.

Reporting the County's Most Significant Funds

Fund Financial Statements

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

The County's major governmental funds are the general fund, board of DD fund and motor vehicle and gas tax fund. The County's major enterprise fund is the Memorial Hospital fund. The analysis of the County's major governmental and proprietary funds begins on page 20.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2012 (UNAUDITED)

Governmental Funds

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 29-34 and the budgetary statements for the general and major special revenue funds can be found on pages 35-37 of this report.

Proprietary Funds

The County maintains only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its sewer district, building and development and the Memorial Hospital operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County has no internal service funds. The basic proprietary fund financial statements can be found on pages 38-41 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Agency funds are the County's only fiduciary fund type. The basic fiduciary fund financial statement can be found on page 42 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 43-97 of this report.

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)**

Government-Wide Financial Analysis

The statement of net position provides the perspective of the County as a whole. The table below provides a summary of the County's net position for 2012 and 2011. The net position of the governmental and business type activities at December 31, 2011 have been restated as described in Note 3.A.

	Net Position					
	Governmental Activities 2012	Business-type Activities 2012	(Restated) Governmental Activities 2011	(Restated) Business-type Activities 2011	2012 Total	2011 Total
<u>Assets</u>						
Current and other assets	\$ 58,173,382	\$ 57,990,306	\$ 53,249,039	\$ 46,130,652	\$ 116,163,688	\$ 99,379,691
Capital assets	<u>80,662,267</u>	<u>49,294,943</u>	<u>77,536,599</u>	<u>41,764,540</u>	<u>129,957,210</u>	<u>119,301,139</u>
Total assets	<u>138,835,649</u>	<u>107,285,249</u>	<u>130,785,638</u>	<u>87,895,192</u>	<u>246,120,898</u>	<u>218,680,830</u>
Deferred outflows	<u>72,261</u>	<u>-</u>	<u>25,555</u>	<u>-</u>	<u>72,261</u>	<u>25,555</u>
Total assets and deferred outflows	<u>138,907,910</u>	<u>107,285,249</u>	<u>130,811,193</u>	<u>87,895,192</u>	<u>246,193,159</u>	<u>218,706,385</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	9,731,274	36,995,719	10,125,585	28,762,700	46,726,993	38,888,285
Other liabilities	<u>3,028,514</u>	<u>8,153,072</u>	<u>3,979,783</u>	<u>6,698,406</u>	<u>11,181,586</u>	<u>10,678,189</u>
Total liabilities	<u>12,759,788</u>	<u>45,148,791</u>	<u>14,105,368</u>	<u>35,461,106</u>	<u>57,908,579</u>	<u>49,566,474</u>
Deferred inflows	<u>11,129,255</u>	<u>-</u>	<u>11,602,341</u>	<u>-</u>	<u>11,129,255</u>	<u>11,602,341</u>
Total liabilities and deferred inflows	<u>23,889,043</u>	<u>45,148,791</u>	<u>25,707,709</u>	<u>35,461,106</u>	<u>69,037,834</u>	<u>61,168,815</u>
<u>Net Position</u>						
Net investment in capital assets	73,714,293	14,161,858	69,956,230	14,560,418	87,876,151	84,516,648
Restricted	27,203,007	4,725,554	26,070,599	2,177,792	31,928,561	28,248,391
Unrestricted	<u>14,101,567</u>	<u>43,249,046</u>	<u>9,076,655</u>	<u>35,695,876</u>	<u>57,350,613</u>	<u>44,772,531</u>
Total net position	<u>\$ 115,018,867</u>	<u>\$ 62,136,458</u>	<u>\$ 105,103,484</u>	<u>\$ 52,434,086</u>	<u>\$ 177,155,325</u>	<u>\$ 157,537,570</u>

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2012, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$177,155,325. This amounts to \$115,018,867 in governmental activities and \$62,136,458 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 52.79% of total governmental and business-type assets. Capital assets include land, buildings, improvements, furniture, equipment, furniture and fixtures, vehicles, construction in progress, infrastructure, water and sewer lines and property under capital lease. Net investment in capital assets at December 31, 2012, was \$87,876,151. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)**

As of December 31, 2012, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. This positive net position for both the governmental and business-type activities of the County is primarily due to an increase in sales tax revenue and an overall reduction of expenditures throughout the County. A portion of the County's governmental activities net position, \$27,203,007 or 23.65%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net position of \$14,101,567 may be used to meet the government's ongoing obligations to citizens and creditors.

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UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)**

The table below shows the changes in net position for 2012 and 2011. The net position for both the governmental and business type activities at December 31, 2011 have been restated as described in Note 3.A.

			Change in Net Position		2012 Total	2011 Total
	Governmental	Business-type	(Restated)	(Restated)		
	Activities	Activities	Governmental	Business-type		
	2012	2012	Activities	Activities		
	2012	2012	2011	2011		
Revenues						
Program revenues:						
Charges for services and sales	\$ 6,591,707	\$ 88,065,473	\$ 6,688,907	\$ 79,057,261	\$ 94,657,180	\$ 85,746,168
Operating grants and contributions	14,745,237	-	15,719,084	-	14,745,237	15,719,084
Capital grants and contributions	2,283,802	468,427	3,543,127	326,233	2,752,229	3,869,360
Total program revenues	23,620,746	88,533,900	25,951,118	79,383,494	112,154,646	105,334,612
General revenues:						
Property taxes	11,610,480	-	10,251,898	-	11,610,480	10,251,898
Sales tax	12,292,840	-	10,332,911	-	12,292,840	10,332,911
Unrestricted grants	4,703,838	-	4,919,814	-	4,703,838	4,919,814
Investment earnings	718,138	183,270	657,302	171,106	901,408	828,408
Other	1,101,911	3,635,366	1,974,107	2,299,540	4,737,277	4,273,647
Total general revenues	30,427,207	3,818,636	28,136,032	2,470,646	34,245,843	30,606,678
Total revenues	54,047,953	92,352,536	54,087,150	81,854,140	146,400,489	135,941,290
Expenses						
Program expenses:						
General government						
Legislative and executive	10,044,514	-	11,422,420	-	10,044,514	11,422,420
Judicial	2,565,051	-	2,777,476	-	2,565,051	2,777,476
Public safety	6,248,453	-	6,925,246	-	6,248,453	6,925,246
Public works	5,125,903	-	5,853,894	-	5,125,903	5,853,894
Health	2,890,455	-	3,306,813	-	2,890,455	3,306,813
Human services	16,121,976	-	15,644,260	-	16,121,976	15,644,260
Economic development	382,067	-	369,278	-	382,067	369,278
Intergovernmental	367,949	-	1,052,051	-	367,949	1,052,051
Interest and fiscal charges	283,178	-	334,789	-	283,178	334,789
Bond issuance costs	103,024	-	162,721	-	103,024	162,721
Memorial Hospital	-	81,706,047	-	77,778,395	81,706,047	77,778,395
Other:						
Sanitary sewer district	-	356,915	-	348,656	356,915	348,656
Building and development	-	587,202	-	451,090	587,202	451,090
Total expenses	44,132,570	82,650,164	47,848,948	78,578,141	126,782,734	126,427,089
Excess revenues over expenses	9,915,383	9,702,372	6,238,202	3,275,999	19,617,755	9,514,201
Transfers	-	-	(8,458)	8,458	-	-
Change in net position	9,915,383	9,702,372	6,229,744	3,284,457	19,617,755	9,514,201
Net position at beginning of year (restated)	105,103,484	52,434,086	98,873,740	49,149,629	157,537,570	148,023,369
Net position at end of year	\$ 115,018,867	\$ 62,136,458	\$ 105,103,484	\$ 52,434,086	\$ 177,155,325	\$ 157,537,570

UNION COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)**

Governmental Activities

Governmental net position increased by \$9,915,383 in 2012 from 2011.

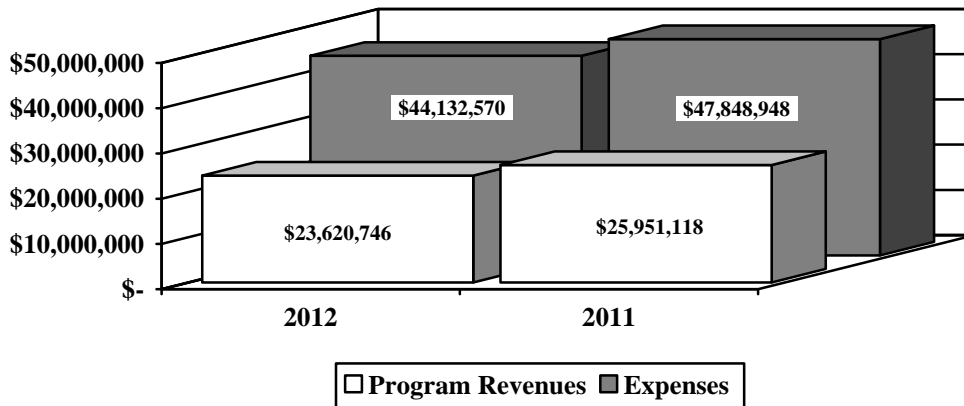
Human services, represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children's services, and the department of jobs and family services for \$16,121,976 of expenses, or 36.53% of total governmental expenses of the County. These expenses were funded by \$623,718 in charges to users of services and \$5,958,043 in operating grants and contributions in 2012. General government expenses which includes legislative and executive and judicial programs, accounted for \$12,609,565 or 28.57% of total governmental expenses. General government expenses were covered by \$4,417,810 of direct charges to users and \$1,978,784 in operating grants and contributions in 2012.

The State and federal government contributed to the County revenues of \$14,745,237 in operating grants and contributions and \$2,283,802 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

General revenues totaled \$30,427,207, and amounted to 56.30% of total revenues. These revenues primarily consist of property and sales tax revenue of \$23,903,320 or 78.56% of total general revenues in 2012. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$4,703,838, or 15.46% of the total.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services for 2012 and 2011. 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

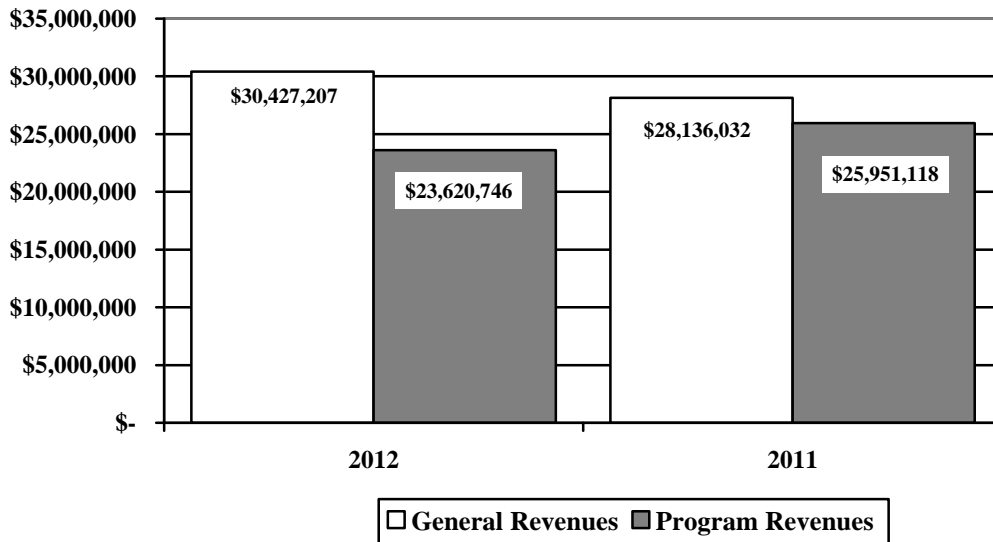
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

	Governmental Activities			
			(Restated)	(Restated)
	Total Cost of Services 2012	Net Cost of Services 2012	Total Cost of Services 2011	Net Cost of Services 2011
Program expenses:				
General government				
Legislative and executive	\$ 10,044,514	\$ 4,744,004	\$ 11,422,420	\$ 8,491,424
Judicial	2,565,051	1,468,967	2,777,476	1,681,270
Public safety	6,248,453	5,158,266	6,925,246	5,335,050
Public works	5,125,903	(2,475,010)	5,853,894	(3,475,961)
Health	2,890,455	1,199,445	3,306,813	1,254,000
Human services	16,121,976	9,540,215	15,644,260	6,913,334
Economic development	382,067	121,786	369,278	149,152
Intergovernmental	367,949	367,949	1,052,051	1,052,051
Interest and fiscal charges	283,178	283,178	334,789	334,789
Bond issuance costs	103,024	103,024	162,721	162,721
Total	\$ 44,132,570	\$ 20,511,824	\$ 47,848,948	\$ 21,897,830

The dependence upon general revenues for governmental activities is apparent, with 46.48% of expenses supported through taxes and other general revenues during 2012.

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

Governmental Activities - General and Program Revenues

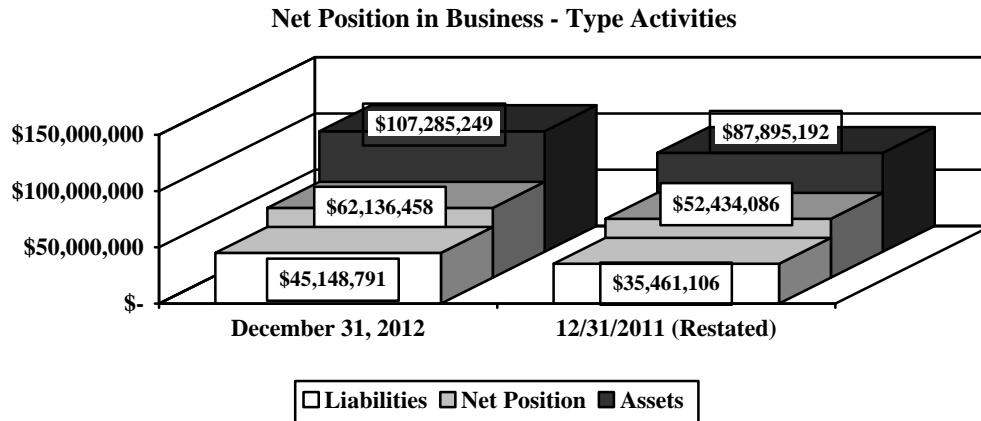


UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

Business-Type Activities

The sanitary sewer district, building and development and Memorial Hospital are the County's enterprise funds. These operations had program revenues of \$88,533,900, general revenues of \$3,818,636, and expenses of \$82,650,164 for 2012. The net position of the enterprise funds increased \$9,702,372 or 18.50% during 2012. The following graph illustrates the assets, liabilities and net position of the County's business-type activities at December 31, 2012 and 2011. The net position of the business type activities at December 31, 2011 has been restated as described in Note 3.A.



Financial Analysis of the Government's Funds

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

Governmental Funds

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

The County's governmental funds (as reported on the balance sheet on pages (29-30) reported a combined fund balance of \$37,768,376, which is \$6,169,349 greater than last year's total of \$31,599,027. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2012 for all major and non-major governmental funds.

	Fund Balances <u>12/31/12</u>	Fund Balances <u>12/31/11</u>	<u>Increase</u>
Major funds:			
General	\$ 8,425,243	\$ 5,878,104	\$ 2,547,139
County Board of DD	14,236,867	13,242,954	993,913
Motor Vehicle and Gas Tax	3,068,661	2,822,107	246,554
Other nonmajor governmental funds	<u>12,037,605</u>	<u>9,655,862</u>	<u>2,381,743</u>
Total	<u>\$ 37,768,376</u>	<u>\$ 31,599,027</u>	<u>\$ 6,169,349</u>

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

General Fund

The County's general fund balance increased \$2,547,139.

	<u>2012</u> <u>Amount</u>	<u>2011</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<u>Revenues</u>			
Taxes	\$ 13,016,369	\$ 11,306,945	15.11 %
Charges for services	2,883,539	2,585,738	11.52 %
Licenses and permits	2,355	2,298	2.48 %
Fines and forfeitures	98,974	103,679	(4.54) %
Intergovernmental	2,283,687	2,770,373	(17.57) %
Investment income	699,368	656,121	6.59 %
Other	<u>1,446,797</u>	<u>876,430</u>	<u>65.08 %</u>
Total	<u>\$ 20,431,089</u>	<u>\$ 18,301,584</u>	<u>11.64 %</u>

Tax revenue represents 63.71% of all general fund revenue. Tax revenue increased 15.11% due mainly to an increase of sales tax received in 2012. Charges for services revenue increased 11.52% due mainly to increases in insurance fees revenue, conveyance fee revenue and recorder fees revenue. The decrease of Intergovernmental revenue of 17.57% is due mainly to decreases in EMA, CP Drug Court, and Homeland Security Grants and a decrease in local government taxes received. Other revenues increased 65.08% due mainly to an increase in the Sheriff's segregated cash account. All other revenue remained comparable to 2011.

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

	<u>2012</u> <u>Amount</u>	<u>2011</u> <u>Amount</u>	<u>Percentage</u> <u>Change</u>
<u>Expenditures</u>			
General government			
Legislative and executive	\$ 6,467,270	\$ 7,401,197	(12.62) %
Judicial	2,235,256	2,552,308	(12.42) %
Public safety	4,407,343	4,976,210	(11.43) %
Public works	109,167	126,115	(13.44) %
Health	279,807	335,984	(16.72) %
Human services	1,429,961	1,552,886	(7.92) %
Economic development	121,551	146,534	(17.05) %
Intergovernmental	<u>367,949</u>	<u>602,051</u>	<u>(38.88) %</u>
Total	<u>\$ 15,418,304</u>	<u>\$ 17,693,285</u>	<u>(12.86) %</u>

Total expenditures decreased \$2,274,981 or 12.86%. The decrease of general fund expenditures is due to deep cuts in the 2012 budget as appropriations were reduced at least 12% in all categories from 2010 actual expenditures.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2012 (UNAUDITED)

County Board of DD

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$10,567,825 in 2012, an increase of \$1,200,118 or 12.81% from 2011 revenues. The Board of DD fund, had expenditures of \$9,570,498 in 2012, an increase of \$609,894 or 6.81% from 2011 expenditures. The net changes in revenues and expenditures contributed to the Board of DD fund balance increase of \$993,913 or 7.50% from 2011 to 2012. This increase in revenue and overall fund balance is attributed to a property tax receipt related to 2011 that was received in 2012.

Motor Vehicle and Gas Tax

The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues of \$6,375,403 in 2012, a decrease of \$228,315 or 3.46% from 2011 revenues. The Motor Vehicle and Gas Tax fund, had expenditures and other financing uses of \$6,141,993 in 2012, an increase of \$303,952 or 5.21% from 2011 expenditures. Despite the net changes in revenues and expenditures the Motor Vehicle and Gas Tax fund balance had an increase of \$246,554 or 8.74% from 2011 to 2012. The overall increase in fund balance is due to a change in consumable inventory reporting from prior years.

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 and the motor vehicle and gas tax fund.

In the general fund, final budgeted revenues of \$17,677,983 were \$1,292,561 greater than original budgeted revenues of \$16,385,422. Actual revenues and other financing sources of \$19,709,477 exceeded final budgeted revenues by \$2,031,494.

Final budgeted expenditures and other financing uses of \$21,307,575 were \$4,923,269 greater than original budgeted expenditures and other financing uses of \$16,384,306. Actual expenditures and financing uses of \$20,406,619 were \$900,956 less than final budgeted expenditures and financing uses.

Proprietary Funds

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

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

Capital Assets and Debt Administration

Capital Assets

At the end of 2012, the County had \$129,957,210 (net of accumulated depreciation) invested in land, improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, property under capital lease, water and sewer lines and infrastructure. Of this total, \$80,662,267 was reported in governmental activities and \$49,294,943 was reported in business-type activities. The following table shows 2012 balances compared to 2011:

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Land	\$ 982,046	\$ 982,046	\$ 6,485,535	\$ 6,485,535	\$ 7,467,581	\$ 7,467,581
Improvements	971,659	1,024,840	2,020,246	2,077,187	2,991,905	3,102,027
Buildings	13,725,280	14,267,309	21,520,600	22,625,312	35,245,880	36,892,621
Equipment	892,834	744,861	8,044,752	6,960,818	8,937,586	7,705,679
Furniture and Fixtures	143,401	194,093	4,000	7,000	147,401	201,093
Vehicles	764,847	530,573	22,734	9,895	787,581	540,468
Infrastructure	63,182,200	59,792,877	-	-	63,182,200	59,792,877
Sewer/water lines	-	-	67,206	78,088	67,206	78,088
Property under capital leases	-	-	1,621,927	1,129,993	1,621,927	1,129,993
Construction in progress	-	-	9,507,943	2,390,712	9,507,943	2,390,712
Total	\$ 80,662,267	\$ 77,536,599	\$ 49,294,943	\$ 41,764,540	\$ 129,957,210	\$ 119,301,139

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 78.33% 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 98% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75% of the roads at 5 or higher. For bridges, 95% 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 \$9,677,135 for 2012. Actual expenditures for the year were \$8,161,478. For more information on the rating system and results, refer to required supplementary information beginning on pages 98-99 of this report.

Debt Administration

At December 31, 2012 the County had \$22,145,000 in general obligation bonds, \$1,930,000 in sales tax revenue bonds, \$14,828,955 in Hospital Facilities Revenue Bonds and \$2,740,265 in other long term obligations. Of this total, \$3,556,923 is due within one year and \$38,087,297 is due in more than one year. During 2012 certain debt was reclassified from general obligation bonds to Hospital Facilities revenue bonds, this is also reflected in 2011 reporting.

UNION COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2012 (UNAUDITED)

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

	Outstanding Debt, at Year End			
	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
	<u>2012</u>	<u>2012</u>	<u>2011</u>	<u>2011</u>
Long-term obligations				
General obligation bonds:	\$ 5,660,000	\$ 16,485,000	\$ 6,080,000	\$ 17,285,000
Sales tax revenue bonds	1,930,000	-	2,230,000	-
Hospital Facilities Revenue Bonds	-	14,828,955	-	6,414,355
Other long-term obligations	<u>-</u>	<u>2,740,265</u>	<u>-</u>	<u>2,337,997</u>
Total	<u>\$ 7,590,000</u>	<u>\$ 34,054,220</u>	<u>\$ 8,310,000</u>	<u>\$ 26,037,352</u>

The County's voted legal debt margin was \$27,136,331 at December 31, 2012 and the unvoted legal debt margin was \$8,460,532 at December 31, 2012. See Note 13 to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

Economic Factors and Next Year's Budgets and Rates

The average unemployment rate in the County was 5.1% for 2012, a decrease from the 5.9% average rate in 2011. This compares favorably to the State rate of 6.6% and to the national rate of 7.8%. Union County's strong industrial segment allows the County to enjoy the fourth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 82.9% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$3.69 billion for 2012. This has increased by less than 1% from 2011. The actual and assessed values are lower than prior years as tangible personal property was phased out through 2010.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Honorable Andrea Weaver, Union County Auditor, 233 West Sixth Street, Marysville, Ohio 43040. Questions may also be e-mailed to auditor@co.union.oh.us or visit the Auditors link from the County's website: <http://www.co.union.oh.us/GD/Templates/Pages/UC/UCDetail.aspx?page=85>.

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BASIC
FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2012

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 33,840,442	\$ 1,551,495	\$ 35,391,937
Cash and cash equivalents in segregated accounts	1,546,475	39,762,476	41,308,951
Investments in segregated accounts.	-	425,371	425,371
Receivables (net of allowance for uncollectibles):			
Sales taxes	2,939,208	-	2,939,208
Real estate and other taxes	11,756,907	-	11,756,907
Accounts	380,000	9,890,261	10,270,261
Accrued interest.	42,102	-	42,102
Due from other governments.	4,320,451	-	4,320,451
Special assessments	115,589	-	115,589
Loans receivable.	1,120,000	-	1,120,000
Prepayments	1,323,697	988,814	2,312,511
Materials and supplies inventory	532,711	646,335	1,179,046
Due from other funds	255,800	-	255,800
Restricted assets:			
Cash and cash equivalents with fiscal and escrow agents.	-	4,725,554	4,725,554
Capital assets:			
Non-depreciable capital assets	64,164,246	15,993,478	80,157,724
Depreciable capital assets, net	16,498,021	33,301,465	49,799,486
Total capital assets, net	<u>80,662,267</u>	<u>49,294,943</u>	<u>129,957,210</u>
Total assets.	<u>138,835,649</u>	<u>107,285,249</u>	<u>246,120,898</u>
Deferred outflows of resources:			
Unamortized deferred charges on debt refunding.	72,261	-	72,261
Liabilities:			
Accounts payable	1,158,499	3,767,512	4,926,011
Contracts payable	-	19,308	19,308
Accrued wages and benefits	914,123	3,958,237	4,872,360
Due to other governments	481,596	408,015	889,611
Accrued interest payable.	24,296	-	24,296
Accrued liabilities	-	-	-
Notes payable.	450,000	-	450,000
Long-term liabilities:			
Due within one year.	2,344,378	3,621,141	5,965,519
Due in more than one year	7,386,896	33,374,578	40,761,474
Total liabilities.	<u>12,759,788</u>	<u>45,148,791</u>	<u>57,908,579</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year.	11,129,255	-	11,129,255
Net position:			
Net investment in capital assets	73,714,293	14,161,858	87,876,151
Restricted for:			
Capital projects	16,746	-	16,746
Debt service.	-	4,328	4,328
Public works projects	5,276,642	-	5,276,642
Public safety programs	2,296,846	-	2,296,846
Human services programs	16,344,521	-	16,344,521
Health programs.	1,132,816	-	1,132,816
Legislative and executive.	1,350,183	-	1,350,183
Judicial	785,253	-	785,253
Nonexpendable permanent endowments.	-	25,000	25,000
Other hospital restrictions	-	4,696,226	4,696,226
Unrestricted.	14,101,567	43,249,046	57,350,613
Total net position	<u>\$ 115,018,867</u>	<u>\$ 62,136,458</u>	<u>\$ 177,155,325</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units	
UCO Industries	Airport Authority
\$ -	\$ 476,333
992,608	-
-	-
-	-
-	-
1,053,274	829
-	-
-	-
-	-
-	-
23,725	-
605,824	-
-	-
-	-
224,400	680,685
3,965,099	2,146,614
<u>4,189,499</u>	<u>2,827,299</u>
<u>6,864,930</u>	<u>3,304,461</u>
-	-
1,377,114	13,920
-	-
31,619	300
-	163
-	-
25,199	-
-	-
207,521	-
979,332	-
<u>2,620,785</u>	<u>14,383</u>
-	-
<u>3,517,631</u>	<u>2,827,299</u>
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
726,514	462,779
<u>\$ 4,244,145</u>	<u>\$ 3,290,078</u>

UNION COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive.	\$ 10,034,760	\$ 3,321,905	\$ 1,978,605	\$ -
Judicial	2,574,805	1,095,905	179	-
Public safety.	6,248,453	640,357	449,830	-
Public works	5,125,903	728,411	4,588,700	2,283,802
Health.	2,890,455	158,878	1,532,132	-
Human services	16,121,976	623,718	5,958,043	-
Economic development	382,067	22,533	237,748	-
Intergovernmental	367,949	-	-	-
Interest and fiscal charges	283,178	-	-	-
Bond issuance costs	103,024	-	-	-
Total governmental activities.	44,132,570	6,591,707	14,745,237	2,283,802
Business-type activities:				
Memorial Hospital.	81,706,047	87,195,877	-	468,427
Other business-type activities:				
Sanitary sewer district	356,915	261,811	-	-
Building and development	587,202	607,785	-	-
Total business-type activities.	82,650,164	88,065,473	-	468,427
Totals primary government.	\$ 126,782,734	\$ 94,657,180	\$ 14,745,237	\$ 2,752,229
Component units:				
UCO Industries	10,357,145	10,526,516	174,363	-
Airport authority.	346,218	183,831	57,593	-
Total component units.	\$ 10,703,363	\$ 10,710,347	\$ 231,956	\$ -

General revenues:

Property taxes levied for:	
General fund.	
Human services - County Board of DD	
Public safety.	
Health.	
Sales taxes levied for general purposes.	
Sales taxes levied for public works.	
Sales taxes levied for senior services	
Grants and entitlements not restricted to specific programs	
Investment earnings	
Miscellaneous	
Total general revenues.	
Change in net position	
Net position at beginning of year (restated)	
Net position at end of year.	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	UCO Industries	Airport Authority
\$ (4,734,250)	\$ -	\$ (4,734,250)	\$ -	\$ -
(1,478,721)	-	(1,478,721)	-	-
(5,158,266)	-	(5,158,266)	-	-
2,475,010	-	2,475,010	-	-
(1,199,445)	-	(1,199,445)	-	-
(9,540,215)	-	(9,540,215)	-	-
(121,786)	-	(121,786)	-	-
(367,949)	-	(367,949)	-	-
(283,178)	-	(283,178)	-	-
(103,024)	-	(103,024)	-	-
<u>(20,511,824)</u>	<u>-</u>	<u>(20,511,824)</u>	<u>-</u>	<u>-</u>
-	5,958,257	5,958,257	-	-
-	(95,104)	(95,104)	-	-
-	20,583	20,583	-	-
-	5,883,736	5,883,736	-	-
<u>(20,511,824)</u>	<u>5,883,736</u>	<u>(14,628,088)</u>	<u>-</u>	<u>-</u>
-	-	-	343,734	-
-	-	-	-	(104,794)
-	-	-	343,734	(104,794)
4,121,063	-	4,121,063	-	-
6,074,204	-	6,074,204	-	-
822,020	-	822,020	-	-
593,193	-	593,193	-	-
9,720,454	-	9,720,454	-	-
1,286,193	-	1,286,193	-	-
1,286,193	-	1,286,193	-	-
4,703,838	-	4,703,838	-	-
718,138	183,270	901,408	4,989	2,597
<u>1,101,911</u>	<u>3,635,366</u>	<u>4,737,277</u>	<u>-</u>	<u>-</u>
<u>30,427,207</u>	<u>3,818,636</u>	<u>34,245,843</u>	<u>4,989</u>	<u>2,597</u>
9,915,383	9,702,372	19,617,755	348,723	(102,197)
105,103,484	52,434,086	157,537,570	3,895,422	3,392,275
<u>\$ 115,018,867</u>	<u>\$ 62,136,458</u>	<u>\$ 177,155,325</u>	<u>\$ 4,244,145</u>	<u>\$ 3,290,078</u>

UNION COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle/ Gas Tax</u>
Assets:			
Equity in pooled cash and cash equivalents	\$ 6,816,454	\$ 13,725,081	\$ 2,450,553
Cash and cash equivalents in segregated accounts	975,680	-	-
Receivables (net of allowance for uncollectibles):			
Sales taxes	2,338,818	-	300,195
Real estate and other taxes	3,531,674	6,684,439	-
Accounts	207,660	3,115	76,117
Accrued interest	39,638	-	2,464
Due from other governments	872,878	410,731	2,057,288
Special assessments	-	-	-
Loans receivable	-	-	-
Interfund loans receivable	3,814	-	-
Prepayments	135,213	1,148,138	871
Materials and supplies inventory	127,930	23,391	369,752
Loans due from other funds	-	-	-
Total assets	<u>\$ 15,049,759</u>	<u>\$ 21,994,895</u>	<u>\$ 5,257,240</u>
Liabilities:			
Accounts payable	\$ 215,407	\$ 292,471	\$ 94,915
Accrued wages and benefits payable	352,110	224,230	96,757
Compensated absences payable	11,871	52,952	-
Due to other governments	201,925	106,173	47,463
Interfund loans payable	-	-	-
Accrued interest payable	-	-	-
Notes payable	-	-	-
Total liabilities	<u>781,313</u>	<u>675,826</u>	<u>239,135</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	3,302,203	6,363,953	-
Delinquent property tax revenue not available	229,471	320,486	-
Accrued interest not available	17,905	-	-
Sales tax revenue not available	1,580,122	-	203,184
Special assessments revenue not available	-	-	-
Other nonexchange transactions	423,960	338,587	1,746,260
Unavailable grant revenue	122,155	57,678	-
Miscellaneous revenue not available	167,387	1,498	-
Total deferred inflows of resources	<u>5,843,203</u>	<u>7,082,202</u>	<u>1,949,444</u>
Fund balances:			
Nonspendable	336,451	1,171,529	370,623
Restricted	-	13,065,338	2,698,038
Committed	507,356	-	-
Assigned	178,578	-	-
Unassigned (deficit)	<u>7,402,858</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>8,425,243</u>	<u>14,236,867</u>	<u>3,068,661</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,049,759</u>	<u>\$ 21,994,895</u>	<u>\$ 5,257,240</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
\$ 10,848,354	\$ 33,840,442
570,795	1,546,475
300,195	2,939,208
1,540,794	11,756,907
93,108	380,000
-	42,102
979,554	4,320,451
115,589	115,589
1,120,000	1,120,000
-	3,814
39,475	1,323,697
11,638	532,711
255,800	255,800
<u>\$ 15,875,302</u>	<u>\$ 58,177,196</u>
\$ 555,706	\$ 1,158,499
241,026	914,123
5,729	70,552
126,035	481,596
3,814	3,814
3,403	3,403
450,000	450,000
<u>1,385,713</u>	<u>3,081,987</u>
1,463,099	11,129,255
77,695	627,652
-	17,905
203,184	1,986,490
115,589	115,589
88,517	2,597,324
448,470	628,303
55,430	224,315
<u>2,451,984</u>	<u>17,326,833</u>
1,171,113	3,049,716
7,398,209	23,161,585
541,423	1,048,779
3,402,438	3,581,016
(475,578)	6,927,280
<u>12,037,605</u>	<u>37,768,376</u>
<u>\$ 15,875,302</u>	<u>\$ 58,177,196</u>

UNION COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2012

Total governmental fund balances		\$	37,768,376
<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.			80,662,267
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	1,986,490	
Real and other taxes receivable		627,652	
Accounts receivable		24,235	
Intergovernmental receivable		3,425,707	
Special assessments receivable		115,589	
Accrued interest receivable		17,905	
Total		6,197,578	6,197,578
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.			(20,893)
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		(5,660,000)	
Sales tax revenue bonds payable		(1,930,000)	
Compensated absences		(1,970,487)	
Total		(9,560,487)	(9,560,487)
Unamortized premiums are amortized over the life of the bonds on the statement of net position.			(100,235)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			72,261
Net position of governmental activities		\$	115,018,867

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle/ Gas Tax</u>
Revenues:			
Property taxes	\$ 3,612,606	\$ 6,090,047	\$ -
Sales taxes	9,403,763	-	1,250,172
Charges for services	2,883,539	-	687,994
Licenses and permits	2,355	-	2,120
Fines and forfeitures	98,974	-	-
Intergovernmental	2,283,687	4,189,395	4,315,587
Special assessments	-	-	-
Investment income	699,368	-	34,752
Rental income	429,272	-	-
Contributions and donations	-	3,769	-
Other	1,017,525	284,614	84,778
Total revenues	<u>20,431,089</u>	<u>10,567,825</u>	<u>6,375,403</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	6,467,270	-	-
Judicial	2,235,256	-	-
Public safety	4,407,343	-	-
Public works	109,167	-	6,055,064
Health	279,807	-	-
Human services	1,429,961	9,570,498	-
Economic development	121,551	-	-
Intergovernmental	367,949	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
Total expenditures	<u>15,418,304</u>	<u>9,570,498</u>	<u>6,055,064</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,012,785</u>	<u>997,327</u>	<u>320,339</u>
Other financing sources (uses):			
Issuance of refunding bonds	-	-	-
Bond issuance	-	-	-
Payment to refunded bond escrow agent	-	-	-
Transfers in	10,112	-	-
Transfers out	(2,468,460)	-	(86,929)
Premium on bond issuance	-	-	-
Total other financing sources (uses)	<u>(2,458,348)</u>	<u>-</u>	<u>(86,929)</u>
Net change in fund balances	2,554,437	997,327	233,410
Fund balances at beginning of year	5,878,104	13,242,954	2,822,107
Increase (decrease) in reserve for inventory	(7,298)	(3,414)	13,144
Fund balances at end of year	<u>\$ 8,425,243</u>	<u>\$ 14,236,867</u>	<u>\$ 3,068,661</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
\$ 1,937,582	\$ 11,640,235
1,250,172	11,904,107
2,130,467	5,702,000
145,102	149,577
229,332	328,306
10,098,234	20,886,903
141,711	141,711
8,676	742,796
21,245	450,517
10,525	14,294
560,266	1,947,183
<u>16,533,312</u>	<u>53,907,629</u>
3,207,515	9,674,785
406,584	2,641,840
1,736,605	6,143,948
236,881	6,401,112
2,491,017	2,770,824
5,039,488	16,039,947
256,924	378,475
-	367,949
2,185,670	2,185,670
790,000	790,000
290,188	290,188
103,024	103,024
<u>16,743,896</u>	<u>47,787,762</u>
<u>(210,584)</u>	<u>6,119,867</u>
2,080,000	2,080,000
220,000	220,000
(2,282,518)	(2,282,518)
3,120,605	3,130,717
(575,328)	(3,130,717)
32,168	32,168
<u>2,594,927</u>	<u>49,650</u>
2,384,343	6,169,517
9,655,862	31,599,027
(2,600)	(168)
<u>\$ 12,037,605</u>	<u>\$ 37,768,376</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, 2012

