

Dave Yost • Auditor of State



UNION COUNTY

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UNION COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U. S. DEPARTMENT OF AGRICULTURE</b>			
<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/G-1415-11-5436	10.561	\$ 166,711
<i>Ohio Water Development Authority</i>			
County Engineer			
Water and Waster Program Cluster			
Waste and Waste Disposal Systems for Rural Communities	4973	10.760	<u>\$ 7,703</u>
<b>Total U.S. Department of Agriculture</b>			<u><b>174,414</b></u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Mental Health and Recovery Board			
Supportive Housing Program	NA	14.235	134,722
Shelter Plus Care	NA	14.238	20,571
<i>State of Ohio - Development Services Agency</i>			
County Commissioners			
Community Development Block Grants/State's Program	B-C-11-1CU-1	14.228	121,063
Community Development Block Grants/State's Program	B-F-10-1CU-1	14.228	22,224
Community Development Block Grants/State's Program	B-F-12-1CU-1	14.228	<u>4,000</u>
Total Community Development Block Grant/State's Program			147,287
County Commissioners			
Home Improvement Partnership Program	B-C-11-1CU-2	14.239	<u>270,753</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>573,333</b></u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
County Sheriff			
Bulletproof Vest Partnership Program	NA	16.607	3,125
County Sheriff			
State Criminal Alien Assistance Program	NA	16.606	2,162
<i>Attorney General of the State of Ohio</i>			
County Prosecutor			
Crime Victim Assistance	2011-VA-GENE-998	16.575	1,000
Crime Victim Assistance	2012-VA-GENE-430	16.575	22,488
Crime Victim Assistance	2012-VA-GENE-430T	16.575	<u>91,616</u>
			115,104
County Prosecutor			
Violence Against Women Formula Grants	2012-WF-VA-8421	16.588	36,876
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Sheriff			
Edward Byrne Memorial Justice Assistance Grant Program			
ARRA- Edward Byrne memorial Justice Assistance Grant	2009-RA-LSS-2446	16.803	10,224
ARRA- Edward Byrne memorial Justice Assistance Grant	2013-JG-LLE-5907	16.803	<u>4,857</u>
Total Edward Byrne Memorial Justice Assistance Grant			<u>15,081</u>
<b>Total U.S. Department of Justice</b>			<u><b>172,348</b></u>

**UNION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(Continued)**

<b>FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Workforce Investment Board Area 7</i>			
<i>Department of Job and Family Services</i>			
<i>Workforce Investment Act Cluster</i>			
<i>WIA Adult Program</i>			
<i>WIA Adult Program- Administrative</i>			
<i>Total WIA Adult Program</i>			
	G-1213-11-0122/G-1415-11-5436	17.258	<u>101,935</u>
			96,196
			5,739
			<u>101,935</u>
			32,372
	G-1213-11-0122/G-1415-11-5436	17.259	32,372
			69,419
			2,674
	G-1213-11-0122/G-1415-11-5436	17.278	<u>72,094</u>
			206,401
			<u>206,401</u>
<b>Total U.S. Department of Labor</b>			
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Federal Aviation Administration</i>			
<i>Airport Authority</i>			
<i>Airport Improvement Program</i>			
	N/A	20.106	37,646
<i>Ohio Department of Transportation</i>			
<i>County Engineer</i>			
<i>Highway Planning and Construction</i>			
	PID #82357	20.205	642,660
<i>Highway Planning and Construction</i>			
	PID #82359	20.205	635,353
<i>Highway Planning and Construction</i>			
	PID #90248	20.205	<u>227,074</u>
<i>Total Highway Planning and Construction</i>			
			1,505,088
<i>Ohio Department of Transportation</i>			
<i>Union County Agency Transportation Service</i>			
<i>Job Access and Reverse Commute (JARC) Program</i>			
	JARC-4080-092-131	20.516	<u>175,577</u>
<b>Total U.S. Department of Transportation</b>			
			<u>1,718,311</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Ohio Department of Education</i>			
<i>Board of Developmental Disabilities</i>			
<i>Special Education Cluster</i>			
<i>Special Education - Preschool Grants</i>			
	071175-PGS1-2013	84.173	<u>20,355</u>
<b>Total U.S. Department of Education</b>			
			<u>20,355</u>

UNION COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(Continued)

FEDERAL GRANTOR/Pass-Through Grantor / County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Central Ohio 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	N/A	93.044	7,529
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Promoting Safe and Stable Families	G-1213-11-0122/G-1415-11-5436	93.556	45,668
Temporary Assistance for Needy Families	G-1213-11-0122/G-1415-11-5436	93.558	375,737
Child Support Enforcement	G-1213-11-0122/G-1415-11-5436	93.563	330,414
Child Care and Development Block Grant	G-1213-11-0122/G-1415-11-5436	93.575	30,233
Community-Based Child Abuse Prevention Grant	G-1213-11-0122/G-1415-11-5436	93.590	1,900
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0122/G-1415-11-5436	93.645	44,559
Foster Care Title IV-E	G-1213-11-0122/G-1415-11-5436	93.658	317,565
Adoption Assistance	G-1213-11-0122/G-1415-11-5436	93.659	113,645
Chafee Foster Care Independence Program	G-1213-11-0122/G-1415-11-5436	93.674	24,990
Social Services Block Grant	G-1213-11-0122/G-1415-11-5436	93.667	267,457
<i>Ohio Department of Developmental Disabilities</i>			
Board of Developmental Disabilities			
Social Services Block Grant-2012	31-6400-087	93.667	9,856
Social Services Block Grant-2013	31-6400-087	93.667	27,568
			<u>37,424</u>
<i>Ohio Department of Mental Health and Addiction Services</i>			
Mental Health and Recovery Board			
Social Services Block Grant	31-6400-087	93.667	17,646
Total Social Services Block Grant			<u>322,527</u>

UNION COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(Continued)

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>			
<i>Ohio Department of Jobs and Family Services</i> Department of Job and Family Services Children's Health Insurance Program	G-1213-11-0122/G-1415-11-5436	93.767	5,126
<i>Ohio Department of Developmental Disabilities</i> Board of Developmental Disabilities Medical Assistance Program	31-6400-087	93.778	137,039
<i>Ohio Department of Jobs and Family Services</i> Department of Job and Family Services Medical Assistance Program	G-1213-11-0122/G-1415-11-5436	93.778	<u>238,457</u>
Total Medical Assistance Program			375,496
<i>Ohio Department of Mental Health and Addiction Services</i> Mental Health and Recovery Board Block Grants for Community Mental Health Services	31-6400-087	93.958	27,000
Block Grants for Community Mental Health Services	31-6400-087	93.958	20,555
Block Grants for Community Mental Health Services	31-6400-087	93.958	<u>1,100</u>
Total Block Grants for Community Mental Health Services			47,555
<i>Ohio Department of Mental Health and Addiction Services</i> Mental Health and Recovery Board Block Grants for Prevention and Treatment of Substance Abuse	31-6400-087	93.959	199,356
Block Grants for Prevention and Treatment of Substance Abuse	31-6400-087	93.959	<u>3,089</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			202,445
<b>Total U.S. Department of Health and Human Services</b>			<u><b>2,246,489</b></u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Ohio Emergency Management Agency</i> Risk Management Emergency Management Performance Grants	EMW-2012-EP-00004-S01	97.042	72,840
Homeland Security Grant Program	EMW-2011-SS-00070	97.067	20,579
Homeland Security Grant Program	2010-SS-T0-0012	97.067	8,838
Homeland Security Grant Program	EMW-2012-SS-00001	97.067	<u>97,160</u>
Total Homeland Security Grant Program			<u>126,577</u>
<b>Total U.S. Department of Homeland Security</b>			<u><b>199,417</b></u>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<u><b>\$ 5,311,068</b></u>

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



**UNION COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2013**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports Union County's (the County's) federal award programs' disbursements. 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.