Net change in fund balances - total governmental funds	\$	6,169,517
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period.		
Capital asset additions	\$ 4,713,802	
Current year depreciation	<u>(1,574,024)</u>	
Total		3,139,778
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net assets.		(14,110)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.		(168)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	(29,755)	
Sales tax	388,733	
Intergovernmental revenues	(159,003)	
Special assessments	(2,222)	
Charges for services	(19,923)	
Interest income	17,770	
Other revenues	<u>(55,276)</u>	
Total		140,324
Proceeds of bonds are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		(220,000)
Proceeds of refunding bonds 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.		(2,080,000)
Payments to refunding bond escrow agents are an other financing use in the governmental funds, but the payment reduces long-term liabilities on the statement of net position.		2,282,518
Premiums on general obligation bonds are recognized as other financing sources in the governmental funds, however, they are amortized over the life of the issuance in the statement of activities.		(32,168)
Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		790,000
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
Decrease in accrued interest payable	5,704	
Amortization of deferred amounts on refunding	(5,812)	
Amortization of bond premiums	<u>7,118</u>	
Total		7,010
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>(267,318)</u>
Change in net position of governmental activities	\$	<u>9,915,383</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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 3,538,255	\$ 3,538,255	\$ 3,606,004	\$ 67,749
Sales tax	7,416,715	8,669,790	9,253,585	583,795
Charges for services	1,964,420	1,979,324	2,401,143	421,819
Licenses and permits	3,000	3,000	2,355	(645)
Fines and forfeitures	113,500	113,500	87,265	(26,235)
Intergovernmental	2,088,532	2,113,114	2,219,270	106,156
Investment income	662,000	662,000	701,114	39,114
Rental income	395,000	395,000	429,272	34,272
Other	204,000	204,000	633,732	429,732
Total revenues	16,385,422	17,677,983	19,333,740	1,655,757
Expenditures:				
Current:				
General government:				
Legislative and executive	6,801,798	7,234,735	6,963,537	271,198
Judicial	2,148,537	2,287,732	2,144,877	142,855
Public safety	4,362,453	4,476,409	4,415,819	60,590
Public works	110,567	110,567	107,968	2,599
Health	255,591	290,862	290,668	194
Human services	1,697,485	1,718,459	1,476,794	241,665
Economic development	121,849	144,114	121,551	22,563
Intergovernmental	619,311	502,525	343,233	159,292
Total expenditures	16,117,591	16,765,403	15,864,447	900,956
Excess of revenue over expenditures	267,831	912,580	3,469,293	2,556,713
Other financing sources (uses):				
Advances in	-	-	335,025	335,025
Advances out	-	(23,712)	(23,712)	-
Transfers in	-	-	40,712	40,712
Transfers out	(266,715)	(4,518,460)	(4,518,460)	-
Total other financing sources (uses)	(266,715)	(4,542,172)	(4,166,435)	375,737
Net change in fund balances	1,116	(3,629,592)	(697,142)	2,932,450
Fund balances at beginning of year	4,136,180	4,136,180	4,136,180	-
Prior year encumbrances appropriated	350,145	350,145	350,145	-
Fund balance at end of year	\$ 4,487,441	\$ 856,733	\$ 3,789,183	\$ 2,932,450

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 5,077,351	\$ 5,077,351	\$ 6,078,268	\$ 1,000,917
Intergovernmental	3,511,712	3,511,712	4,220,815	709,103
Contributions and donations.	-	-	3,802	3,802
Other	130,000	130,000	284,614	154,614
Total revenues.	8,719,063	8,719,063	10,587,499	1,868,436
Expenditures:				
Current:				
Human services	11,252,455	11,384,070	9,521,158	1,862,912
Total expenditures.	11,252,455	11,384,070	9,521,158	1,862,912
Excess (deficiency) of revenues over (under) expenditures	(2,533,392)	(2,665,007)	1,066,341	3,731,348
Other financing uses:				
Transfers out	(153,150)	(153,150)	-	153,150
Total other financing sources (uses).	(153,150)	(153,150)	-	153,150
Net change in fund balances	(2,686,542)	(2,818,157)	1,066,341	3,884,498
Fund balances at beginning of year	12,376,479	12,376,479	12,376,479	-
Prior year encumbrances appropriated	77,118	77,118	77,118	-
Fund balance at end of year	\$ 9,767,055	\$ 9,635,440	\$ 13,519,938	\$ 3,884,498

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/GAS TAX
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Sales tax	\$ 970,000	\$ 970,000	\$ 1,231,227	\$ 261,227
Charges for services	625,000	625,000	718,109	93,109
Licenses and permits	2,000	2,000	2,080	80
Intergovernmental	4,280,000	4,280,000	4,321,843	41,843
Investment income	25,000	25,000	34,484	9,484
Other	77,000	77,000	84,778	7,778
Total revenues.	5,979,000	5,979,000	6,392,521	413,521
Expenditures:				
Current:				
Public works	7,779,530	7,983,108	6,275,784	1,707,324
Total expenditures	7,779,530	7,983,108	6,275,784	1,707,324
Excess (deficiency) of revenues over (under) expenditures	(1,800,530)	(2,004,108)	116,737	2,120,845
Other financing uses:				
Transfers out	-	(86,929)	(86,929)	-
Total other financing sources (uses)	-	(86,929)	(86,929)	-
Net change in fund balances	(1,800,530)	(2,091,037)	29,808	2,120,845
Fund balances at beginning of year	1,993,506	1,993,506	1,993,506	-
Prior year encumbrances appropriated	342,324	342,324	342,324	-
Fund balance at end of year	\$ 535,300	\$ 244,793	\$ 2,365,638	\$ 2,120,845

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2012

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ -	\$ 1,551,495	\$ 1,551,495
Cash and cash equivalents in segregated accounts	39,762,476	-	39,762,476
Investments in segregated accounts	425,371	-	425,371
Receivables (net of allowance for uncollectables):			
Accounts	9,875,745	14,516	9,890,261
Prepayments	987,410	1,404	988,814
Materials and supplies inventory	646,335	-	646,335
Total current assets	51,697,337	1,567,415	53,264,752
Noncurrent assets:			
Capital assets:			
Non-depreciable capital assets	15,506,405	487,073	15,993,478
Depreciable capital assets, net	32,997,276	304,189	33,301,465
Restricted cash and cash equivalents with fiscal and escrow agents:			
Permanent endowments	25,000	-	25,000
Bond indenture agreement - cash	420,454	-	420,454
Capital, debt, & other projects	4,280,100	-	4,280,100
Total noncurrent assets	53,229,235	791,262	54,020,497
Total assets	104,926,572	2,358,677	107,285,249
Liabilities:			
Current liabilities:			
Accounts payable	3,747,109	20,403	3,767,512
Contracts payable	-	19,308	19,308
Accrued wages and benefits payable	3,933,216	25,021	3,958,237
Due to other governments	381,510	26,505	408,015
Current portion of compensated absences payable	851,411	57,807	909,218
Current portion of notes payable	214,875	-	214,875
Current portion of revenue bonds payable	1,331,012	-	1,331,012
Current portion of general obligation bonds payable	825,000	-	825,000
Current portion of capital lease obligations payable	315,906	-	315,906
Current portion of OWDA loans payable	-	25,130	25,130
Total current liabilities	11,600,039	174,174	11,774,213
Long-term liabilities:			
Compensated absences payable	2,000,821	31,460	2,032,281
Notes payable	697,613	-	697,613
Revenue bonds payable	13,497,943	-	13,497,943
General obligation bonds payable	15,660,000	-	15,660,000
Capital lease obligations payable	1,046,140	-	1,046,140
OWDA loans payable	-	440,601	440,601
Total long-term liabilities	32,902,517	472,061	33,374,578
Total liabilities	44,502,556	646,235	45,148,791
Net position:			
Net investment in capital assets	13,836,327	325,531	14,161,858
Restricted for:			
Nonexpendable permanent endowments	25,000	-	25,000
Debt service	4,328	-	4,328
Capital acquisitions and other projects	4,696,226	-	4,696,226
Unrestricted	41,862,135	1,386,911	43,249,046
Total net position	\$ 60,424,016	\$ 1,712,442	\$ 62,136,458

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, 2012

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Operating revenues:			
Charges for services	\$ -	\$ 801,873	\$ 801,873
License and permits	-	27,775	27,775
Net patient services	87,195,877	-	87,195,877
Special assessments	-	39,948	39,948
Other operating revenues	3,437,961	43,497	3,481,458
Total operating revenues	<u>90,633,838</u>	<u>913,093</u>	<u>91,546,931</u>
Operating expenses:			
Personal services	44,259,671	558,863	44,818,534
Contract services	16,581,287	324,711	16,905,998
Materials and supplies	15,790,221	15,960	15,806,181
Depreciation	4,162,693	28,277	4,190,970
Other	-	14,532	14,532
Total operating expenses	<u>80,793,872</u>	<u>942,343</u>	<u>81,736,215</u>
Operating income (loss)	<u>9,839,966</u>	<u>(29,250)</u>	<u>9,810,716</u>
Nonoperating revenues (expenses):			
Interest revenue	161,617	21,653	183,270
Interest expense and fiscal charges	(912,175)	(1,774)	(913,949)
Other nonoperating revenues	153,908	-	153,908
Total nonoperating revenues (expenses)	<u>(596,650)</u>	<u>19,879</u>	<u>(576,771)</u>
Income (loss) before capital contributions	9,243,316	(9,371)	9,233,945
Capital contributions	468,427	-	468,427
Change in net position	9,711,743	(9,371)	9,702,372
Net position at beginning of year (restated).	<u>50,712,273</u>	<u>1,721,813</u>	<u>52,434,086</u>
Net position at end of year.	<u>\$ 60,424,016</u>	<u>\$ 1,712,442</u>	<u>\$ 62,136,458</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Cash flows from operating activities:			
Cash received from sales/service charges	\$ -	\$ 798,444	\$ 798,444
Cash received from special assessments	-	39,948	39,948
Cash received from other operating revenue	3,437,961	61,125	3,499,086
Cash received from patients and third-party payors	85,352,162	-	85,352,162
Cash payments for personal services	(43,492,897)	(544,550)	(44,037,447)
Cash payments for contractual services	-	(347,575)	(347,575)
Cash payments for materials and supplies	(31,065,084)	(16,108)	(31,081,192)
Cash payments for other expenses	-	(13,372)	(13,372)
Net cash provided by (used in) operating activities	<u>14,232,142</u>	<u>(22,088)</u>	<u>14,210,054</u>
Cash flows from noncapital financing activities:			
Cash received from other nonoperating activities	<u>153,908</u>	<u>-</u>	<u>153,908</u>
Net cash provided by noncapital financing activities	<u>153,908</u>	<u>-</u>	<u>153,908</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(10,888,033)	(33,238)	(10,921,271)
Bond issuance	9,094,789	-	9,094,789
Principal payments on bonds, notes, leases and loans	(1,888,785)	(25,130)	(1,913,915)
Interest payments on bonds, notes, leases and loans	(912,175)	(1,774)	(913,949)
Proceeds from loans	-	34,255	34,255
Grants and contributions	<u>468,427</u>	<u>-</u>	<u>468,427</u>
Net cash used in capital and related financing activities	<u>(4,125,777)</u>	<u>(25,887)</u>	<u>(4,151,664)</u>
Cash flows from investing activities:			
Interest received	161,617	21,653	183,270
Investment in joint ventures	<u>247,492</u>	<u>-</u>	<u>247,492</u>
Net cash provided by investing activities	<u>409,109</u>	<u>21,653</u>	<u>430,762</u>
Net increase (decrease) in cash and cash equivalents	10,669,382	(26,322)	10,643,060
Cash and cash equivalents at beginning of year	<u>33,818,648</u>	<u>1,577,817</u>	<u>35,396,465</u>
Cash and cash equivalents at end of year	<u>\$ 44,488,030</u>	<u>\$ 1,551,495</u>	<u>\$ 46,039,525</u>
Cash and investments included the following:			
Cash and investments	39,762,476	1,551,495	41,313,971
Assets limited as to use cash and cash equivalents:			
Nonexpendable permanent endowments	25,000	-	25,000
Funds available for debt service and capital acquisitions	4,700,554	-	4,700,554
Total cash and investments	<u>44,488,030</u>	<u>1,551,495</u>	<u>46,039,525</u>

UNION COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Business-type Activities - Enterprise Funds		
	Memorial Hospital	Nonmajor Enterprise Funds	Total
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ 9,839,966	\$ (29,250)	\$ 9,810,716
Adjustments:			
Depreciation	4,162,693	28,277	4,190,970
Bad debt expense	6,241,165	-	6,241,165
Loss of sale of capital assets	3,037	-	3,037
Changes in assets and liabilities:			
(Increase) in accounts receivable	(7,716,806)	(13,706)	(7,730,512)
Decrease in other assets	26,363	-	26,363
(Increase) in prepayments	-	(1,102)	(1,102)
Increase (decrease) in accounts payable	1,277,024	(21,446)	1,255,578
Increase in other accrued expenses	398,700	-	398,700
Increase in accrued wages and benefits	-	2,911	2,911
(Decrease) in intergovernmental payable	-	(1,394)	(1,394)
Increase in compensated absences payable	-	13,622	13,622
Net cash provided by (used in) operating activities	<u>\$ 14,232,142</u>	<u>\$ (22,088)</u>	<u>\$ 14,210,054</u>

Noncash capital and related financing activities:

- During 2012, the sewer fund purchased \$1,400 in capital assets on account.
- During 2012, the Hospital acquired \$801,739 of equipment under capital lease.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2012

	<u>Agency</u>
Assets:	
Equity in pooled cash and cash equivalents	\$ 7,465,248
Cash and cash equivalents in segregated accounts	694,386
Receivables:	
Real estate and other taxes.	66,564,280
Due from other governments.	<u>1,884,707</u>
Total assets	<u>\$ 76,608,621</u>
Liabilities:	
Loans due to other funds.	\$ 255,800
Undistributed monies.	<u>76,352,821</u>
Total liabilities	<u>\$ 76,608,621</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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". The BFS 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 and GASB Statement No. 39 was evaluated based on financial accountability, the nature and significance of the potential component unit's (PCU) relationship with the County and whether exclusion would cause the County's basic financial statements to be misleading or incomplete. Among the factors considered were separate legal standing; appointment of a voting majority of the PCU's Board; fiscal dependency and whether a benefit or burden relationship exists; imposition of will; and the nature and significance of the PCU's relationship with the County.

PRIMARY GOVERNMENT

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Union County, this includes the Union County Board of Developmental Disabilities (DD); Mental Health and Recovery Board of Union County (MHRB); Union County Memorial Hospital (the "Hospital"); Union County Children's Services Board; and departments and activities that are directly operated by the elected County officials.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

A. Reporting Entity - (Continued)

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

COMPONENT UNITS

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

DISCRETELY PRESENTED COMPONENT UNITS

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

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

U-Co Industries, Inc. - U-Co Industries, Inc. (the "Industries") is a legally separate, not-for-profit corporation, served by a Board of Trustees. The Industries, under a contractual agreement with the Union County Board of DD, provides sheltered employment for developmentally disabled or handicapped adults in Union County. The Union County Board of DD provides the Industries with staff to administer and supervise training programs, facilities, transportation, supplies, equipment and other funds as necessary for operation of the Industries. Based on the significant services and resources provided by the County to the Industries, it is concluded that the Industries is fiscally dependent on the Union County Board of DD and therefore, the Industries is presented separately as a component unit of Union County. U-Co Industries operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from U-Co Industries, Inc., 16900 Square Drive, Suite 110, Marysville, Ohio 43040.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

A. Reporting Entity - (Continued)

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

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

JOINTLY GOVERNED ORGANIZATIONS

Central Ohio Youth Center

The Central Ohio Youth Center 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 2012, Union County contributed \$221,976 for the Center's operations which represents 15.11 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

North Central Ohio Solid Waste Management District

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 2012, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

A. Reporting Entity - (Continued)

LUC Regional Planning Commission

Union County participates in the LUC Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2012, Union County contributed \$20,920. Due to the 2010 census, Union County became the fiscal agent in 2012. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

Marysville/Union County Joint Recreation District

The Marysville/Union County Joint Recreation District is a jointly governed organization involving Union County, the City of Marysville and Paris Township. The District was established for the purpose of acquiring, developing, operating and maintaining a sports complex and bicycle/walking trail in Union County. The District's Board of Trustees consists of seven members, three appointed by the County Commissioners, three appointed by the Mayor of Marysville, and one appointed by the Paris Township Trustees. Each entity's ability to influence the operations of the District is limited to its representation on the Board of Trustees. In 2012, Union County contributed \$16,286 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6th Street, Marysville, Ohio 43040.

Marysville-Union County Port Authority

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

West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Developmental Disabilities (DD Board) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating DD Boards. During 2012, the County contributed \$836,424 to West Con. Financial information can be obtained from West Con, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

A. Reporting Entity - (Continued)

JOINT VENTURES

Health Partners, Ltd.

During 1996, the Hospital and two other area health care entities formed Health Partners, Ltd. of which the Hospital has a 33 1/3% ownership interest. This corporation was formed to provide management services to the clinic of a major area corporation. In 1996, the Hospital contributed \$100,000 to Health Partners through the Union County Hospital Association ("UCHA"). During 2012, the Hospital received distributions from Health Partners totaling \$336,982. Health Partners, Ltd. is considered an investment by the county as shown on Note 4. Additional information may be obtained by writing to Health Partners, Ltd., 19900 St. Rt. 739, Marysville, Ohio 43040.

Marysville Ohio Surgery Center, LLC

During 2003, the Hospital and other area health providers formed Marysville Ohio Surgery Center, LLC, of which the Hospital has a 37.74 percent ownership interest. The organization was formed to promote health care and provide outpatient surgical services in the area serviced. During 2003, the Hospital contributed \$159,000 through UCHA. Marysville Ohio Surgery Center, LLC is considered an investment by the county as shown on note 4. During 2012, the Hospital received \$20,000. Additional information may be obtained by writing to Marysville Ohio Surgery Center, LLC, 122 Professional Parkway, Marysville, Ohio 43040.

Marysville Ohio Medical Properties, LLC

During 2004, the Hospital and other area health providers formed Marysville Ohio Medical Properties, LLC, of which the Hospital has a 25.97 percent ownership interest. The organization was formed as the property owner for the Marysville Ohio Surgery Center facility. During 2003, the Hospital contributed \$130,000 through UCHA. During 2012, the Hospital received \$44,418. Marysville Ohio Medical Properties, LLC is considered an investment by the county as shown on Note 4. Additional information may be obtained by writing to Marysville Ohio Medical Properties, LLC, 122 Professional Parkway, Marysville, Ohio 43040.

Union County Council of Governments (COG)

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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

A. Reporting Entity - (Continued)

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 2012, Union County contributed \$1,330,218. 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, 2012

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

A. Reporting Entity - (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, 2012

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

C. Fund Accounting - (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 are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows and liabilities and deferred inflows is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

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

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

C. Fund Accounting - (Continued)

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

D. Measurement Focus

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

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

E. Basis of Accounting

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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

E. Basis of Accounting - (Continued)

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

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

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

Deferred Inflows of Resources and Deferred Outflows of Resources - A deferred inflow of resources is an acquisition of net assets by the County that is applicable to a future reporting period. A deferred outflow of resources is a consumption of net assets by the County that is applicable to a future reporting period.

Property taxes for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance year 2013 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as deferred inflows. Special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met, and delinquent property taxes due at December 31, 2012, are recorded as deferred inflows on the governmental fund financial statements.

On governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred inflows.

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

F. Budgetary Data

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

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

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

Tax Budget - A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The purpose of the tax budget is to reflect the need for existing (or increased) tax rates. The County Budget Commission waived the requirement for the tax budget for 2012.

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 finds 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 2012.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

F. Budgetary Data - (Continued)

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 2012. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2012.

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 reappropriated.

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 2012, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio), municipal bonds and agency notes. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

The County has invested funds in STAR Ohio during 2012. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's shares price which is the price the investment could be sold for on December 31, 2012.

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 2012 amounted to \$699,368 which includes \$580,121 assigned from other County funds.

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

G. Cash and Investments - (Continued)

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Interest is distributed by the County Treasurer to the general fund, the motor vehicle and gasoline tax fund, treasurer prepaid interest fund, federal CHIP fund, project retainage fund, London Avenue government building capital project fund, Main Street building capital project fund, sewer enterprise fund and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2012 amounted to \$764,449 and \$2,597, respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$161,617 and \$4,989, respectively.

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

H. Inventories of Materials and Supplies

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

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

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

I. Capital Assets

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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

I. Capital Assets - (Continued)

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

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

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

J. Compensated Absences

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2012, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

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

L. Interfund Balances

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

M. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, long-term notes and loans are recognized as a liability in the fund financial statements when due.

N. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County.

Outstanding balances between funds for goods and services rendered are reported as "due from/to other funds." These amounts are eliminated in the statement of net position, except for any residual balances outstanding between the governmental activities and business-type activities, which are reported in the government-wide financial statements as "internal balances". At December 31, 2012 there were no internal balances.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

O. Fund Balance

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

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

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

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

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted nor committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Board of Commissioners.

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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

O. Fund Balance - (Continued)

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, 2012 was \$1,601,562 and is included in the unassigned fund balance of the general fund.

Salary and Benefit Liability Fund

The salary and benefit liability fund was created to assist in the payment of leave for terminated or retired employees and to cover payroll expenses in any year when the number of pay periods exceeds 26. The Commissioners shall determine the reserve balance in the salary and benefit liability fund, all of which shall be funded from the general fund when funds are deemed available. The balance in the salary and benefit liability fund at December 31, 2012 was \$450,586 and is included in the unassigned fund balance of the general fund.

Capital Improvement Fund

The purpose of this fund is to provide dollars to assist in the payment of costs for projects involving the acquisition, construction or improvement of fixed assets of the county or of collaborations of which the county is a partner. The Commissioners shall determine the balance based on anticipated future capital needs. The balance in the capital improvement fund at December 31, 2012 was \$3,251,583 and is included in the assigned fund balance of the other governmental funds.

P. Net Position

Net position represents the difference between assets plus deferred outflows less liabilities and less deferred inflows. 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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

Q. Bond Issuance Costs, Bond Premium/Discount and Accounting Loss - (Continued)

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

On the governmental-wide financial statements and proprietary fund financial statements bond premiums are recognized in the current period. The reconciliation between the bonds face value and the amount reported on the statement of net position is presented in Note 13.A.

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2012.

S. Estimates

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

T. Operating Revenues and Expenses

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2012, the County has implemented GASB Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements", GASB Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements", GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position", and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities".

GASB Statement No. 60 addresses issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. An SCA is an arrangement between a transferor (a government) and an operator (governmental or nongovernmental entity) in which (1) the transferor conveys to an operator the right and related obligation to provide services through the use of infrastructure or another public asset (a "facility") in exchange for significant consideration and (2) the operator collects and is compensated by fees from third parties. The implementation of GASB Statement No. 60 did not have an effect on the financial statements of the County.

GASB Statement No. 62 codifies accounting and financial reporting guidance contained in pre-November 30, 1989 FASB and AICPA pronouncements in an effort to codify all sources of GAAP for State and local governments so that they derive from a single source. The implementation of GASB Statement No. 62 did not have an effect on the financial statements of the County.

GASB Statement No. 63 provides financial and reporting guidance for *deferred outflows of resources* and *deferred inflows of resources* which are financial statement elements that are distinct from assets and liabilities. GASB Statement No. 63 standardizes the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's *net position*. The implementation of GASB Statement No. 63 has changed the presentation of the County's financial statements to incorporate the concepts of net position, deferred outflows of resources and deferred inflows of resources.

GASB Statement No. 65 establishes accounting and financial reporting standards that reclassify, as *deferred outflows of resources* or *deferred inflows of resources*, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. GASB Statement No. 65 also provides other financial reporting guidance related to the impact of the financial statement elements *deferred outflows of resources* and *deferred inflows of resources*, such as changes in the determination of the major fund calculations and limiting the use of the term *deferred* in financial statement presentations. The implementation of GASB Statement No. 65 had the following effect on the financial statements of the County:

	Governmental Activities	Business-type Activities	Component Unit UCO Industries
Net assets as previously reported	\$ 105,266,205	\$ 53,600,856	\$ 3,923,147
Removal of unamortized bond issuance costs	<u>(162,721)</u>	<u>(1,166,770)</u>	<u>(27,725)</u>
Net position at January 1, 2012	<u>\$ 105,103,484</u>	<u>\$ 52,434,086</u>	<u>\$ 3,895,422</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Deficit Fund Balance

Fund balances at December 31, 2012 included the following individual fund deficit:

<u>Nonmajor governmental fund</u>	<u>Deficit</u>
WIA	\$ 22,181

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

NOTE 4 - DEPOSITS AND INVESTMENTS

Primary Government

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

9. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

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

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

A. Cash on Hand

At year end, the County had \$809 in undeposited cash on hand which is included on the financial statements of the County as part of "equity in pooled cash and cash equivalents".

B. Deposits with Financial Institutions

At December 31, 2012, the carrying amount of all County deposits was \$87,431,338. As of December 31, 2012, \$52,961,645 of the County's bank balance of \$89,606,284 was exposed to custodial risk as discussed below, while \$3,224,438 was covered by the FDIC and \$33,420,201 was covered by securities held by the pledging institution's trust department and in the County's name.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

B. Investments

As of December 31, 2012, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>				
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>13 to 18 months</u>	<u>19 to 24 months</u>	<u>Greater than 24 months</u>
Municipal bond - Marysville	\$ 2,009,940	\$ -	\$ 2,009,940	\$ -	\$ -	\$ -
Agency note - GE Capital	508,205	-	-	508,205	-	-
STAR Ohio	112,117	112,117	-	-	-	-
Investment in joint venture	425,371	-	-	-	-	425,371
Total	\$ 3,055,633	\$ 112,117	\$ 2,009,940	\$ 508,205	\$ -	\$ 425,371

The weighted average of maturity of investments is 0.70 years.

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

Credit Risk: STAR Ohio carries a rating of AAAM by Standard & Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The Marysville municipal bond and GE Capital agency note carry ratings of Aa3 and Aaa, respectively, by Moody's Investor Services. 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, 2012:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
Municipal bond - Marysville	\$ 2,009,940	65.78
Agency note - GE Capital	508,205	16.63
STAR Ohio	112,117	3.67
Investment in joint venture	425,371	13.92
Total	\$ 3,055,633	100.00

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, 2012:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 87,431,338
Cash on hand	809
Investments	3,055,633
Total	\$ 90,487,780

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

<u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 35,386,917
Business-type activities	46,464,896
Component unit - Airport	476,333
Agency funds	<u>8,159,634</u>
Total	<u>\$ 90,487,780</u>

E. Component Unit

At December 31, 2012, the UCO Industries component unit's bank balance was \$1,111,042, of which \$622,290 was covered by the FDIC.

The component unit's cash balance at December 31, 2012 is reported as "cash and cash equivalents in segregated accounts" on the statement of net position.

NOTE 5 - INTERFUND TRANSACTIONS

- A.** Interfund loans receivable/payable at December 31, 2012 consisted of the following, as reported in the fund financial statements:

<u>Receivable fund</u>	<u>Payable fund:</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	<u>\$ 3,814</u>

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

- B.** Interfund transfers for the year ended December 31, 2012, consisted of the following, as reported on the fund financial statements:

Transfers to nonmajor governmental funds from:

General fund	\$ 2,468,460
Motor vehicle/gas tax fund	86,929
Nonmajor governmental funds	<u>565,216</u>
Total	<u>\$ 3,120,605</u>

Transfers to general fund from:

Nonmajor governmental funds	<u>\$ 10,112</u>
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Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. All transfers were in compliance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

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

- C. Loans between governmental funds and agency funds are reported as “loans due from/to other funds” on the financial statements. The County had the following loans outstanding at December 31, 2012:

<u>Loan from</u>	<u>Loan to</u>	<u>Amount</u>
Nonmajor governmental fund	Agency fund	<u>\$ 255,800</u>

NOTE 6 - PROPERTY TAXES

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

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2012 public utility property taxes became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 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, 2012 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by a deferred inflow since the current taxes were not levied to finance 2012 operations and the collection of delinquent taxes has been offset by a deferred inflow 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.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 6 - PROPERTY TAXES - (Continued)

The full tax rate for all County operations for the year ended December 31, 2012 was \$10.85 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2012 property tax receipts were based are as follows:

<u>Real property</u>	
Residential	\$ 842,146,590
Agricultural	190,764,990
Commercial/industrial/mineral	256,693,420
<u>Public utility</u>	
Real	332,690
Personal	<u>55,115,530</u>
Total assessed value	<u>\$ 1,345,053,220</u>

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

Proceeds of the tax are credited to the general fund, the motor vehicle/gas tax fund, and the senior services fund. On the governmental fund financial statements, only amounts that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 2012 amounted to \$9,403,763 for the general fund, \$1,250,172 for the motor vehicle/gas tax fund and \$1,250,172 for the senior services fund.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2012, consisted of taxes, accounts (billings for user charged services), special assessments, accrued interest, loans and intergovernmental receivables arising from grants, loans, notes entitlements and shared revenue. All intergovernmental receivables have been classified as "due from other governments" on the financial statements. Receivables have been recorded to the extent that they are measurable at December 31, 2012.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 8 - RECEIVABLES - (Continued)

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

Governmental activities:

Sales taxes	\$ 2,939,208
Real estate and other taxes	11,756,907
Accounts	380,000
Accrued interest	42,102
Due from other governments	4,320,451
Special assessments	115,589
Loans	1,120,000

Business-type activities:

Accounts	9,890,261
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The Hospital's receivables were calculated as follows:

Memorial Hospital

Gross patient accounts receivable	\$ 22,756,866
Less allowance for:	
Uncollectible accounts	(4,813,835)
Contractual adjustments	<u>(8,416,180)</u>
Net total patient accounts receivable	9,526,851
Physicians advances receivable	260,585
Other receivables	<u>88,309</u>
Total accounts receivable	<u>\$ 9,875,745</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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	\$ 244,132
Local government	209,520
Grants	150,482
Casino tax revenue	<u>268,744</u>
Total	<u>872,878</u>
<u>County Board of DD</u>	
Grants	72,144
Homestead and rollback	<u>338,587</u>
Total	<u>410,731</u>
<u>Motor vehicle and gas tax</u>	
Gasoline excise tax	1,114,812
Motor vehicle license tax	<u>942,476</u>
Total	<u>2,057,288</u>
<u>Nonmajor governmental funds</u>	
Federal CHIP	4,764
Common pleas court special projects	7,750
Convention and tourist bureau	37,453
Youth services subsidy grant	64,025
911 emergency	66,200
VOCA grant	31,242
VAWA grant	15,685
Road and bridge	1,919
ADAMH	197,201
Community support services	96,837
Public assistance	247,683
Co-Ordination transportation	78,324
Child support enforcement agency	43,090
Child services	65,647
WIA	11,510
Federal grant fund	<u>10,224</u>
Total nonmajor governmental funds	<u>979,554</u>
Total governmental funds	<u>\$ 4,320,451</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 8 - RECEIVABLES - (Continued)

A summary of the changes in loans receivable during 2012 follows:

	<u>Interest</u> <u>Rate</u>	<u>Outstanding</u> <u>12/31/2011</u>	<u>Loans</u> <u>Issued</u>	<u>Repayments</u>	<u>Outstanding</u> <u>12/31/2012</u>
<u>Bond retirement fund:</u>					
Central Ohio Youth Center	1.30% - 4.60%	<u>\$ 1,245,000</u>	<u>\$ 450,000</u>	<u>\$ (575,000)</u>	<u>\$ 1,120,000</u>

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

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

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 9 - CAPITAL ASSETS

- A. Capital asset activity for the governmental activities for the year ended December 31, 2012, was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/11</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/12</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 982,046	\$ -	\$ -	\$ 982,046
Infrastructure	<u>59,792,877</u>	<u>3,389,323</u>	<u>-</u>	<u>63,182,200</u>
Total capital assets, not being depreciated	<u>60,774,923</u>	<u>3,389,323</u>	<u>-</u>	<u>64,164,246</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	1,454,438	-	-	1,454,438
Buildings	28,922,006	-	-	28,922,006
Equipment	4,913,812	617,382	(55,539)	5,475,655
Furniture and fixtures	953,179	9,118	-	962,297
Vehicles	<u>5,767,000</u>	<u>697,979</u>	<u>(51,355)</u>	<u>6,413,624</u>
Total capital assets, being depreciated	<u>42,010,435</u>	<u>1,324,479</u>	<u>(106,894)</u>	<u>43,228,020</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(429,598)	(53,181)	-	(482,779)
Buildings	(14,654,697)	(542,029)	-	(15,196,726)
Equipment	(4,168,951)	(465,481)	51,611	(4,582,821)
Furniture and fixtures	(759,086)	(59,810)	-	(818,896)
Vehicles	<u>(5,236,427)</u>	<u>(453,523)</u>	<u>41,173</u>	<u>(5,648,777)</u>
Total accumulated depreciation	<u>(25,248,759)</u>	<u>(1,574,024)</u>	<u>92,784</u>	<u>(26,729,999)</u>
Total capital assets being depreciated, net	<u>16,761,676</u>	<u>(249,545)</u>	<u>(14,110)</u>	<u>16,498,021</u>
Governmental activities capital assets, net	<u>\$ 77,536,599</u>	<u>\$ 3,139,778</u>	<u>\$ (14,110)</u>	<u>\$ 80,662,267</u>

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

Governmental activities:

General government:

Legislative and executive	\$ 538,550
Judicial	186,547
Human services	116,452
Public works	257,284
Public safety	343,830
Health	<u>131,361</u>
Total depreciation expense - governmental activities	<u>\$ 1,574,024</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 9 - CAPITAL ASSETS - (Continued)

C. A summary of the business-type activities capital assets for the year ended December 31, 2012 is as follows:

	Balance				Balance
<u>Business-type activities:</u>	<u>12/31/11</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/12</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 6,485,535	\$ -	\$ -	\$ -	\$ 6,485,535
Construction in progress	<u>2,390,712</u>	<u>(1,392,086)</u>	<u>8,509,317</u>	<u>-</u>	<u>9,507,943</u>
<i>Total capital assets, not being depreciated</i>	<u>8,876,247</u>	<u>(1,392,086)</u>	<u>8,509,317</u>	<u>-</u>	<u>15,993,478</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	3,313,449	3,725	130,812	-	3,447,986
Buildings and improvements	43,534,486	(21,726)	282,306	-	43,795,066
Equipment	26,421,059	1,410,087	1,982,645	(127,905)	29,685,886
Property under capital lease	4,931,849	-	802,027	-	5,733,876
Furniture and fixtures	36,156	-	-	-	36,156
Vehicles	114,675	-	17,303	-	131,978
Water and sewer lines	<u>223,368</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>223,368</u>
<i>Total capital assets, being depreciated</i>	<u>78,575,042</u>	<u>1,392,086</u>	<u>3,215,093</u>	<u>(127,905)</u>	<u>83,054,316</u>
Less: accumulated depreciation:					
Land improvements	(1,236,262)	-	(191,478)	-	(1,427,740)
Buildings and improvements	(20,909,174)	158	(1,365,450)	-	(22,274,466)
Equipment	(19,460,241)	(158)	(2,305,603)	124,868	(21,641,134)
Property under capital lease	(3,801,856)	-	(310,093)	-	(4,111,949)
Furniture and fixtures	(29,156)	-	(3,000)	-	(32,156)
Vehicles	(104,780)	-	(4,464)	-	(109,244)
Water and sewer lines	<u>(145,280)</u>	<u>-</u>	<u>(10,882)</u>	<u>-</u>	<u>(156,162)</u>
Total accumulated depreciation	<u>(45,686,749)</u>	<u>-</u>	<u>(4,190,970)</u>	<u>124,868</u>	<u>(49,752,851)</u>
Total capital assets, being depreciated, net	<u>32,888,293</u>	<u>1,392,086</u>	<u>(975,877)</u>	<u>(3,037)</u>	<u>33,301,465</u>
Business-type activities capital assets, net	<u>\$ 41,764,540</u>	<u>\$ -</u>	<u>\$ 7,533,440</u>	<u>\$ (3,037)</u>	<u>\$ 49,294,943</u>

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

<u>Business-type activities:</u>	
Memorial Hospital	\$ 4,162,693
Building development	5,625
Sewer	<u>22,652</u>
Total depreciation expense - business-type activities	<u>\$ 4,190,970</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 10 - CAPITAL LEASES - LESSEE DISCLOSURE

The County has entered into capitalized leases for land, building, equipment, and furniture and fixtures. Each lease meets the criteria of a capital lease as defined by generally accepted accounting principles, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts "capital outlay" and "inception of capital lease" in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures in the financial statements for the governmental funds and as a reduction of the liability in the enterprise funds. The Memorial Hospital fund capital assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the fund in the amount of \$5,733,876.

These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the enterprise funds. Principal and interest payments in 2012 totaled \$259,693 and \$25,305, respectively, which were paid by the Memorial Hospital fund.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2012:

<u>Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2013	\$ 340,183
2014	340,183
2015	340,183
2016	340,183
2017	<u>55,186</u>
Total future minimum lease payments	1,415,918
Less: amount representing interest	<u>(53,872)</u>
Present value of net minimum lease payments	<u>\$ 1,362,046</u>

NOTE 11 - NOTES PAYABLE

On July 13, 2011 and August 16, 2011, the County issued \$250,000 and \$450,000 in bond anticipation notes for the purpose of paying costs of ditch improvements throughout the county and renovating, improving, furnishing, and equipping the COYC facility, respectively. During 2012, both notes were paid in full. On August 15, 2012, the County reissued \$450,000 in bond anticipation notes for the purpose of renovating, improving, furnishing and equipping the COYC facility. A summary of the note transactions for the year ended December 31, 2012 follows:

	<u>Maturity</u> <u>Date</u>	<u>Outstanding</u> <u>12/31/2011</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u> <u>12/31/2012</u>
Ditch improvement Bond anticipation notes - 2.375%	7/12/2012	\$ 250,000	\$ -	\$ (250,000)	\$ -
COYC Bond anticipation notes - 2.125%	8/15/2012	<u>450,000</u>	<u>450,000</u>	<u>(450,000)</u>	<u>450,000</u>
Total		<u>\$ 700,000</u>	<u>\$ 450,000</u>	<u>\$ (700,000)</u>	<u>\$ 450,000</u>

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

UNION COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 12 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

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

B. Employee Health Insurance

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

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

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 13 - LONG-TERM OBLIGATIONS

A. Governmental Activities Long-Term Obligations

During 2012, the following changes occurred in the County's governmental activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/11</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/12</u>	<u>Amount Due in One Year</u>
Governmental activities:						
<u>General obligation bonds:</u>						
1997 airport	4.20% - 5.40%	\$ 225,000	\$ -	\$ (30,000)	\$ 195,000	\$ 35,000
2007 airport	4.50%	255,000	-	(40,000)	215,000	40,000
2009 various purpose refunding	2.25% - 4.50%	4,805,000	-	(445,000)	4,360,000	455,000
2010 Central Ohio youth center	1.30% - 4.60%	795,000	-	(125,000)	670,000	125,000
2012 ditch improvement	3.50%	-	220,000	-	220,000	15,000
Total general obligation bonds		<u>6,080,000</u>	<u>220,000</u>	<u>(640,000)</u>	<u>5,660,000</u>	<u>670,000</u>
<u>Sales tax revenue bonds</u>						
2002 London Avenue building	2.20% - 5.00%	2,230,000	-	(2,230,000)	-	-
2012 London Avenue building refunding	2.00% - 2.50%	-	2,080,000	(150,000)	1,930,000	175,000
Total sales tax revenue bonds		<u>2,230,000</u>	<u>2,080,000</u>	<u>(2,380,000)</u>	<u>1,930,000</u>	<u>175,000</u>
<u>Other long-term obligations</u>						
Compensated absences		1,740,400	1,648,010	(1,347,371)	2,041,039	1,499,378
Total other long-term obligations		<u>1,740,400</u>	<u>1,648,010</u>	<u>(1,347,371)</u>	<u>2,041,039</u>	<u>1,499,378</u>
Total governmental activities		<u>\$ 10,050,400</u>	<u>\$ 3,948,010</u>	<u>\$ (4,367,371)</u>	9,631,039	<u>\$ 2,344,378</u>
				Add: Unamortized premium on bond issue:	100,235	
				Total reported on statement of net assets	<u>\$ 9,731,274</u>	

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

2012 Sales Tax Revenue Refunding Bond

On July 10, 2012, the County issued sales tax receipt bonds (2012 sales tax revenue refunding bonds) to advance refund the callable portion of the of the 2002 London Avenue building bonds (callable principal \$2,230,000). The balance of the refunded 2002 London Avenue building bonds at December 31, 2012 is \$2,070,000.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

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

Issuance proceeds totaling \$2,282,518 were deposited with an escrow agent. These bonds were issued with a premium of \$32,168, which is reported as an "other financing source" on the fund financial statements. The issuance costs of \$94,650 are reported as an expenditure on the fund financial statements.

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. This advance refunding was undertaken to reduce total debt service payments over the next ten years by \$552,119 and resulted in an economic gain of \$482,031.

2012 Ditch Improvement general obligation bonds

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

2010 Central Ohio Youth Center general obligation bonds

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

2009 various purpose refunding bonds

On June 1, 2009, the County issued general obligation bonds (2009 various purpose refunding bonds) to advance refund the callable portion of the of the 1998 building renovation bonds (callable principal \$1,765,000), to advance refund the callable portion of the 1998 sheriff facility bonds (callable principal \$1,745,000) and to provide funds to retire the Main Street bond anticipation note (\$3,000,000). The balance of the refunded 1998 building renovation bonds and the 1998 sheriff facility bonds at December 31, 2012 are \$785,000 and \$1,145,000, respectively.

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

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

2002 London Avenue building bonds

The London Avenue Building sales tax receipt bonds require principal payments from December 1, 2005 through December 1, 2012. The bonds maturing after December 1, 2012 are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after December 1, 2012, at a redemption price equal to 100% of the principal amount redeemed plus, in each case, accrued interest to the date fixed for redemption.

Redemption Dates	Redemption Prices
December 1, 2012 and thereafter	100 percent

During 2012, this debt was refunded.

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.

- B.** The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2012, are as follows:

Year Ended December 31,	General Obligation Bonds			Sales Tax Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2013	\$ 670,000	\$ 207,556	\$ 877,556	\$ 175,000	\$ 40,187	\$ 215,187
2014	690,000	186,095	876,095	180,000	36,687	216,687
2015	710,000	164,843	874,843	185,000	33,087	218,087
2016	735,000	141,110	876,110	185,000	29,388	214,388
2017	765,000	114,500	879,500	190,000	25,687	215,687
2018 - 2022	1,570,000	287,376	1,857,376	1,015,000	69,225	1,084,225
2023 - 2024	520,000	35,325	555,325	-	-	-
Total	\$ 5,660,000	\$ 1,136,805	\$ 6,796,805	\$ 1,930,000	\$ 234,261	\$ 2,164,261

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

C. Business-Type Activities Long-Term Obligations

During 2012, the following changes occurred in the County's business-type activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/11</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/12</u>	<u>Amount Due in One Year</u>
Business-type activities:						
<u>General obligation bonds:</u>						
2003 Memorial hospital	2.50% - 5.55%	\$ 755,000	\$ -	\$ (25,000)	\$ 730,000	\$ 25,000
2005 Memorial hospital	2.50% - 5.55%	7,880,000	-	(580,000)	7,300,000	600,000
2007 Memorial hospital refunding	N/A	8,650,000	-	(195,000)	8,455,000	200,000
Total general obligation bonds		<u>17,285,000</u>	<u>-</u>	<u>(800,000)</u>	<u>16,485,000</u>	<u>825,000</u>
<u>Hospital facilities revenue bonds</u>						
2009 Memorial hospital	4.72%	3,759,144	-	(134,870)	3,624,274	141,397
2010 Memorial hospital	2.51%	2,508,472	241,528	(545,319)	2,204,681	836,389
2011 Memorial hospital	2.40%	146,739	8,853,261	-	9,000,000	353,226
Total revenue bonds		<u>6,414,355</u>	<u>9,094,789</u>	<u>(680,189)</u>	<u>14,828,955</u>	<u>1,331,012</u>
<u>Notes payable:</u>						
Note payable - hospital - 2006	N/A	1,061,391	-	(148,903)	912,488	214,875
Total notes payable		<u>1,061,391</u>	<u>-</u>	<u>(148,903)</u>	<u>912,488</u>	<u>214,875</u>
<u>Other long-term obligations:</u>						
Compensated absences - hospital	N/A	2,649,703	202,529	-	2,852,232	851,411
Compensated absences - other	N/A	75,645	64,440	(50,818)	89,267	57,807
OWDA Loan #4973 - sewer	N/A	456,606	34,255	(25,130)	465,731	25,130
Capital leases - hospital	multiple	820,000	801,739	(259,693)	1,362,046	315,906
Total other long-term obligations		<u>4,001,954</u>	<u>1,102,963</u>	<u>(335,641)</u>	<u>4,769,276</u>	<u>1,250,254</u>
Total business-type activities		<u>\$ 28,762,700</u>	<u>\$ 10,197,752</u>	<u>\$ (1,964,733)</u>	<u>\$ 36,995,719</u>	<u>\$ 3,621,141</u>

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

The Memorial Hospital general obligation bonds include serial and term bonds. The term bonds have annual mandatory sinking fund redemption requirements and there are optional redemption provisions for the serial bonds. The term bonds mature on December 1, 2014 (\$1,850,000), 2019 (\$2,420,000), and 2024 (\$3,135,000) at a redemption price equal to 100% of the principal plus accrued interest to the redemption date. The serial bonds maturing on or after December 1, 2009, are subject to early redemption, at the sole option of the County. In 2005, \$8,195,000 was refunded by the 2005 bonds.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

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

2003 Memorial Hospital bonds

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

2005 Memorial Hospital refunding bonds

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

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

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

2007 Memorial Hospital refunding bonds

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

2009 Memorial Hospital facilities revenue bonds (Build America Bonds)

During 2009, the Union County Memorial Hospital issued \$4,000,000 of Build America Bonds. These bonds bear an interest rate of 4.72% and mature on January 1, 2015. The bonds were issued to finance the acquisition of property.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

2010 Memorial Hospital facilities revenue bonds

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

2011 Memorial Hospital facilities revenue bonds (Heart Pavilion project)

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

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

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

OWDA Loan

The County has entered into debt financing arrangements with the Ohio Water Development Authority (OWDA) to fund construction projects. The amounts due to the OWDA are payable from sewer revenues. The loan agreements function similar to a line-of-credit agreement. At December 31, 2012, the County has outstanding borrowings of \$465,731. The loan is not closed as of December 31, 2012, therefore, no amortization schedule is presented.

The County has pledged future sewer revenues to repay OWDA loans. The loans are payable solely from sewer fund revenues and are payable through 2014. Annual principal and interest payments on the loans are expected to require negative 34.23 percent of net revenues and 8.92 percent of total revenues. Principal and interest paid for the current year were \$25,130, total net revenues were negative \$73,414 and total revenues were \$261,848.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)

D. The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2012, are as follows:

Year Ended December 31,	Memorial Hospital Debt		
	Principal	Interest	Total
2013	\$ 2,686,793	\$ 1,169,236	\$ 3,856,029
2014	2,772,678	1,073,721	3,846,399
2015	5,667,023	798,416	6,465,439
2016	1,877,464	792,019	2,669,483
2017	1,247,208	727,969	1,975,177
2018 - 2022	11,517,323	2,667,298	14,184,621
2023 - 2027	4,390,000	1,200,573	5,590,573
2028 - 2032	2,800,000	497,220	3,297,220
2033	<u>630,000</u>	<u>26,776</u>	<u>656,776</u>
Total	<u>\$ 33,588,489</u>	<u>\$ 8,953,228</u>	<u>\$ 42,541,717</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, 2012 are an overall debt limit of \$27,136,331 and an un-voted debt limit of \$8,460,532.

NOTE 14 - CONDUIT DEBT OBLIGATIONS

During 1999, the County served as the issuer of \$2,000,000 in Pleasant Valley Joint Fire District serial and term bonds. The proceeds were used by the Pleasant Valley Joint Fire District to fund the construction of a fire house. These bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit to taxing power of the County pledged to make repayment. As of December 31, 2012, \$975,000 of conduit debt remained outstanding.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 15 - NET PATIENT SERVICE REVENUE

Union County Memorial Hospital provides to certain patients covered by various third party payor arrangements that provide for payments to the Hospital at amounts different than its established rates. Gross patient service revenue and the allowances to reconcile to net patient service revenue for the year ended December 31, 2012, are as follows:

Gross patient service revenue	<u>\$ 179,849,046</u>
Less third party allowances:	
Contractual allowances	(82,394,928)
Provision for bad debt	(6,241,165)
Charity care	<u>(4,017,076)</u>
 Total allowances	 <u>(92,653,169)</u>
Net patient service revenue	<u><u>\$ 87,195,877</u></u>

NOTE 16 - CONTRACTUAL COMMITMENTS

The County had the following outstanding contractual commitments as of December 31, 2012:

<u>Contractor</u>	<u>Contractor Amount</u>	<u>Outstanding Balance</u>
Clemans Nelson & Associates	\$ 44,000	\$ 26,511
Consolidated Care	102,000	76,500
Count Electronics	14,000	14,000
CTL Engineering	5,000	5,000
Kathryn Brown	16,000	7,729
Stantec	11,585	8,710

NOTE 17 - RISK MANAGEMENT

Property and Liability Insurance

The County is exposed to various risks of loss related to torts, theft or damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2012, 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 \$95,567,169 annual aggregate pool limit for flood and earthquake

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 17 - RISK MANAGEMENT - (Continued)

Liability

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

Crime

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

Boiler and Machinery

- \$100,000,000 each accident

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

The Mental Health and Recovery Board has property and liability insurance with Philadelphia Insurance Company for ten complexes. Building and personal property coverage ranges from \$5,000 to \$788,500 with \$1,000 deductibles. Each complex has a \$1,000,000 general liability policy.

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 Avinsure Agency, Inc. The airport premises have a \$1,000,000 limit. Airport hangars have a \$1,000,000 limit.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 17 - RISK MANAGEMENT - (Continued)

For 2012, the County participated in the County Commissioners Association of Ohio Service Corporation, a worker's compensation group rating plan (the Plan), an insurance purchasing pool (See Note 2). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

The Union County Memorial Hospital is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; medical malpractice; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

Union County Memorial Hospital self-insures for employee medical coverage with stop loss policy for claims in excess of \$125,000 per employee or total claims in excess of \$1,000,000. Claims charged to operations when incurred were approximately \$5,130,000 and \$5,531,000 for the years ended December 31, 2012 and 2011, respectively. The Hospital also self-insures for worker's compensation. The Hospital has a \$1,500,000 per claim stop loss policy with a private insurance carrier for worker's compensation.

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 17 - RISK MANAGEMENT - (Continued)

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior and current-year claims. The \$350,792 claims liability is reported as part of the accrued wages and benefits in the Memorial Hospital enterprise fund at December 31, 2012, and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Hospital's claims liability amount in 2012 and the prior two years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2010	\$ 410,710	\$ 4,046,990	\$ 4,002,000	\$ 455,700
2011	455,700	4,544,919	4,620,000	380,619
2012	380,619	5,100,173	5,130,000	350,792

NOTE 18 - PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - The County participates 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 in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the Member-Directed Plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 18 - PENSION PLANS - (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012 member and contribution rates were consistent across all three plans. 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. The 2012 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 11.50% and 12.10%, respectively. The County's contribution rate for 2012 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10% of covered payroll.

The County's contribution rate for pension benefits for members in the Traditional Plan for 2012 was 10.00%. The County's contribution rate for pension benefits for members in the Combined Plan was 7.95%. For those plan members in law enforcement and public safety pension contributions were 14.10%. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2012, 2011, and 2010 were \$4,971,340, \$5,149,070, and \$4,432,249, respectively; 97.59% has been contributed for 2012 and 100% has been contributed for 2011 and 2010. The remaining 2012 pension liability has been reported as due to other governments/pension obligation payable on the basic financial statements. Contributions to the member-directed plan for 2012 were \$50,084 made by the County and \$35,774 made by the plan members.

B. State Teachers Retirement System of Ohio

Plan Description - The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio website at www.strsoh.org, under "Publications".

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. 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 DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 18 - PENSION PLANS - (Continued)

Funding Policy - For 2012, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2012, 2011 and 2010 were \$109,935, \$113,557 and \$120,270, respectively; 94.14 percent has been contributed for 2012 and 100 percent for 2011 and 2010. The remaining 2012 pension liability has been reported as due to other governments/pension obligation payable on the basic financial statements.

NOTE 19 - POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement System

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

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

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2012 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan for 2012 was 4.00%. The portion of employer contributions allocated to fund post-employment healthcare for members in the Combined Plan for 2012 was 6.05%.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 19 - POSTEMPLOYMENT BENEFIT PLANS - (Continued)

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011, and 2010 were \$1,977,907, \$2,046,796, and \$2,288,823, respectively; 97.59% has been contributed for 2012 and 100% has been contributed for 2011 and 2010. The remaining 2012 post-employment health care benefits liability has been reported as due to other governments/pension obligation payable on the basic financial statements.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under State Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System of Ohio

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2012, 2011 and 2010 were \$8,457, \$8,735 and \$9,252, respectively; 94.14 percent has been contributed for 2012 and 100 percent for 2011 and 2010. The remaining 2012 post-employment health care benefits liability has been reported as due to other governments/pension obligation payable on the basic financial statements.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 20 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

Net Change in Fund Balance

	Major Governmental Funds		
	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle and Gas Tax</u>
Budget basis	\$ (697,142)	\$ 1,066,341	\$ 29,808
Net adjustment for revenue accruals	715,334	(19,674)	(17,118)
Net adjustment for expenditure accruals	258,296	(132,877)	136,855
Net adjustment for other sources/uses	(311,313)	-	-
Funds budgeted elsewhere	2,192,104	-	-
Adjustment for encumbrances	<u>397,158</u>	<u>83,537</u>	<u>83,865</u>
GAAP basis	<u>\$ 2,554,437</u>	<u>\$ 997,327</u>	<u>\$ 233,410</u>

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 20 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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 benefit liability fund and certificate title administration fund.

NOTE 21 - OTHER COMMITMENTS

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

<u>Fund</u>	<u>Year-End Encumbrances</u>
General fund	\$ 235,348
County Board of DD	55,621
Motor vehicle and gas tax	64,995
Other governmental	<u>93,440</u>
 Total	 <u>\$ 449,404</u>

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UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 22 - FUND BALANCE

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

Fund balance	General	County Board of DD	Motor Vehicle/ Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:					
Materials and supplies inventory	\$ 127,930	\$ 23,391	\$ 369,752	\$ 11,638	\$ 532,711
Prepays	135,213	1,148,138	871	39,475	1,323,697
Loans	-	-	-	1,120,000	1,120,000
Unclaimed monies	73,308	-	-	-	73,308
Total nonspendable	336,451	1,171,529	370,623	1,171,113	3,049,716
Restricted:					
Legislative and executive	-	-	-	1,420,010	1,420,010
Judicial	-	-	-	794,018	794,018
Public safety programs	-	-	-	2,191,468	2,191,468
Public works projects	-	-	2,698,038	379,951	3,077,989
Health programs	-	-	-	874,787	874,787
Human services programs	-	13,065,338	-	1,730,575	14,795,913
Economic development and assistance	-	-	-	878	878
Capital projects	-	-	-	6,522	6,522
Total restricted	-	13,065,338	2,698,038	7,398,209	23,161,585
Committed:					
Economic development and assistance	-	-	-	216,440	216,440
Legislative and executive	56,770	-	-	-	56,770
Human services programs	-	-	-	28,531	28,531
Capital projects	-	-	-	296,452	296,452
Termination benefits	450,586	-	-	-	450,586
Total committed	507,356	-	-	541,423	1,048,779
Assigned:					
Legislative and executive	106,355	-	-	-	106,355
Judicial	38,145	-	-	-	38,145
Public safety programs	23,471	-	-	-	23,471
Health programs	1,310	-	-	-	1,310
Human services programs	9,297	-	-	-	9,297
Debt service	-	-	-	150,855	150,855
Capital projects	-	-	-	3,251,583	3,251,583
Total assigned	178,578	-	-	3,402,438	3,581,016
Unassigned (deficit)	7,402,858	-	-	(475,578)	6,927,280
Total fund balances	\$ 8,425,243	\$ 14,236,867	\$ 3,068,661	\$ 12,037,605	\$ 37,768,376

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 23 - RELATED PARTY TRANSACTIONS

During 2012, Union County provided facilities; certain equipment, transportation and salaries for administration, implementation and supervision of programs to U-Co Industries, Inc. U-Co Industries, Inc., a discretely presented component unit of Union County reported \$171,773 for such contributions. U-Co Industries, Inc. recorded non-operating revenues at cost or fair market value as applicable, to the extent the contribution is related to the vocational purpose of the workshop.

During 2012, the County provided the Union County YMCA with use of a County-owned gymnasium for \$1. The estimated value of rent is less than \$1,000 annually.

During 2012, the County provided rent-free office space to Children, Inc. Children, Inc. constructed a building on County-owned land, adjacent to the Union County DD Board. The value of annual rent is estimated at \$85,000.

During 2012, the County provided the Union County Council for Families and Children First with use of office space at the London Avenue facility free of charge. The estimated value of rent is less than \$4,860 annually.

NOTE 24 - CONTINGENT LIABILITIES

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

NOTE 25 - U-CO INDUSTRIES, INC.

A. Summary of Significant Accounting Policies

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

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

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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

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

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

Accounts Receivable, trade - Accounts receivable consist of amounts due from customers for trade activities. The Organization provides for probable losses on accounts receivable using the allowance method. The Allowance is determined based on management's experience and collection efforts. The Organization had immaterial balances in the allowance of doubtful accounts as of June 30, 2012 and 2011.

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

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

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

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

Accounting for Uncertainty in Income taxes - The Financial Accounting Standards Board ("FASB") has issued Interpretation No. 48 ("FIN 48"), which clarifies generally acceptable accounting principles for recognition, measurement, presentation and disclosure relating to uncertain tax positions. FIN 48 applies to business enterprises, not-for-profit entities, and pass-through entities, such as S corporations and limited liability companies. As permitted by FIN 48 (as amended), the Organization has elected to defer the application of FIN 48. For financial statements covering periods prior to fiscal year 2012, the Organization evaluates uncertain tax positions in accordance with existing generally accepted accounting principles and makes such accruals and disclosures as might be required there under. The Organization doesn't anticipate that the provisions of FIN 48 will have any significant impact on its financial statements.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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

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

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

Fair Value Measurements - The Financial Accounting Standards Board ("FASB") has issued FAS 157, Fair Value Measurements, which establishes a single definition of fair value and a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. FASB Staff Position FAS 157-b delays the effective date of FAS 157 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value in the financial statements on a recurring basis, to fiscal years beginning after November 15, 2008. As a result, the Organization has only partially adopted FAS 175 during 2012. Major categories of assets and liabilities that are measured at fair value for which the entity has not applied the provisions of Statement 157 consists of property and equipment.

B. Inventory

Inventory is comprised of the following as of June 30:

	<u>2012</u>	<u>2011</u>
Raw materials	\$ 420,089	\$ 234,893
Finished goods	<u>185,735</u>	<u>116,028</u>
Total inventory	<u>\$ 605,824</u>	<u>\$ 350,921</u>

C. Note Payable

During the year ending June 30, 2008, the Organization purchased a new facility in Marysville, Ohio. The Organization was financed with a \$2.5 million bond through Union County that was purchased by Park National Bank. The total financing was reduced by a payment from the Union County Board of Developmental Disabilities (UCBDD) in December 2007. The mortgage note is payable in monthly installments of \$15,077, including interest at 4.00% as of June 30, 2012, through 2017. The building's fair market value was estimated to approximate the note assumed. The note is secured by the land and building.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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

The minimum principal payments on the note payable at June 30, 2012 due in each of the next five years are as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>U-CO Industries Debt</u>
	<u>Principal</u>
2013	\$ 113,887
2014	118,189
2015	123,004
2016	128,016
2017	133,231
Thereafter	<u>55,541</u>
Total	<u>\$ 671,868</u>

D. Deferred Lease

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

The lease payment amortization at June 30, 2012 in each of the next five years and thereafter is as follows:

<u>Fiscal Year Ended</u> <u>June 30,</u>	<u>U-CO Industries Lease Payment</u>
	<u>Principal</u>
2013	\$ 93,634
2014	93,634
2015	93,634
2016	93,634
2017	93,634
Thereafter	<u>46,815</u>
Total	<u>\$ 514,985</u>

At December 31, 2012, the Union County's financial statements reflect the prepayment of the County's lease in the amount of \$468,168.

E. Related Party

The Organization has an ongoing contractual relationship with UCBDD. As part of that relationship, the Organization leases to UCBDD its adult training and day care facility on a year-to-year basis. The Organization also receives payments from UCBDD for utilities and janitorial services. The lease period ends January 31, 2012. The Organization received payments of \$306,956 and \$217,941 during the years ended June 30, 2012 and 2011, respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

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

Labor and rent donated by UCBDD are handled on an in-kind basis. The value of this in-kind support was calculated at \$171,773 and \$229,014 for the years ended June 30, 2012 and 2011, respectively, and is comprised of the following:

<u>Description</u>	<u>2012</u>	<u>2011</u>
In-kind labor	<u>\$ 171,773</u>	<u>\$ 229,014</u>

F. Concentration of Risk

The Organization provides services to businesses in Union County and Central Ohio. Due to the nature of the Organization's business and the specialization of its workforce, the Organization generally conducts most of its business with fewer than ten customers. Credit risk with respect to trade receivables consists of reliance on these businesses as the Organization extends credit to its customers in the ordinary course of its business. One customer in the automotive industry accounted for 99% of the Organization's sales, accounts receivable, and accounts payable for the years ended June 30, 2012 and 2011.

The Organization places its cash in accounts with financial institutions that are insured through the Federal Deposit Insurance Corporation up to \$250,000 as of June 30, 2012 and 2011. At June 30, 2012 and 2011 and at various times during the year the Organization had on deposit funds in excess of insured balances.

G. Board Designated Cash

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

H. Contingencies

During 1998, the Organization entered into an agreement with the Ohio Department of Developmental Disabilities for the funding of a facility in Marysville. The agreement was amended in June 2008 to assign the contract to the new Square Drive facility. The Organization becomes liable for the remaining obligation on a \$273,830 note, if, prior to the expiration of the fifteen year note term, the Organization ceases to use the facility for developmentally disabled services. The note obligation is reduced each month beginning October 31, 1998 by \$1,521 (the original principal divided by the total number of months). As of June 30, 2012 and 2011, the Organization was in compliance with the agreement and no obligation has been recorded in the financial statements. The remaining contingent obligation at June 30, 2012 and 2011 was \$22,825 and \$41,077, respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 26 - UNION COUNTY AIRPORT AUTHORITY

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

A. Basis of Accounting

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

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

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

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

A summary of capital assets at December 31, 2012, follows:

Non-depreciable capital assets	\$ 680,685
Depreciable capital assets, net	<u>2,146,614</u>
Net capital assets	<u>\$ 2,827,299</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.

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REQUIRED
SUPPLEMENTARY
INFORMATION

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UNION COUNTY, OHIO

**REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2012**

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 2012 for the preservation of these assets.

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

Each bridge is evaluated annually based on state law and in accordance with Ohio Department of Transportation (ODOT) requirements. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. The practice of the Union County Engineer is to maintain a bridge system in the County where at least 85% of the structures have a bridge appraisal rating of 5 or more. The most recent inspections found that 95% 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, 2012

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

The following summarizes the overall ratings as of December 31, 2012.

	2010		2011		2012	
	Centerline Miles	Percent	Centerline Miles	Percent	Centerline Miles	Percent
Condition Assessment of Fair or Better	444	95%	456	98%	454	98%
Condition Assessment of Less than Fair	22	5%	11	2%	11	2%

	2010		2011		2012	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
Condition Assessment of Fair or Better	302	95%	308	97%	302	95%
Condition Assessment of Less than Fair	17	5%	10	3%	16	5%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2012	\$ 9,677,135	\$ 8,161,478	\$ 1,515,657
2011	10,656,158	8,948,524	1,707,634
2010	8,280,426	7,458,087	822,339
2009	8,294,305	7,003,742	1,290,563
2008	8,366,634	8,022,284	344,350
2007	7,654,249	6,888,337	765,912
2006	7,463,784	7,379,103	84,681

COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 3,538,255	\$ 3,538,255	\$ 3,606,004	\$ 67,749
Sales taxes	7,416,715	8,669,790	9,253,585	583,795
Charges for services	1,964,420	1,979,324	2,401,143	421,819
Licenses and permits	3,000	3,000	2,355	(645)
Fines and forfeitures	113,500	113,500	87,265	(26,235)
Intergovernmental	2,088,532	2,113,114	2,219,270	106,156
Investment income	662,000	662,000	701,114	39,114
Rental income	395,000	395,000	429,272	34,272
Other	204,000	204,000	633,732	429,732
Total revenues	16,385,422	17,677,983	19,333,740	1,655,757
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Commissioners:				
Personal services	237,769	237,769	236,775	994
Materials and supplies	2,124	2,124	2,073	51
Contractual services	119,175	177,080	174,250	2,830
Other	24,508	21,017	15,445	5,572
Total commissioners	383,576	437,990	428,543	9,447
Environmental engineer - general:				
Personal services	50,031	50,031	49,828	203
Total environmental engineer	50,031	50,031	49,828	203
Auditor - general:				
Personal services	234,732	241,432	240,276	1,156
Materials and supplies	11,000	8,604	7,241	1,363
Contractual services	32,500	32,500	31,501	999
Other	6,000	9,600	8,281	1,319
Total auditor	284,232	292,136	287,299	4,837
Treasurer:				
Personal services	99,782	99,782	99,736	46
Materials and supplies	23,000	25,332	23,104	2,228
Contractual services	6,400	6,400	5,339	1,061
Other	4,200	4,200	2,082	2,118
Total treasurer	133,382	135,714	130,261	5,453
Prosecutor:				
Personal services	399,843	399,843	399,843	-
Materials and supplies	12,000	13,000	12,903	97
Contractual services	25,000	27,181	27,132	49
Other	154,167	154,167	154,167	-
Total prosecutor	591,010	594,191	594,045	146
Risk management:				
Personal services	105,220	109,716	107,207	2,509
Materials and supplies	5,000	10,195	7,940	2,255
Contractual services	9,500	11,200	10,662	538
Other	96,834	127,523	102,597	24,926
Total risk management	216,554	258,634	228,406	30,228

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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 (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data processing:				
Personal services	\$ 82,360	\$ 80,360	\$ 79,977	\$ 383
Materials and supplies	2,000	2,000	346	1,654
Contractual services	143,678	150,394	148,279	2,115
Other	3,000	3,000	2,142	858
Total data processing	<u>231,038</u>	<u>235,754</u>	<u>230,744</u>	<u>5,010</u>
Board of elections:				
Personal services	274,863	291,796	280,413	11,383
Materials and supplies	25,000	31,252	30,971	281
Contractual services	68,500	81,821	81,563	258
Capital outlay	20,000	-	-	-
Other	5,000	4,675	4,399	276
Total board of elections	<u>393,363</u>	<u>409,544</u>	<u>397,346</u>	<u>12,198</u>
Recorder:				
Personal services	133,654	137,204	137,164	40
Materials and supplies	2,900	2,871	2,616	255
Contractual services	6,017	9,450	9,449	1
Other	1,835	1,836	1,836	-
Total recorder	<u>144,406</u>	<u>151,361</u>	<u>151,065</u>	<u>296</u>
Maintenance and operations:				
Personal services	358,000	411,162	410,876	286
Materials and supplies	95,000	95,000	70,011	24,989
Contractual services	880,260	940,203	893,663	46,540
Total maintenance and operations	<u>1,333,260</u>	<u>1,446,365</u>	<u>1,374,550</u>	<u>71,815</u>
Assessing property:				
Personal services	35,900	35,900	35,856	44
Total assessing property	<u>35,900</u>	<u>35,900</u>	<u>35,856</u>	<u>44</u>
Insurance and bonds:				
Contractual services	224,370	224,370	212,853	11,517
Other	6,000	6,000	2,563	3,437
Total insurance and bonds	<u>230,370</u>	<u>230,370</u>	<u>215,416</u>	<u>14,954</u>
Bureau of inspection:				
Contractual services	75,600	85,116	82,984	2,132
Total bureau of inspection	<u>75,600</u>	<u>85,116</u>	<u>82,984</u>	<u>2,132</u>
County planning:				
Other	21,000	21,000	20,920	80
Total county planning	<u>21,000</u>	<u>21,000</u>	<u>20,920</u>	<u>80</u>
Fringe benefits:				
Personal services	2,435,401	2,331,565	2,280,597	50,968
Total fringe benefits	<u>2,435,401</u>	<u>2,331,565</u>	<u>2,280,597</u>	<u>50,968</u>
Equipment:				
Capital outlay	200,000	474,642	411,289	63,353
Total equipment	<u>200,000</u>	<u>474,642</u>	<u>411,289</u>	<u>63,353</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 (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Archives:				
Personal services	\$ 40,000	\$ 41,553	\$ 41,553	\$ -
Materials and supplies.	2,000	2,109	2,109	-
Contractual services.	525	719	685	34
Other	150	41	41	-
Total archives	<u>42,675</u>	<u>44,422</u>	<u>44,388</u>	<u>34</u>
Total general government - legislative and executive	<u>6,801,798</u>	<u>7,234,735</u>	<u>6,963,537</u>	<u>271,198</u>
Judicial:				
Drug court grant:				
Personal services	158,568	159,623	159,621	2
Materials and supplies.	25,000	23,965	892	23,073
Contractual services.	15,055	15,055	-	15,055
Other.	15,000	15,000	-	15,000
Total drug court grant	<u>213,623</u>	<u>213,643</u>	<u>160,513</u>	<u>53,130</u>
Common pleas court:				
Personal services	221,517	283,063	271,837	11,226
Materials and supplies.	26,000	22,000	14,767	7,233
Contractual services.	46,200	52,466	41,770	10,696
Other.	166,425	174,857	165,130	9,727
Total common pleas court	<u>460,142</u>	<u>532,386</u>	<u>493,504</u>	<u>38,882</u>
Juvenile court:				
Personal services	375,180	391,774	388,678	3,096
Contractual services	33,300	33,300	23,297	10,003
Other.	1,255	1,255	725	530
Total juvenile court	<u>409,735</u>	<u>426,329</u>	<u>412,700</u>	<u>13,629</u>
Probate court:				
Personal services	112,575	122,785	122,648	137
Materials and supplies	28,000	19,636	16,741	2,895
Contractual services	14,850	14,850	7,762	7,088
Other.	1,250	1,250	793	457
Total probate court.	<u>156,675</u>	<u>158,521</u>	<u>147,944</u>	<u>10,577</u>
Clerk of courts:				
Personal services	272,831	274,616	272,802	1,814
Materials and supplies	41,000	68,733	57,413	11,320
Contractual services	15,342	15,695	13,013	2,682
Total clerk of courts	<u>329,173</u>	<u>359,044</u>	<u>343,228</u>	<u>15,816</u>
Public defender:				
Contractual services	385,010	385,010	384,970	40
Other	2,345	2,345	-	2,345
Total public defender.	<u>387,355</u>	<u>387,355</u>	<u>384,970</u>	<u>2,385</u>
Court of appeals:				
Personal services.	1,000	1,000	-	1,000
Other	16,000	16,000	13,636	2,364
Total court of appeals	<u>17,000</u>	<u>17,000</u>	<u>13,636</u>	<u>3,364</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 (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Jury commission:				
Personal services	\$ 840	\$ 840	\$ 840	\$ -
Materials and supplies	1,000	1,000	990	10
Total jury commission	1,840	1,840	1,830	10
County court:				
Personal services	88,715	125,433	125,433	-
Contractual services	3,520	3,520	1,220	2,300
Total county court	92,235	128,953	126,653	2,300
Juvenile probation:				
Personal services	77,759	59,661	58,006	1,655
Other	3,000	3,000	1,893	1,107
Total juvenile probation	80,759	62,661	59,899	2,762
Total general government - judicial	2,148,537	2,287,732	2,144,877	142,855
Total general government	8,950,335	9,522,467	9,108,414	414,053
Public safety:				
Coroner:				
Personal services	48,112	50,194	49,981	213
Materials and supplies	388	1,568	1,506	62
Contractual services	26,000	22,096	13,314	8,782
Capital outlay	293	293	-	293
Other	1,624	2,856	2,237	619
Total coroner	76,417	77,007	67,038	9,969
Sheriff:				
Personal services	291,770	297,620	297,586	34
Materials and supplies	15,000	19,820	17,858	1,962
Contractual services	66,000	51,509	46,055	5,454
Other	27,461	27,461	27,254	207
Total sheriff	400,231	396,410	388,753	7,657
Law enforcement:				
Personal services	1,431,672	1,391,186	1,390,555	631
Materials and supplies	147,000	149,948	148,072	1,876
Contractual services	59,000	73,924	71,993	1,931
Other	4,500	5,700	5,370	330
Total law enforcement	1,642,172	1,620,758	1,615,990	4,768
Jail:				
Personal services	364,543	349,143	342,351	6,792
Materials and supplies	7,000	5,000	3,248	1,752
Contractual services	1,352,093	1,410,550	1,406,560	3,990
Other	1,000	1,000	632	368
Total jail	1,724,636	1,765,693	1,752,791	12,902
Investigation:				
Personal services	201,644	201,438	194,356	7,082
Materials and supplies	6,300	5,100	4,600	500
Contractual services	8,000	6,595	4,079	2,516
Other	4,300	4,300	3,379	921
Total investigation	220,244	217,433	206,414	11,019