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Union County, Ohio, (the County) as of and for the year ended December 31, 2013, 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 19, 2014. 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 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.

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

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

***Compliance and Other Matters***

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

***Purpose of this Report***

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

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**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 19, 2014



# 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 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited Union County's (the County's) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2013. The *Summary of Audit Results* section of 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, 2013.

### ***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 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, 2013, 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 19, 2014. 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.

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**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 19, 2014

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**UNION COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2013**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs:</b>	CFDA #14.239 – HOME Investment Partnership Program CFDA #20.205 – Highway Planning and Construction CFDA #93.558 – Temporary Assistance for Needy Families (TANF) CFDA #93.778 – Medical Assistance Program CFDA #93.563 – Child Support Enforcement
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

None.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

UNION COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315  
DECEMBER 31, 2013

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2012-01	Material Weakness- Financial Reporting	Yes	

**UNION COUNTY, OHIO**  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2013

PREPARED BY:

ANDREA L. WEAVER, COUNTY AUDITOR

*233 WEST 6<sup>TH</sup> STREET  
MARYSVILLE, OHIO 43040*

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**UNION COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

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# **INTRODUCTORY SECTION**

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June 19, 2014

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, 2013. 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 the County finances.

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

As part of the preparation of the CAFR, the County subjects its financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal controls, and budgetary controls. The Auditor of State's Office completed the audit and has issued an unmodified opinion on the County's financial statements for the year ended December 31, 2013. The independent auditor's report is located on page 9 at the front of the financial section of this report.

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

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

**Profile of the Government:**

Formed on April 1, 1820, from portions of Delaware, Franklin, Madison, and Logan Counties together with a part of the old Indian Territory, the 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 the 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 GASB Statement No. 14, "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34". The financial statements in this report include the primary government, which is composed of all funds, agencies, boards, and commissions that make up the County's legal entity and the component units, which are legally separate organizations and are either financially dependent on the County or for which the County is financially accountable. The Union County Airport Authority and U-Co Industries have been included in the reporting entity as discretely presented component units.

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

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

### **Information Useful in Assessing Union County's Economic Condition:**

#### Local Economy:

The County continues to be primarily an agricultural community, with 223,217 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2013 decreased 3% from 2012.

Unemployment rates in the County decreased slightly at an average annual rate of 5.7% during 2013. However, these rates continually remain below the overall state and national rates, which were 7.4% and 6.7% respectively for 2013.

During 2013, the County issued 786 residential permits for an estimated construction value of \$74 million. There were 348 commercial building permits issued at an estimated construction value of \$108 million.

On August 23<sup>rd</sup> 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 was completed in the spring of 2013 with a final cost of \$260,219.

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 2014.

In January 2013 Memorial Hospital of Union County (MHUC) opened the doors to its new 23,000 square foot Heart Pavilion and Surgical Center. "The Heart Partnership", is a collaborative effort between the MHUC and the Ohio State University Medical Center. The Ohio State University contributed about \$2 million of the project's estimated \$11 million cost. The remainder of the project's cost was made up of gifts, fundraising and the issuance of revenue bonds.

In November of 2013, Memorial Hospital broke ground on another new building. The City Gate Building, a 34,000 square foot, multi-story medical office building. The building will house a relocated urgent care center, physical therapy department and the Marysville Orthopedic and Sports Medicine practice. The new facility is estimated to cost \$7.5 million and open in the fall of 2014.

The City of Marysville completed the construction of its new fire station in 2012. The Decker Fire Station's 19,000 square foot facility is positioned on 4 acres on County Home Road and began operations on October 5<sup>th</sup>, 2012. A 54,300 square foot Police and Court facility positioned on 13.5 acres was completed in April of 2013. The projected cost of both facilities was \$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 was completed in October 2013 at an estimated cost of \$2.6 million.

In August 2013 the Nationwide Children's Hospital began its construction on the new 20,000 square foot Marysville Close to Home Center with Urgent Care in the City Gate District. The center is estimated to cost \$6.2 million and expected to open in May 2014.

#### Long-term Planning:

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

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

#### Financial Information:

Accounting System. The 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 The 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 12 to the basic financial statements.

**Awards and Acknowledgements:**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to The County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2012. This was the seventeenth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of the 2013 CAFR would not have been possible without the cooperation and assistance of my office staff. The guidance provided by the firm of Julian & Grube, Inc. is also acknowledged for their assistance in the compilation of this CAFR. Finally, credit also must be given to all of the department heads, the Union County Engineer's Office, and the staff of the Union County Chamber of Commerce for providing us with valuable information and statistical data.

Respectfully submitted,



Andrea L. Weaver  
Union County Auditor





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Union County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2012**