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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 (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Community service:				
Personal services	\$ 18,143	\$ 70,726	\$ 58,007	\$ 12,719
Materials and supplies	500	500	431	69
Contractual services	500	500	245	255
Other	400	400	286	114
Total community service	<u>19,543</u>	<u>72,126</u>	<u>58,969</u>	<u>13,157</u>
Pursuit sheriff:				
Other	9,000	14,000	12,882	1,118
Total pursuit sheriff	<u>9,000</u>	<u>14,000</u>	<u>12,882</u>	<u>1,118</u>
Detention home COYC:				
Contractual services	270,210	312,982	312,982	-
Total detention home COYC	<u>270,210</u>	<u>312,982</u>	<u>312,982</u>	<u>-</u>
Total public safety	<u>4,362,453</u>	<u>4,476,409</u>	<u>4,415,819</u>	<u>60,590</u>
Public works:				
Engineer:				
Personal services	106,526	106,526	105,985	541
Contractual services	4,041	4,041	1,983	2,058
Total engineer	<u>110,567</u>	<u>110,567</u>	<u>107,968</u>	<u>2,599</u>
Total public works	<u>110,567</u>	<u>110,567</u>	<u>107,968</u>	<u>2,599</u>
Health:				
Agriculture:				
Contractual services	1,200	1,200	1,200	-
Total agriculture	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>
Humane society:				
Contractual services	59,927	60,113	60,113	-
Total humane society	<u>59,927</u>	<u>60,113</u>	<u>60,113</u>	<u>-</u>
CEBCO wellness:				
Materials and supplies	11,000	12,744	12,740	4
Total humane society	<u>11,000</u>	<u>12,744</u>	<u>12,740</u>	<u>4</u>
Other health department:				
Contractual services	183,464	216,805	216,615	190
Total other health department	<u>183,464</u>	<u>216,805</u>	<u>216,615</u>	<u>190</u>
Total health	<u>255,591</u>	<u>290,862</u>	<u>290,668</u>	<u>194</u>
Human services:				
Veteran's services:				
Personal services	246,293	246,293	242,568	3,725
Materials and supplies	19,250	20,056	16,802	3,254
Contractual services	90,981	100,679	92,876	7,803
Capital outlay	31,500	42,472	38,203	4,269
Other	277,327	276,825	224,289	52,536
Total veteran's services	<u>665,351</u>	<u>686,325</u>	<u>614,738</u>	<u>71,587</u>
Children's services:				
Other	117,535	117,535	117,535	-
Total children's services	<u>117,535</u>	<u>117,535</u>	<u>117,535</u>	<u>-</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 (CONCLUDED)
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other endowments:				
Other	\$ 21,599	\$ 21,599	\$ 21,599	\$ -
Total other endowments	<u>21,599</u>	<u>21,599</u>	<u>21,599</u>	<u>-</u>
Public assistance:				
Other	893,000	893,000	722,922	170,078
Total public assistance	<u>893,000</u>	<u>893,000</u>	<u>722,922</u>	<u>170,078</u>
Total human services	<u>1,697,485</u>	<u>1,718,459</u>	<u>1,476,794</u>	<u>241,665</u>
Economic development:				
Economic development:				
Contractual services	121,849	144,114	121,551	22,563
Total economic development	<u>121,849</u>	<u>144,114</u>	<u>121,551</u>	<u>22,563</u>
Total economic development	<u>121,849</u>	<u>144,114</u>	<u>121,551</u>	<u>22,563</u>
Intergovernmental:				
Agriculture:				
Intergovernmental	135,555	135,555	135,555	-
Total agriculture	<u>135,555</u>	<u>135,555</u>	<u>135,555</u>	<u>-</u>
Conservation and recreation:				
Intergovernmental	173,286	181,584	181,584	-
Total conservation and recreation	<u>173,286</u>	<u>181,584</u>	<u>181,584</u>	<u>-</u>
Historical society:				
Intergovernmental	10,000	10,000	10,000	-
Total historical society	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Other:				
Intergovernmental	300,470	175,386	16,094	159,292
Total other	<u>300,470</u>	<u>175,386</u>	<u>16,094</u>	<u>159,292</u>
Total intergovernmental	<u>619,311</u>	<u>502,525</u>	<u>343,233</u>	<u>159,292</u>
Total expenditures	<u>16,117,591</u>	<u>16,765,403</u>	<u>15,864,447</u>	<u>900,956</u>
Excess of revenues over expenditures	267,831	912,580	3,469,293	2,556,713
Other financing sources (uses):				
Advances in	-	-	335,025	335,025
Advances out	-	(23,712)	(23,712)	-
Transfer in	-	-	40,712	40,712
Transfers out	(266,715)	(4,518,460)	(4,518,460)	-
Total other financing sources (uses)	<u>(266,715)</u>	<u>(4,542,172)</u>	<u>(4,166,435)</u>	<u>375,737</u>
Net change in fund balance	1,116	(3,629,592)	(697,142)	2,932,450
Fund balance at beginning of year	4,136,180	4,136,180	4,136,180	-
Prior year encumbrances appropriated.	350,145	350,145	350,145	-
Fund balance at end of year	<u>\$ 4,487,441</u>	<u>\$ 856,733</u>	<u>\$ 3,789,183</u>	<u>\$ 2,932,450</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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 5,077,351	\$ 5,077,351	\$ 6,078,268	\$ 1,000,917
Intergovernmental	3,511,712	3,511,712	4,220,815	709,103
Contributions and donations	-	-	3,802	3,802
Other	130,000	130,000	284,614	154,614
Total revenues	8,719,063	8,719,063	10,587,499	1,868,436
Expenditures:				
Current:				
Human services:				
Personal services	4,538,363	4,538,363	4,351,471	186,892
Materials and supplies	84,120	90,352	52,801	37,551
Contractual services	4,076,097	4,101,112	3,818,940	282,172
Capital outlay	97,508	107,755	61,846	45,909
Other	2,456,367	2,546,488	1,236,100	1,310,388
Total expenditures	11,252,455	11,384,070	9,521,158	1,862,912
Excess (deficiency) of revenues over (under) expenditures	(2,533,392)	(2,665,007)	1,066,341	3,731,348
Other financing uses:				
Transfers out	(153,150)	(153,150)	-	153,150
Total other financing uses	(153,150)	(153,150)	-	153,150
Net change in fund balance	(2,686,542)	(2,818,157)	1,066,341	3,884,498
Fund balance at beginning of year	12,376,479	12,376,479	12,376,479	-
Prior year encumbrances appropriated.	77,118	77,118	77,118	-
Fund balance at end of year	\$ 9,767,055	\$ 9,635,440	\$ 13,519,938	\$ 3,884,498

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE/GASOLINE TAX
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Sales tax	\$ 970,000	\$ 970,000	\$ 1,231,227	\$ 261,227
Charges for services	625,000	625,000	718,109	93,109
Licenses and permits	2,000	2,000	2,080	80
Intergovernmental	4,280,000	4,280,000	4,321,843	41,843
Investment income	25,000	25,000	34,484	9,484
Other	77,000	77,000	84,778	7,778
Total revenues	5,979,000	5,979,000	6,392,521	413,521
Expenditures:				
Current:				
Public works:				
Engineer:				
Personal services	608,767	608,767	436,099	172,668
Materials and supplies	18,000	18,000	11,907	6,093
Contractual services	190,000	214,303	165,647	48,656
Capital outlay	40,000	43,757	10,816	32,941
Other	40,145	42,571	32,357	10,214
Total engineer	896,912	927,398	656,826	270,572
Roads:				
Personal services	1,724,676	1,724,676	1,574,597	150,079
Materials and supplies	1,495,000	1,584,541	1,497,133	87,408
Contractual services	511,000	543,236	486,295	56,941
Capital outlay	309,000	405,797	384,453	21,344
Other	4,000	4,000	1,365	2,635
Total roads	4,043,676	4,262,250	3,943,843	318,407
Bridges and culverts:				
Materials and supplies	180,000	134,900	92,130	42,770
Contractual services	560,000	562,400	528,675	33,725
Principal payment	86,942	13	-	13
Other	2,012,000	2,096,147	1,054,310	1,041,837
Total bridges and culverts	2,838,942	2,793,460	1,675,115	1,118,345
Total expenditures	7,779,530	7,983,108	6,275,784	1,707,324
Excess (deficiency) of revenues over (under) expenditures	(1,800,530)	(2,004,108)	116,737	2,120,845
Other financing uses:				
Transfers out	-	(86,929)	(86,929)	-
Total other financing sources uses	-	(86,929)	(86,929)	-
Net change in fund balance	(1,800,530)	(2,091,037)	29,808	2,120,845
Fund balance at beginning of year	1,993,506	1,993,506	1,993,506	-
Prior year encumbrances appropriated.	342,324	342,324	342,324	-
Fund balance at end of year	\$ 535,300	\$ 244,793	\$ 2,365,638	\$ 2,120,845

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UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds

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

Real Estate Assessment

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

Computerized Legal Research

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

Delinquent Real Estate Collection

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

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 this home repair program.

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.

Project Retainage

To account for retainage payments to contractors which will be paid upon project completion.

Probate and Juvenile Court Computer

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

Probate and Juvenile Court Computer Research

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

Juvenile Court Indigent Offenders

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

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

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.

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.

Sheriff CCW Rotary

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

Law Enforcement Grants

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

Sheriff Policing Rotary

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

DARE Community Education

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

Youth Services Subsidy

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

9-1-1 Emergency

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

Local Emergency Planning

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

Juvenile Tobacco

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

Law Enforcement Memorial

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

Juvenile Special Projects

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

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.

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

VAWA Grant

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

Road and Bridge

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

Ditch Rotary

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

Ditch Maintenance

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

Dog and Kennel

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

ADAMH

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

Preschool Grant

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

Community Support Services

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

Public Assistance

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

Coordination Transportation

To provide transportation services to seniors or disadvantaged citizens.

Child Support Enforcement Agency

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

Children Services

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

Adult Basic Literacy Education Grant

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

Senior Services

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

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

Workplace Investment Act

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

Collaborative Family Risk

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

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

Unclaimed Monies Fund

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

Stabilization Fund

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

Salary and Benefit Fund

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

Certificate Title Administration

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

Nonmajor Debt Service Funds

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

Bond Retirement

To account for the retirement of debt.

Sales Tax Debt

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

Nonmajor Capital Project Funds

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

Capital Improvements

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

ARRA EECBG

To account for the activity involved in the upgrade of the HVAC system and controls in the County Courthouse.

Federal Grant and Recapture CDBG

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

Ditch Equipment Building

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

DD Capital

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

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Capital Project Funds - (Continued)

Sheriff's Facility Construction

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

AG Center

To account for building renovation costs.

London Ave. Government Building

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

Boylan and Phelps Ditch

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

Main Street Building

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

Lower Green JT Ditch

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

Cattail Swamp Ditch

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

Capital Project Issue II

To account for funds received for Issue II certified projects.

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 7,421,232	\$ 150,861	\$ 3,276,261	\$ 10,848,354
Cash and cash equivalents in segregated accounts	548,299	-	22,496	570,795
Receivables (net of allowance for uncollectibles):				
Sales taxes	300,195	-	-	300,195
Real estate and other taxes	1,540,794	-	-	1,540,794
Accounts	93,108	-	-	93,108
Due from other governments	969,330	-	10,224	979,554
Special assessments	115,589	-	-	115,589
Loans receivable	-	1,120,000	-	1,120,000
Prepayments	39,475	-	-	39,475
Materials and supplies inventory	11,638	-	-	11,638
Loans due from other funds	-	-	255,800	255,800
Total assets	\$ 11,039,660	\$ 1,270,861	\$ 3,564,781	\$ 15,875,302
Liabilities:				
Accounts payable	\$ 555,706	\$ -	\$ -	\$ 555,706
Accrued wages and benefits payable	241,026	-	-	241,026
Compensated absences payable	5,729	-	-	5,729
Due to other governments	126,035	-	-	126,035
Interfund loans payable	3,814	-	-	3,814
Accrued interest payable	-	3,403	-	3,403
Notes payable	-	450,000	-	450,000
Total liabilities	932,310	453,403	-	1,385,713
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	1,463,099	-	-	1,463,099
Delinquent property tax revenue not available	77,695	-	-	77,695
Sales tax revenue not available	203,184	-	-	203,184
Special assessments revenue not available	115,589	-	-	115,589
Other nonexchange transactions	88,517	-	-	88,517
Unavailable grant revenue	438,246	-	10,224	448,470
Miscellaneous revenue not available	55,430	-	-	55,430
Total deferred inflows of resources	2,441,760	-	10,224	2,451,984
Fund balances:				
Nonspendable	51,113	1,120,000	-	1,171,113
Restricted	7,391,687	-	6,522	7,398,209
Committed	244,971	-	296,452	541,423
Assigned	-	150,855	3,251,583	3,402,438
Unassigned (deficit)	(22,181)	(453,397)	-	(475,578)
Total fund balances	7,665,590	817,458	3,554,557	12,037,605
Total liabilities, deferred inflows of resources and fund balances	\$ 11,039,660	\$ 1,270,861	\$ 3,564,781	\$ 15,875,302

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property taxes	\$ 1,418,724	\$ 518,858	\$ -	\$ 1,937,582
Sales taxes	1,250,172	-	-	1,250,172
Charges for services	2,130,467	-	-	2,130,467
Licenses and permits	145,102	-	-	145,102
Fines and forfeitures	229,332	-	-	229,332
Intergovernmental	7,862,218	-	2,236,016	10,098,234
Special assessments	121,995	-	19,716	141,711
Investment income	7,676	-	1,000	8,676
Rental income	21,245	-	-	21,245
Contributions and donations	10,525	-	-	10,525
Other	419,765	122,655	17,846	560,266
Total revenues	13,617,221	641,513	2,274,578	16,533,312
Expenditures:				
Current:				
General government:				
Legislative and executive	3,202,342	-	5,173	3,207,515
Judicial	406,584	-	-	406,584
Public safety	1,736,605	-	-	1,736,605
Public works	164,104	-	72,777	236,881
Health	2,491,017	-	-	2,491,017
Human services	5,039,488	-	-	5,039,488
Economic development	256,924	-	-	256,924
Capital outlay	-	-	2,185,670	2,185,670
Debt service:				
Principal retirement	-	790,000	-	790,000
Interest and fiscal charges	-	287,041	3,147	290,188
Bond issuance costs	-	103,024	-	103,024
Total expenditures	13,297,064	1,180,065	2,266,767	16,743,896
Excess (deficiency) of revenues over (under) expenditures	320,157	(538,552)	7,811	(210,584)
Other financing sources (uses):				
Sale of refunding bond	-	2,080,000	-	2,080,000
Bond issuance	-	220,000	-	220,000
Payment to refunding bond escrow agent	-	(2,282,518)	-	(2,282,518)
Transfers in	102,370	612,314	2,405,921	3,120,605
Transfers out	-	(255,921)	(319,407)	(575,328)
Premium on bond issuance	-	32,168	-	32,168
Total other financing sources (uses)	102,370	406,043	2,086,514	2,594,927
Net change in fund balances	422,527	(132,509)	2,094,325	2,384,343
Fund balances at beginning of year	7,245,663	949,967	1,460,232	9,655,862
(Decrease) in reserve for inventory	(2,600)	-	-	(2,600)
Fund balances at end of year	\$ 7,665,590	\$ 817,458	\$ 3,554,557	\$ 12,037,605

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2012

	Real Estate Assessment	Computerized Legal Research	Delinquent Real Estate Collection	Treasurer Prepaid Interest
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,014,288	\$ 40,301	\$ 345,936	\$ 37,828
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	25	99	-	-
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Prepayments	1,289	-	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 1,015,602</u>	<u>\$ 40,400</u>	<u>\$ 345,936</u>	<u>\$ 37,828</u>
Liabilities:				
Accounts payable	\$ 1,263	\$ -	\$ 725	\$ -
Accrued wages and benefits payable	17,562	-	6,839	946
Compensated absences payable	-	-	-	-
Due to other governments	9,326	-	3,297	514
Interfund loans payable	-	-	-	-
Total liabilities	<u>28,151</u>	<u>-</u>	<u>10,861</u>	<u>1,460</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	1,289	-	-	-
Restricted	986,162	40,400	335,075	36,368
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>987,451</u>	<u>40,400</u>	<u>335,075</u>	<u>36,368</u>
Total liabilities, deferred inflows of resources and fun balances	<u>\$ 1,015,602</u>	<u>\$ 40,400</u>	<u>\$ 345,936</u>	<u>\$ 37,828</u>

<u>Federal Chip</u>	<u>Law Library</u>	<u>Probate Court Conduct of Business</u>	<u>Indigent Guardianship</u>	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>
\$ 22,005	\$ 162,988	\$ 3,612	\$ 5,762	\$ 16,875	\$ 501,161
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,343	17	210	80	7,000
4,764	-	-	-	-	7,750
-	-	-	-	-	-
-	177	-	-	-	-
-	-	-	-	-	-
<u>\$ 26,769</u>	<u>\$ 185,508</u>	<u>\$ 3,629</u>	<u>\$ 5,972</u>	<u>\$ 16,955</u>	<u>\$ 515,911</u>
\$ 950	\$ 21,598	\$ -	\$ 979	\$ 850	\$ 22,544
-	2,221	-	-	-	-
-	-	-	-	-	-
-	1,190	-	-	-	-
3,814	-	-	-	-	-
<u>4,764</u>	<u>25,009</u>	<u>-</u>	<u>979</u>	<u>850</u>	<u>22,544</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	177	-	-	-	-
22,005	160,322	3,629	4,993	16,105	493,367
-	-	-	-	-	-
-	-	-	-	-	-
<u>22,005</u>	<u>160,499</u>	<u>3,629</u>	<u>4,993</u>	<u>16,105</u>	<u>493,367</u>
<u>\$ 26,769</u>	<u>\$ 185,508</u>	<u>\$ 3,629</u>	<u>\$ 5,972</u>	<u>\$ 16,955</u>	<u>\$ 515,911</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2012

	<u>Clerk of Courts Computerization</u>	<u>Probate and Juvenile Court Computer</u>	<u>Probate and Juvenile Court Computer Research</u>	<u>Juvenile Court Indigent Offenders</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 32,526	\$ 27,664	\$ 9,901	\$ 2,486
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	630	653	146	42
Due from other governments	-	-	-	-
Special assessments	-	-	-	-
Prepayments	-	503	-	-
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 33,156</u>	<u>\$ 28,820</u>	<u>\$ 10,047</u>	<u>\$ 2,528</u>
Liabilities:				
Accounts payable	\$ -	\$ 31	\$ -	\$ -
Accrued wages and benefits payable	-	-	-	-
Compensated absences payable	-	-	-	-
Due to other governments	-	-	-	-
Interfund loans payable	-	-	-	-
Total liabilities	<u>-</u>	<u>31</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	-	503	-	-
Restricted	33,156	28,286	10,047	2,528
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>33,156</u>	<u>28,789</u>	<u>10,047</u>	<u>2,528</u>
Total liabilities, deferred inflows of resources and fun balances	<u>\$ 33,156</u>	<u>\$ 28,820</u>	<u>\$ 10,047</u>	<u>\$ 2,528</u>

Dispute Resolution	Economic Development	Convention and Tourist Bureau	DUI	Sheriff CCW Rotary	Law Enforcement Grants
\$ 49,299	\$ 7,815	\$ 238,940	\$ 7,320	\$ 61,176	\$ 60,982
-	-	-	548,299	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,040	-	-	-	-	-
-	-	37,453	-	-	-
-	-	-	-	-	-
55	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 51,394</u>	<u>\$ 7,815</u>	<u>\$ 276,393</u>	<u>\$ 555,619</u>	<u>\$ 61,176</u>	<u>\$ 60,982</u>
\$ -	\$ -	\$ 22,500	\$ -	\$ 2,415	\$ -
6,659	4,560	-	-	-	-
-	-	-	-	-	-
3,095	2,377	-	2	-	-
-	-	-	-	-	-
<u>9,754</u>	<u>6,937</u>	<u>22,500</u>	<u>2</u>	<u>2,415</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	37,453	-	-	-
-	-	<u>37,453</u>	-	-	-
55	-	-	-	-	-
41,585	878	-	555,617	58,761	60,982
-	-	216,440	-	-	-
-	-	-	-	-	-
<u>41,640</u>	<u>878</u>	<u>216,440</u>	<u>555,617</u>	<u>58,761</u>	<u>60,982</u>
<u>\$ 51,394</u>	<u>\$ 7,815</u>	<u>\$ 276,393</u>	<u>\$ 555,619</u>	<u>\$ 61,176</u>	<u>\$ 60,982</u>

-- Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2012

	Sheriff Policing Rotary	DARE Community Education	Youth Services Subsidy	9-1-1 Emergency
Assets:				
Equity in pooled cash and cash equivalents	\$ 118,485	\$ 48,537	\$ 107,268	\$ 1,127,807
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	888,324
Accounts	1,307	-	500	261
Due from other governments	-	-	64,025	66,200
Special assessments	-	-	-	-
Prepayments	1,275	361	-	18,461
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 121,067</u>	<u>\$ 48,898</u>	<u>\$ 171,793</u>	<u>\$ 2,101,053</u>
Liabilities:				
Accounts payable	\$ 3,627	\$ -	\$ 1,153	\$ 625
Accrued wages and benefits payable	-	-	9,396	37,860
Compensated absences payable	-	-	-	-
Due to other governments	38	-	5,144	20,583
Interfund loans payable	-	-	-	-
Total liabilities	<u>3,665</u>	<u>-</u>	<u>15,693</u>	<u>59,068</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	843,194
Delinquent property tax revenue not available	-	-	-	45,130
Sales tax revenue not available	-	-	-	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	53,853
Unavailable grant revenue	-	-	27,454	-
Miscellaneous revenue not available	821	-	-	-
Total deferred inflows of resources	<u>821</u>	<u>-</u>	<u>27,454</u>	<u>942,177</u>
Fund balances:				
Nonspendable	1,275	361	-	18,461
Restricted	115,306	48,537	128,646	1,081,347
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>116,581</u>	<u>48,898</u>	<u>128,646</u>	<u>1,099,808</u>
Total liabilities, deferred inflows of resources and fun balances	<u>\$ 121,067</u>	<u>\$ 48,898</u>	<u>\$ 171,793</u>	<u>\$ 2,101,053</u>

Local Emergency Planning	Juvenile Tobacco	Law Enforcement Memorial	Juvenile Special Projects	VOCA Grant	VAWA Grant
\$ 49,036	\$ 455	\$ 292	\$ 58,305	\$ 11,869	\$ 7,334
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	884	-	-
-	-	-	-	31,242	15,685
-	-	-	-	-	-
-	-	-	840	275	-
-	-	-	-	3,005	-
<u>\$ 49,036</u>	<u>\$ 455</u>	<u>\$ 292</u>	<u>\$ 60,029</u>	<u>\$ 46,391</u>	<u>\$ 23,019</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
286	-	-	-	5,198	2,024
-	-	-	-	-	-
155	-	-	-	2,780	1,038
-	-	-	-	-	-
<u>441</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,978</u>	<u>3,062</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	7,207	14,142
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,207</u>	<u>14,142</u>
-	-	-	840	3,280	-
48,595	455	292	59,189	27,926	5,815
-	-	-	-	-	-
-	-	-	-	-	-
<u>48,595</u>	<u>455</u>	<u>292</u>	<u>60,029</u>	<u>31,206</u>	<u>5,815</u>
<u>\$ 49,036</u>	<u>\$ 455</u>	<u>\$ 292</u>	<u>\$ 60,029</u>	<u>\$ 46,391</u>	<u>\$ 23,019</u>

-- Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2012

	<u>Road and Bridge</u>	<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 10,252	\$ 34,706	\$ 331,409	\$ 218,226
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	-	-
Real estate and other taxes	-	-	-	-
Accounts	3,957	-	-	-
Due from other governments	1,919	-	-	-
Special assessments	-	-	115,589	-
Prepayments	-	-	-	350
Materials and supplies inventory	-	-	-	-
Total assets	<u>\$ 16,128</u>	<u>\$ 34,706</u>	<u>\$ 446,998</u>	<u>\$ 218,576</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,099
Accrued wages and benefits payable	1,682	-	-	2,546
Compensated absences payable	-	-	-	-
Due to other governments	610	-	-	1,359
Interfund loans payable	-	-	-	-
Total liabilities	<u>2,292</u>	<u>-</u>	<u>-</u>	<u>5,004</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	-	-	115,589	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	-	-	-	-
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>115,589</u>	<u>-</u>
Fund balances:				
Nonspendable	-	-	-	350
Restricted	13,836	34,706	331,409	213,222
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>13,836</u>	<u>34,706</u>	<u>331,409</u>	<u>213,572</u>
Total liabilities, deferred inflows of resources and fun balances	<u>\$ 16,128</u>	<u>\$ 34,706</u>	<u>\$ 446,998</u>	<u>\$ 218,576</u>

ADAMH	Preschool Grant	Community Support Services	Public Assistance	Coordination Transportation	Child Support Enforcement Agency
\$ 573,851	\$ 25,175	\$ 54,511	\$ 280,199	\$ 270,214	\$ 398,811
-	-	-	-	-	-
-	-	-	-	-	-
652,470	-	-	-	-	-
719	-	-	215	39,777	12,203
197,201	-	96,837	247,683	78,324	43,090
-	-	-	-	-	-
3,539	-	6,235	5,245	870	-
1,637	-	-	5,024	85	-
<u>\$ 1,429,417</u>	<u>\$ 25,175</u>	<u>\$ 157,583</u>	<u>\$ 538,366</u>	<u>\$ 389,270</u>	<u>\$ 454,104</u>
\$ 11,549	\$ -	\$ 7,035	\$ 25,859	\$ 8,280	\$ 46,714
15,093	-	-	73,901	26,587	11,791
1,957	-	-	38	3,734	-
7,462	-	-	38,868	13,883	6,103
-	-	-	-	-	-
<u>36,061</u>	<u>-</u>	<u>7,035</u>	<u>138,666</u>	<u>52,484</u>	<u>64,608</u>
619,905	-	-	-	-	-
32,565	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
34,664	-	-	-	-	-
148,725	-	60,000	44,916	36,695	43,090
244	-	-	16,061	851	-
<u>836,103</u>	<u>-</u>	<u>60,000</u>	<u>60,977</u>	<u>37,546</u>	<u>43,090</u>
5,176	-	6,235	10,269	955	-
552,077	25,175	84,313	328,454	298,285	346,406
-	-	-	-	-	-
-	-	-	-	-	-
<u>557,253</u>	<u>25,175</u>	<u>90,548</u>	<u>338,723</u>	<u>299,240</u>	<u>346,406</u>
<u>\$ 1,429,417</u>	<u>\$ 25,175</u>	<u>\$ 157,583</u>	<u>\$ 538,366</u>	<u>\$ 389,270</u>	<u>\$ 454,104</u>

- - Continued

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
DECEMBER 31, 2012

	<u>Children Services</u>	<u>Adult Basic Literacy Education Grant</u>	<u>Senior Services</u>	<u>Workplace Investment Act</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 645,775	\$ 116	\$ 341,798	\$ 16,870
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	-	-	300,195	-
Real estate and other taxes	-	-	-	-
Accounts	-	-	-	-
Due from other governments	65,647	-	-	11,510
Special assessments	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	1,887	-
Total assets	<u>\$ 711,422</u>	<u>\$ 116</u>	<u>\$ 643,880</u>	<u>\$ 28,380</u>
Liabilities:				
Accounts payable	\$ 186,290	\$ -	\$ 128,774	\$ 48,311
Accrued wages and benefits payable	-	-	15,875	-
Compensated absences payable	-	-	-	-
Due to other governments	-	-	8,211	-
Interfund loans payable	-	-	-	-
Total liabilities	<u>186,290</u>	<u>-</u>	<u>152,860</u>	<u>48,311</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Sales tax revenue not available	-	-	203,184	-
Special assessments revenue not available	-	-	-	-
Other nonexchange transactions	-	-	-	-
Unavailable grant revenue	53,767	-	-	2,250
Miscellaneous revenue not available	-	-	-	-
Total deferred inflows of resources	<u>53,767</u>	<u>-</u>	<u>203,184</u>	<u>2,250</u>
Fund balances:				
Nonspendable	-	-	1,887	-
Restricted	471,365	116	285,949	-
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	(22,181)
Total fund balances (deficit)	<u>471,365</u>	<u>116</u>	<u>287,836</u>	<u>(22,181)</u>
Total liabilities, deferred inflows of resources and fun balances	<u>\$ 711,422</u>	<u>\$ 116</u>	<u>\$ 643,880</u>	<u>\$ 28,380</u>

Collaborative Family Risk	Total Nonmajor Special Revenue Funds
\$ 41,066	\$ 7,421,232
-	548,299
-	300,195
-	1,540,794
-	93,108
-	969,330
-	115,589
-	39,475
-	11,638
<u>\$ 41,066</u>	<u>\$ 11,039,660</u>
\$ 12,535	\$ 555,706
-	241,026
-	5,729
-	126,035
-	3,814
<u>12,535</u>	<u>932,310</u>
-	1,463,099
-	77,695
-	203,184
-	115,589
-	88,517
-	438,246
-	55,430
-	<u>2,441,760</u>
-	51,113
-	7,391,687
28,531	244,971
-	(22,181)
<u>28,531</u>	<u>7,665,590</u>
<u>\$ 41,066</u>	<u>\$ 11,039,660</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Real Estate Assessment</u>	<u>Computerized Legal Research</u>	<u>Delinquent Real Estate Collection</u>	<u>Treasurer Prepaid Interest</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	954,222	2,174	153,808	-
Licenses and permits	15	-	-	-
Fines and forfeitures	3,000	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	7,369
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	3,251	-	348	-
Total revenues	<u>960,488</u>	<u>2,174</u>	<u>154,156</u>	<u>7,369</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	981,555	-	107,179	21,018
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>981,555</u>	<u>-</u>	<u>107,179</u>	<u>21,018</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,067)</u>	<u>2,174</u>	<u>46,977</u>	<u>(13,649)</u>
Other financing sources:				
Transfers in	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(21,067)	2,174	46,977	(13,649)
Fund balance at beginning of year	1,008,518	38,226	288,098	50,017
Increase (decrease) in reserve for inventory	-	-	-	-
Fund balance (deficit) at beginning of year	<u>\$ 987,451</u>	<u>\$ 40,400</u>	<u>\$ 335,075</u>	<u>\$ 36,368</u>

<u>Federal Chip</u>	<u>Law Library</u>	<u>Probate Court Conduct of Business</u>	<u>Indigent Guardianship</u>	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	23	282	4,635	2,560	202,532
-	-	-	-	-	-
-	177,941	-	-	-	-
60,387	-	-	-	-	-
-	-	-	-	-	-
136	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,275	8	-	-	-	-
<u>64,798</u>	<u>177,972</u>	<u>282</u>	<u>4,635</u>	<u>2,560</u>	<u>202,532</u>
51,286	-	-	-	-	-
-	149,409	-	5,629	2,425	147,890
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>51,286</u>	<u>149,409</u>	<u>-</u>	<u>5,629</u>	<u>2,425</u>	<u>147,890</u>
<u>13,512</u>	<u>28,563</u>	<u>282</u>	<u>(994)</u>	<u>135</u>	<u>54,642</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>
13,512	28,563	282	(994)	135	54,642
8,493	131,936	3,347	5,987	15,970	438,725
-	-	-	-	-	-
<u>\$ 22,005</u>	<u>\$ 160,499</u>	<u>\$ 3,629</u>	<u>\$ 4,993</u>	<u>\$ 16,105</u>	<u>\$ 493,367</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, 2012

	Clerk of Courts Computerization	Project Retainage	Probate and Juvenile Court Computer	Probate and Juvenile Court Computer Research
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services.	13,818	-	10,353	2,264
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	171	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	-	-	-	-
Total revenues	13,818	171	10,353	2,264
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	10,585	171	3,503	-
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	10,585	171	3,503	-
Excess (deficiency) of revenues over (under) expenditures	3,233	-	6,850	2,264
Other financing sources:				
Transfers in.	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balances	3,233	-	6,850	2,264
Fund balance at beginning of year.	29,923	-	21,939	7,783
Increase (decrease) in reserve for inventory .	-	-	-	-
Fund balance (deficit) at beginning of year . .	\$ 33,156	\$ -	\$ 28,789	\$ 10,047

<u>Juvenile Court Indigent Offenders</u>	<u>Dispute Resolution</u>	<u>Economic Development</u>	<u>Convention and Tourist Bureau</u>	<u>DUI</u>	<u>Sheriff CCW Rotary</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
370	38,902	22,533	-	135	11,262
-	-	-	-	-	17,200
-	-	-	-	348	-
-	-	97,615	132,828	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>370</u>	<u>38,902</u>	<u>120,148</u>	<u>132,828</u>	<u>483</u>	<u>28,462</u>
-	-	-	-	-	-
-	86,972	-	-	-	-
-	-	-	-	149,833	14,724
-	-	-	-	-	-
-	-	-	-	-	-
-	-	119,424	137,500	-	-
<u>-</u>	<u>86,972</u>	<u>119,424</u>	<u>137,500</u>	<u>149,833</u>	<u>14,724</u>
<u>370</u>	<u>(48,070)</u>	<u>724</u>	<u>(4,672)</u>	<u>(149,350)</u>	<u>13,738</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>
370	(48,070)	724	(4,672)	(149,350)	13,738
2,158	89,710	154	221,112	704,967	45,023
<u>\$ 2,528</u>	<u>\$ 41,640</u>	<u>\$ 878</u>	<u>\$ 216,440</u>	<u>\$ 555,617</u>	<u>\$ 58,761</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, 2012

	Law Enforcement Grants	Sheriff Policing Rotary	DARE Community Education	Youth Services Subsidy
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services.	-	35,345	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	17,336	14,256	-	232,675
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	9,025	-
Other.	2,000	14,054	-	1,121
Total revenues	19,336	63,655	9,025	233,796
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety.	4,840	55,831	13,230	217,214
Public works.	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	4,840	55,831	13,230	217,214
Excess (deficiency) of revenues over (under) expenditures	14,496	7,824	(4,205)	16,582
Other financing sources:				
Transfers in.	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balances	14,496	7,824	(4,205)	16,582
Fund balance at beginning of year.	46,486	108,757	53,103	112,064
Increase (decrease) in reserve for inventory	-	-	-	-
Fund balance (deficit) at beginning of year	\$ 60,982	\$ 116,581	\$ 48,898	\$ 128,646

<u>9-1-1 Emergency</u>	<u>Local Emergency Planning</u>	<u>Juvenile Tobacco</u>	<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>	<u>VOCA Grant</u>
\$ 824,091	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	11,948	-
-	-	-	-	-	-
307,785	16,787	-	-	-	161,616
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	50	-	-
15,190	33	-	-	-	46
<u>1,147,066</u>	<u>16,820</u>	<u>-</u>	<u>50</u>	<u>11,948</u>	<u>161,662</u>
-	441	-	-	-	-
-	-	-	-	-	-
1,080,318	8,350	-	45	1,201	150,441
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,080,318</u>	<u>8,791</u>	<u>-</u>	<u>45</u>	<u>1,201</u>	<u>150,441</u>
<u>66,748</u>	<u>8,029</u>	<u>-</u>	<u>5</u>	<u>10,747</u>	<u>11,221</u>
<u>102,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>102,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
169,118	8,029	-	5	10,747	11,221
930,690	40,566	455	287	49,282	19,790
-	-	-	-	-	195
<u>\$ 1,099,808</u>	<u>\$ 48,595</u>	<u>\$ 455</u>	<u>\$ 292</u>	<u>\$ 60,029</u>	<u>\$ 31,206</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, 2012

	<u>VAWA Grant</u>	<u>Road and Bridge</u>	<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	38,297	-	-
Intergovernmental	46,189	-	-	-
Special assessments	-	-	-	121,995
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	35,529	-
Total revenues	<u>46,189</u>	<u>38,297</u>	<u>35,529</u>	<u>121,995</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	40,578	-	-	-
Public works	-	33,299	26,080	104,725
Health	-	-	-	-
Human services	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>40,578</u>	<u>33,299</u>	<u>26,080</u>	<u>104,725</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,611</u>	<u>4,998</u>	<u>9,449</u>	<u>17,270</u>
Other financing sources:				
Transfers in	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	5,611	4,998	9,449	17,270
Fund balance at beginning of year	204	8,838	25,257	314,139
Increase (decrease) in reserve for inventory	-	-	-	-
Fund balance (deficit) at beginning of year	<u>\$ 5,815</u>	<u>\$ 13,836</u>	<u>\$ 34,706</u>	<u>\$ 331,409</u>

<u>Dog and Kennel</u>	<u>ADAMH</u>	<u>Preschool Grant</u>	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>
\$ -	\$ 594,633	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	527,942
127,887	-	-	-	-	-
9,746	-	-	-	-	-
-	1,338,008	20,664	267,802	2,337,247	387,852
-	-	-	-	-	-
-	-	-	-	-	-
-	4,300	-	16,945	-	-
1,450	-	-	-	-	-
-	90,927	-	-	71,513	11,870
<u>139,083</u>	<u>2,027,868</u>	<u>20,664</u>	<u>284,747</u>	<u>2,408,760</u>	<u>927,664</u>
-	-	-	-	2,040,863	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
133,983	2,029,298	18,624	309,112	-	-
-	-	-	-	398,908	812,088
-	-	-	-	-	-
<u>133,983</u>	<u>2,029,298</u>	<u>18,624</u>	<u>309,112</u>	<u>2,439,771</u>	<u>812,088</u>
<u>5,100</u>	<u>(1,430)</u>	<u>2,040</u>	<u>(24,365)</u>	<u>(31,011)</u>	<u>115,576</u>
-	-	-	-	-	-
-	-	-	-	-	-
5,100	(1,430)	2,040	(24,365)	(31,011)	115,576
208,472	558,226	23,135	114,913	370,237	183,803
-	457	-	-	(503)	(139)
<u>\$ 213,572</u>	<u>\$ 557,253</u>	<u>\$ 25,175</u>	<u>\$ 90,548</u>	<u>\$ 338,723</u>	<u>\$ 299,240</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 2012

	Child Support Enforcement Agency	Children Services	Adult Basic Literacy Education Grant	Senior Services
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	1,250,172
Charges for services.	135,359	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental.	662,591	1,261,678	-	192,765
Special assessments	-	-	-	-
Investment income	-	-	-	-
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other.	25,712	43,406	-	100,482
	<u>823,662</u>	<u>1,305,084</u>	<u>-</u>	<u>1,543,419</u>
Total revenues				
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety.	-	-	-	-
Public works.	-	-	-	-
Health	-	-	-	-
Human services	616,342	1,328,574	-	1,530,303
Economic development	-	-	-	-
	<u>616,342</u>	<u>1,328,574</u>	<u>-</u>	<u>1,530,303</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>207,320</u>	<u>(23,490)</u>	<u>-</u>	<u>13,116</u>
Other financing sources:				
Transfers in.	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>207,320</u>	<u>(23,490)</u>	<u>-</u>	<u>13,116</u>
Fund balance at beginning of year.	139,086	494,855	116	277,330
Increase (decrease) in reserve for inventory	-	-	-	(2,610)
Fund balance (deficit) at beginning of year	<u>\$ 346,406</u>	<u>\$ 471,365</u>	<u>\$ 116</u>	<u>\$ 287,836</u>

<u>Workplace Investment Act</u>	<u>Collaborative Family Risk</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	1,418,724
-	-	1,250,172
-	-	2,130,467
-	-	145,102
-	-	229,332
195,817	110,320	7,862,218
-	-	121,995
-	-	7,676
-	-	21,245
-	-	10,525
-	-	419,765
<u>195,817</u>	<u>110,320</u>	<u>13,617,221</u>
-	-	3,202,342
-	-	406,584
-	-	1,736,605
-	-	164,104
-	-	2,491,017
238,753	114,520	5,039,488
-	-	256,924
<u>238,753</u>	<u>114,520</u>	<u>13,297,064</u>
<u>(42,936)</u>	<u>(4,200)</u>	<u>320,157</u>
-	-	102,370
-	-	102,370
(42,936)	(4,200)	422,527
20,755	32,731	7,245,663
-	-	(2,600)
<u>\$ (22,181)</u>	<u>\$ 28,531</u>	<u>\$ 7,665,590</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 870,000	\$ 870,000	\$ 954,222	\$ 84,222
Licenses and permits	60	60	15	(45)
Fines and forfeitures	300	300	3,000	2,700
Other	3,000	3,000	3,251	251
Total revenues	<u>873,360</u>	<u>873,360</u>	<u>960,488</u>	<u>87,128</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	424,500	451,185	437,554	13,631
Materials and supplies	11,000	8,900	8,166	734
Contractual services	425,000	506,812	499,479	7,333
Capital outlay	10,000	41,400	41,353	47
Other	50,000	11,000	9,594	1,406
Total expenditures	<u>920,500</u>	<u>1,019,297</u>	<u>996,146</u>	<u>23,151</u>
Net change in fund balance	(47,140)	(145,937)	(35,658)	110,279
Fund balance at beginning of year	983,949	983,949	983,949	-
Prior year encumbrances appropriated	<u>57,410</u>	<u>57,410</u>	<u>57,410</u>	<u>-</u>
Fund balance at end of year	<u>\$ 994,219</u>	<u>\$ 895,422</u>	<u>\$ 1,005,701</u>	<u>\$ 110,279</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,400	\$ 2,400	\$ 2,300	\$ (100)
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>2,300</u>	<u>(100)</u>
Net change in fund balance	2,400	2,400	2,300	(100)
Fund balance at beginning of year	<u>38,001</u>	<u>38,001</u>	<u>38,001</u>	<u>-</u>
Fund balance at end of year	<u>\$ 40,401</u>	<u>\$ 40,401</u>	<u>\$ 40,301</u>	<u>\$ (100)</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, 2012

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 100,000	\$ 100,000	\$ 153,808	\$ 53,808
Other	-	-	348	348
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>154,156</u>	<u>54,156</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services	45,725	45,725	44,155	1,570
Materials and supplies	1,200	1,200	706	494
Contractual services	500	-	-	-
Capital outlay	2,000	2,800	2,521	279
Other	3,300	3,000	1,783	1,217
Total treasurer	<u>52,725</u>	<u>52,725</u>	<u>49,165</u>	<u>3,560</u>
Prosecutor:				
Personal services	35,000	49,927	49,927	-
Other	5,000	5,000	3,835	1,165
Total prosecutor	<u>40,000</u>	<u>54,927</u>	<u>53,762</u>	<u>1,165</u>
Total expenditures	<u>92,725</u>	<u>107,652</u>	<u>102,927</u>	<u>4,725</u>
Net change in fund balance	7,275	(7,652)	51,229	58,881
Fund balance at beginning of year	<u>293,982</u>	<u>293,982</u>	<u>293,982</u>	<u>-</u>
Fund balance at end of year	<u>\$ 301,257</u>	<u>\$ 286,330</u>	<u>\$ 345,211</u>	<u>\$ 58,881</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 9,500	\$ 8,438	\$ 8,438	\$ -
Total revenues.	<u>9,500</u>	<u>8,438</u>	<u>8,438</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Personal services	19,275	19,275	18,956	319
Materials and supplies	2,500	2,500	1,871	629
Other.	500	500	-	500
Total expenditures	<u>22,275</u>	<u>22,275</u>	<u>20,827</u>	<u>1,448</u>
Net change in fund balance.	(12,775)	(13,837)	(12,389)	1,448
Fund balance at beginning of year	<u>49,977</u>	<u>49,977</u>	<u>49,977</u>	<u>-</u>
Fund balance at end of year	<u>\$ 37,202</u>	<u>\$ 36,140</u>	<u>\$ 37,588</u>	<u>\$ 1,448</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, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental	\$ 476,000	\$ 476,000	\$ 55,623	\$ (420,377)
Interest	-	-	141	141
Other	-	-	4,275	4,275
Total revenues	<u>476,000</u>	<u>476,000</u>	<u>60,039</u>	<u>(415,961)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services.	476,000	476,531	50,336	426,195
Total expenditures	<u>476,000</u>	<u>476,531</u>	<u>50,336</u>	<u>426,195</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(531)</u>	<u>9,703</u>	<u>10,234</u>
Other financing sources (uses):				
Advance in	-	-	23,712	23,712
Advance out.	-	-	(19,898)	(19,898)
Total other financing sources (uses).	<u>-</u>	<u>-</u>	<u>3,814</u>	<u>3,814</u>
Net change in fund balance.	-	(531)	13,517	14,048
Fund balance at beginning of year	<u>8,483</u>	<u>8,483</u>	<u>8,483</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8,483</u>	<u>\$ 7,952</u>	<u>\$ 22,000</u>	<u>\$ 14,048</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 23	\$ 23
Fines and forfeitures	161,500	161,500	155,598	(5,902)
Other	-	-	8	8
Total revenues	161,500	161,500	155,629	(5,871)
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	68,900	69,612	61,139	8,473
Materials and supplies	3,000	3,000	873	2,127
Contractual services	120,000	117,000	65,654	51,346
Capital outlay	500	3,500	2,208	1,292
Other	12,900	12,188	5,592	6,596
Total expenditures	205,300	205,300	135,466	69,834
Net change in fund balance	(43,800)	(43,800)	20,163	63,963
Fund balance at beginning of year	140,617	140,617	140,617	-
Fund balance at end of year	\$ 96,817	\$ 96,817	\$ 160,780	\$ 63,963

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, 2012

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 275	\$ 275	\$ 279	\$ 4
Total revenues	<u>275</u>	<u>275</u>	<u>279</u>	<u>4</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Capital outlay	300	300	-	300
Total expenditures	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
Net change in fund balance	(25)	(25)	279	304
Fund balance at beginning of year	<u>3,333</u>	<u>3,333</u>	<u>3,333</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,308</u>	<u>\$ 3,308</u>	<u>\$ 3,612</u>	<u>\$ 304</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 4,800	\$ 4,800	\$ 5,105	\$ 305
Total revenues	<u>4,800</u>	<u>4,800</u>	<u>5,105</u>	<u>305</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Contractual services	4,650	5,650	4,650	1,000
Total expenditures	<u>4,650</u>	<u>5,650</u>	<u>4,650</u>	<u>1,000</u>
Net change in fund balance.	150	(850)	455	1,305
Fund balance at beginning of year	<u>5,307</u>	<u>5,307</u>	<u>5,307</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 5,457</u>	<u>\$ 4,457</u>	<u>\$ 5,762</u>	<u>\$ 1,305</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,750	\$ 2,750	\$ 2,940	\$ 190
Total revenues	<u>2,750</u>	<u>2,750</u>	<u>2,940</u>	<u>190</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	3,000	3,000	1,575	1,425
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>1,575</u>	<u>1,425</u>
Net change in fund balance.	(250)	(250)	1,365	1,615
Fund balance at beginning of year	<u>15,510</u>	<u>15,510</u>	<u>15,510</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 15,260</u>	<u>\$ 15,260</u>	<u>\$ 16,875</u>	<u>\$ 1,615</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 240,000	\$ 215,532	\$ 215,532	\$ -
Total revenues	<u>240,000</u>	<u>215,532</u>	<u>215,532</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other.	400,000	401,197	142,569	258,628
Total expenditures.	<u>400,000</u>	<u>401,197</u>	<u>142,569</u>	<u>258,628</u>
Net change in fund balance.	(160,000)	(185,665)	72,963	258,628
Fund balance at beginning of year	412,620	412,620	412,620	-
Prior year encumbrances appropriated	<u>1,197</u>	<u>1,197</u>	<u>1,197</u>	<u>-</u>
Fund balance at end of year	<u>\$ 253,817</u>	<u>\$ 228,152</u>	<u>\$ 486,780</u>	<u>\$ 258,628</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CLERK OF COURTS COMPUTERIZATION
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 12,000	\$ 12,000	\$ 14,318	\$ 2,318
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>14,318</u>	<u>2,318</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Capital outlay	25,000	34,025	10,585	23,440
Total expenditures	<u>25,000</u>	<u>34,025</u>	<u>10,585</u>	<u>23,440</u>
Net change in fund balance.	(13,000)	(22,025)	3,733	25,758
Fund balance at beginning of year	<u>28,793</u>	<u>28,793</u>	<u>28,793</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 15,793</u>	<u>\$ 6,768</u>	<u>\$ 32,526</u>	<u>\$ 25,758</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PROJECT RETAINAGE
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ 181	\$ 181	\$ -
Total revenues	<u>-</u>	<u>181</u>	<u>181</u>	<u>-</u>
Expenditures:				
Current:				
General government				
Judicial				
Other	-	136,699	136,699	-
Total expenditures	<u>-</u>	<u>136,699</u>	<u>136,699</u>	<u>-</u>
Net change in fund balance	-	(136,518)	(136,518)	-
Fund balance at beginning of year	<u>136,518</u>	<u>136,518</u>	<u>136,518</u>	<u>-</u>
Fund balance at end of year	<u>\$ 136,518</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)
 PROBATE AND JUVENILE COURT COMPUTER
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 9,000	\$ 9,000	\$ 10,507	\$ 1,507
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>10,507</u>	<u>1,507</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Other	10,000	10,000	3,479	6,521
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>3,479</u>	<u>6,521</u>
Net change in fund balance.	(1,000)	(1,000)	7,028	8,028
Fund balance at beginning of year	<u>20,636</u>	<u>20,636</u>	<u>20,636</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 19,636</u>	<u>\$ 19,636</u>	<u>\$ 27,664</u>	<u>\$ 8,028</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, 2012

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 2,000	\$ 2,000	\$ 2,316	\$ 316
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,316</u>	<u>316</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)	2,316	5,316
Fund balance at beginning of year	<u>7,585</u>	<u>7,585</u>	<u>7,585</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,585</u>	<u>\$ 4,585</u>	<u>\$ 9,901</u>	<u>\$ 5,316</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, 2012

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 300	\$ 300	\$ 363	\$ 63
Total revenues	<u>300</u>	<u>300</u>	<u>363</u>	<u>63</u>
Net change in fund balance.	300	300	363	63
Fund balance at beginning of year	<u>2,123</u>	<u>2,123</u>	<u>2,123</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 2,423</u>	<u>\$ 2,423</u>	<u>\$ 2,486</u>	<u>\$ 63</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DISPUTE RESOLUTION
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 36,000	\$ 36,000	\$ 40,502	\$ 4,502
Total revenues	36,000	36,000	40,502	4,502
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	73,000	73,400	73,305	95
Other	20,000	19,600	3,919	15,681
Total expenditures	93,000	93,000	77,224	15,776
Net change in fund balance.	(57,000)	(57,000)	(36,722)	20,278
Fund balance at beginning of year	86,021	86,021	86,021	-
Fund balance at end of year.	\$ 29,021	\$ 29,021	\$ 49,299	\$ 20,278

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Charges for services	\$ 22,533	\$ 22,533	\$ 22,533	\$ -
Intergovernmental	79,316	79,316	97,615	18,299
Total revenues	<u>101,849</u>	<u>101,849</u>	<u>120,148</u>	<u>18,299</u>
Expenditures:				
Current:				
Economic development:				
Personal services	97,603	86,839	119,979	(33,140)
Total expenditures	<u>97,603</u>	<u>86,839</u>	<u>119,979</u>	<u>(33,140)</u>
Net change in fund balance.	4,246	15,010	169	(14,841)
Fund balance at beginning of year	<u>7,646</u>	<u>7,646</u>	<u>7,646</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 11,892</u>	<u>\$ 22,656</u>	<u>\$ 7,815</u>	<u>\$ (14,841)</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 90,000	\$ 90,000	\$ 132,828	\$ 42,828
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>132,828</u>	<u>42,828</u>
Expenditures:				
Current:				
Economic development:				
Contractual services	90,000	115,000	115,000	-
Total expenditures	<u>90,000</u>	<u>115,000</u>	<u>115,000</u>	<u>-</u>
Net change in fund balance.	-	(25,000)	17,828	42,828
Fund balance at beginning of year	<u>221,112</u>	<u>221,112</u>	<u>221,112</u>	<u>-</u>
Fund balance at end of year	<u>\$ 221,112</u>	<u>\$ 196,112</u>	<u>\$ 238,940</u>	<u>\$ 42,828</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 300	\$ 300	\$ 135	\$ (165)
Fines and forfeitures	200	200	383	183
Total revenues	<u>500</u>	<u>500</u>	<u>518</u>	<u>18</u>
Expenditures:				
Current:				
Public safety:				
Personal services	5,600	5,600	149	5,451
Materials and supplies	200	200	-	200
Contractual services	200	200	-	200
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>149</u>	<u>5,851</u>
Net change in fund balance	(5,500)	(5,500)	369	5,869
Fund balance at beginning of year	<u>6,951</u>	<u>6,951</u>	<u>6,951</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,451</u>	<u>\$ 1,451</u>	<u>\$ 7,320</u>	<u>\$ 5,869</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, 2012

	<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	\$ 11,262	\$ 3,262
Licenses and permits	12,000	12,000	17,200	5,200
Total revenues.	<u>20,000</u>	<u>20,000</u>	<u>28,462</u>	<u>8,462</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies	1,000	1,000	563	437
Contractual services	12,000	12,000	11,466	534
Other	7,500	11,600	5,004	6,596
Total expenditures	<u>20,500</u>	<u>24,600</u>	<u>17,033</u>	<u>7,567</u>
 Net change in fund balance.	 (500)	 (4,600)	 11,429	 16,029
Fund balance at beginning of year	45,647	45,647	45,647	-
Prior year encumbrances appropriated	<u>4,100</u>	<u>4,100</u>	<u>4,100</u>	<u>-</u>
 Fund balance at end of year	 <u>\$ 49,247</u>	 <u>\$ 45,147</u>	 <u>\$ 61,176</u>	 <u>\$ 16,029</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 17,336	\$ 17,336
Other	-	-	2,000	2,000
Total revenues	-	-	19,336	19,336
Expenditures:				
Current:				
Public safety:				
Personal services	-	1,234	1,234	-
Materials and supplies	1,000	1,000	-	1,000
Contractual services.	8,000	8,000	4,840	3,160
Capital outlay	1,000	1,000	-	1,000
Other	500	500	-	500
Total expenditures	10,500	11,734	6,074	5,660
Net change in fund balance.	(10,500)	(11,734)	13,262	24,996
Fund balance at beginning of year	47,720	47,720	47,720	-
Fund balance at end of year.	\$ 37,220	\$ 35,986	\$ 60,982	\$ 24,996

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Charges for services	\$ 40,000	\$ 40,000	\$ 35,430	\$ (4,570)
Intergovernmental	4,500	14,500	15,606	1,106
Other	2,800	2,800	14,092	11,292
Total revenues	<u>47,300</u>	<u>57,300</u>	<u>65,128</u>	<u>7,828</u>
Expenditures:				
Current:				
Public safety:				
Personal services	4,010	4,010	3,967	43
Materials and supplies	4,000	4,000	1,796	2,204
Contractual services	45,000	45,000	39,501	5,499
Capital outlay	17,000	17,000	13,255	3,745
Other	2,000	2,000	-	2,000
Total expenditures	<u>72,010</u>	<u>72,010</u>	<u>58,519</u>	<u>13,491</u>
Net change in fund balance	(24,710)	(14,710)	6,609	21,319
Fund balance at beginning of year	<u>108,521</u>	<u>108,521</u>	<u>108,521</u>	<u>-</u>
Fund balance at end of year	<u>\$ 83,811</u>	<u>\$ 93,811</u>	<u>\$ 115,130</u>	<u>\$ 21,319</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Donations	\$ 4,500	\$ 4,500	\$ 9,025	\$ 4,525
Total revenues.	<u>4,500</u>	<u>4,500</u>	<u>9,025</u>	<u>4,525</u>
Expenditures:				
Current:				
Public safety:				
Materials and supplies	3,000	4,262	4,024	238
Contractual services	3,000	1,738	1,263	475
Capital outlay	3,000	3,000	-	3,000
Other	12,000	13,583	7,261	6,322
Total expenditures.	<u>21,000</u>	<u>22,583</u>	<u>12,548</u>	<u>10,035</u>
Net change in fund balance.	(16,500)	(18,083)	(3,523)	14,560
Fund balance at beginning of year	52,060	52,060	52,060	-
Fund balance at end of year.	<u>\$ 35,560</u>	<u>\$ 33,977</u>	<u>\$ 48,537</u>	<u>\$ 14,560</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 225,000	\$ 199,325	\$ 199,325	\$ -
Other	-	-	621	621
Total revenues	<u>225,000</u>	<u>199,325</u>	<u>199,946</u>	<u>621</u>
Expenditures:				
Current:				
Public safety:				
Personal services	202,418	248,899	191,674	57,225
Contractual services	23,000	28,000	17,463	10,537
Other	8,250	13,250	11,515	1,735
Total expenditures	<u>233,668</u>	<u>290,149</u>	<u>220,652</u>	<u>69,497</u>
Net change in fund balance	(8,668)	(90,824)	(20,706)	70,118
Fund balance at beginning of year	<u>127,974</u>	<u>127,974</u>	<u>127,974</u>	<u>-</u>
Fund balance at end of year	<u>\$ 119,306</u>	<u>\$ 37,150</u>	<u>\$ 107,268</u>	<u>\$ 70,118</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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 821,231	\$ 821,231	\$ 822,583	\$ 1,352
Intergovernmental	293,769	293,769	303,910	10,141
Other	8,000	8,000	14,929	6,929
Total revenues	<u>1,123,000</u>	<u>1,123,000</u>	<u>1,141,422</u>	<u>18,422</u>
Expenditures:				
Current:				
Public safety:				
Personal services	895,755	943,755	917,156	26,599
Materials and supplies	4,500	4,500	4,405	95
Contractual services	180,000	180,087	175,990	4,097
Capital outlay	45,000	83,500	59,986	23,514
Other	10,000	10,000	2,336	7,664
Total expenditures	<u>1,135,255</u>	<u>1,221,842</u>	<u>1,159,873</u>	<u>61,969</u>
Excess of expenditures over revenues	<u>(12,255)</u>	<u>(98,842)</u>	<u>(18,451)</u>	<u>80,391</u>
Other financing sources:				
Transfers in	-	-	102,370	102,370
Total other financing sources	<u>-</u>	<u>-</u>	<u>102,370</u>	<u>102,370</u>
Net change in fund balance	(12,255)	(98,842)	83,919	182,761
Fund balance at beginning of year	989,086	989,086	989,086	-
Prior year encumbrances appropriated	<u>38,600</u>	<u>38,600</u>	<u>38,600</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,015,431</u>	<u>\$ 928,844</u>	<u>\$ 1,111,605</u>	<u>\$ 182,761</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, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Intergovernmental	\$ 13,054	\$ 13,054	\$ 16,787	\$ 3,733
Other	-	-	33	33
Total revenues	<u>13,054</u>	<u>13,054</u>	<u>16,820</u>	<u>3,766</u>
Expenditures:				
Current:				
Public safety:				
Personal services	5,907	5,907	5,810	97
Materials and supplies	1,500	1,500	592	908
Contractual services	1,500	1,500	135	1,365
Capital outlay	20,000	21,978	1,978	20,000
Other	7,000	7,000	304	6,696
Total expenditures	<u>35,907</u>	<u>37,885</u>	<u>8,819</u>	<u>29,066</u>
Net change in fund balance	(22,853)	(24,831)	8,001	32,832
Fund balance at beginning of year	39,057	39,057	39,057	-
Prior year encumbrances appropriated	1,978	1,978	1,978	-
Fund balance at end of year	<u>\$ 18,182</u>	<u>\$ 16,204</u>	<u>\$ 49,036</u>	<u>\$ 32,832</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, 2012

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 455	\$ 455	\$ 455	\$ -
Fund balance at end of year	<u>\$ 455</u>	<u>\$ 455</u>	<u>\$ 455</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAW ENFORCEMENT MEMORIAL
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Contributions and donations.	\$ -	\$ -	\$ 50	\$ 50
Total revenues.	<u>-</u>	<u>-</u>	<u>50</u>	<u>50</u>
Expenditures:				
Current:				
Public safety				
Contractual services.	287	287	45	242
Total expenditures	<u>287</u>	<u>287</u>	<u>45</u>	<u>242</u>
Net change in fund balance.	(287)	(287)	5	292
Fund balance at beginning of year	<u>287</u>	<u>287</u>	<u>287</u>	<u>-</u>
Fund balance at end of year.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 292</u>	<u>\$ 292</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 9,350	\$ 9,350	\$ 11,918	\$ 2,568
Total revenues	<u>9,350</u>	<u>9,350</u>	<u>11,918</u>	<u>2,568</u>
Expenditures:				
Current:				
Public safety:				
Other	9,500	9,500	2,041	7,459
Total expenditures	<u>9,500</u>	<u>9,500</u>	<u>2,041</u>	<u>7,459</u>
Net change in fund balance	(150)	(150)	9,877	10,027
Fund balance at beginning of year	<u>48,428</u>	<u>48,428</u>	<u>48,428</u>	<u>-</u>
Fund balance at end of year	<u>\$ 48,278</u>	<u>\$ 48,278</u>	<u>\$ 58,305</u>	<u>\$ 10,027</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 179,689	\$ 153,020	\$ 145,542	\$ (7,478)
Other	-	-	46	46
Total revenues	<u>179,689</u>	<u>153,020</u>	<u>145,588</u>	<u>(7,432)</u>
Expenditures:				
Current:				
Public safety:				
Personal services	165,495	153,454	140,987	12,467
Materials and supplies	4,440	7,223	3,550	3,673
Contractual services	6,371	7,351	4,190	3,161
Capital outlay	1,900	115	115	-
Other	3,870	429	429	-
Total expenditures	<u>182,076</u>	<u>168,572</u>	<u>149,271</u>	<u>19,301</u>
Net change in fund balance	(2,387)	(15,552)	(3,683)	11,869
Fund balance at beginning of year	15,522	15,522	15,522	-
Prior year encumbrances appropriated.	30	30	30	-
Fund balance at end of year.	<u>\$ 13,165</u>	<u>\$ -</u>	<u>\$ 11,869</u>	<u>\$ 11,869</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, 2012

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 60,000	\$ 39,075	\$ 44,646	\$ 5,571
Total revenues	<u>60,000</u>	<u>39,075</u>	<u>44,646</u>	<u>5,571</u>
Expenditures:				
Current:				
Public safety:				
Personal services	58,113	32,014	30,972	1,042
Materials and supplies	187	1,537	852	685
Contractual services	-	6,855	6,846	9
Capital outlay	1,700	3,400	3,374	26
Other	-	663	662	1
Total expenditures	<u>60,000</u>	<u>44,469</u>	<u>42,706</u>	<u>1,763</u>
Net change in fund balance	-	(5,394)	1,940	7,334
Fund balance at beginning of year	<u>5,394</u>	<u>5,394</u>	<u>5,394</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,394</u>	<u>\$ -</u>	<u>\$ 7,334</u>	<u>\$ 7,334</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fines and forfeitures	\$ 42,000	\$ 42,000	\$ 34,340	\$ (7,660)
Total revenues	<u>42,000</u>	<u>42,000</u>	<u>34,340</u>	<u>(7,660)</u>
Expenditures:				
Current:				
Public works:				
Personal services	44,784	44,784	33,809	10,975
Capital outlay	4,000	4,000	-	4,000
Total expenditures	<u>48,784</u>	<u>48,784</u>	<u>33,809</u>	<u>14,975</u>
Net change in fund balance.	(6,784)	(6,784)	531	7,315
Fund balance at beginning of year.	<u>9,721</u>	<u>9,721</u>	<u>9,721</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,937</u>	<u>\$ 2,937</u>	<u>\$ 10,252</u>	<u>\$ 7,315</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ 25,921	\$ 25,921	\$ 35,529	\$ 9,608
Total revenues.	<u>25,921</u>	<u>25,921</u>	<u>35,529</u>	<u>9,608</u>
Expenditures:				
Current:				
Public works:				
Personal services.	25,000	25,000	22,030	2,970
Materials and supplies	5,000	5,000	512	4,488
Capital outlay.	10,000	10,000	968	9,032
Other.	6,000	6,000	2,570	3,430
Total expenditures	<u>46,000</u>	<u>46,000</u>	<u>26,080</u>	<u>19,920</u>
Net change in fund balance	(20,079)	(20,079)	9,449	29,528
Fund balance at beginning of year.	<u>25,257</u>	<u>25,257</u>	<u>25,257</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 5,178</u>	<u>\$ 5,178</u>	<u>\$ 34,706</u>	<u>\$ 29,528</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 117,811	\$ 109,074	\$ 121,995	\$ 12,921
Total revenues	<u>117,811</u>	<u>109,074</u>	<u>121,995</u>	<u>12,921</u>
Expenditures:				
Current:				
Public works:				
Contractual services	430,474	421,737	104,725	317,012
Total expenditures	<u>430,474</u>	<u>421,737</u>	<u>104,725</u>	<u>317,012</u>
Net change in fund balance	(312,663)	(312,663)	17,270	329,933
Fund balance at beginning of year	<u>314,139</u>	<u>314,139</u>	<u>314,139</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,476</u>	<u>\$ 1,476</u>	<u>\$ 331,409</u>	<u>\$ 329,933</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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Licenses and permits	\$ 110,000	\$ 110,000	\$ 127,887	\$ 17,887
Fines and forfeitures	8,000	8,000	9,746	1,746
Contributions and donations	1,000	1,000	1,450	450
Total revenues	119,000	119,000	139,083	20,083
Expenditures:				
Current:				
Health:				
Personal services	71,277	131,693	123,475	8,218
Materials and supplies	8,600	9,009	7,546	1,463
Contractual services	6,335	6,198	2,968	3,230
Capital outlay	-	4,913	4,913	-
Other	2,000	2,393	2,290	103
Total expenditures	88,212	154,206	141,192	13,014
Net change in fund balance	30,788	(35,206)	(2,109)	33,097
Fund balance at beginning of year	213,386	213,386	213,386	-
Prior year encumbrances appropriated	280	280	280	-
Fund balance at end of year	\$ 244,454	\$ 178,460	\$ 211,557	\$ 33,097

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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 569,000	\$ 569,000	\$ 593,477	\$ 24,477
Intergovernmental	1,412,917	1,545,000	1,435,824	(109,176)
Rental income	6,000	6,000	4,200	(1,800)
Other	50,000	50,000	90,552	40,552
Total revenues	<u>2,037,917</u>	<u>2,170,000</u>	<u>2,124,053</u>	<u>(45,947)</u>
Expenditures:				
Current:				
Health:				
Personal services	328,125	332,625	327,471	5,154
Materials and supplies	6,000	6,000	4,904	1,096
Contractual services	1,695,000	1,842,000	1,753,138	88,862
Capital outlay	2,000	5,000	3,945	1,055
Other	12,000	12,000	7,111	4,889
Total expenditures	<u>2,043,125</u>	<u>2,197,625</u>	<u>2,096,569</u>	<u>101,056</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,208)</u>	<u>(27,625)</u>	<u>27,484</u>	<u>55,109</u>
Other financing uses:				
Transfers out	<u>(30,000)</u>	<u>(25,500)</u>	<u>-</u>	<u>25,500</u>
Total other financing uses	<u>(30,000)</u>	<u>(25,500)</u>	<u>-</u>	<u>25,500</u>
Net change in fund balance	(35,208)	(53,125)	27,484	80,609
Fund balance at beginning of year	<u>534,431</u>	<u>534,431</u>	<u>534,431</u>	<u>-</u>
Fund balance at end of year	<u>\$ 499,223</u>	<u>\$ 481,306</u>	<u>\$ 561,915</u>	<u>\$ 80,609</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PRESCHOOL GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 20,664	\$ 20,664	\$ 20,664	\$ -
Total revenues	<u>20,664</u>	<u>20,664</u>	<u>20,664</u>	<u>-</u>
Expenditures:				
Current:				
Health:				
Contractual services	20,664	20,664	18,624	2,040
Total expenditures	<u>20,664</u>	<u>20,664</u>	<u>18,624</u>	<u>2,040</u>
Net change in fund balance	-	-	2,040	2,040
Fund balance at beginning of year	<u>23,135</u>	<u>23,135</u>	<u>23,135</u>	<u>-</u>
Fund balance at end of year	<u>\$ 23,135</u>	<u>\$ 23,135</u>	<u>\$ 25,175</u>	<u>\$ 2,040</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY SUPPORT SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 297,176	\$ (2,824)
Rental income	-	-	16,945	16,945
Total revenues	300,000	300,000	314,121	14,121
Expenditures:				
Current:				
Health:				
Contractual services	328,000	328,000	302,204	25,796
Capital outlay	8,000	8,000	2,575	5,425
Other	4,000	13,553	9,836	3,717
Total expenditures	340,000	349,553	314,615	34,938
Net change in fund balance	(40,000)	(49,553)	(494)	49,059
Fund balance at beginning of year	55,005	55,005	55,005	-
Fund balance at end of year	\$ 15,005	\$ 5,452	\$ 54,511	\$ 49,059

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 2,978,485	\$ 2,978,485	\$ 2,391,201	\$ (587,284)
Other	123,000	123,000	72,608	(50,392)
Total revenues	3,101,485	3,101,485	2,463,809	(637,676)
Expenditures:				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services	1,729,089	1,382,549	1,368,645	13,904
Materials and supplies	24,000	24,000	17,201	6,799
Contractual services	562,200	517,198	494,490	22,708
Capital outlay	11,000	43,966	32,966	11,000
Other	190,000	185,000	95,052	89,948
Total legislative and executive	2,516,289	2,152,713	2,008,354	144,359
Human services				
Public social services				
Personal services	-	363,576	421,590	(58,014)
Contractual services	40,000	40,000	26,058	13,942
Total human services	40,000	403,576	447,648	(44,072)
Total expenditures	2,556,289	2,556,289	2,456,002	100,287
Net change in fund balance	545,196	545,196	7,807	(537,389)
Fund balance at beginning of year	272,392	272,392	272,392	-
Fund balance at end of year	\$ 817,588	\$ 817,588	\$ 280,199	\$ (537,389)

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Charges for services	\$ 612,000	\$ 475,270	\$ 489,016	\$ 13,746
Intergovernmental	175,533	228,983	311,776	82,793
Other	-	-	11,870	11,870
Total revenues	<u>787,533</u>	<u>704,253</u>	<u>812,662</u>	<u>108,409</u>
Expenditures:				
Current:				
Human services:				
Personal services	569,000	620,500	591,691	28,809
Materials and supplies	2,500	2,500	1,814	686
Contractual services	31,000	84,350	75,854	8,496
Capital outlay	20,000	50,100	45,912	4,188
Other	101,000	119,500	112,773	6,727
Total expenditures	<u>723,500</u>	<u>876,950</u>	<u>828,044</u>	<u>48,906</u>
Net change in fund balance	64,033	(172,697)	(15,382)	157,315
Fund balance at beginning of year	<u>285,596</u>	<u>285,596</u>	<u>285,596</u>	<u>-</u>
Fund balance at end of year	<u>\$ 349,629</u>	<u>\$ 112,899</u>	<u>\$ 270,214</u>	<u>\$ 157,315</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 152,500	\$ 152,500	\$ 138,687	\$ (13,813)
Intergovernmental	550,000	550,000	662,591	112,591
Other	6,000	6,000	24,766	18,766
Total revenues.	<u>708,500</u>	<u>708,500</u>	<u>826,044</u>	<u>117,544</u>
Expenditures:				
Current:				
Human services:				
Personal services	285,112	294,068	291,415	2,653
Materials and supplies	2,000	2,000	839	1,161
Contractual services	390,000	381,644	356,092	25,552
Capital outlay	1,800	1,200	-	1,200
Other	15,737	15,737	5,917	9,820
Total expenditures.	<u>694,649</u>	<u>694,649</u>	<u>654,263</u>	<u>40,386</u>
Net change in fund balance	13,851	13,851	171,781	157,930
Fund balance at beginning of year	<u>227,030</u>	<u>227,030</u>	<u>227,030</u>	<u>-</u>
Fund balance at end of year	<u>\$ 240,881</u>	<u>\$ 240,881</u>	<u>\$ 398,811</u>	<u>\$ 157,930</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,361,000	\$ 1,186,443	\$ 1,371,714	\$ 185,271
Other	37,100	37,100	43,406	6,306
Total revenues	1,398,100	1,223,543	1,415,120	191,577
Expenditures:				
Current:				
Human services:				
Contractual services	1,167,000	1,284,000	1,277,777	6,223
Other	95,000	60,000	57,669	2,331
Total expenditures	1,262,000	1,344,000	1,335,446	8,554
Net change in fund balance	136,100	(120,457)	79,674	200,131
Fund balance at beginning of year	566,101	566,101	566,101	-
Fund balance at end of year	\$ 702,201	\$ 445,644	\$ 645,775	\$ 200,131