Executive Director/CEO

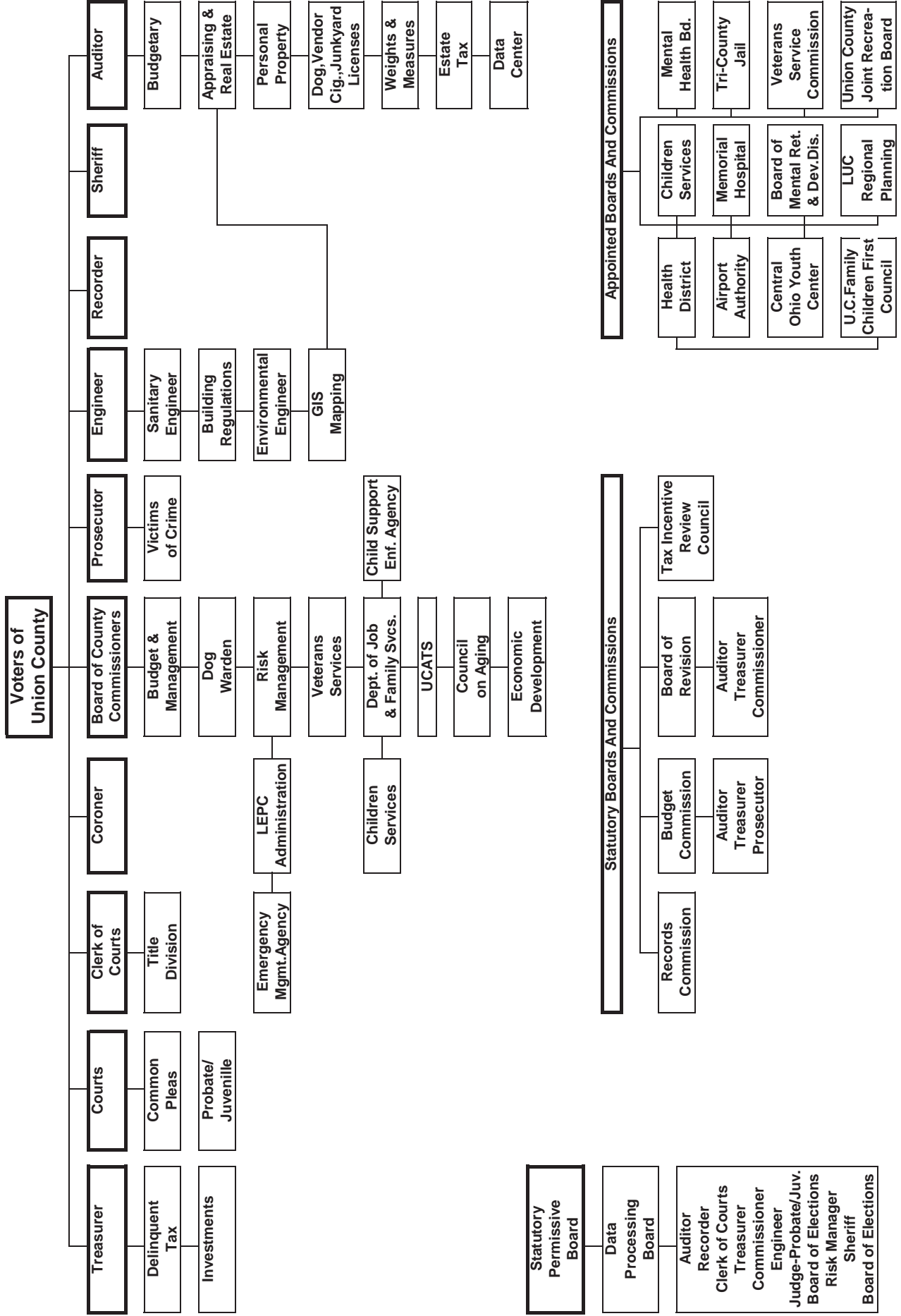
# UNION COUNTY, OHIO

## PRINCIPAL OFFICIALS DECEMBER 31, 2013

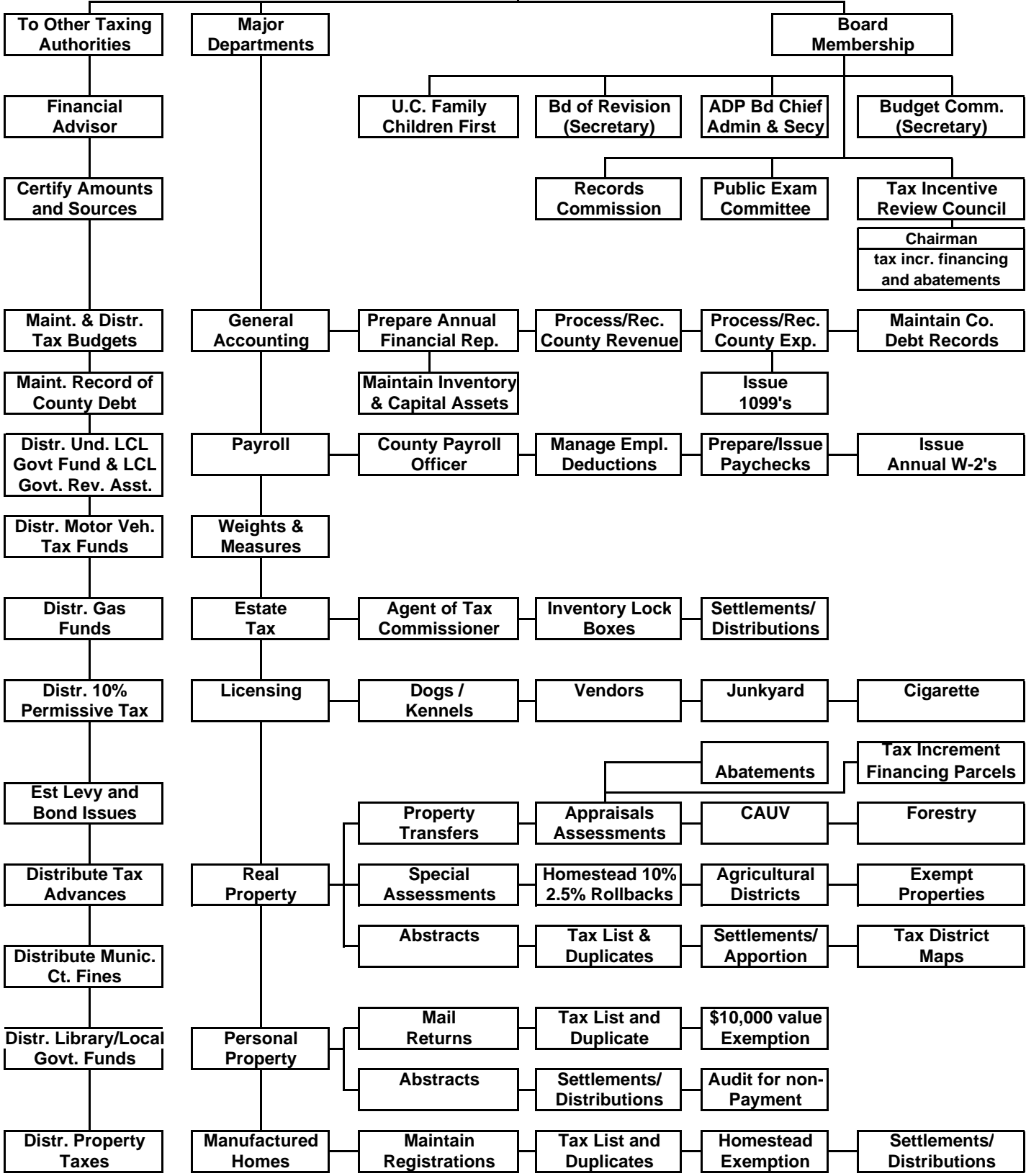
### ELECTED OFFICIALS

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



**DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR**



**ANDREA L. WEAVER, UNION COUNTY AUDITOR**

# **FINANCIAL SECTION**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2013, 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 6 percent, 19 percent, and 37 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 audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of U-Co Industries, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Union County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle Gasoline Tax, and County Board of Developmental Disabilities Funds 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 19, 2014, 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 19, 2014

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## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2013 (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, 2013. 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 2013 are as follows:

- The total net position of the County increased \$17,798,955. Net position of governmental activities increased \$8,095,098, which represents a 7.04% increase over 2012. Net position of business-type activities increased \$9,703,857 or 15.62% from 2012.
- General revenues accounted for \$29,741,444 or 55.44% of total governmental activities revenue. Program specific revenues accounted for \$23,903,641 or 44.56% of total governmental activities revenue.
- The County had \$45,549,987 in expenses related to governmental activities; \$23,903,641 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$29,741,444 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$20,764,423 in 2013, an increase of \$323,222 or 1.58% from 2012 revenues. The general fund, had expenditures and other financing uses of \$20,684,902 in 2013, an increase of \$2,798,138 or 15.64% from 2012. The net changes in revenues and expenditures contributed to the general fund balance increase of \$79,521 or 0.93% from 2012 to 2013.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$9,968,510 in 2013, a decrease of \$599,315 or 5.67% from 2012 revenues. The Board of DD fund, had expenditures of \$9,981,326 in 2013, an increase of \$410,828 or 4.29% from 2012 expenditures. The net changes in revenues and expenditures contributed to the Board of DD fund balance decrease of \$12,816 or 0.09% from 2012 to 2013.
- The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues and other financing sources of \$6,247,619 in 2013, a decrease of \$127,784 or 2.00% from 2012 revenues. The Motor Vehicle and Gas Tax fund, had expenditures and other financing uses of \$7,293,122 in 2013, an increase of \$1,151,129 or 18.74% from 2012 expenditures. The net changes in revenues and expenditures contributed to the Motor Vehicle and Gas Tax fund balance decreasing \$1,045,503 or 34.07% from 2012 to 2013.
- 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 2013 by \$9,703,857 or 15.62%.
- In the general fund, the actual revenues and other financing sources came in \$1,811,608 greater than the final budget and actual expenditures and financing uses were \$951,990 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, 2013 (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 2013?" 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, 2013 (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 43-98 of this report.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2013 (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 2013 and 2012.