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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 116	\$ 116	\$ 116	\$ -
Fund balance at end of year.	<u>\$ 116</u>	<u>\$ 116</u>	<u>\$ 116</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SENIOR SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Sales taxes	\$ 980,000	\$ 980,000	\$ 1,231,227	\$ 251,227
Intergovernmental	194,261	194,261	193,188	(1,073)
Other	75,000	96,992	100,482	3,490
Total revenues	1,249,261	1,271,253	1,524,897	253,644
Expenditures:				
Current:				
Human services:				
Personal services	282,400	308,686	307,507	1,179
Materials and supplies	5,000	5,604	5,517	87
Contractual services	1,035,000	1,230,489	1,224,851	5,638
Capital outlay	20,000	60,750	60,082	668
Other	46,261	45,761	45,710	51
Total expenditures	1,388,661	1,651,290	1,643,667	7,623
Net change in fund balance	(139,400)	(380,037)	(118,770)	261,267
Fund balance at beginning of year	324,439	324,439	324,439	-
Prior year encumbrances appropriated	59,629	59,629	59,629	-
Fund balance at end of year	\$ 244,668	\$ 4,031	\$ 265,298	\$ 261,267

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 243,250	\$ 182,770	\$ 198,506	\$ 15,736
Total revenues	<u>243,250</u>	<u>182,770</u>	<u>198,506</u>	<u>15,736</u>
Expenditures:				
Current:				
Human services:				
Contractual services	8,000	2,448	2,448	-
Other	225,900	210,425	210,425	-
Total expenditures	<u>233,900</u>	<u>212,873</u>	<u>212,873</u>	<u>-</u>
Net change in fund balance.	9,350	(30,103)	(14,367)	15,736
Fund balance at beginning of year.	24,166	24,166	24,166	-
Prior year encumbrances appropriated	<u>7,071</u>	<u>7,071</u>	<u>7,071</u>	<u>-</u>
Fund balance at end of year	<u>\$ 40,587</u>	<u>\$ 1,134</u>	<u>\$ 16,870</u>	<u>\$ 15,736</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 220,640	\$ 197,771	\$ 110,320	\$ (87,451)
Total revenues	<u>220,640</u>	<u>197,771</u>	<u>110,320</u>	<u>(87,451)</u>
Expenditures:				
Current:				
Human services:				
Contractual services	110,320	197,771	156,705	41,066
Total expenditures	<u>110,320</u>	<u>197,771</u>	<u>156,705</u>	<u>41,066</u>
Net change in fund balance	110,320	-	(46,385)	(46,385)
Fund balance at beginning of year	<u>87,451</u>	<u>87,451</u>	<u>87,451</u>	<u>-</u>
Fund balance at end of year	<u>\$ 197,771</u>	<u>\$ 87,451</u>	<u>\$ 41,066</u>	<u>\$ (46,385)</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other revenue	\$ -	\$ -	\$ 16,579	\$ 16,579
Total revenues	<u>-</u>	<u>-</u>	<u>16,579</u>	<u>16,579</u>
Expenditures:				
Current:				
Other:				
Contractual services	-	-	24,716	(24,716)
Total expenditures	<u>-</u>	<u>-</u>	<u>24,716</u>	<u>(24,716)</u>
Net change in fund balance	-	-	(8,137)	(8,137)
Fund balance at beginning of year	<u>81,445</u>	<u>81,445</u>	<u>81,445</u>	<u>-</u>
Fund balance at end of year	<u>\$ 81,445</u>	<u>\$ 81,445</u>	<u>\$ 73,308</u>	<u>\$ (8,137)</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Interest	\$ -	\$ -	\$ 1,562	\$ 1,562
Total revenues	-	-	1,562	1,562
Other financing sources:				
Transfers in	-	-	1,600,000	1,600,000
Total other financing sources	-	-	1,600,000	1,600,000
Net change in fund balance	-	-	1,601,562	1,601,562
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>\$ 1,601,562</u>	<u>\$ 1,601,562</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 586	\$ 586
Total revenues	<u>-</u>	<u>-</u>	<u>586</u>	<u>586</u>
Other financing sources:				
Transfers in	-	-	450,000	450,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>450,000</u>
Net change in fund balance	-	-	450,586	450,586
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>\$ 450,586</u>	<u>\$ 450,586</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, 2012

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 311,000	\$ 311,000	\$ 366,184	\$ 55,184
Interest	720	720	472	(248)
Total revenues	<u>311,720</u>	<u>311,720</u>	<u>366,656</u>	<u>54,936</u>
Expenditures:				
Current:				
General government:				
Judicial:				
Personal services	166,081	201,981	166,085	35,896
Materials and supplies	8,600	8,562	3,917	4,645
Contractual services	8,600	14,033	10,833	3,200
Capital outlay	1,000	1,974	974	1,000
Other	1,808	1,847	1,845	2
Total expenditures	<u>186,089</u>	<u>228,397</u>	<u>183,654</u>	<u>44,743</u>
Excess of revenues over expenditures	<u>125,631</u>	<u>83,323</u>	<u>183,002</u>	<u>99,679</u>
Other financing uses:				
Transfers out	-	-	(30,600)	(30,600)
Total other financing uses	<u>-</u>	<u>-</u>	<u>(30,600)</u>	<u>(30,600)</u>
Net change in fund balance	125,631	83,323	152,402	69,079
Fund balance at beginning of year	262,846	262,846	262,846	-
Prior year encumbrances appropriated	<u>1,430</u>	<u>1,430</u>	<u>1,430</u>	<u>-</u>
Fund balance at end of year	<u>\$ 389,907</u>	<u>\$ 347,599</u>	<u>\$ 416,678</u>	<u>\$ 69,079</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2012

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Equity in pooled cash and cash equivalents . . .	\$ 6	\$ 150,855	\$ 150,861
Receivables (net of allowance for uncollectibles):			
Loans receivable.	<u>1,120,000</u>	<u>-</u>	<u>1,120,000</u>
Total assets	<u>\$ 1,120,006</u>	<u>\$ 150,855</u>	<u>\$ 1,270,861</u>
Liabilities:			
Accrued interest payable.	\$ 3,403	\$ -	\$ 3,403
Notes payable	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Total liabilities.	<u>453,403</u>	<u>-</u>	<u>453,403</u>
Fund balances:			
Nonspendable	1,120,000	-	1,120,000
Assigned	-	150,855	150,855
Unassigned (deficit)	<u>(453,397)</u>	<u>-</u>	<u>(453,397)</u>
Total fund balances	<u>666,603</u>	<u>150,855</u>	<u>817,458</u>
Total liabilities and fund balances.	<u>\$ 1,120,006</u>	<u>\$ 150,855</u>	<u>\$ 1,270,861</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:			
Property taxes	\$ 518,858	\$ -	\$ 518,858
Other	<u>122,655</u>	<u>-</u>	<u>122,655</u>
Total revenues	<u>641,513</u>	<u>-</u>	<u>641,513</u>
Expenditures:			
Debt service:			
Principal retirement	640,000	150,000	790,000
Interest and fiscal charges	219,409	67,632	287,041
Bond issuance costs	<u>8,374</u>	<u>94,650</u>	<u>103,024</u>
Total expenditures	<u>867,783</u>	<u>312,282</u>	<u>1,180,065</u>
Excess of expenditures over revenues	<u>(226,270)</u>	<u>(312,282)</u>	<u>(538,552)</u>
Other financing sources (uses):			
Sale of refunded bond	-	2,080,000	2,080,000
Bond issuance	220,000	-	220,000
Payment to refunded bond escrow agent	-	(2,282,518)	(2,282,518)
Transfers in	131,224	481,090	612,314
Transfers out	(255,921)	-	(255,921)
Premium on bond issuance	<u>-</u>	<u>32,168</u>	<u>32,168</u>
Total other financing sources (uses)	<u>95,303</u>	<u>310,740</u>	<u>406,043</u>
Net change in fund balance	(130,967)	(1,542)	(132,509)
Fund balance at beginning of year	<u>797,570</u>	<u>152,397</u>	<u>949,967</u>
Fund balance at end of year	<u>\$ 666,603</u>	<u>\$ 150,855</u>	<u>\$ 817,458</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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 518,858	\$ 518,858	\$ 518,858	\$ -
Other	247,655	247,655	247,655	-
Total revenues	766,513	766,513	766,513	-
Expenditures:				
Current:				
Debt service:				
Principal retirement	640,000	1,340,000	1,340,000	-
Interest and fiscal charges	210,680	226,135	226,135	-
Total expenditures	850,680	1,566,135	1,566,135	-
Excess of expenditures over revenues	(84,167)	(799,622)	(799,622)	-
Other financing sources:				
Bond issuance	-	211,626	211,626	-
Note issuance	-	450,625	450,625	-
Transfers in	84,167	131,224	131,224	-
Total other financing sources	84,167	793,475	793,475	-
Net change in fund balance	-	(6,147)	(6,147)	-
Fund balance at beginning of year	6,153	6,153	6,153	-
Fund balance at end of year	\$ 6,153	\$ 6	\$ 6	\$ -

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SALES TAX DEBT
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<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	\$ 160,000	\$ 160,000	\$ 150,000	\$ 10,000
Interest and fiscal charges	106,715	106,715	67,632	39,083
Total expenditures	<u>266,715</u>	<u>266,715</u>	<u>217,632</u>	<u>49,083</u>
Excess of expenditures over revenues	<u>(266,715)</u>	<u>(266,715)</u>	<u>(217,632)</u>	<u>49,083</u>
Other financing sources:				
Transfers in	<u>266,715</u>	<u>216,090</u>	<u>216,090</u>	<u>-</u>
Total other financing sources	<u>266,715</u>	<u>216,090</u>	<u>216,090</u>	<u>-</u>
Net change in fund balance	-	(50,625)	(1,542)	49,083
Fund balance at beginning of year	<u>152,397</u>	<u>152,397</u>	<u>152,397</u>	<u>-</u>
Fund balance at end of year	<u>\$ 152,397</u>	<u>\$ 101,772</u>	<u>\$ 150,855</u>	<u>\$ 49,083</u>

UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)
DECEMBER 31, 2012

	Capital Improvements	Federal Grant and Recapture CDBG	Ditch Equipment Building	DD Capital
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,995,783	\$ 3,441	\$ 3,081	\$ 1,700
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Due from other governments	-	10,224	-	-
Loans due from other funds.	255,800	-	-	-
Total assets	<u>\$ 3,251,583</u>	<u>\$ 13,665</u>	<u>\$ 3,081</u>	<u>\$ 1,700</u>
Deferred inflows of resources:				
Unavailable grant revenue	<u>\$ -</u>	<u>\$ 10,224</u>	<u>\$ -</u>	<u>\$ -</u>
Total Deferred inflows of resources	<u>-</u>	<u>10,224</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	3,441	3,081	-
Committed.	-	-	-	1,700
Assigned	<u>3,251,583</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances.	<u>3,251,583</u>	<u>3,441</u>	<u>3,081</u>	<u>1,700</u>
Total deferred inflows of resources and fund balances.	<u>\$ 3,251,583</u>	<u>\$ 13,665</u>	<u>\$ 3,081</u>	<u>\$ 1,700</u>

Sheriff's Facility Construction	AG Center	London Ave. Government Building	Boylan and Phelps Ditch	Main Street Building	Lower Green JT Ditch
\$ 3,807	\$ 325	\$ 9,601	\$ 30,405	\$ 64,256	\$ 99,800
-	-	22,496	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 32,097</u>	<u>\$ 30,405</u>	<u>\$ 64,256</u>	<u>\$ 99,800</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,807	325	32,097	30,405	64,256	99,800
-	-	-	-	-	-
<u>3,807</u>	<u>325</u>	<u>32,097</u>	<u>30,405</u>	<u>64,256</u>	<u>99,800</u>
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 32,097</u>	<u>\$ 30,405</u>	<u>\$ 64,256</u>	<u>\$ 99,800</u>

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UNION COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS (CONCLUDED)
DECEMBER 31, 2012

	Cattail Swamp Ditch	Total Nonmajor Capital Project Funds
Assets:		
Equity in pooled cash and cash equivalents	\$ 64,062	\$ 3,276,261
Cash and cash equivalents in segregated accounts	-	22,496
Receivables (net of allowance for uncollectibles):		
Due from other governments	-	10,224
Loans due from other funds.	-	255,800
	\$ 64,062	\$ 3,564,781
Total assets	\$ 64,062	\$ 3,564,781
Deferred inflows of resources:		
Unavailable grant revenue	\$ -	\$ 10,224
	-	10,224
Total Deferred inflows of resources	-	10,224
Fund balances:		
Restricted	-	6,522
Committed.	64,062	296,452
Assigned	-	3,251,583
	64,062	3,554,557
Total fund balances.	64,062	3,554,557
Total deferred inflows of resources and fund balances.	\$ 64,062	\$ 3,564,781

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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, 2012

	<u>Capital Improvements</u>	<u>ARRA EECBG</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>
Revenues:				
Intergovernmental	\$ -	\$ 300,764	\$ 52,000	\$ -
Special assessments	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
Total revenues	<u>-</u>	<u>300,764</u>	<u>52,000</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Public works	-	-	-	-
Capital outlay	237,595	-	52,000	-
Debt service:				
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>237,595</u>	<u>-</u>	<u>52,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(237,595)</u>	<u>300,764</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):				
Transfers in.	2,150,000	-	-	-
Transfers out.	<u>-</u>	<u>(10,112)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses).	<u>2,150,000</u>	<u>(10,112)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,912,405	290,652	-	-
Fund balance (deficit) at beginning of year	<u>1,339,178</u>	<u>(290,652)</u>	<u>3,441</u>	<u>3,081</u>
Fund balance at end of year	<u>\$ 3,251,583</u>	<u>\$ -</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>

DD Capital	Sheriff's Facility Construction	AG Center	London Ave. Government Building	Boylan and Phelps Ditch	Main Street Building
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	15	-	985
-	-	-	17,846	-	-
-	-	-	17,861	-	985
-	-	-	-	-	5,173
-	-	-	-	-	-
-	-	-	12,823	-	-
-	-	-	-	-	-
-	-	-	12,823	-	5,173
-	-	-	5,038	-	(4,188)
-	-	-	-	-	-
-	-	-	(265,000)	-	-
-	-	-	(265,000)	-	-
-	-	-	(259,962)	-	(4,188)
1,700	3,807	325	292,059	30,405	68,444
<u>\$ 1,700</u>	<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 32,097</u>	<u>\$ 30,405</u>	<u>\$ 64,256</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, 2012

	<u>Lower Green JT Ditch</u>	<u>Cattail Swamp Ditch</u>	<u>Capital Projects Issue II</u>	<u>Total Nonmajor Capital Project Funds</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 1,883,252	\$ 2,236,016
Special assessments	1,626	18,090	-	19,716
Investment income	-	-	-	1,000
Other	-	-	-	17,846
Total revenues	<u>1,626</u>	<u>18,090</u>	<u>1,883,252</u>	<u>2,274,578</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	5,173
Public works	-	72,777	-	72,777
Capital outlay	-	-	1,883,252	2,185,670
Debt service:				
Interest and fiscal charges	-	3,147	-	3,147
Total expenditures	<u>-</u>	<u>75,924</u>	<u>1,883,252</u>	<u>2,266,767</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>1,626</u>	<u>(57,834)</u>	<u>-</u>	<u>7,811</u>
Other financing sources (uses):				
Transfers in.	-	255,921	-	2,405,921
Transfers out.	-	(44,295)	-	(319,407)
Total other financing sources (uses).	<u>-</u>	<u>211,626</u>	<u>-</u>	<u>2,086,514</u>
Net change in fund balances	1,626	153,792	-	2,094,325
Fund balance (deficit) at beginning of year	<u>98,174</u>	<u>(89,730)</u>	<u>-</u>	<u>1,460,232</u>
Fund balance at end of year	<u>\$ 99,800</u>	<u>\$ 64,062</u>	<u>\$ -</u>	<u>\$ 3,554,557</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current:				
Capital outlay:				
Contractual services	\$ 100,000	\$ 274,800	\$ 4,000	\$ 270,800
Equipment	500,000	325,200	233,595	91,605
Total expenditures	600,000	600,000	237,595	362,405
Excess of expenditures over revenues	(600,000)	(600,000)	(237,595)	362,405
Other financing sources (uses):				
Transfers in	-	-	2,150,000	2,150,000
Advances out	-	-	(255,800)	(255,800)
Total other financing sources (uses)	-	-	1,894,200	1,894,200
Net change in fund balance	(600,000)	(600,000)	1,656,605	2,256,605
Fund balance at beginning of year	1,339,178	1,339,178	1,339,178	-
Fund balance at end of year	\$ 739,178	\$ 739,178	\$ 2,995,783	\$ 2,256,605

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ARRA EECBG
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 300,764	\$ 300,764	\$ -
Total revenues	<u>-</u>	<u>300,764</u>	<u>300,764</u>	<u>-</u>
Excess of revenues over expenditures	-	300,764	300,764	-
Other financing uses:				
Advances out	-	(315,127)	(315,127)	-
Transfers out	-	(10,112)	(10,112)	-
Total other financing uses	<u>-</u>	<u>(325,239)</u>	<u>(325,239)</u>	<u>-</u>
Net change in fund balance	-	(24,475)	(24,475)	-
Fund balance at beginning of year	<u>24,475</u>	<u>24,475</u>	<u>24,475</u>	<u>-</u>
Fund balance at end of year	<u>\$ 24,475</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)
 FEDERAL GRANT AND RECAPTURE CDBG
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$ 89,000	\$ 167,000	\$ 52,000	\$ (115,000)
Total revenues	<u>89,000</u>	<u>167,000</u>	<u>52,000</u>	<u>(115,000)</u>
Expenditures:				
Current:				
Capital outlay:				
Other	92,383	144,383	52,000	92,383
Total expenditures	<u>92,383</u>	<u>144,383</u>	<u>52,000</u>	<u>92,383</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,383)</u>	<u>22,617</u>	<u>-</u>	<u>(22,617)</u>
Other financing sources:				
Advance in	-	45,000	-	(45,000)
Total other financing sources	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>(45,000)</u>
Net change in fund balance	(3,383)	67,617	-	(67,617)
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>\$ 71,058</u>	<u>\$ 3,441</u>	<u>\$ (67,617)</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, 2012

	<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, 2012

	<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.	\$ 39,000	\$ 39,000	\$ -	\$ 39,000
Total expenditures.	<u>39,000</u>	<u>39,000</u>	<u>-</u>	<u>39,000</u>
Excess of expenditures over revenues	<u>(39,000)</u>	<u>(39,000)</u>	<u>-</u>	<u>39,000</u>
Other financing sources:				
Transfers in	<u>39,000</u>	<u>39,000</u>	<u>-</u>	<u>(39,000)</u>
Total other financing sources	<u>39,000</u>	<u>39,000</u>	<u>-</u>	<u>(39,000)</u>
Net change in fund balance.	-	-	-	-
Fund balance at beginning of year	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 1,700</u></u>	<u><u>\$ 1,700</u></u>	<u><u>\$ 1,700</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)
 SHERIFF'S FACILITIES CONSTRUCTION
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year.	\$ 3,807	\$ 3,807	\$ 3,807	\$ -
Fund balance at end of year	<u>\$ 3,807</u>	<u>\$ 3,807</u>	<u>\$ 3,807</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AG CENTER
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 325	\$ 325	\$ 325	\$ -
Fund balance at end of year	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LONDON AVE. GOVERNMENT BUILDING
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 16	\$ 16
Total revenues	<u>-</u>	<u>-</u>	<u>16</u>	<u>16</u>
Expenditures:				
Current:				
Capital outlay:				
Contractual services	24,000	34,587	25,405	9,182
Total expenditures	<u>24,000</u>	<u>34,587</u>	<u>25,405</u>	<u>9,182</u>
Net change in fund balance.	(24,000)	(34,587)	(25,389)	9,198
Fund balance at beginning of year	24,402	24,402	24,402	-
Prior year encumbrances appropriated	<u>10,587</u>	<u>10,587</u>	<u>10,587</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 10,989</u>	<u>\$ 402</u>	<u>\$ 9,600</u>	<u>\$ 9,198</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 30,405	\$ 30,405	\$ 30,405	\$ -
Fund balance at end of year	<u>\$ 30,405</u>	<u>\$ 30,405</u>	<u>\$ 30,405</u>	<u>\$ -</u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MAIN STREET BUILDING
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 983	\$ 983
Total revenues	<u>-</u>	<u>-</u>	<u>983</u>	<u>983</u>
Expenditures:				
Current:				
General government:				
Legislative and executive:				
Contractual services	68,000	68,000	5,173	62,827
Total expenditures	<u>68,000</u>	<u>68,000</u>	<u>5,173</u>	<u>62,827</u>
Net change in fund balance	(68,000)	(68,000)	(4,190)	63,810
Fund balance at beginning of year	<u>68,414</u>	<u>68,414</u>	<u>68,414</u>	<u>-</u>
Fund balance at end of year	<u>\$ 414</u>	<u>\$ 414</u>	<u>\$ 64,224</u>	<u>\$ 63,810</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Special assessments	\$ -	\$ -	\$ 1,626	\$ 1,626
Total revenues	<u>-</u>	<u>-</u>	<u>1,626</u>	<u>1,626</u>
Net change in fund balance	-	-	1,626	1,626
Fund balance at beginning of year	<u>98,174</u>	<u>98,174</u>	<u>98,174</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 98,174</u></u>	<u><u>\$ 98,174</u></u>	<u><u>\$ 99,800</u></u>	<u><u>\$ 1,626</u></u>

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CATTAIL SWAMP DITCH
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Special assessments	\$ -	\$ -	\$ 18,090	\$ 18,090
Total revenues	<u>-</u>	<u>-</u>	<u>18,090</u>	<u>18,090</u>
Expenditures:				
Current:				
Public works:				
Contractual services	-	116,249	70,277	45,972
Other	-	2,500	2,500	-
Total expenditures	<u>-</u>	<u>118,749</u>	<u>72,777</u>	<u>45,972</u>
Excess of expenditures over revenues	<u>-</u>	<u>(118,749)</u>	<u>(54,687)</u>	<u>64,062</u>
Other financing uses:				
Transfers out	-	(44,295)	(44,295)	-
Total other financing uses	<u>-</u>	<u>(44,295)</u>	<u>(44,295)</u>	<u>-</u>
Net change in fund balance	-	(163,044)	(98,982)	64,062
Fund balance at beginning of year	<u>163,044</u>	<u>163,044</u>	<u>163,044</u>	<u>-</u>
Fund balance at end of year	<u>\$ 163,044</u>	<u>\$ -</u>	<u>\$ 64,062</u>	<u>\$ 64,062</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 2,751,000	\$ 1,883,252	\$ 1,883,252	\$ -
Total revenues	<u>2,751,000</u>	<u>1,883,252</u>	<u>1,883,252</u>	<u>-</u>
Expenditures:				
Current:				
Capital outlay				
Contractual services.	-	1,883,252	1,883,252	-
Total expenditures.	<u>-</u>	<u>1,883,252</u>	<u>1,883,252</u>	<u>-</u>
Net change in fund balance.	2,751,000	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,751,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY, OHIO

INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - PROPRIETARY FUNDS

ENTERPRISE FUNDS

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

Major Enterprise Fund

Memorial Hospital of Union County

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

Nonmajor Enterprise Funds

Sanitary Sewer

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

Building and Development

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

UNION COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Sanitary Sewer</u>	<u>Building and Development</u>	<u>Total Nonmajor Proprietary Funds</u>
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents.	\$ 1,383,150	\$ 168,345	\$ 1,551,495
Receivables (net of allowance for uncollectibles):			
Accounts	1,315	13,201	14,516
Prepayments.	826	578	1,404
Total current assets.	<u>1,385,291</u>	<u>182,124</u>	<u>1,567,415</u>
Noncurrent assets:			
Capital assets:			
Non-depreciable capital assets.	487,073	-	487,073
Depreciable capital assets, net	282,704	21,485	304,189
Total noncurrent assets	<u>769,777</u>	<u>21,485</u>	<u>791,262</u>
Total assets	<u>2,155,068</u>	<u>203,609</u>	<u>2,358,677</u>
Liabilities:			
Current liabilities:			
Accounts payable	12,599	7,804	20,403
Contracts payable	19,308	-	19,308
Accrued wages and benefits payable.	6,651	18,370	25,021
Due to other governments	5,586	20,919	26,505
Current portion of compensated absences payable	10,852	46,955	57,807
Current portion of OWDA loans payable.	25,130	-	25,130
Total current liabilities	<u>80,126</u>	<u>94,048</u>	<u>174,174</u>
Long-term liabilities:			
Compensated absences payable	6,745	24,715	31,460
OWDA loans payable	440,601	-	440,601
Total long-term liabilities	<u>447,346</u>	<u>24,715</u>	<u>472,061</u>
Total liabilities	<u>527,472</u>	<u>118,763</u>	<u>646,235</u>
Net position:			
Net investment in capital assets.	304,046	21,485	325,531
Unrestricted	1,323,550	63,361	1,386,911
Total net position.	<u>\$ 1,627,596</u>	<u>\$ 84,846</u>	<u>\$ 1,712,442</u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Sanitary Sewer	Building and Development	Total Nonmajor Proprietary Funds
Operating revenues:			
Charges for services	\$ 221,463	\$ 580,410	\$ 801,873
License and permits	400	27,375	27,775
Special assessments	39,948	-	39,948
Other operating revenues.	<u>37</u>	<u>43,460</u>	<u>43,497</u>
Total operating revenues	<u>261,848</u>	<u>651,245</u>	<u>913,093</u>
Operating expenses:			
Personal services	148,364	410,499	558,863
Contract services	166,655	158,056	324,711
Materials and supplies	13,824	2,136	15,960
Depreciation	22,652	5,625	28,277
Other	<u>3,646</u>	<u>10,886</u>	<u>14,532</u>
Total operating expenses	<u>355,141</u>	<u>587,202</u>	<u>942,343</u>
Operating income (loss)	<u>(93,293)</u>	<u>64,043</u>	<u>(29,250)</u>
Nonoperating revenues (expenses):			
Interest revenue.	21,653	-	21,653
Interest expense and fiscal charges	<u>(1,774)</u>	<u>-</u>	<u>(1,774)</u>
Total nonoperating revenues (expenses).	<u>19,879</u>	<u>-</u>	<u>19,879</u>
Change in net position	(73,414)	64,043	(9,371)
Net position at beginning of year.	<u>1,701,010</u>	<u>20,803</u>	<u>1,721,813</u>
Net position at end of year	<u><u>\$ 1,627,596</u></u>	<u><u>\$ 84,846</u></u>	<u><u>\$ 1,712,442</u></u>

UNION COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Sanitary Sewer</u>	<u>Building and Development</u>	<u>Total Nonmajor Proprietary Funds</u>
Cash flows from operating activities:			
Cash received from sales/service charges	\$ 220,958	\$ 577,486	\$ 798,444
Cash received from special assessments	39,948	-	39,948
Cash received from other operating revenue	567	60,558	61,125
Cash payments for personal services	(147,823)	(396,727)	(544,550)
Cash payments for contractual services	(189,176)	(158,399)	(347,575)
Cash payments for materials and supplies	(14,534)	(1,574)	(16,108)
Cash payments for other expenses	(1,996)	(11,376)	(13,372)
Net cash provided by (used in) operating activities	<u>(92,056)</u>	<u>69,968</u>	<u>(22,088)</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(15,935)	(17,303)	(33,238)
Principal payments on loans	(25,130)	-	(25,130)
Interest payments on loans	(1,774)	-	(1,774)
Proceeds from loans	34,255	-	34,255
Net cash used in capital and related financing activities	<u>(8,584)</u>	<u>(17,303)</u>	<u>(25,887)</u>
Cash flows from investing activities:			
Interest received	21,653	-	21,653
Net cash provided by investing activities	<u>21,653</u>	<u>-</u>	<u>21,653</u>
Net increase (decrease) in cash and cash equivalents	(78,987)	52,665	(26,322)
Cash and cash equivalents at beginning of year	<u>1,462,137</u>	<u>115,680</u>	<u>1,577,817</u>
Cash and cash equivalents at end of year	<u>\$ 1,383,150</u>	<u>\$ 168,345</u>	<u>\$ 1,551,495</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (93,293)	\$ 64,043	\$ (29,250)
Adjustments:			
Depreciation	22,652	5,625	28,277
Changes in assets and liabilities:			
(Increase) in accounts receivable	(505)	(13,201)	(13,706)
(Increase) in prepayments	(696)	(406)	(1,102)
Increase (decrease) in accounts payable	(21,581)	135	(21,446)
Increase in accrued wages and benefits	288	2,623	2,911
(Decrease) in due to other governments	(539)	(855)	(1,394)
Increase in compensated absences payable	1,618	12,004	13,622
Net provided by cash (used in) operating activities	<u>\$ (92,056)</u>	<u>\$ 69,968</u>	<u>\$ (22,088)</u>

Noncash capital and related financing activities:
During 2012, the sewer fund purchased \$1,400 in capital assets on account.

UNION COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SANITARY SEWER
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Operating revenues:				
Charges for services	\$ 243,070	\$ 243,070	\$ 220,958	\$ (22,112)
Licenses and permits	300	300	400	100
Special assessment	38,000	38,000	39,948	1,948
Other	-	-	167	167
Total operating revenues	<u>281,370</u>	<u>281,370</u>	<u>261,473</u>	<u>(19,897)</u>
Operating expenses:				
Personal services	211,334	211,333	147,823	63,510
Materials and supplies	42,500	43,390	14,800	28,590
Contractual services	534,063	529,121	165,974	363,147
Capital outlay	35,400	38,301	18,246	20,055
Principal	21,792	20,018	-	20,018
Other	34,500	34,500	3,646	30,854
Total operating expenses	<u>879,589</u>	<u>876,663</u>	<u>350,489</u>	<u>526,174</u>
Operating loss	(598,219)	(595,293)	(89,016)	506,277
Nonoperating revenues (expenses):				
Interest revenue	18,000	4,000	21,645	17,645
Intergovernmental	-	-	13,034	13,034
Transfers out	(25,130)	(52,034)	(26,904)	25,130
Total nonoperating revenues (expenses):	<u>(7,130)</u>	<u>(48,034)</u>	<u>7,775</u>	<u>55,809</u>
Net loss	(605,349)	(643,327)	(81,241)	562,086
Fund equity at beginning of year	1,436,636	1,436,636	1,436,636	-
Prior year encumbrances appropriated	<u>24,782</u>	<u>24,782</u>	<u>24,782</u>	<u>-</u>
Fund equity at end of year	<u>\$ 856,069</u>	<u>\$ 818,091</u>	<u>\$ 1,380,177</u>	<u>\$ 562,086</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, 2012

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Operating revenues:				
Charges for services	\$ 405,000	\$ 465,000	\$ 577,486	\$ 112,486
Licenses and permits	20,000	20,000	21,061	1,061
Other	-	-	36,187	36,187
Total operating revenues	<u>425,000</u>	<u>485,000</u>	<u>634,734</u>	<u>149,734</u>
Operating expenses:				
Personal services	397,762	404,063	396,727	7,336
Materials and supplies	2,800	2,800	2,187	613
Contractual services	82,800	167,219	157,996	9,223
Capital outlay	25,500	18,271	17,746	525
Other	11,100	12,028	11,406	622
Total operating expenses	<u>519,962</u>	<u>604,381</u>	<u>586,062</u>	<u>18,319</u>
Net loss/gain before transfers	(94,962)	(119,381)	48,672	54,506
Nonoperating Revenues:				
Transfer in	15,000	15,000	3,310	(11,690)
Total nonoperating revenues	<u>15,000</u>	<u>15,000</u>	<u>3,310</u>	<u>(11,690)</u>
Net income (loss)	(79,962)	(104,381)	51,982	168,053
Fund equity at beginning of year	115,100	115,100	115,100	-
Prior year encumbrances appropriated	580	580	580	-
Fund equity at end of year	<u>\$ 35,718</u>	<u>\$ 11,299</u>	<u>\$ 167,662</u>	<u>\$ 168,053</u>

UNION COUNTY, OHIO

FUND DESCRIPTIONS - AGENCY FUNDS

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

Agency Funds

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

Tax Collection

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

Central Ohio Youth Center

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

Five County JDC Debt

To account for monies received and expended for the five county joint juvenile detention center's new construction and renovations.