	<b>Net Position</b>					
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	2013 Total	2012 Total
	2013	2013	2012	2012		
<u>Assets</u>						
Current and other assets	\$ 61,922,935	\$ 64,787,106	\$ 58,173,382	\$ 57,990,306	\$ 126,710,041	\$ 116,163,688
Capital assets	<u>85,178,751</u>	<u>48,954,440</u>	<u>80,662,267</u>	<u>49,294,943</u>	<u>134,133,191</u>	<u>129,957,210</u>
Total assets	<u>147,101,686</u>	<u>113,741,546</u>	<u>138,835,649</u>	<u>107,285,249</u>	<u>260,843,232</u>	<u>246,120,898</u>
Deferred outflows	<u>63,484</u>	<u>-</u>	<u>72,261</u>	<u>-</u>	<u>63,484</u>	<u>72,261</u>
Total assets and deferred outflows	<u>147,165,170</u>	<u>113,741,546</u>	<u>138,907,910</u>	<u>107,285,249</u>	<u>260,906,716</u>	<u>246,193,159</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	8,624,234	34,536,947	9,731,274	36,995,719	43,161,181	46,726,993
Other liabilities	<u>3,314,495</u>	<u>7,364,284</u>	<u>3,028,514</u>	<u>8,153,072</u>	<u>10,678,779</u>	<u>11,181,586</u>
Total liabilities	<u>11,938,729</u>	<u>41,901,231</u>	<u>12,759,788</u>	<u>45,148,791</u>	<u>53,839,960</u>	<u>57,908,579</u>
Deferred inflows	<u>12,112,476</u>	<u>-</u>	<u>11,129,255</u>	<u>-</u>	<u>12,112,476</u>	<u>11,129,255</u>
Total liabilities and deferred inflows	<u>24,051,205</u>	<u>41,901,231</u>	<u>23,889,043</u>	<u>45,148,791</u>	<u>65,952,436</u>	<u>69,037,834</u>
<u>Net Position</u>						
Net investment in capital assets	78,405,934	17,585,938	73,714,293	14,161,858	95,991,872	87,876,151
Restricted	26,859,113	3,871,672	27,203,007	4,725,554	30,730,785	31,928,561
Unrestricted	<u>17,848,918</u>	<u>50,382,705</u>	<u>14,101,567</u>	<u>43,249,046</u>	<u>68,231,623</u>	<u>57,350,613</u>
Total net position	<u>\$ 123,113,965</u>	<u>\$ 71,840,315</u>	<u>\$ 115,018,867</u>	<u>\$ 62,136,458</u>	<u>\$ 194,954,280</u>	<u>\$ 177,155,325</u>

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2013, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$194,954,280. This amounts to \$123,113,965 in governmental activities and \$71,840,315 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 51.41% of total governmental and business-type assets. Capital assets include land, intangibles, buildings, improvements, furniture, equipment, furniture and fixtures, vehicles, construction in progress, infrastructure, water and sewer lines and property under capital lease. Net investment in capital assets at December 31, 2013, was \$95,991,872. 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, 2013  
(UNAUDITED)**

As of December 31, 2013, 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, \$26,859,113 or 21.82%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net position of \$17,848,918 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, 2013  
(UNAUDITED)**

The table below shows the changes in net position for 2013 and 2012.

	<b>Change in Net Position</b>					
	Governmental	Business-type	Governmental	Business-type	2013	2012
	Activities	Activities	Activities	Activities	Total	Total
	2013	2013	2012	2012		
<b>Revenues</b>						
Program revenues:						
Charges for services and sales	\$ 6,620,996	\$ 92,295,137	\$ 6,591,707	\$ 88,065,473	\$ 98,916,133	\$ 94,657,180
Operating grants and contributions	15,160,905	-	14,745,237	-	15,160,905	14,745,237
Capital grants and contributions	2,121,740	363,102	2,283,802	468,427	2,484,842	2,752,229
Total program revenues	<u>23,903,641</u>	<u>92,658,239</u>	<u>23,620,746</u>	<u>88,533,900</u>	<u>116,561,880</u>	<u>112,154,646</u>
General revenues:						
Property taxes	10,872,350	-	11,610,480	-	10,872,350	11,610,480
Sales tax	13,193,116	-	12,292,840	-	13,193,116	12,292,840
Unrestricted grants	4,371,878	-	4,703,838	-	4,371,878	4,703,838
Investment earnings	650,353	138,196	718,138	183,270	788,549	901,408
Other	653,747	4,099,063	1,101,911	3,635,366	4,752,810	4,737,277
Total general revenues	<u>29,741,444</u>	<u>4,237,259</u>	<u>30,427,207</u>	<u>3,818,636</u>	<u>33,978,703</u>	<u>34,245,843</u>
Total revenues	<u>53,645,085</u>	<u>96,895,498</u>	<u>54,047,953</u>	<u>92,352,536</u>	<u>150,540,583</u>	<u>146,400,489</u>
<b>Expenses</b>						
Program expenses:						
General government						
Legislative and executive	8,979,834	-	10,034,760	-	8,979,834	10,034,760
Judicial	3,605,442	-	2,574,805	-	3,605,442	2,574,805
Public safety	7,129,141	-	6,248,453	-	7,129,141	6,248,453
Public works	5,826,514	-	5,125,903	-	5,826,514	5,125,903
Health	2,253,616	-	2,890,455	-	2,253,616	2,890,455
Human services	16,794,319	-	16,121,976	-	16,794,319	16,121,976
Economic development	290,649	-	382,067	-	290,649	382,067
Intergovernmental	433,439	-	367,949	-	433,439	367,949
Interest and fiscal charges	237,033	-	283,178	-	237,033	283,178
Bond issuance costs	-	-	103,024	-	-	103,024
Memorial Hospital	-	86,146,627	-	81,706,047	86,146,627	81,706,047
Other:						
Sanitary sewer district	-	357,614	-	356,915	357,614	356,915
Building and development	-	687,400	-	587,202	687,400	587,202
Total expenses	<u>45,549,987</u>	<u>87,191,641</u>	<u>44,132,570</u>	<u>82,650,164</u>	<u>132,741,628</u>	<u>126,782,734</u>
Change in net position	8,095,098	9,703,857	9,915,383	9,702,372	17,798,955	19,617,755
<b>Net position at beginning of year</b>	<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>
<b>Net position at end of year</b>	<u>\$ 123,113,965</u>	<u>\$ 71,840,315</u>	<u>\$ 115,018,867</u>	<u>\$ 62,136,458</u>	<u>\$ 194,954,280</u>	<u>\$ 177,155,325</u>



**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(UNAUDITED)**

**Governmental Activities**

Governmental net position increased by \$8,095,098 in 2013 from 2012.

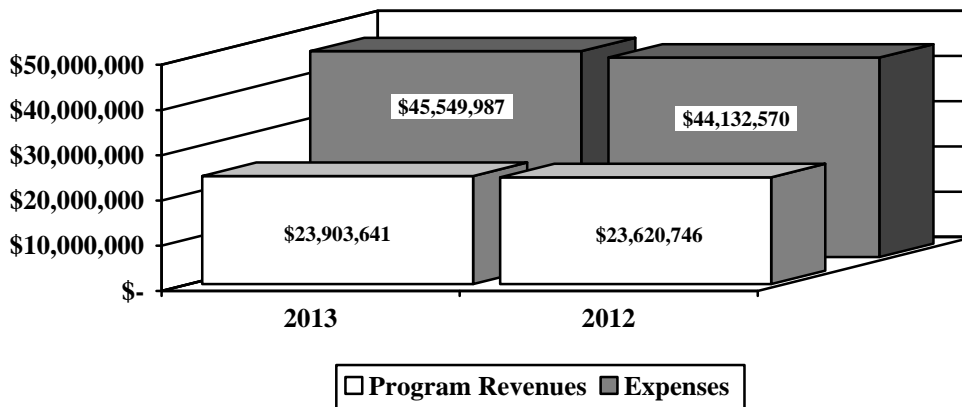
Human services, represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children's services, and the department of jobs and family services for \$16,794,319 of expenses, or 36.87% of total governmental expenses of the County. These expenses were funded by \$592,416 in charges to users of services and \$6,080,234 in operating grants and contributions in 2013. General government expenses which includes legislative and executive and judicial programs, accounted for \$12,585,276 or 27.63% of total governmental expenses. General government expenses were covered by \$4,393,342 of direct charges to users and \$2,237,768 in operating grants and contributions in 2013.

The State and federal government contributed to the County revenues of \$15,160,905 in operating grants and contributions and \$2,121,740 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

General revenues totaled \$29,741,444, and amounted to 55.44% of total revenues. These revenues primarily consist of property and sales tax revenue of \$24,065,466 or 80.92% of total general revenues in 2013. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$4,371,878, or 14.70% 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 2013 and 2012. 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**

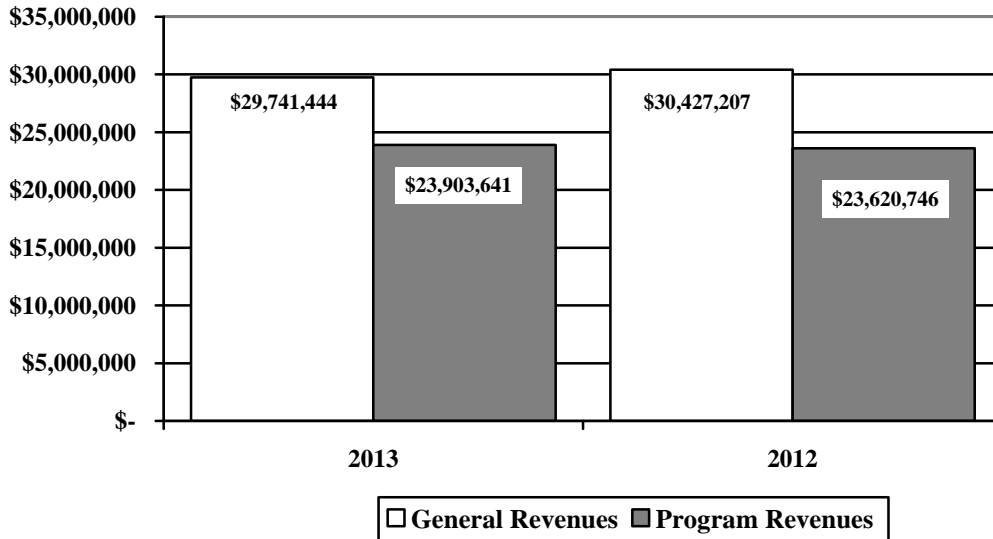
**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(UNAUDITED)**

	<b>Governmental Activities</b>			
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2013	2013	2012	2012
<b>Program expenses:</b>				
General government				
Legislative and executive	\$ 8,979,834	\$ 3,461,843	\$ 10,034,760	\$ 4,734,250
Judicial	3,605,442	2,492,323	2,574,805	1,478,721
Public safety	7,129,141	5,807,165	6,248,453	5,158,266
Public works	5,826,514	(1,844,415)	5,125,903	(2,475,010)
Health	2,253,616	897,815	2,890,455	1,199,445
Human services	16,794,319	10,121,669	16,121,976	9,540,215
Economic development	290,649	39,474	382,067	121,786
Intergovernmental	433,439	433,439	367,949	367,949
Interest and fiscal charges	237,033	237,033	283,178	283,178
Bond issuance costs	-	-	103,024	103,024
<b>Total</b>	<b>\$ 45,549,987</b>	<b>\$ 21,646,346</b>	<b>\$ 44,132,570</b>	<b>\$ 20,511,824</b>

The dependence upon general revenues for governmental activities is apparent, with 47.52% of expenses supported through taxes and other general revenues during 2013.

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

**Governmental Activities - General and Program Revenues**

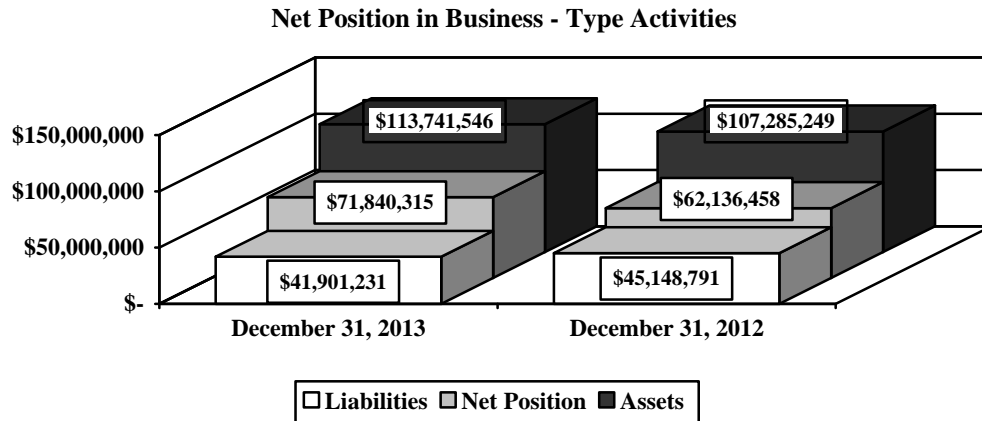


**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(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 \$92,658,239, general revenues of \$4,237,259, and expenses of \$87,191,641 for 2013. The net position of the enterprise funds increased \$9,703,857 or 15.62% during 2013. The following graph illustrates the assets, liabilities and net position of the County's business-type activities at December 31, 2013 and 2012.



**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 \$39,354,829, which is \$1,586,453 greater than last year's total of \$37,768,376. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2013 for all major and non-major governmental funds.

	Fund Balances <u>12/31/13</u>	Fund Balances <u>12/31/12</u>	Increase <u>(Decrease)</u>
<b>Major funds:</b>			
General	\$ 8,535,285	\$ 8,425,243	\$ 110,042
County Board of DD	14,220,583	14,236,867	(16,284)
Motor Vehicle and Gas Tax	2,007,484	3,068,661	(1,061,177)
Other nonmajor governmental funds	<u>14,591,477</u>	<u>12,037,605</u>	<u>2,553,872</u>
Total	<u>\$ 39,354,829</u>	<u>\$ 37,768,376</u>	<u>\$ 1,586,453</u>

**UNION COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(UNAUDITED)

**General Fund**

The County's general fund balance increased \$79,521.

	2013 <u>Amount</u>	2012 <u>Amount</u>	Percentage <u>Change</u>
<b><u>Revenues</u></b>			
Taxes	\$ 13,691,236	\$ 13,016,369	5.18 %
Charges for services	2,939,003	2,883,539	1.92 %
Licenses and permits	2,794	2,355	18.64 %
Fines and forfeitures	93,072	98,974	(5.96) %
Intergovernmental	2,335,442	2,283,687	2.27 %
Investment income	647,470	699,368	(7.42) %
Other	<u>975,206</u>	<u>1,446,797</u>	<u>(32.60) %</u>
Total	<u>\$ 20,684,223</u>	<u>\$ 20,431,089</u>	<u>1.24 %</u>

Tax revenue represents 66.19% of all general fund revenue. Tax revenue increased 5.18% due mainly to an increase of sales tax received in 2013. Other revenues decreased 32.60% due mainly to a decrease in the Sheriff's segregated cash account. All other revenue remained comparable to 2012.

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

	2013 <u>Amount</u>	2012 <u>Amount</u>	Percentage <u>Change</u>
<b><u>Expenditures</u></b>			
General government			
Legislative and executive	\$ 5,537,796	\$ 6,467,270	(14.37) %
Judicial	3,051,563	2,235,256	36.52 %
Public safety	5,263,342	4,407,343	19.42 %
Public works	160,244	109,167	46.79 %
Health	316,635	279,807	13.16 %
Human services	1,586,128	1,429,961	10.92 %
Economic development	103,114	121,551	(15.17) %
Intergovernmental	<u>433,439</u>	<u>367,949</u>	<u>17.80 %</u>
Total	<u>\$ 16,452,261</u>	<u>\$ 15,418,304</u>	<u>6.71 %</u>

Total expenditures increased \$1,033,957 or 6.71%. This overall increase of general fund expenditures is due to deep cuts in the 2012 budget as appropriations were reduced at least 12% in all categories from previous years actual expenditures. During 2013 many appropriations were increased.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2013 (UNAUDITED)

#### ***County Board of DD***

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$9,968,510 in 2013, a decrease of \$599,315 or 5.67% from 2012 revenues. The Board of DD fund, had expenditures of \$9,981,326 in 2013, an increase of \$410,828 or 4.29% from 2012 expenditures. The net changes in revenues and expenditures contributed to the Board of DD fund balance decrease of \$12,816 or 0.09% from 2012 to 2013.