General Health District

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

Soil and Water Conservation District

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

Marriage License

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

Indigent Counsel and Restitution

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

Domestic Violence

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

County Courts

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

Alimony and Child Support

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

Payroll

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

Joint Recreation Board

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

UNION COUNTY, OHIO

**COMBINING STATEMENTS - FIDUCIARY FUNDS
(continued)**

Housing Trust

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

Union County Family and Children First

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

Probation Improvement Grant

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

Council of Governments

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

LUC Regional Planning

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

Other Agency Funds

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

Medical and Dental Insurance
Ditch
Humane Society

Ohio Child's Trust
Ohio Elections Commission
Help Me Grow

UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Balance</u> <u>12/31/11</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/12</u>
Tax Collections				
Assets:				
Equity in pooled cash and equivalents	\$ 3,517,984	\$ 93,561,348	\$ 93,824,444	\$ 3,254,888
Receivables:				
Real estate and other taxes	90,962,083	66,564,280	90,962,083	66,564,280
Due from other governments	1,731,844	1,884,707	1,731,844	1,884,707
Total assets.	<u>\$ 96,211,911</u>	<u>\$ 162,010,335</u>	<u>\$ 186,518,371</u>	<u>\$ 71,703,875</u>
Liabilities:				
Undistributed monies	\$ 96,211,911	\$ 162,010,335	\$ 186,518,371	\$ 71,703,875
Total liabilities	<u>\$ 96,211,911</u>	<u>\$ 162,010,335</u>	<u>\$ 186,518,371</u>	<u>\$ 71,703,875</u>
Central Ohio Youth Center				
Assets:				
Equity in pooled cash and equivalents	\$ 150,072	\$ 2,581,432	\$ 2,670,040	\$ 61,464
Total assets.	<u>\$ 150,072</u>	<u>\$ 2,581,432</u>	<u>\$ 2,670,040</u>	<u>\$ 61,464</u>
Liabilities:				
Undistributed monies	\$ 150,072	\$ 2,581,432	\$ 2,670,040	\$ 61,464
Total liabilities	<u>\$ 150,072</u>	<u>\$ 2,581,432</u>	<u>\$ 2,670,040</u>	<u>\$ 61,464</u>
Five County JDC Debt				
Assets:				
Equity in pooled cash and equivalents	\$ 95,496	\$ 712,965	\$ 808,461	\$ -
Total assets.	<u>\$ 95,496</u>	<u>\$ 712,965</u>	<u>\$ 808,461</u>	<u>\$ -</u>
Liabilities:				
Undistributed monies	\$ 95,496	\$ 712,965	\$ 808,461	\$ -
Total liabilities	<u>\$ 95,496</u>	<u>\$ 712,965</u>	<u>\$ 808,461</u>	<u>\$ -</u>
General Health District				
Assets:				
Equity in pooled cash and equivalents	\$ 2,567,236	\$ 2,853,036	\$ 2,745,008	\$ 2,675,264
Total assets.	<u>\$ 2,567,236</u>	<u>\$ 2,853,036</u>	<u>\$ 2,745,008</u>	<u>\$ 2,675,264</u>
Liabilities:				
Undistributed monies	\$ 2,567,236	\$ 2,853,036	\$ 2,745,008	\$ 2,675,264
Total liabilities	<u>\$ 2,567,236</u>	<u>\$ 2,853,036</u>	<u>\$ 2,745,008</u>	<u>\$ 2,675,264</u>
Soil and Water Conservation District				
Assets:				
Equity in pooled cash and equivalents	\$ 129,647	\$ 346,744	\$ 324,816	\$ 151,575
Total assets.	<u>\$ 129,647</u>	<u>\$ 346,744</u>	<u>\$ 324,816</u>	<u>\$ 151,575</u>
Liabilities:				
Undistributed monies	\$ 129,647	\$ 346,744	\$ 324,816	\$ 151,575
Total liabilities	<u>\$ 129,647</u>	<u>\$ 346,744</u>	<u>\$ 324,816</u>	<u>\$ 151,575</u>
Marriage License				
Assets:				
Equity in pooled cash and equivalents	\$ 2,482	\$ 4,743	\$ 4,131	\$ 3,094
Total assets.	<u>\$ 2,482</u>	<u>\$ 4,743</u>	<u>\$ 4,131</u>	<u>\$ 3,094</u>
Liabilities:				
Undistributed monies	\$ 2,482	\$ 4,743	\$ 4,131	\$ 3,094
Total liabilities	<u>\$ 2,482</u>	<u>\$ 4,743</u>	<u>\$ 4,131</u>	<u>\$ 3,094</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Balance 12/31/11</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/12</u>
Indigent Counsel and Restitution				
Assets:				
Equity in pooled cash and equivalents	\$ 1,729	\$ 26,688	\$ 23,872	\$ 4,545
Total assets.	<u>\$ 1,729</u>	<u>\$ 26,688</u>	<u>\$ 23,872</u>	<u>\$ 4,545</u>
Liabilities:				
Undistributed monies	\$ 1,729	\$ 26,688	\$ 23,872	\$ 4,545
Total liabilities.	<u>\$ 1,729</u>	<u>\$ 26,688</u>	<u>\$ 23,872</u>	<u>\$ 4,545</u>
Domestic Violence				
Assets:				
Equity in pooled cash and equivalents	\$ 2,906	\$ 4,755	\$ 5,690	\$ 1,971
Total assets.	<u>\$ 2,906</u>	<u>\$ 4,755</u>	<u>\$ 5,690</u>	<u>\$ 1,971</u>
Liabilities:				
Undistributed monies	\$ 2,906	\$ 4,755	\$ 5,690	\$ 1,971
Total liabilities	<u>\$ 2,906</u>	<u>\$ 4,755</u>	<u>\$ 5,690</u>	<u>\$ 1,971</u>
County Courts				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 931,450	\$ -	\$ 241,711	\$ 689,739
Total assets.	<u>\$ 931,450</u>	<u>\$ -</u>	<u>\$ 241,711</u>	<u>\$ 689,739</u>
Liabilities:				
Undistributed monies	\$ 931,450	\$ -	\$ 241,711	\$ 689,739
Total liabilities	<u>\$ 931,450</u>	<u>\$ -</u>	<u>\$ 241,711</u>	<u>\$ 689,739</u>
Alimony and Child Support				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 4,731	\$ -	\$ 84	\$ 4,647
Total assets.	<u>\$ 4,731</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ 4,647</u>
Liabilities:				
Undistributed monies	\$ 4,731	\$ -	\$ 84	\$ 4,647
Total liabilities	<u>\$ 4,731</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ 4,647</u>
Payroll				
Assets:				
Equity in pooled cash and equivalents	\$ 70,553	\$ 43	\$ 15,417	\$ 55,179
Total assets.	<u>\$ 70,553</u>	<u>\$ 43</u>	<u>\$ 15,417</u>	<u>\$ 55,179</u>
Liabilities:				
Undistributed monies	\$ 70,553	\$ 43	\$ 15,417	\$ 55,179
Total liabilities	<u>\$ 70,553</u>	<u>\$ 43</u>	<u>\$ 15,417</u>	<u>\$ 55,179</u>
Joint Recreation Board				
Assets:				
Equity in pooled cash and equivalents	\$ 65,341	\$ 90,069	\$ 89,216	\$ 66,194
Total assets.	<u>\$ 65,341</u>	<u>\$ 90,069</u>	<u>\$ 89,216</u>	<u>\$ 66,194</u>
Liabilities:				
Undistributed monies	\$ 65,341	\$ 90,069	\$ 89,216	\$ 66,194
Total liabilities	<u>\$ 65,341</u>	<u>\$ 90,069</u>	<u>\$ 89,216</u>	<u>\$ 66,194</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Balance 12/31/11</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/12</u>
Housing Trust				
Assets:				
Equity in pooled cash and equivalents	\$ 70,943	\$ 328,431	\$ 311,333	\$ 88,041
Total assets.	<u>\$ 70,943</u>	<u>\$ 328,431</u>	<u>\$ 311,333</u>	<u>\$ 88,041</u>
Liabilities:				
Undistributed monies	\$ 70,943	\$ 328,431	\$ 311,333	\$ 88,041
Total liabilities	<u>\$ 70,943</u>	<u>\$ 328,431</u>	<u>\$ 311,333</u>	<u>\$ 88,041</u>
Union County Family and Children First				
Assets:				
Equity in pooled cash and equivalents	\$ 32,557	\$ 60,589	\$ 50,430	\$ 42,716
Total assets.	<u>\$ 32,557</u>	<u>\$ 60,589</u>	<u>\$ 50,430</u>	<u>\$ 42,716</u>
Liabilities:				
Undistributed monies	\$ 32,557	\$ 60,589	\$ 50,430	\$ 42,716
Total liabilities	<u>\$ 32,557</u>	<u>\$ 60,589</u>	<u>\$ 50,430</u>	<u>\$ 42,716</u>
Probation Improvement Grant				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 256,959	\$ 116,945	\$ 140,014
Total assets.	<u>\$ -</u>	<u>\$ 256,959</u>	<u>\$ 116,945</u>	<u>\$ 140,014</u>
Liabilities:				
Undistributed monies	\$ -	\$ 256,959	\$ 116,945	\$ 140,014
Total liabilities	<u>\$ -</u>	<u>\$ 256,959</u>	<u>\$ 116,945</u>	<u>\$ 140,014</u>
Council of Governments				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 267,800	\$ 113,000	\$ 154,800
Total assets.	<u>\$ -</u>	<u>\$ 267,800</u>	<u>\$ 113,000</u>	<u>\$ 154,800</u>
Liabilities:				
Loans due to other funds	\$ -	\$ 255,800	\$ -	\$ 255,800
Undistributed monies	-	12,000	113,000	(101,000)
Total liabilities	<u>\$ -</u>	<u>\$ 267,800</u>	<u>\$ 113,000</u>	<u>\$ 154,800</u>
LUC Regional Planning				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 442,792	\$ 180,580	\$ 262,212
Total assets.	<u>\$ -</u>	<u>\$ 442,792</u>	<u>\$ 180,580</u>	<u>\$ 262,212</u>
Liabilities:				
Undistributed monies	\$ -	\$ 442,792	\$ 180,580	\$ 262,212
Total liabilities	<u>\$ -</u>	<u>\$ 442,792</u>	<u>\$ 180,580</u>	<u>\$ 262,212</u>
Medical and Dental Insurance				
Assets:				
Equity in pooled cash and equivalents	\$ 336,824	\$ 65,223,709	\$ 65,171,173	\$ 389,360
Total assets.	<u>\$ 336,824</u>	<u>\$ 65,223,709</u>	<u>\$ 65,171,173</u>	<u>\$ 389,360</u>
Liabilities:				
Undistributed monies	\$ 336,824	\$ 65,223,709	\$ 65,171,173	\$ 389,360
Total liabilities	<u>\$ 336,824</u>	<u>\$ 65,223,709</u>	<u>\$ 65,171,173</u>	<u>\$ 389,360</u>

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UNION COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONCLUDED)
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Balance 12/31/11</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/12</u>
Ditch				
Assets:				
Equity in pooled cash and equivalents	\$ -	\$ 4,735	\$ 3,733	\$ 1,002
Total assets.	<u>\$ -</u>	<u>\$ 4,735</u>	<u>\$ 3,733</u>	<u>\$ 1,002</u>
Liabilities:				
Undistributed monies	\$ -	\$ 4,735	\$ 3,733	\$ 1,002
Total liabilities	<u>\$ -</u>	<u>\$ 4,735</u>	<u>\$ 3,733</u>	<u>\$ 1,002</u>
Humane Society				
Assets:				
Equity in pooled cash and equivalents	\$ 166	\$ 455	\$ -	\$ 621
Total assets.	<u>\$ 166</u>	<u>\$ 455</u>	<u>\$ -</u>	<u>\$ 621</u>
Liabilities:				
Undistributed monies	\$ 166	\$ 455	\$ -	\$ 621
Total liabilities	<u>\$ 166</u>	<u>\$ 455</u>	<u>\$ -</u>	<u>\$ 621</u>
Ohio Child's Trust				
Assets:				
Equity in pooled cash and equivalents	\$ 18,821	\$ 17,007	\$ 17,007	\$ 18,821
Total assets.	<u>\$ 18,821</u>	<u>\$ 17,007</u>	<u>\$ 17,007</u>	<u>\$ 18,821</u>
Liabilities:				
Undistributed monies	\$ 18,821	\$ 17,007	\$ 17,007	\$ 18,821
Total liabilities	<u>\$ 18,821</u>	<u>\$ 17,007</u>	<u>\$ 17,007</u>	<u>\$ 18,821</u>
Ohio Elections Commission				
Assets:				
Equity in pooled cash and equivalents	\$ 3,710	\$ 40	\$ -	\$ 3,750
Total assets.	<u>\$ 3,710</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ 3,750</u>
Liabilities:				
Undistributed monies	\$ 3,710	\$ 40	\$ -	\$ 3,750
Total liabilities	<u>\$ 3,710</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ 3,750</u>
Help Me Grow				
Assets:				
Equity in pooled cash and equivalents	\$ 99,520	\$ 98,365	\$ 108,148	\$ 89,737
Total assets.	<u>\$ 99,520</u>	<u>\$ 98,365</u>	<u>\$ 108,148</u>	<u>\$ 89,737</u>
Liabilities:				
Undistributed monies	\$ 99,520	\$ 98,365	\$ 108,148	\$ 89,737
Total liabilities	<u>\$ 99,520</u>	<u>\$ 98,365</u>	<u>\$ 108,148</u>	<u>\$ 89,737</u>
<i>All Agency Funds</i>				
Assets				
Equity in pooled cash and equivalents	\$ 7,165,987	\$ 166,882,705	\$ 166,583,444	\$ 7,465,248
Cash and cash equivalents in segregated accounts	936,181	-	241,795	694,386
Receivables:				
Real estate and other taxes	90,962,083	66,564,280	90,962,083	66,564,280
Due from other governments	1,731,844	1,884,707	1,731,844	1,884,707
Total assets.	<u>\$ 100,796,095</u>	<u>\$ 235,331,692</u>	<u>\$ 259,519,166</u>	<u>\$ 76,608,621</u>
Liabilities				
Loans due to other funds	\$ -	\$ 255,800	\$ -	\$ 255,800
Undistributed monies	100,796,095	235,075,892	259,519,166	76,352,821
Total liabilities.	<u>\$ 100,796,095</u>	<u>\$ 235,331,692</u>	<u>\$ 259,519,166</u>	<u>\$ 76,608,621</u>

UNION COUNTY, OHIO

BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNIT
UNION COUNTY AIRPORT AUTHORITY
DECEMBER 31, 2012

	<u>Airport Authority</u>
Assets:	
Equity in pooled cash and cash equivalents	\$ 476,333
Receivables (net of allowances of uncollectibles):	
Accounts	829
	<hr/>
Total assets	\$ 477,162
	<hr/> <hr/>
Liabilities:	
Accounts payable	13,920
Accrued wages and benefits	300
Due to other governments	163
	<hr/>
Total liabilities	14,383
	<hr/> <hr/>
Fund balances:	
Unassigned	462,779
	<hr/>
Total net position	\$ 462,779
	<hr/> <hr/>

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

Total Airport Authority Fund Balances	\$ 462,779
 <i>Amounts reported for governmental activities in the statement of net position are different because of the following:</i>	
Capital assets used in governmental type component unit activities are not financial resources and, therefore, are not reported in the funds.	2,827,299
	<hr/>
Net position of The Union County Airport Authority	\$ 3,290,078
	<hr/> <hr/>

UNION COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
DISCRETELY PRESENTED COMPONENT UNIT
UNION COUNTY AIRPORT AUTHORITY
FOR THE YEAR ENDED DECEMBER 31, 2012

	Airport Authority
Revenues:	
Charges for services	\$ 4,265
Intergovernmental	57,593
Investment income	2,597
Rental income	172,035
Other.	7,531
Total revenues	244,021
Expenditures:	
Current:	
Conservation and recreation	183,423
Total expenditures	183,423
Net change in fund balance.	60,598
Fund balance at beginning of year	402,181
Fund balance at end of year	\$ 462,779

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

Net Change in Airport Authority Fund Balances	\$ 60,598
--	------------------

Amounts reported for discretely presented component units on the statement of activities are different because:

Governmental type component unit funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays.

Capital asset additions	\$ 37,385	
Current year depreciation	(200,180)	
Total		(162,795)
Change in Net position of The Airport Authority		\$ (102,197)

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STATISTICAL SECTION

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UNION COUNTY, OHIO
STATISTICAL SECTION

This part of the Union County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	223-232
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	233-237
These schedules contain information to help the reader assess the affordability of the County's most significant local revenue source, the property tax.	
Debt Capacity	238-244
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	245-246
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	247-255
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual reports for the relevant year. The County implemented GASB Statement 34 for the year ended December 31, 2003; schedules presenting government wide information include information beginning in that year.

UNION COUNTY, OHIO

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Government activities:				
Net investment in capital assets	\$ 73,714,293	\$ 69,956,230	\$ 65,696,098	\$ 62,877,921
Restricted for:				
Capital projects	16,746	6,522	47,514	1,487,548
Debt service	-	-	-	199,241
Human service programs	16,344,521	15,514,923	14,534,714	12,967,423
Public works programs	5,276,642	5,002,232	3,818,027	3,853,142
Health programs	1,132,816	1,206,926	1,325,802	1,358,434
Other purposes	4,432,282	4,339,996	4,346,889	3,584,543
Unrestricted	<u>14,101,567</u>	<u>9,076,655</u>	<u>9,104,696</u>	<u>6,871,486</u>
Total governmental activities net position	<u>\$ 115,018,867</u>	<u>\$ 105,103,484</u>	<u>\$ 98,873,740</u>	<u>\$ 93,199,738</u>
Business-type activities:				
Net investment in capital assets	\$ 14,161,858	\$ 14,560,418	\$ 14,143,190	\$ 14,124,261
Restricted	4,725,554	2,177,792	2,739,709	2,753,323
Unrestricted	<u>43,249,046</u>	<u>35,695,876</u>	<u>32,266,730</u>	<u>29,464,612</u>
Total business-type activities net position	<u>\$ 62,136,458</u>	<u>\$ 52,434,086</u>	<u>\$ 49,149,629</u>	<u>\$ 46,342,196</u>
Primary government:				
Net investment in capital assets	\$ 87,876,151	\$ 84,516,648	\$ 79,839,288	\$ 77,002,182
Restricted for:				
Capital projects	16,746	882,447	977,054	1,487,548
Debt service	4,328	3,591	95,345	199,241
Human service programs	16,344,521	15,514,923	14,534,714	12,967,423
Public works programs	5,276,642	5,002,232	3,818,027	3,853,142
Health programs	1,132,816	1,206,926	1,325,802	1,358,434
Other purposes	9,153,508	5,638,272	6,061,713	6,337,866
Unrestricted	<u>57,350,613</u>	<u>44,772,531</u>	<u>41,371,426</u>	<u>36,336,098</u>
Total	<u>\$ 177,155,325</u>	<u>\$ 157,537,570</u>	<u>\$ 148,023,369</u>	<u>\$ 139,541,934</u>

Source: County financial records

Notes:

The 2011 net investment in capital assets for both governmental and business-type activities have been restated to confirm to 2012 presentation.

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 61,759,667	\$ 57,915,110	\$ 56,089,685	\$ 50,863,277	\$ 49,042,618	\$ 45,104,941
1,906,616	1,738,603	1,432,729	1,885,804	1,553,271	3,010,651
196,115	186,530	178,705	103,051	167,311	90,000
10,449,860	8,980,021	6,969,391	6,100,622	4,534,666	4,163,061
3,688,199	3,470,964	3,494,643	3,154,052	2,271,894	2,487,400
1,057,715	2,146,086	2,162,353	2,500,644	1,710,375	1,233,090
3,765,806	2,377,575	2,287,368	2,133,744	1,833,401	682,415
8,837,717	10,423,629	6,844,135	6,365,027	4,958,093	7,815,189
<u>\$ 91,661,695</u>	<u>\$ 87,238,518</u>	<u>\$ 79,459,009</u>	<u>\$ 73,106,221</u>	<u>\$ 66,071,629</u>	<u>\$ 64,586,747</u>
\$ 13,508,658	\$ 11,782,702	\$ 13,355,372	\$ 12,958,132	\$ 14,630,578	\$ 9,851,629
4,928,672	4,318,519	3,648,108	1,914,465	4,827,773	8,933,332
24,126,401	23,134,777	14,603,007	14,632,020	7,389,812	6,570,941
<u>\$ 42,563,731</u>	<u>\$ 39,235,998</u>	<u>\$ 31,606,487</u>	<u>\$ 29,504,617</u>	<u>\$ 26,848,163</u>	<u>\$ 25,355,902</u>
\$ 75,268,325	\$ 69,697,812	\$ 69,445,057	\$ 63,821,409	\$ 63,673,196	\$ 54,956,570
2,934,501	1,738,603	1,432,729	1,885,804	1,553,271	3,010,651
199,840	186,530	178,705	103,051	167,311	90,000
10,449,860	8,980,021	6,969,391	6,100,622	4,534,666	4,163,061
3,688,199	3,470,964	3,494,643	3,154,052	2,271,894	2,487,400
1,057,715	2,146,086	2,162,353	2,500,644	1,710,375	1,233,090
7,662,868	6,696,094	5,935,476	4,048,209	6,661,174	9,615,747
32,964,118	33,558,406	21,447,142	20,997,047	12,347,905	14,386,130
<u>\$ 134,225,426</u>	<u>\$ 126,474,516</u>	<u>\$ 111,065,496</u>	<u>\$ 102,610,838</u>	<u>\$ 92,919,792</u>	<u>\$ 89,942,649</u>

UNION COUNTY, OHIO

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

Expenses	2012	2011	2010	2009
Governmental activities:				
General government:				
Legislative and executive	\$ 10,044,514	\$ 11,422,420	\$ 10,817,736	\$ 12,019,993
Judicial	2,565,051	2,777,476	2,851,552	2,461,340
Public safety	6,248,453	6,925,246	6,923,020	7,150,858
Public works	5,125,903	5,853,894	4,644,326	5,747,722
Health	2,890,455	3,306,813	3,297,771	3,950,543
Human services	16,121,976	15,644,260	15,210,709	15,526,434
Economic development	382,067	369,278	315,537	402,363
Intergovernmental	367,949	1,052,051	1,433,617	576,265
Interest and fiscal charges	283,178	334,789	313,006	491,417
Bond issuance costs	103,024	162,721	-	-
<i>Total governmental activities expense</i>	<u>44,132,570</u>	<u>47,848,948</u>	<u>45,807,274</u>	<u>48,326,935</u>
Business-type activities:				
Memorial hospital	81,706,047	77,778,395	71,780,394	69,262,201
Nonmajor:				
Sanitary sewer district	356,915	348,656	311,995	175,941
Water district	-	-	-	-
Building and development	587,202	451,090	470,857	496,669
<i>Total business-type activities expense</i>	<u>82,650,164</u>	<u>78,578,141</u>	<u>72,563,246</u>	<u>69,934,811</u>
<i>Total primary government expenses</i>	<u>\$ 126,782,734</u>	<u>\$ 126,427,089</u>	<u>\$ 118,370,520</u>	<u>\$ 118,261,746</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 3,321,905	\$ 2,828,412	\$ 2,852,106	\$ 2,657,714
Judicial	1,095,905	1,093,056	1,021,837	672,310
Public safety	640,357	793,920	1,411,167	1,038,616
Public works	728,411	879,349	677,752	643,515
Health	158,878	154,385	195,346	256,573
Human services	623,718	917,251	823,824	770,661
Economic development	22,533	22,534	22,533	22,534
Operating grants and contributions				
General government:				
Legislative and executive	1,978,605	102,584	501,389	175,388
Judicial	179	3,150	133,971	-
Public safety	449,830	796,276	802,050	808,188
Public works	4,588,700	4,907,379	4,551,194	4,495,345
Health	1,532,132	1,898,428	2,173,817	2,459,350
Human services	5,958,043	7,813,675	7,363,520	8,711,064
Economic development	237,748	197,592	142,938	79,809
Capital grants and contributions				
General government:				
Legislative and executive	-	-	-	-
Public works	2,283,802	3,543,127	1,824,731	1,474,017
Human services	-	-	-	-
<i>Total governmental activities program revenues</i>	<u>23,620,746</u>	<u>25,951,118</u>	<u>24,498,175</u>	<u>24,265,084</u>

2008	2007	2006	2005	2004	2003
\$ 13,793,161	\$ 11,990,209	\$ 11,776,677	\$ 11,058,550	\$ 11,245,559	\$ 9,250,525
2,637,145	2,371,200	2,181,237	2,248,594	1,960,691	1,909,165
7,161,068	6,735,640	6,270,069	5,631,020	4,709,853	5,625,007
3,227,196	3,341,555	3,089,442	3,427,498	4,554,528	1,464,972
4,020,931	3,834,944	3,888,031	3,345,809	3,201,395	3,482,836
16,904,850	13,834,546	14,604,599	12,759,040	11,339,209	11,616,137
365,747	298,297	306,202	333,395	394,680	154,969
519,194	-	-	-	1,782,748	666,332
485,352	328,586	380,135	415,051	451,711	460,618
-	-	-	-	-	-
<u>49,114,644</u>	<u>42,734,977</u>	<u>42,496,392</u>	<u>39,218,957</u>	<u>39,640,374</u>	<u>34,630,561</u>
67,061,083	62,879,762	60,705,526	58,582,150	56,083,372	59,845,387
319,305	222,616	1,109,238	1,190,025	872,798	666,119
-	150,000	220,104	585,926	439,051	253,638
679,417	730,837	954,983	920,994	811,553	702,502
<u>68,059,805</u>	<u>63,983,215</u>	<u>62,989,851</u>	<u>61,279,095</u>	<u>58,206,774</u>	<u>61,467,646</u>
<u>\$ 117,174,449</u>	<u>\$ 106,718,192</u>	<u>\$ 105,486,243</u>	<u>\$ 100,498,052</u>	<u>\$ 97,847,148</u>	<u>\$ 96,098,207</u>

\$ 2,799,982	\$ 2,747,434	\$ 3,023,987	\$ 3,056,333	\$ 2,843,582	\$ 2,107,002
696,302	636,768	570,134	574,770	580,135	879,666
793,587	609,138	871,808	815,211	699,130	560,200
800,713	728,309	644,593	618,410	644,370	798,534
174,411	210,952	179,375	170,132	285,042	151,412
1,252,022	1,173,924	1,191,088	1,380,394	1,346,464	1,220,303
21,876	21,239	20,621	20,621	20,620	79,774
158,828	391,160	636,094	813,542	798,429	552,417
7,593	64,316	74,447	107,541	110,276	135,611
983,000	582,840	691,322	605,893	554,115	532,082
4,124,622	-	-	-	-	-
2,882,747	1,155,472	2,551,355	2,400,984	2,480,982	2,235,583
8,038,000	6,736,671	5,392,309	4,508,522	4,625,488	4,413,779
316,391	-	-	-	-	-
140,828	201,015	117,400	234,795	335,590	490,040
2,900,836	908,125	2,464,802	785,013	1,826,860	1,548,851
-	-	-	-	-	20,144
<u>26,091,738</u>	<u>16,167,363</u>	<u>18,429,335</u>	<u>16,092,161</u>	<u>17,151,083</u>	<u>15,725,398</u>

- (continued)

UNION COUNTY, OHIO

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

Program revenues (continued)	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Business-type activities:				
Charges for services:				
Memorial hospital	87,195,877	78,417,777	71,729,744	69,091,683
Nonmajor:				
Sanitary sewer district	261,811	221,913	222,331	224,570
Water district	-	-	-	-
Building and development	607,785	417,571	469,350	446,577
Capital grants and contributions				
Memorial hospital	468,427	326,233	359,032	1,064,803
<i>Total business-type activities</i>				
<i>Program revenues</i>	<u>88,533,900</u>	<u>79,383,494</u>	<u>72,780,457</u>	<u>70,827,633</u>
<i>Total primary government</i>				
<i>Program revenues</i>	<u>\$ 112,154,646</u>	<u>\$ 105,334,612</u>	<u>\$ 97,278,632</u>	<u>\$ 95,092,717</u>
 Net (expense)/revenue				
Governmental activities	\$ (20,511,824)	\$ (21,897,830)	\$ (21,309,099)	\$ (24,061,851)
Business-type activities	5,883,736	805,353	217,211	892,822
<i>Total primary government net expense</i>	<u>\$ (14,628,088)</u>	<u>\$ (21,092,477)</u>	<u>\$ (21,091,888)</u>	<u>\$ (23,169,029)</u>
 General revenues and other changes in net position				
Governmental activities:				
Property taxes	\$ 11,610,480	\$ 10,251,898	\$ 10,893,125	\$ 10,264,681
Sales taxes	12,292,840	10,332,911	9,298,891	8,001,168
Unrestricted grants and contributions	4,703,838	4,919,814	5,284,472	5,452,939
Interest	718,138	657,302	768,985	1,001,949
Other	1,101,911	1,974,107	735,260	889,908
Transfers	-	(8,458)	2,368	(10,751)
<i>Total governmental activities:</i>	<u>30,427,207</u>	<u>28,127,574</u>	<u>26,983,101</u>	<u>25,599,894</u>
Business-type activities:				
Unrestricted grants and contributions	-	-	-	-
Interest	183,270	171,106	139,436	169,467
Gain on sale of capital assets	-	-	-	-
Transfers	-	8,458	(2,368)	10,751
Other	3,635,366	2,299,540	2,453,154	2,705,425
<i>Total business-type activities:</i>	<u>3,818,636</u>	<u>2,479,104</u>	<u>2,590,222</u>	<u>2,885,643</u>
<i>Total primary government</i>	<u>\$ 34,245,843</u>	<u>\$ 30,606,678</u>	<u>\$ 29,573,323</u>	<u>\$ 28,485,537</u>
 Change in net position				
Governmental activities:	\$ 9,915,383	\$ 6,229,744	\$ 5,674,002	\$ 1,538,043
Business-type activities:	9,702,372	3,284,457	2,807,433	3,778,465
<i>Total primary government</i>	<u>\$ 19,617,755</u>	<u>\$ 9,514,201</u>	<u>\$ 8,481,435</u>	<u>\$ 5,316,508</u>

Source: County financial records

Note:

The 2011 bond issuance costs expense have been restated to conform to 2012 presentation.

2008	2007	2006	2005	2004	2003
67,410,277	66,910,751	60,142,923	58,674,289	54,589,205	57,212,364
264,358	273,086	332,884	1,143,784	954,578	888,221
3,989	6,205	64,231	636,889	586,869	625,295
609,618	730,342	766,433	848,346	798,214	754,349
370,484	557,971	808,334	543,753	833,980	-
<u>68,658,726</u>	<u>68,478,355</u>	<u>62,114,805</u>	<u>61,847,061</u>	<u>57,762,846</u>	<u>59,480,229</u>
<u>\$ 94,750,464</u>	<u>\$ 84,645,718</u>	<u>\$ 80,544,140</u>	<u>\$ 77,939,222</u>	<u>\$ 74,913,929</u>	<u>\$ 75,205,627</u>
\$ (23,022,906)	\$ (26,567,614)	\$ (24,067,057)	\$ (23,126,796)	\$ (22,489,291)	\$ (18,905,163)
598,921	4,495,140	(875,046)	567,966	(443,928)	(1,987,417)
<u>\$ (22,423,985)</u>	<u>\$ (22,072,474)</u>	<u>\$ (24,942,103)</u>	<u>\$ (22,558,830)</u>	<u>\$ (22,933,219)</u>	<u>\$ (20,892,580)</u>
\$ 10,360,679	\$ 11,915,812	\$ 11,242,702	\$ 11,605,612	\$ 10,018,690	\$ 9,429,703
9,565,905	9,379,361	7,163,499	7,115,148	6,844,471	8,388,571
4,312,843	9,597,276	9,108,618	9,157,542	6,239,807	7,232,467
1,516,355	1,800,912	1,542,329	903,077	527,910	542,185
1,687,155	1,653,762	1,362,697	1,380,009	1,530,771	1,510,556
3,146	-	-	-	-	-
<u>27,446,083</u>	<u>34,347,123</u>	<u>30,419,845</u>	<u>30,161,388</u>	<u>25,161,649</u>	<u>27,103,482</u>
-	-	-	-	-	662,258
565,872	931,447	718,364	228,887	102,325	149,025
-	-	460,169	-	-	-
(3,146)	-	-	-	-	-
2,166,086	2,202,924	1,798,383	1,859,601	1,772,797	2,163,101
<u>2,728,812</u>	<u>3,134,371</u>	<u>2,976,916</u>	<u>2,088,488</u>	<u>1,875,122</u>	<u>2,974,384</u>
<u>\$ 30,174,895</u>	<u>\$ 37,481,494</u>	<u>\$ 33,396,761</u>	<u>\$ 32,249,876</u>	<u>\$ 27,036,771</u>	<u>\$ 30,077,866</u>
\$ 4,423,177	\$ 7,779,509	\$ 6,352,788	\$ 7,034,592	\$ 2,672,358	\$ 8,198,319
3,327,733	7,629,511	2,101,870	2,656,454	1,431,194	986,967
<u>\$ 7,750,910</u>	<u>\$ 15,409,020</u>	<u>\$ 8,454,658</u>	<u>\$ 9,691,046</u>	<u>\$ 4,103,552</u>	<u>\$ 9,185,286</u>

UNION COUNTY, OHIO

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General fund				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Reserved	743,360	747,942	777,801	845,718
Unreserved	3,665,656	3,089,674	4,443,403	5,090,874
Total general fund	<u>4,409,016</u>	<u>3,837,616</u>	<u>5,221,204</u>	<u>5,936,592</u>
All other governmental funds				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Reserved	431,965	446,049	684,784	943,813
Unreserved, reported in:				
Special revenue funds	6,396,190	8,150,227	10,035,585	11,284,106
Cap. projects fund	2,864,090	1,401,758	1,663,846	1,303,416
Total all other governmental Funds	<u>9,692,245</u>	<u>9,998,034</u>	<u>12,384,215</u>	<u>13,531,335</u>
Total governmental funds	<u>\$ 14,101,261</u>	<u>\$ 13,835,650</u>	<u>\$ 17,605,419</u>	<u>\$ 19,467,927</u>

Source: County financial records

Note: The County implemented GASB 54 in 2011.

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

UNION COUNTY, OHIO

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Revenues				
Property taxes	\$ 9,439,349	\$ 10,046,282	\$ 11,606,766	\$ 11,160,274
Sales taxes	8,187,253	6,803,685	7,084,993	7,120,385
Charges for services	5,218,750	5,652,805	6,097,268	5,635,607
Licenses and permits	138,446	96,808	94,460	180,251
Fines and forfeitures	112,740	373,099	141,674	164,042
Intergovernmental	16,864,852	17,595,228	17,154,412	21,396,153
Special assessments	57,295	91,147	89,389	88,551
Investment earnings	542,185	527,910	903,077	1,542,329
Rental income	-	-	84,593	521,706
Other	1,246,172	1,705,461	1,508,496	1,319,146
Total revenues	<u>41,807,042</u>	<u>42,892,425</u>	<u>44,765,128</u>	<u>49,128,444</u>
Expenditures				
General government:				
Legislative and executive	9,283,243	10,949,185	10,554,369	12,236,331
Judicial	1,662,842	1,799,920	1,930,903	1,989,364
Public safety	5,194,829	5,560,597	5,694,979	6,386,829
Public works	4,020,510	4,554,497	4,266,177	6,979,286
Health	3,364,327	3,040,817	3,292,537	3,896,255
Human services	11,483,709	11,460,825	12,859,327	14,265,234
Economic development	235,593	244,776	248,882	305,905
Intergovernmental	663,205	1,176,961	335,732	667,141
Capital outlay	4,254,021	3,354,540	861,815	45,914
Debt service				
Principal retirement	542,511	565,363	585,557	611,771
Interest and fiscal charges	454,318	460,281	416,828	382,123
Bond issuance costs	-	-	-	-
Total expenditures	<u>41,159,108</u>	<u>43,167,762</u>	<u>41,047,106</u>	<u>47,766,153</u>
Excess of revenues over (under) expenditures	<u>647,934</u>	<u>(275,337)</u>	<u>3,718,022</u>	<u>1,362,291</u>
Other financing sources (uses)				
Transfers in	3,545,026	3,176,210	1,500,530	931,130
Transfers out	(3,540,147)	(3,169,955)	(1,500,530)	(931,130)
Sale of capital assets	253,647	25,512	18,936	537,301
Payment to refunded bond escrow agent	-	-	-	-
Issuance of bonds/other sources	-	-	-	-
Total other financing sources (uses)	<u>258,526</u>	<u>31,767</u>	<u>18,936</u>	<u>537,301</u>
Net change in fund balance	<u>\$ 906,460</u>	<u>\$ (243,570)</u>	<u>\$ 3,736,958</u>	<u>\$ 1,899,592</u>
Debt service as a percentage of noncapital expenditures	3.0%	2.6%	2.6%	2.4%

Source: County financial records

	2007	2008	2009	2010	2011	2012
\$	11,534,140	\$ 11,009,045	\$ 10,966,686	\$ 10,774,173	\$ 10,312,236	\$ 11,640,235
	8,369,261	9,433,349	8,981,387	9,232,138	9,532,046	11,904,107
	5,343,223	5,761,653	4,836,343	5,270,357	5,746,123	5,702,000
	118,402	128,261	131,311	149,043	140,540	149,577
	235,629	192,350	561,756	883,143	310,308	328,306
	19,777,156	22,584,156	22,747,753	22,216,858	23,185,233	20,886,903
	126,962	97,984	118,378	221,038	302,925	141,711
	1,800,912	1,516,355	1,018,093	806,883	696,775	742,796
	430,510	449,072	526,924	447,374	435,660	450,517
	1,484,520	1,713,362	1,542,400	1,826,325	2,710,709	1,961,477
	<u>49,220,715</u>	<u>52,885,587</u>	<u>51,431,031</u>	<u>51,827,332</u>	<u>53,372,555</u>	<u>53,907,629</u>
	11,043,570	12,270,523	11,414,974	10,184,817	10,794,384	9,684,539
	2,170,932	2,461,789	2,475,547	2,540,917	2,812,044	2,632,086
	6,596,109	7,054,154	6,852,816	6,718,534	6,878,971	6,143,948
	5,539,221	8,189,213	5,895,941	6,231,680	5,876,236	6,401,112
	3,694,242	3,806,892	3,819,033	3,178,564	3,199,561	2,770,824
	13,873,946	16,835,929	15,427,818	15,033,670	15,542,198	16,039,947
	296,826	283,263	959,955	310,486	361,247	378,475
	638,179	676,156	-	1,433,617	1,052,051	367,949
	391,053	3,109,724	1,706,028	1,686,313	4,129,296	2,185,670
	567,807	600,000	3,630,375	856,794	993,167	790,000
	325,986	485,352	421,651	341,620	322,780	290,188
	-	-	176,378	18,399	-	103,024
	<u>45,137,871</u>	<u>55,772,995</u>	<u>52,780,516</u>	<u>48,535,411</u>	<u>51,961,935</u>	<u>47,787,762</u>
	<u>4,082,844</u>	<u>(2,887,408)</u>	<u>(1,349,485)</u>	<u>3,291,921</u>	<u>1,410,620</u>	<u>6,119,867</u>
	1,746,800	1,297,061	1,063,200	1,109,452	1,584,823	3,130,717
	(1,746,800)	(1,293,915)	(1,073,951)	(1,107,084)	(1,593,281)	(3,130,717)
	400,000	-	-	-	-	-
	-	-	-	-	-	(2,282,518)
	42,280	3,000,000	3,015,122	920,000	-	2,332,168
	<u>442,280</u>	<u>3,003,146</u>	<u>3,004,371</u>	<u>922,368</u>	<u>(8,458)</u>	<u>49,650</u>
\$	<u>4,525,124</u>	<u>\$ 115,738</u>	<u>\$ 1,654,886</u>	<u>\$ 4,214,289</u>	<u>\$ 1,402,162</u>	<u>\$ 6,169,517</u>
	2.1%	2.3%	8.4%	2.7%	2.8%	2.7%

UNION COUNTY, OHIO

ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

Year	Real Property		Personal Property	
	Residential Property	Commercial/Utility Property	General Tangible	Utility
2003	\$ 640,161,440	\$ 173,541,860	\$ 203,292,500	\$ 51,063,100
2004	667,252,290	179,445,910	238,986,460	52,013,960
2005	751,898,720	207,204,030	175,853,243	54,180,240
2006	804,078,830	218,700,810	102,984,000	54,697,210
2007	852,330,970	229,413,290	102,984,000	55,416,250
2008	969,568,317	249,268,670	58,786,230	50,922,180
2009	987,109,240	250,813,100	-	52,115,040
2010	977,083,700	252,127,160	-	51,952,330
2011	1,023,108,310	254,817,810	-	52,772,850
2012	1,032,911,580	256,693,420	-	55,448,220

Notes:

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. Other tangible personal property is assessed at 25 percent for everything except inventories, which are assessed at 23 percent.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2-1/2%, and homestead exemptions before being billed.