#### ***Motor Vehicle and Gas Tax***

The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues and other financing sources of \$6,247,619 in 2013, a decrease of \$127,784 or 2.00% from 2012 revenues. The Motor Vehicle and Gas Tax fund, had expenditures and other financing uses of \$7,293,122 in 2013, an increase of \$1,151,129 or 18.74% from 2012 expenditures. The net changes in revenues and expenditures contributed to the Motor Vehicle and Gas Tax fund balance decreasing \$1,045,503 or 34.07% from 2012 to 2013. This fund balance decrease was due to the state of the economy. In 2012 expenses were frozen, however increased sales tax revenue lead to a larger than normal fund balance at the end of 2012. Therefore, the additional revenue from 2012 was spent on needed County road and bridge repairs during 2013.

#### ***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 and other financing sources of \$18,576,830 were \$1,039,931 greater than original budgeted revenues of \$17,536,899. Actual revenues and other financing sources of \$20,388,438 exceeded final budgeted revenues and other financing sources by \$1,811,608.

Final budgeted expenditures and other financing uses of \$22,522,372 were \$5,011,777 greater than original budgeted expenditures and other financing uses of \$17,510,595. Actual expenditures and financing uses of \$21,570,382 were \$951,990 less than final budgeted expenditures and other financing uses.

#### ***Proprietary Funds***

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

**UNION COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(UNAUDITED)

**Capital Assets and Debt Administration**

**Capital Assets**

At the end of 2013, the County had \$134,133,191 (net of accumulated depreciation) invested in land, intangibles, improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, property under capital lease, water and sewer lines and infrastructure. Of this total, \$85,178,751 was reported in governmental activities and \$48,954,440 was reported in business-type activities. The following table shows 2013 balances compared to 2012:

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land	\$ 982,046	\$ 982,046	\$ 6,485,535	\$ 6,485,535	\$ 7,467,581	\$ 7,467,581
Intangibles	73,125	-	-	-	73,125	-
Improvements	918,479	971,659	2,719,910	2,020,246	3,638,389	2,991,905
Buildings	13,236,639	13,725,280	28,864,606	21,520,600	42,101,245	35,245,880
Equipment	770,601	892,834	9,048,854	8,044,752	9,819,455	8,937,586
Furniture and Fixtures	186,814	143,401	1,000	4,000	187,814	147,401
Vehicles	784,338	764,847	35,397	22,734	819,735	787,581
Infrastructure	67,338,969	63,182,200	-	-	67,338,969	63,182,200
Sewer/water lines	-	-	56,324	67,206	56,324	67,206
Property under capital leases	-	-	1,276,579	1,621,927	1,276,579	1,621,927
Construction in progress	887,740	-	466,235	9,507,943	1,353,975	9,507,943
<b>Total</b>	<b>\$ 85,178,751</b>	<b>\$ 80,662,267</b>	<b>\$ 48,954,440</b>	<b>\$ 49,294,943</b>	<b>\$ 134,133,191</b>	<b>\$ 129,957,210</b>

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 79.06% 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, 97% 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 \$10,192,288 for 2013. Actual expenditures for the year were \$9,334,786. For more information on the rating system and results, refer to required supplementary information beginning on pages 90-91 of this report.

**Debt Administration**

At December 31, 2013 the County had \$20,650,000 in general obligation bonds, \$1,755,000 in sales tax revenue bonds, \$13,497,960 in Hospital Facilities Revenue Bonds and \$2,210,542 in other long term obligations. Of this total, \$3,668,140 is due within one year and \$34,445,362 is due in more than one year.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2013 (UNAUDITED)

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

	<b>Outstanding Debt, at Year End</b>			
	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
	<u>2013</u>	<u>2013</u>	<u>2012</u>	<u>2012</u>
Long-term obligations				
General obligation bonds:	\$ 4,990,000	\$ 15,660,000	\$ 5,660,000	\$ 16,485,000
Sales tax revenue bonds	1,755,000	-	1,930,000	-
Hospital Facilities Revenue Bonds	-	13,497,960	-	14,828,955
Other long-term obligations	<u>-</u>	<u>2,210,542</u>	<u>-</u>	<u>2,740,265</u>
Total	<u>\$ 6,745,000</u>	<u>\$ 31,368,502</u>	<u>\$ 7,590,000</u>	<u>\$ 34,054,220</u>

The County's voted legal debt margin was \$27,740,555 at December 31, 2013 and the unvoted legal debt margin was \$9,029,222 at December 31, 2013. 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 5.7% for 2013, a decrease from the 5.8% average rate in 2012. This compares favorably to the State rate of 7.4% and to the national rate of 6.7%. Union County's strong industrial segment allows the County to enjoy the fifth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 80.4% 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 2013. This has remained consistent with 2012.

#### **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](mailto: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, 2013

	<b>Primary Government</b>		<b>Total</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 35,954,512	\$ 1,869,727	\$ 37,824,239
Cash and cash equivalents in segregated accounts . . . . .	1,481,279	43,311,539	44,792,818
Investments in segregated accounts . . . . .	-	607,706	607,706
Receivables (net of allowance for uncollectibles):			
Sales taxes . . . . .	3,627,583	-	3,627,583
Real estate and other taxes . . . . .	12,423,343	-	12,423,343
Accounts . . . . .	357,423	12,789,871	13,147,294
Accrued interest . . . . .	42,484	-	42,484
Due from other governments . . . . .	5,105,624	-	5,105,624
Special assessments . . . . .	139,373	-	139,373
Loans receivable . . . . .	995,000	-	995,000
Prepayments . . . . .	996,240	1,127,184	2,123,424
Materials and supplies inventory . . . . .	544,274	684,407	1,228,681
Due from other funds . . . . .	255,800	-	255,800
Other assets . . . . .	-	525,000	525,000
Restricted assets:			
Cash and cash equivalents with fiscal and escrow agents . . . . .	-	3,871,672	3,871,672
Capital assets:			
Non-depreciable capital assets . . . . .	69,208,755	6,951,770	76,160,525
Depreciable capital assets, net . . . . .	15,969,996	42,002,670	57,972,666
Total capital assets, net . . . . .	<u>85,178,751</u>	<u>48,954,440</u>	<u>134,133,191</u>
Total assets . . . . .	<u>147,101,686</u>	<u>113,741,546</u>	<u>260,843,232</u>
<b>Deferred outflows of resources:</b>			
Unamortized deferred charges on debt refunding . . . . .	<u>63,484</u>	<u>-</u>	<u>63,484</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	1,374,088	2,934,154	4,308,242
Contracts payable . . . . .	29,511	19,308	48,819
Accrued wages and benefits . . . . .	917,932	3,695,224	4,613,156
Other hospital liabilities . . . . .	-	525,000	525,000
Due to other governments . . . . .	521,186	190,598	711,784
Accrued interest payable . . . . .	21,778	-	21,778
Accrued liabilities . . . . .	-	-	-
Notes payable . . . . .	450,000	-	450,000
Long-term liabilities:			
Due within one year . . . . .	2,082,363	3,785,872	5,868,235
Due in more than one year . . . . .	<u>6,541,871</u>	<u>30,751,075</u>	<u>37,292,946</u>
Total liabilities . . . . .	<u>11,938,729</u>	<u>41,901,231</u>	<u>53,839,960</u>
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year . . . . .	<u>12,112,476</u>	<u>-</u>	<u>12,112,476</u>
<b>Net position:</b>			
Net investment in capital assets . . . . .	78,405,934	17,585,938	95,991,872
Restricted for:			
Capital projects . . . . .	6,522	-	6,522
Debt service . . . . .	-	6,024	6,024
Public works projects . . . . .	4,784,214	-	4,784,214
Public safety programs . . . . .	2,214,051	-	2,214,051
Human services programs . . . . .	16,242,054	-	16,242,054
Health programs . . . . .	1,307,086	-	1,307,086
Legislative and executive . . . . .	1,466,032	-	1,466,032
Judicial . . . . .	839,154	-	839,154
Nonexpendable permanent endowments . . . . .	-	25,000	25,000
Other hospital restrictions . . . . .	-	3,840,648	3,840,648
Unrestricted . . . . .	<u>17,848,918</u>	<u>50,382,705</u>	<u>68,231,623</u>
Total net position . . . . .	<u>\$ 123,113,965</u>	<u>\$ 71,840,315</u>	<u>\$ 194,954,280</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Component Units</b>	
<b>UCO Industries</b>	<b>Airport Authority</b>
\$ -	\$ 516,094
1,118,800	-
-	-
-	-
-	-
1,034,695	33,180
-	-
-	-
-	-
-	-
38,936	-
571,967	-
-	-
-	-
-	-
224,400	680,685
3,948,112	1,943,685
<u>4,172,512</u>	<u>2,624,370</u>
<u>6,936,910</u>	<u>3,173,644</u>
-	-
1,380,826	7,241
-	-
64,741	338
-	184
-	-
24,100	-
-	-
214,127	-
<u>714,925</u>	<u>-</u>
<u>2,398,719</u>	<u>7,763</u>
-	-
3,664,812	2,624,370
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
873,379	541,511
<u>\$ 4,538,191</u>	<u>\$ 3,165,881</u>

**UNION COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<b>Program Revenues</b>			
	<b>Expenses</b>	<b>Charges for Services and Sales</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
<b>Governmental activities:</b>				
Current:				
General government:				
Legislative and executive. . . . .	\$ 8,979,834	\$ 3,300,977	\$ 2,217,014	\$ -
Judicial . . . . .	3,605,442	1,092,365	20,754	-
Public safety. . . . .	7,129,141	851,407	470,569	-
Public works . . . . .	5,826,514	636,002	4,913,187	2,121,740
Health. . . . .	2,253,616	132,040	1,223,761	-
Human services . . . . .	16,794,319	592,416	6,080,234	-
Economic development . . . . .	290,649	15,789	235,386	-
Intergovernmental . . . . .	433,439	-	-	-
Interest and fiscal charges . . . . .	237,033	-	-	-
Total governmental activities . . . . .	<u>45,549,987</u>	<u>6,620,996</u>	<u>15,160,905</u>	<u>2,121,740</u>
<b>Business-type activities:</b>				
Memorial Hospital. . . . .	86,146,627	90,989,592	-	363,102
Other business-type activities:				
Sanitary sewer district . . . . .	357,614	270,039	-	-
Building and development . . . . .	687,400	1,035,506	-	-
Total business-type activities. . . . .	<u>87,191,641</u>	<u>92,295,137</u>	<u>-</u>	<u>363,102</u>
Totals primary government. . . . .	<u>\$ 132,741,628</u>	<u>\$ 98,916,133</u>	<u>\$ 15,160,905</u>	<u>\$ 2,484,842</u>
<b>Component units:</b>				
UCO Industries . . . . .	\$ 12,423,510	\$ 12,412,349	\$ 301,033	\$ -
Airport authority. . . . .	409,642	192,343	88,835	-
Total component units . . . . .	<u>\$ 12,833,152</u>	<u>\$ 12,604,692</u>	<u>\$ 389,868</u>	<u>\$ -</u>

**General revenues:**

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Net (Expense) Revenue and Changes in Net Position</b>				
<b>Primary Government</b>			<b>Component Units</b>	
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>UCO Industries</b>	<b>Airport Authority</b>
\$ (3,461,843)	\$ -	\$ (3,461,843)	\$ -	\$ -
(2,492,323)	-	(2,492,323)	-	-
(5,807,165)	-	(5,807,165)	-	-
1,844,415	-	1,844,415	-	-
(897,815)	-	(897,815)	-	-
(10,121,669)	-	(10,121,669)	-	-
(39,474)	-	(39,474)	-	-
(433,439)	-	(433,439)	-	-
(237,033)	-	(237,033)	-	-
<u>(21,646,346)</u>	<u>-</u>	<u>(21,646,346)</u>	<u>-</u>	<u>-</u>
-	5,206,067	5,206,067	-	-
-	(87,575)	(87,575)	-	-
-	348,106	348,106	-	-
-	5,466,598	5,466,598	-	-
<u>(21,646,346)</u>	<u>5,466,598</u>	<u>(16,179,748)</u>	<u>-</u>	<u>-</u>
-	-	-	289,872	-
-	-	-	-	(128,464)
-	-	-	289,872	(128,464)
3,962,468	-	3,962,468	-	-
5,485,341	-	5,485,341	-	-
858,117	-	858,117	-	-
566,424	-	566,424	-	-
10,567,906	-	10,567,906	-	-
1,312,605	-	1,312,605	-	-
1,312,605	-	1,312,605	-	-
4,371,878	-	4,371,878	-	-
650,353	138,196	788,549	4,174	4,267
653,747	4,099,063	4,752,810	-	-
<u>29,741,444</u>	<u>4,237,259</u>	<u>33,978,703</u>	<u>4,174</u>	<u>4,267</u>
8,095,098	9,703,857	17,798,955	294,046	(124,197)
<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>
<u>\$ 123,113,965</u>	<u>\$ 71,840,315</u>	<u>\$ 194,954,280</u>	<u>\$ 4,538,191</u>	<u>\$ 3,165,881</u>

**UNION COUNTY, OHIO**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2013

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle/ Gas Tax</u>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 6,755,940	\$ 14,054,359	\$ 1,591,535
Cash and cash equivalents in segregated accounts . . . . .	1,010,911	-	-
Receivables (net of allowance for uncollectibles):			
Sales taxes . . . . .	2,902,341	-	362,621
Real estate and other taxes . . . . .	4,318,975	6,623,928	-
Accounts . . . . .	211,656	1,789	61,108
Accrued interest . . . . .	42,484	-	-
Due from other governments . . . . .	939,679	440,967	2,374,516
Special assessments . . . . .	-	-	-
Loans receivable . . . . .	-	-	-
Interfund loans receivable . . . . .	151,761	-	-
Prepayments . . . . .	185,056	743,421	2,741
Materials and supplies inventory . . . . .	158,451	19,923	354,078
Loans due from other funds . . . . .	-	-	-
Total assets . . . . .	<u>\$ 16,677,254</u>	<u>\$ 21,884,387</u>	<u>\$ 4,746,599</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 393,374	\$ 191,140	\$ 141,736
Contracts payable . . . . .	-	-	-
Accrued wages and benefits payable . . . . .	389,341	185,727	105,326
Compensated absences payable . . . . .	-	159,093	-
Due to other governments . . . . .	229,650	102,389	55,162
Interfund loans payable . . . . .	-	-	-
Accrued interest payable . . . . .	-	-	-
Notes payable . . . . .	-	-	-
Total liabilities . . . . .	<u>1,012,365</u>	<u>638,349</u>	<u>302,224</u>
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year . . . . .	4,207,136	6,465,489	-
Delinquent property tax revenue not available . . . . .	111,839	158,439	-
Accrued interest not available . . . . .	20,000	-	-
Sales tax revenue not available . . . . .	2,018,045	-	252,177
Special assessments revenue not available . . . . .	-	-	-
Other nonexchange transactions . . . . .	432,134	340,372	1,884,464
Unavailable grant revenue . . . . .	78,387	59,931	-
Miscellaneous revenue not available . . . . .	262,063	1,224	300,250
Total deferred inflows of resources . . . . .	<u>7,129,604</u>	<u>7,025,455</u>	<u>2,436,891</u>
<b>Fund balances:</b>			
Nonspendable . . . . .	464,022	763,344	356,819
Restricted . . . . .	-	13,457,239	1,650,665
Committed . . . . .	490,227	-	-
Assigned . . . . .	104,917	-	-
Unassigned (deficit) . . . . .	<u>7,476,119</u>	<u>-</u>	<u>-</u>
Total fund balances . . . . .	<u>8,535,285</u>	<u>14,220,583</u>	<u>2,007,484</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 16,677,254</u>	<u>\$ 21,884,387</u>	<u>\$ 4,746,599</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 13,552,678	\$ 35,954,512
470,368	1,481,279
362,621	3,627,583
1,480,440	12,423,343
82,870	357,423
-	42,484
1,350,462	5,105,624
139,373	139,373
995,000	995,000
-	151,761
65,022	996,240
11,822	544,274
255,800	255,800
<u>\$ 18,766,456</u>	<u>\$ 62,074,696</u>
\$ 647,838	\$ 1,374,088
29,511	29,511
237,538	917,932
2,160	161,253
133,985	521,186
151,761	151,761
3,213	3,213
450,000	450,000
<u>1,656,006</u>	<u>3,608,944</u>
1,439,851	12,112,476
40,589	310,867
-	20,000
252,177	2,522,399
139,373	139,373
88,375	2,745,345
468,466	606,784
90,142	653,679
<u>2,518,973</u>	<u>19,110,923</u>
1,071,844	2,656,029
7,351,552	22,459,456
532,309	1,022,536
6,106,226	6,211,143
(470,454)	7,005,665
<u>14,591,477</u>	<u>39,354,829</u>
<u>\$ 18,766,456</u>	<u>\$ 62,074,696</u>