Source: Union County Auditor

Total		Assessed Value as a Percentage of Actual Value	Total Direct Tax Rate
Assessed Value	Estimated Actual Value		
\$ 1,068,058,900	\$ 3,212,658,127	33.25%	\$ 10.6000
1,137,698,620	3,453,699,426	32.94%	10.6000
1,189,136,233	3,534,583,872	33.64%	10.6000
1,180,460,850	3,413,483,463	34.58%	10.6000
1,240,144,510	3,582,770,897	34.61%	10.6000
1,328,545,397	3,785,200,130	35.10%	10.8500
1,290,037,380	3,596,142,608	35.87%	10.8500
1,281,163,190	3,571,067,767	35.88%	10.8500
1,330,698,970	3,711,186,633	35.86%	10.8500
1,345,053,220	3,747,595,055	35.89%	10.8500

UNION COUNTY, OHIO

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Union County</u>										
<i>County Unvoted Millage:</i>										
General	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40
<i>County Voted Millage:</i>										
DD	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
9-1-1	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75
Total County	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>
<u>Union County Health District</u>	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<u>School Districts within the County</u>										
Fairbanks LSD	36.80	41.70	41.70	40.90	45.50	45.50	46.00	45.80	45.80	44.57
Marysville EVSD	52.56	52.56	52.56	54.06	54.06	58.06	58.06	58.06	58.06	59.06
North Union LSD	41.30	41.30	41.30	41.40	41.25	39.55	37.70	37.70	37.70	37.05
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	41.65	39.70	39.70	39.40	39.30	36.80	35.71	35.71	35.71	35.70
Triad LSD	36.10	28.85	28.85	28.80	28.75	28.60	28.60	28.60	28.60	28.60
Jonathan Alder LSD	48.60	48.10	48.10	38.60	38.10	38.10	38.10	37.60	38.35	38.30
Hilliard CSD	64.44	74.40	74.40	73.14	75.89	82.79	82.85	82.95	82.95	89.45
Dublin CSD	64.60	64.60	64.60	72.50	72.50	72.50	80.40	80.40	80.40	87.34
Buckeye Valley LSD	33.52	33.20	33.20	33.06	32.80	34.80	34.95	34.73	34.73	34.66
<u>Corporations</u>										
Richwood	11.00	11.00	11.00	11.00	11.00	11.00	11.00	10.70	10.70	6.70
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Plain City	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.15
Magnetic Springs	5.90	5.90	5.90	5.90	5.90	5.90	5.90	10.90	10.90	10.90
Marysville	4.50	4.50	4.50	4.50	5.20	4.50	5.20	4.50	4.50	4.30
Milford Center	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
<u>Joint Vocational Schools</u>										
Tolles Career & Technical Center	0.50	0.50	0.50	0.50	1.30	1.30	1.30	1.30	1.30	1.60
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Delaware Co JVS	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
<u>Township / Fire</u>										
Allen	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	6.30	6.50	6.30	6.30	6.50	6.30	4.80	4.60	4.60	4.60
Dover	4.90	4.90	4.90	4.90	4.90	4.90	4.90	5.40	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	13.90	13.90	13.90	13.90	13.90	15.10	15.10	15.10	18.00	17.90
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Liberty	6.40	5.40	5.40	7.15	7.15	7.15	7.15	7.15	7.15	7.15
Millcreek	6.50	6.20	6.20	6.20	6.20	8.20	8.20	8.20	8.20	8.20
Paris	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Taylor	6.20	6.20	6.20	7.70	7.70	7.95	7.95	7.95	7.95	7.95
Union	8.30	8.30	8.30	8.30	8.30	8.30	8.30	7.10	7.10	7.10
Washington	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	5.40	5.40	5.40	8.90	8.90	8.90	8.90	8.90	8.90	8.90

Notes:

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

* Also, please note that in 2006 tax rates for Claibourne, Jackson and York the rate does not include the 8.90 mills for the Northern Union County Fire District.

* For 2006 in Washington Township, the rate does not reflect the 4.50 mills for the Southeast Hardin/Northwest Union County Fire District.

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

Source: Union County Auditor

UNION COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS
REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX
DECEMBER 31, 2012 AND DECEMBER 31, 2003

2012		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Honda of America	\$ 77,683,750	5.79%
Ohio Power Company	19,261,750	1.43%
O M Scotts & Sons	15,105,080	1.12%
Union Rural Electric	13,635,580	1.01%
Dayton Power & Light	11,606,730	0.86%
Ohio Edison	5,825,660	0.43%
Nestle USA	5,364,370	0.40%
Select Sires	4,723,010	0.35%
Watkins Glen Holdings	3,396,510	0.25%
Columbia Gas	2,306,090	0.17%
Total	\$ 158,908,530	11.81%
Total County Assessed Valuation	\$ 1,345,053,220	

2003		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Honda of America	\$ 51,377,570	4.82%
Ohio Power Company	14,242,330	1.34%
O M Scotts & Sons	12,289,910	1.15%
Union Rural Electric	9,775,800	0.92%
Dayton Power and Light	9,391,060	0.88%
United Telephone	5,181,510	0.49%
Dominion Homes	4,111,660	0.39%
Ohio Edison	3,846,730	0.36%
Nestle USA	3,840,970	0.36%
Watkins Glen Holding	3,079,060	0.29%
Total	\$ 117,136,600	11.00%
Total County Assessed Valuation	\$ 1,066,655,955	

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			
2003	\$ 7,531,189	\$ 6,912,890	91.79%	\$ 302,034	\$ 7,214,924	95.80%
2004	7,463,029	7,250,351	97.15%	284,305	7,534,656	100.96%
2005	8,684,051	8,130,450	93.63%	304,813	8,435,263	97.14%
2006	9,744,662	8,883,821	91.17%	294,585	9,178,406	94.19%
2007	10,241,038	10,009,698	97.74%	480,983	10,490,681	102.44%
2008	10,707,861	9,969,683	93.11%	649,395	10,619,078	99.17%
2009	12,605,001	11,924,952	94.60%	330,996	12,255,948	97.23%
2010	12,483,571	11,944,992	95.69%	341,588	12,286,580	98.42%
2011	12,683,429	12,247,069	96.56%	380,089	12,627,158	99.56%
2012	12,913,282	12,608,455	97.64%	420,484	13,028,939	100.90%

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

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Year	Government Activities				Business-type Activities				
	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan Debt	Bond Anticipation Note	General Obligation Bonds	Enterprise/ Hospital Notes	Capital Leases	Revenue Bonds	OWDA Loan
2003	\$ 3,655,000	\$ 5,675,000	\$ 129,881	\$ -	\$ 18,960,237	\$ 8,232,010	\$ 954,253	\$ -	\$ -
2004	3,340,000	5,440,000	114,518	-	16,592,310	9,257,395	552,985	-	-
2005	3,010,000	5,200,000	98,961	-	16,749,383	4,776,058	340,734	-	-
2006	2,665,000	4,950,000	82,190	-	16,095,000	7,253,019	106,897	-	-
2007	6,275,000	4,690,000	64,367	-	20,910,000	3,544,239	57,192	-	-
2008	2,445,000	4,420,000	45,336	3,000,000	19,730,000	3,456,853	33,383	-	-
2009	6,680,000	2,535,000	24,961	-	18,900,000	3,364,438	11,322	4,000,000	364,023
2010	6,915,000	2,385,000	3,167	-	18,060,000	3,266,201	-	4,889,904	458,679
2011	6,080,000	2,230,000	-	700,000	17,285,000	1,061,391	820,000	6,414,355	456,606
2012	5,660,000	1,930,000	-	450,000	16,485,000	912,488	1,362,046	14,828,955	465,731

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

(1) See the Schedule of Demographic and Economic Statistics on page 245 for personal income and population data.

Source: Union County Auditor

Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 37,606,381	3.03%	\$ 860
35,297,208	2.73%	789
30,175,136	2.22%	660
31,152,106	2.19%	667
35,540,798	2.42%	752
33,130,572	2.13%	687
35,879,744	2.31%	734
35,977,951	2.54%	688
35,047,352	2.43%	664
42,094,220	2.86%	799

UNION COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	General Obligation Bonds (1)	Less: Amounts Available in Debt Service Fund (2)	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (3)
2003	\$ 22,615,237	\$ 90,000	\$ 22,525,237	0.70%	\$ 515
2004	19,932,310	157,186	19,775,124	0.57%	442
2005	19,759,383	-	19,759,383	0.56%	432
2006	18,760,000	-	18,760,000	0.55%	402
2007	27,185,000	-	27,185,000	0.76%	576
2008	22,175,000	-	22,175,000	0.59%	460
2009	25,580,000	209,378	25,370,622	0.71%	519
2010	24,975,000	150,973	24,824,027	0.70%	475
2011	23,365,000	949,967	22,415,033	0.60%	425
2012	22,145,000	817,458	21,327,542	0.57%	405

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

(1) This amount includes both governmental activities and business type activities.

(2) These amounts are the debt service fund's modified accrual fund balances.

(3) Population data can be found in the Schedule of Demographic and Economic Statistics on page 245.

Source: Union County Auditor

UNION COUNTY, OHIO

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2012

<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	\$ 8,040,000	100.00%	\$ 8,040,000
Total direct debt			<u>8,040,000</u>
Overlapping debt:			
All Villages and Cities wholly within the County	37,041,006	100.00%	37,041,006
City of Dublin	12,535,000	4.75%	595,413
Village of Plain City	1,980,000	18.94%	375,012
Washington Township-Franklin County	1,629,999	4.60%	74,980
<u>All School Districts</u>			
Dublin City School District	156,465,449	5.92%	9,262,755
Hilliard City School District	134,917,593	0.01%	13,492
Benjamin Logan Local School District	340,625	1.21%	4,122
Buckeye Valley Local School District	20,459,986	0.07%	14,322
Fairbanks School District	10,438,058	90.50%	9,446,442
Jonathan Alder Local School District	19,979,993	39.52%	7,896,093
Marysville Exempted Village School District	81,717,664	100.00%	81,717,664
North Union Local School District	9,032,188	94.76%	8,558,901
Triad Local School District	2,695,000	6.91%	186,225
Tolles Career & Tech. Jt. Vocational School	3,485,000	7.41%	258,239
Solid Waste Authority of Central Ohio	118,535,000	0.34%	403,019
Total overlapping debt			<u>155,847,685</u>
Total direct and overlapping debt			<u>\$ 163,887,685</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>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Assessed value (a)	\$ 1,068,058,900	\$ 1,137,698,620	\$ 1,189,136,233	\$ 1,180,460,850
Unvoted debt limit (1% of total assessed)	10,680,589	11,376,986	11,891,362	11,804,609
Debt applicable to limit:				
General obligation bonds	4,970,000	3,215,000	3,010,000	2,665,000
Less: amount set aside for repayment of general obligation debt	90,000	157,186	-	-
Total debt applicable to limit	<u>4,880,000</u>	<u>3,057,814</u>	<u>3,010,000</u>	<u>2,665,000</u>
Legal debt margin	<u>\$ 5,800,589</u>	<u>\$ 8,319,172</u>	<u>\$ 8,881,362</u>	<u>\$ 9,139,609</u>
Legal debt margin as a percentage of the unvoted debt limit	54.31%	73.12%	74.69%	77.42%
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.	19,201,473	20,942,466	22,228,406	22,011,521
	<u>25,201,473</u>	<u>26,942,466</u>	<u>28,228,406</u>	<u>28,011,521</u>
Debt applicable to limit:				
General obligation bonds	4,970,000	3,215,000	3,010,000	2,665,000
Less: amount set aside for repayment of general obligation debt	90,000	157,186	-	-
Total debt applicable to limit	<u>4,880,000</u>	<u>3,057,814</u>	<u>3,010,000</u>	<u>2,665,000</u>
Legal debt margin	<u>\$ 20,321,473</u>	<u>\$ 23,884,652</u>	<u>\$ 25,218,406</u>	<u>\$ 25,346,521</u>
Legal debt margin as a percentage of the unvoted debt limit	80.64%	88.65%	89.34%	90.49%

Source: Union County Auditor

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

(a) Beginning in 2007, the debt limit excludes the assessed valuation of tangible personal property tax, as well as railroad and telephone public utility personal property in accordance with Ohio House Bill 530.

2007	2008	2009	2010	2011	2012
\$ 1,240,144,510	\$ 1,328,545,397	\$ 1,289,221,460	\$ 1,280,889,570	\$ 1,330,425,350	\$ 1,345,053,220
12,401,445	13,285,454	12,892,215	12,808,896	13,304,254	13,450,532
6,275,000	2,445,000	6,680,000	5,995,000	5,285,000	4,990,000
-	-	-	-	-	-
<u>6,275,000</u>	<u>2,445,000</u>	<u>6,680,000</u>	<u>5,995,000</u>	<u>5,285,000</u>	<u>4,990,000</u>
<u>\$ 6,126,445</u>	<u>\$ 10,840,454</u>	<u>\$ 6,212,215</u>	<u>\$ 6,813,896</u>	<u>\$ 8,019,254</u>	<u>\$ 8,460,532</u>
49.40%	81.60%	48.19%	53.20%	60.28%	62.90%
\$ 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
23,503,613	25,713,635	24,730,537	24,522,239	25,760,634	26,126,331
<u>29,503,613</u>	<u>31,713,635</u>	<u>30,730,537</u>	<u>30,522,239</u>	<u>31,760,634</u>	<u>32,126,331</u>
6,275,000	2,445,000	6,680,000	5,995,000	5,285,000	4,990,000
-	-	-	-	-	-
<u>6,275,000</u>	<u>2,445,000</u>	<u>6,680,000</u>	<u>5,995,000</u>	<u>5,285,000</u>	<u>4,990,000</u>
<u>\$ 23,228,613</u>	<u>\$ 29,268,635</u>	<u>\$ 24,050,537</u>	<u>\$ 24,527,239</u>	<u>\$ 26,475,634</u>	<u>\$ 27,136,331</u>
78.73%	92.29%	78.26%	80.36%	83.36%	84.47%

UNION COUNTY, OHIO

PLEGDED REVENUE BOND COVERAGE
LAST TEN YEARS

Year	Sales Tax Revenue Bonds					
	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2003	\$ 7,908,319	\$ 7,429,403	\$ 478,916	\$ 230,000	\$ 259,431	0.98
2004	6,776,434	6,236,434	540,000	235,000	258,484	1.09
2005	7,115,148	6,575,148	536,200	240,000	250,597	1.09
2006	7,163,499	6,669,099	494,400	250,000	232,604	1.02
2007	8,839,988	8,347,988	492,000	260,000	193,065	1.09
2008	8,769,759	8,277,759	492,000	270,000	214,789	1.01
2009	7,164,413	6,841,213	323,200	140,000	167,563	1.05
2010	7,338,903	7,127,703	211,200	150,000	119,605	0.78
2011	7,556,684	7,288,304	268,380	155,000	111,956	1.01
2012	9,253,584	9,037,494	216,090	150,000	67,753	0.99

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

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)
2003	43,733	\$ 1,242,935,593	\$ 28,421	237,745	616	4.1%
2004	44,729	1,293,641,000	28,922	235,022	570	4.9%
2005	45,751	1,359,216,459	29,709	233,229	735	4.9%
2006	46,702	1,423,523,662	30,481	231,812	578	4.5%
2007	47,234	1,467,418,678	31,067	230,729	364	4.5%
2008	48,223	1,553,600,391	32,217	231,047	811	5.2%
2009	48,903	1,553,452,698	31,766	231,843	485	8.4%
2010	52,300	1,417,539,200	27,104	236,835	434	8.4%
2011	52,764	1,445,153,196	27,389	231,655	402	5.9%
2012	52,715	1,471,591,940	27,916	230,362	488	5.1%

Sources:

(a) Numbers from 2003 to 2005 were estimates provided by Ohio State University. The source for 2006-2009 numbers came from the Population Division, US Census Bureau. The 2010 numbers came from the the 2010 census. The 2011 and 2012 numbers came from the Dispatch.com.

(b) Per capita income for 2003 - 2006 came from the Ohio Department of Development, Office of Strategic Research. Amounts for 2007 - 2008 were estimates. Amounts for 2009 - 2012 were census estimate completed by the US Census Bureau provided by the Union County Economic Development office.

(c) Source: Union County Auditor.

(d) Source: Union County Engineer.

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

UNION COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2012		
	Employees	Rank	Percentage of Total Employment
Honda of America	5,893	1	20.56%
The Scotts Company	1,165	2	4.06%
Memorial Hospital	707	3	2.47%
Marysville Exempted Village Schools	593	4	2.07%
Ohio Reformatory for Women	494	5	1.72%
Union County	468	6	1.63%
Transportation Research Ctr.	400	7	1.40%
Wal Mart	340	8	1.19%
Scioto Services	325	9	1.13%
Veyance Technologies	311	10	1.09%
Total top 10 employers	10,696		37.32%
Total Employment within the County	28,662		

Employer	2003		
	Employees	Rank	Percentage of Total Employment
Honda of America	13,820	1	61.05%
The Scotts Company	1,049	2	4.63%
Memorial Hospital	700	3	3.09%
Honda R & D NA	675	4	2.98%
Midwest Express	557	5	2.46%
Marysville Exempted Village Schools	550	6	2.43%
Ohio Reformatory for Women	500	7	2.21%
Union County	450	8	1.99%
Invensys Climate Control	400	9	1.77%
G.I. Plastek, Inc	387	10	1.71%
Total top 10 employers	19,088		84.32%
Total Employment within the County	22,638		

Source: Union County Chamber of Commerce

UNION COUNTY ,OHIO

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

Function	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	13	13	13	12	13	14	12	13	11	11
Board of Elections	2	2	4	4	4	4	4	7	4	4
Commissioners Dept.	13	12	10	12	14	15	16	15	15	17
Data Processing	2	2	2	2	2	2	2	2	2	2
Engineers Office	10	7	7	7	7	8	8	12	6	5
Janitor / Maintenance	16	16	16	17	18	18	17	16	16	11
Prosecutor	7	12	12	11	12	12	11	12	12	12
Recorder	4	4	4	4	4	5	4	4	4	4
Treasurer	5	5	5	5	5	5	5	5	4	4
Welfare Administration	19	21	21	20	23	26	21	19	19	18
<i>Judicial</i>										
Clerk of Courts	11	11	11	11	11	11	11	11	12	11
Common Pleas Court	7	7	7	6	6	10	9	12	12	11
Law Library	1	1	1	1	1	1	1	1	1	1
Juvenile Court	12	14	12	13	14	18	15	15	14	15
Probate Court	4	5	5	5	5	5	5	5	5	5
<i>Public Safety</i>										
Coroner	2	2	2	2	2	2	2	2	2	2
Sheriff	56	56	66	65	69	74	68	111	56	56
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	25	26	26	25	24	26	32	48	25	25
<i>Health</i>										
Dog Warden	1	1	1	-	1	1	1	1	1	1
Mental Health	3	3	3	3	3	5	3	3	3	3
DD	72	70	68	69	76	76	78	81	85	78
<i>Human Services</i>										
Able	1	2	2	2	2	1	-	-	-	-
Child Support	13	11	9	11	10	11	8	9	6	6
PA Transportation	5	6	7	6	7	12	9	13	16	12
Public Social Service	13	14	14	19	20	20	13	16	15	16
Veterans	3	3	3	3	3	3	4	4	4	4
<i>Sewer</i>										
Sanitary Engineer	4	4	4	2	2	4	7	7	4	3
<i>Building Development</i>										
Building Regulation	10	10	9	9	8	6	9	10	5	5
	<u>335</u>	<u>341</u>	<u>345</u>	<u>347</u>	<u>367</u>	<u>396</u>	<u>376</u>	<u>455</u>	<u>360</u>	<u>343</u>

Source: Union County Auditor

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

Function	2003	2004	2005	2006
<u>General Government</u>				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	n/a	n/a	669	702
Number of Meetings	n/a	n/a	104	103
<u>Auditor</u>				
Number of Non Exempt Conveyances	1,696	1,805	1,840	1,541
Number of Exempt Conveyances	922	1,033	953	932
Number of Real Estate Transfers	2,618	2,838	2,793	2,373
Number of Checks Issued (budgetary)	22,389	20,334	18,694	15,856
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	23,781	24,538	25,377	26,042
Number of Pay-Ins Processed	6,149	6,505	6,856	7,092
Return on Portfolio	1.97%	1.88%	3.07%	5.19%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	n/a	n/a	329	259
Number of Cases Prosecuted	n/a	n/a	180	199
Number of Mortgage Foreclosures Answered	n/a	n/a	229	231
Number of County Contracts Reviewed	n/a	n/a	121	62
Number of Township Issues Assisted With	n/a	n/a	82	106
Number of Nonsupport Cases Opened & Serviced	n/a	n/a	172	567
Number of Crime Victims Assisted	n/a	n/a	819	923
Number of new Juvenile Cases	n/a	n/a	443	375
<u>Board of Elections</u>				
Number of Registered Voters	26,459	30,200	28,608	30,185
Number of Voters-Last General Election	10,675	22,911	11,881	17,382
Percentage of Registered Voters	40.35	75.86	41.74	57.58
<u>Recorder</u>				
Number of Deeds Recorded	2,658	2,727	2,756	2,305
Number of Mortgages Recorded	6,701	4,883	4,769	4,043
<u>Buildings and Grounds</u>				
Number of Buildings Maintained	n/a	n/a	13	14
Square Footage of Buildings	n/a	n/a	257,199	279,199
<u>Data Processing</u>				
Number of Users Served	n/a	n/a	326	370
<u>Risk Management</u>				
Number of Claims	13	8	13	11
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	150	128	180	199
Number of Cases Filed- Civil	471	460	557	585
Number of Cases Filed- Divorce/Dissolution	278	246	238	244
Number of Cases Filed- Domestic Reopens	170	124	155	149
<u>Probate Court</u>				
Number of Cases Filed- Civil	282	286	265	257
Passports Issued	493	513	332	309
Marriage License Issued	303	328	307	301
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	462	398	440	429
Number of Cases Filed- Mediation	271	317	273	305
Number of Cases Filed- Other	728	743	798	1,067
Number of Filings Terminated	1,173	1,138	1,272	1,769
<u>Clerk of Courts</u>				
Titles Issued	n/a	19,982	22,559	23,629
Watercraft Titles Issued	n/a	247	269	329

Source: Union County Elected Officials and Department Heads

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

2007	2008	2009	2010	2011	2012
684	649	710	548	460	490
104	102	102	104	103	101
1,371	853	974	707	674	1,194
782	1,062	768	941	917	817
2,153	1,915	1,742	1,648	1,591	2,011
16,178	20,060	14,974	15,032	13,875	17,597
25,400	25,526	25,529	25,511	25,511	25,687
7,429	7,255	7,361	7,358	6,884	6,865
5.00%	4.60%	3.75%	2.75%	1.95%	1.71%
223	245	276	254	415	400
216	202	224	232	237	299
272	297	316	236	313	328
113	122	275	206	171	178
32	34	33	35	34	73
457	24	12	14	101	10
532	1,238	1,076	570	856	730
957	841	921	812	835	682
30,893	33,114	33,035	34,147	32,689	34,099
11,300	25,227	15,434	17,912	16,992	25,762
36.58	76.18	46.72	52.46	51.98	75.55
2,065	1,627	1,642	1,946	1,969	2,077
3,329	2,447	3,011	3,402	2,528	3,244
15	15	15	15	15	15
301,199	301,199	301,199	301,199	301,199	301,199
370	371	384	380	400	410
16	11	4	10	9	5
216	202	224	232	237	299
545	618	613	641	546	475
269	253	241	276	257	167
269	211	43	244	158	110
7	6	3	5	5	5
329	281	146	145	79	0
299	314	276	253	254	282
367	349	315	342	347	318
243	256	297	275	250	270
1,106	14	6	11	27	33
1,689	1,644	1,514	1,521	1,618	1,418
24,385	15,400	15,680	21,049	24,814	26,665
325	222	289	331	319	338

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Continued)
LAST TEN YEARS

Function	2003	2004	2005	2006
<u>General Government (continued)</u>				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	n/a	n/a	39.6	38.4
Prisoners Booked	n/a	n/a	1,464	1,644
Prisoners Released	n/a	n/a	1,461	1,617
<u>Enforcement</u>				
Number of Incidents Reported	1,250	1,326	1,403	1,214
Number of Citations Issued	3,059	3,080	3,915	4,416
Number of Papers Served	2,749	2,368	3,212	3,036
Number of Telephone Calls	12,546	12,785	16,870	19,612
Number of Warrants Served	1,337	1,129	1,236	1,335
Number of Prisoner Transports	1,078	1,103	1,185	1,346
Number of Sheriff's Appraisals & Sales	154	187	181	188
Number of Record Checks	577	666	639	910
Number of Sex Offender Registrations	34	46	64	105
Number of CCW Permits Issued	n/a	348	157	99
<u>Emergency Medical Services</u>				
Number of Emergency Responses	450	474	366	585
<u>911 Services</u>				
Number of Calls	5,482	6,729	8,110	10,674
<u>Coroner</u>				
Number of Cases Investigated	38	36	23	34
Number of Autopsies Performed	26	23	13	26
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	n/a	n/a	14	31
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	32	29	24	16
Miles of Roads Widened	13	10	14	8
Miles of Roads Chip Sealed	62	48	52	28
Miles of Roads Striped	95	104	104	99
Number of Bridges Replaced / Improved	5	8	5	9
Number of Culverts Replaced / Improved	37	38	44	39
Driveway Permits Issued	434	296	270	205
Property Transfers Checked	2,862	3,046	3,544	3,082
Deed Approvals	1,802	1,824	2,026	1,666
<u>Building Development</u>				
Number of Permits Issued	1,107	943	1,120	944
Number of Inspections Performed	17,130	16,319	15,606	12,417
Correction Notices Written	4,078	4,822	5,157	4,287
<u>Sewer District</u>				
Number of Tap-ins	74	91	70	1
Number of Customers	761	852	922	455
<u>Water District</u>				
Number of Tap-ins	55	69	56	1
Number of Customers	355	424	480	-
<u>Health</u>				
<u>Dog Warden</u>				
Calls for Service	n/a	n/a	2,173	780
Total Dogs to Humane Society	n/a	n/a	578	209
Citations Issued	n/a	n/a	3	-

Source: Union County Elected Officials and Department Heads

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

2007	2008	2009	2010	2011	2012
42.8	35.0	44.0	46.0	158.0	181.0
1,595	1,292	1,312	1,168	4,247	4,259
1,608	1,306	1,302	1,163	4,235	4,238
1,393	1,418	1,502	1,068	927	1,032
4,598	3,166	3,087	2,682	1,844	2,032
2,354	2,436	1,061	2,182	1,972	2,235
17,260	18,367	17,680	15,574	12,978	13,931
1,200	975	768	790	782	1,339
1,343	1,176	1,381	1,396	1,426	1,549
192	240	350	219	172	284
1,045	1,178	742	1,935	728	1,000
123	201	341	671	522	451
146	461	451	306	239	410
274	236	236	173	349	2,851
10,743	13,111	12,861	13,433	13,048	14,311
35	30	28	32	29	25
27	25	16	19	14	12
37	35	57	18	24	27
12	35	11	13	11	10
4	2	4	4	0	0
60	65	83	86	73	84
98	175	175	240	192	199
8	9	1	1	2	3
26	2	5	8	4	3
145	96	85	82	99	102
2,980	2,401	2,098	2,011	2,116	2,420
1,625	1,263	1,697	1,846	1,722	2,307
1,035	811	485	434	402	488
10,128	8,439	6,257	5,386	5,010	6,791
3,104	2,081	1,554	1,581	1,505	1,881
6	2	0	0	0	0
461	466	467	467	467	467
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
1,429	1,752	1,600	1,836	1,775	1,422
522	705	645	657	652	564
22	49	41	45	56	45

- (continued)

UNION COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION (Concluded)
LAST TEN YEARS

Function	2003	2004	2005	2006
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	73	61	66	88
Preschool	78	73	88	82
School Age	-	-	-	-
Number Employed at Workshop	61	68	70	58
<u>Mental Health</u>				
Client Count - direct outpatient services	n/a	n/a	1,458	1,637
Client Count - other including prevention services	n/a	n/a	4,580	5,083
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Emplymnt Resource Cntr.	n/a	n/a	7,280	7,010
Client Count - Number of Job Club Participants	n/a	n/a	296	218
Job Club Part. - Successfully Completed Classes	n/a	n/a	84	54
Client Applications Processed - Food Stamps	n/a	n/a	1,021	1,480
Client Applications Processed - OWF	n/a	n/a	729	884
Client Applications Processed - Medicaid	n/a	n/a	6,458	10,221
Number of Open Public Assitance Cases	n/a	n/a	2,037	1,946
Average Number of Cerified Daycare Providers.	n/a	n/a	38	51
<u>Children's Services</u>				
Number of Placements	n/a	n/a	55	77
Number of Investigations	n/a	n/a	472	513
Number of Information and Referrals	n/a	n/a	398	569
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	n/a	n/a	2,573	2,570
Number of new Cases	n/a	n/a	229	208
Percentage Collected	n/a	n/a	81.57%	77.79%
<u>Veteran Services</u>				
Number of Clients Served	852	946	695	551
Amount of Benefits paid to Residents (\$000)	104	136	111	89
Number of Veterans Transported	985	1,433	1,244	1,540
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	n/a	n/a	19,001	17,493
Total Vehicle Miles	n/a	n/a	220,628	208,450
Total Vehicle Hours	n/a	n/a	15,951	16,590
<u>Council on Aging</u>				
Number of Function Attendees	n/a	n/a	2,057	2,938
Monthly Newsletter Circulation	n/a	n/a	1,848	2,119
<u>ABLE</u>				
Number of Students who Enroll in the Pgm.	n/a	49	73	70
Number of Students Earning their GED	n/a	20	28	24
No. of Students -Trans. to Post Secondary	n/a	3	14	2
<u>Economic Development</u>				
Commercial / Industrial Projects	n/a	n/a	40	48
Estimated Number of Jobs Created	n/a	n/a	400	400
Estimated Number of Site/Building Inquiries	n/a	n/a	30	32
Economic Development Grants Received	n/a	n/a	2	3
Retention Visits	n/a	n/a	14	18

Source: Union County Elected Officials and Department Heads

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

2007	2008	2009	2010	2011	2012
59	49	55	45	40	39
103	118	121	166	97	120
-	-	-	-	-	-
47	85	86	74	84	90
2,023	1,590	1,348	1,515	1,709	1,493
10,165	8,740	12,217	12,400	13,657	12,896
5,102	8,013	11,097	8,986	7,603	6,159
168	162	196	25	4	11
39	24	58	21	4	7
1,580	1,474	2,100	2,069	1,652	1,691
653	538	820	715	640	614
10,824	10,410	11,237	10,421	9,289	10,772
2,100	2,218	2,504	2,746	2,902	3,059
46	44	35	29	18	14
96	89	82	89	92	71
492	565	525	514	519	459
374	877	494	402	822	293
2,165	2,272	2,799	3,293	2,908	2,850
505	362	362	494	448	215
78.57%	78.18%	78.18%	77.02%	81.00%	80.00%
327	5,342	5,554	2,434	1,228	1,635
49	193	286	280	251	202
1,359	1,182	1,365	1,442	1,216	1,224
22,276	18,819	27,375	28,097	29,382	27,161
232,930	251,440	423,596	462,663	425,622	430,078
18,540	20,014	687,827	11,731	11,489	13,590
4,933	3,950	11,433	15,482	1,384	1,492
2,108	2,669	2,991	2,578	2,188	2,602
51	37	169	130	130	0
17	16	53	22	25	0
1	2	29	8	10	0
28	32	19	13	22	11
90	90	53	180	382	207
30	23	3	65	25	19
4	5	5	0	3	-
21	178	178	202	214	51

UNION COUNTY, OHIO

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

Function	2003	2004	2005	2006
General government				
Legislative and executive				
Land & improvements	\$ 585	\$ 1,097	\$ 1,495	\$ 1,411
Buildings	14,120	15,835	15,734	16,112
Equipment	1,036	1,730	1,206	1,180
Furniture & fixtures	171	223	247	244
Vehicles	98	126	108	137
Judicial				
Land & improvements	20	20	20	20
Buildings	4,808	4,808	4,808	4,808
Equipment	293	240	290	390
Furniture & fixtures	121	143	143	145
Public safety				
Land & improvements	133	133	133	139
Buildings	914	914	914	940
Equipment	556	617	714	844
Furniture & fixtures	52	119	52	52
Vehicles	726	843	862	955
Public works				
Land & improvements	15	15	15	9
Buildings	67	61	61	15
Equipment	398	415	445	468
Furniture & fixtures	53	7	87	87
Vehicles	3,153	3,233	3,373	3,493
Infrastructure	36,203	38,455	42,872	44,079
Health				
Land & improvements	341	311	311	355
Buildings	7,341	7,231	7,229	4,060
Equipment	382	400	391	419
Furniture & fixtures	71	71	71	106
Vehicles	110	83	90	132
Human Services				
Land & improvements	17	17	17	31
Buildings	15	15	15	93
Equipment	70	84	65	86
Furniture & fixtures	211	217	217	215
Vehicles	180	222	258	237
Construction in progress	-	-	289	743
Sewer				
Land	33	33	33	29
Net depreciable assets	4,012	2,926	2,868	756
Water				
Net depreciable assets	1,750	1,530	1,495	-
Building development				
Net depreciable assets	28	68	82	61
Memorial Hospital				
Net capital assets	33,565	35,744	33,680	35,911

Source: Union County Auditor

	2007	2008	2009	2010	2011	2012
\$	1,537	\$ 1,537	\$ 1,584	\$ 1,584	\$ 1,584	\$ 1,584
	16,239	18,923	18,936	18,936	18,942	18,942
	1,793	1,889	1,879	1,898	1,872	2,080
	244	296	296	296	296	302
	146	207	134	134	134	117
	20	20	20	20	20	20
	4,830	4,830	4,830	4,830	4,830	4,830
	493	515	547	571	644	901
	145	149	176	174	186	186
	139	440	440	440	437	437
	938	936	936	936	936	936
	909	1,178	1,192	1,235	1,380	1,413
	52	52	66	66	66	66
	947	1,232	1,277	1,368	1,471	1,617
	9	9	9	9	9	9
	15	15	15	15	42	42
	492	427	406	410	457	475
	87	87	87	87	87	87
	3,680	3,754	3,768	3,871	3,839	4,177
	46,409	51,000	52,699	53,371	53,371	63,182
	355	355	355	355	355	355
	4,060	4,078	4,078	4,078	4,078	4,078
	426	439	439	439	397	438
	106	106	106	104	104	104
	110	93	49	49	29	29
	31	31	31	31	31	31
	165	93	93	93	93	93
	96	58	58	152	163	169
	215	215	215	214	214	217
	232	296	261	302	293	496
	172	-	-	1,330	-	13
	29	29	29	29	29	29
	728	603	159	159	250	250
	-	-	-	-	-	-
	122	118	24	122	122	140
	36,004	35,943	40,188	40,183	40,980	48,504

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Dave Yost • Auditor of State

UNION COUNTY FINANCIAL CONDITION

UNION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 23, 2013