**UNION COUNTY, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2013

<b>Total governmental fund balances</b>		\$	39,354,829
<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.			85,178,751
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	2,522,399	
Real and other taxes receivable		310,867	
Accounts receivable		116,614	
Intergovernmental receivable		3,889,194	
Special assessments receivable		139,373	
Accrued interest receivable		20,000	
Total		6,998,447	6,998,447
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.			(18,565)
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		(4,990,000)	
Sales tax revenue bonds payable		(1,755,000)	
Compensated absences		(1,626,680)	
Total		(8,371,680)	(8,371,680)
Unamortized premiums are amortized over the life of the bonds on the statement of net position.			(91,301)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			63,484
<b>Net position of governmental activities</b>		\$	123,113,965

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, 2013

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle/ Gas Tax</u>
<b>Revenues:</b>			
Property taxes . . . . .	\$ 3,561,253	\$ 5,647,388	\$ -
Sales taxes . . . . .	10,129,983	-	1,263,612
Charges for services . . . . .	2,939,003	-	604,910
Licenses and permits . . . . .	2,794	-	3,430
Fines and forfeitures . . . . .	93,072	-	-
Intergovernmental . . . . .	2,335,442	4,058,696	4,158,240
Special assessments . . . . .	-	-	-
Investment income . . . . .	647,470	-	25,833
Rental income . . . . .	439,443	-	-
Contributions and donations . . . . .	-	4,024	-
Other . . . . .	535,763	258,402	126,396
Total revenues . . . . .	<u>20,684,223</u>	<u>9,968,510</u>	<u>6,182,421</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .	5,537,796	-	-
Judicial . . . . .	3,051,563	-	-
Public safety . . . . .	5,263,342	-	-
Public works . . . . .	160,244	-	7,206,194
Health . . . . .	316,635	-	-
Human services . . . . .	1,586,128	9,981,326	-
Economic development . . . . .	103,114	-	-
Intergovernmental . . . . .	433,439	-	-
Capital outlay . . . . .	-	-	-
Debt service:			
Principal retirement . . . . .	-	-	-
Interest and fiscal charges . . . . .	-	-	-
Total expenditures . . . . .	<u>16,452,261</u>	<u>9,981,326</u>	<u>7,206,194</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>4,231,962</u>	<u>(12,816)</u>	<u>(1,023,773)</u>
<b>Other financing sources (uses):</b>			
Transfers in . . . . .	80,200	-	65,198
Transfers out . . . . .	(4,232,641)	-	(86,928)
Total other financing sources (uses) . . . . .	<u>(4,152,441)</u>	<u>-</u>	<u>(21,730)</u>
Net change in fund balances . . . . .	79,521	(12,816)	(1,045,503)
<b>Fund balances at beginning of year . . . . .</b>	8,425,243	14,236,867	3,068,661
<b>Change in inventory balance . . . . .</b>	30,521	(3,468)	(15,674)
<b>Fund balances at end of year . . . . .</b>	<u>\$ 8,535,285</u>	<u>\$ 14,220,583</u>	<u>\$ 2,007,484</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,980,494	\$ 11,189,135
1,263,612	12,657,207
2,086,612	5,630,525
157,935	164,159
200,833	293,905
9,551,757	20,104,135
173,248	173,248
11,714	685,017
21,049	460,492
18,952	22,976
542,856	1,463,417
<u>16,009,062</u>	<u>52,844,216</u>
3,283,613	8,821,409
355,380	3,406,943
1,785,891	7,049,233
149,707	7,516,145
1,910,738	2,227,373
5,525,499	17,092,953
192,135	295,249
-	433,439
3,342,064	3,342,064
845,000	845,000
239,518	239,518
<u>17,629,545</u>	<u>51,269,326</u>
<u>(1,620,483)</u>	<u>1,574,890</u>
4,350,242	4,495,640
(176,071)	(4,495,640)
<u>4,174,171</u>	<u>-</u>
2,553,688	1,574,890
12,037,605	37,768,376
184	11,563
<u>\$ 14,591,477</u>	<u>\$ 39,354,829</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, 2013

<b>Net change in fund balances - total governmental funds</b>	\$	1,574,890
<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	\$ 5,991,852	
Current year depreciation	<u>(1,468,662)</u>	
Total		4,523,190
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		(6,706)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.		11,563
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	(316,785)	
Sales tax	535,909	
Intergovernmental revenues	463,487	
Special assessments	23,784	
Charges for services	79,668	
Interest income	2,095	
Other revenues	<u>12,711</u>	
Total		800,869
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.		845,000
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	2,328	
Amortization of deferred amounts on refunding	(8,777)	
Amortization of bond premiums	<u>8,934</u>	
Total		2,485
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>343,807</u>
<b>Change in net position of governmental activities</b>	\$	<u><u>8,095,098</u></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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 3,247,767	\$ 3,497,767	\$ 3,540,034	\$ 42,267
Sales tax . . . . .	9,015,188	9,522,506	10,004,383	481,877
Charges for services . . . . .	1,868,400	2,118,400	2,611,645	493,245
Licenses and permits . . . . .	2,000	2,000	2,794	794
Fines and forfeitures . . . . .	92,800	92,800	103,904	11,104
Intergovernmental . . . . .	2,173,044	2,183,277	2,242,180	58,903
Investment income . . . . .	575,200	575,200	640,287	65,087
Rental income . . . . .	414,000	414,000	439,443	25,443
Other . . . . .	148,500	160,142	438,282	278,140
<b>Total revenues . . . . .</b>	<b>17,536,899</b>	<b>18,566,092</b>	<b>20,022,952</b>	<b>1,456,860</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	5,769,060	6,195,133	5,779,850	415,283
Judicial . . . . .	2,734,587	2,965,049	2,851,191	113,858
Public safety . . . . .	5,808,147	5,730,634	5,290,102	440,532
Public works . . . . .	152,425	154,235	151,205	3,030
Health . . . . .	269,129	317,310	316,380	930
Human services . . . . .	1,724,655	1,745,151	1,582,527	162,624
Economic development . . . . .	118,940	118,940	118,940	-
Intergovernmental . . . . .	718,464	603,157	433,439	169,718
<b>Total expenditures . . . . .</b>	<b>17,295,407</b>	<b>17,829,609</b>	<b>16,523,634</b>	<b>1,305,975</b>
Excess of revenue over expenditures . . . . .	241,492	736,483	3,499,318	2,762,835
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	216,160	216,160
Advances out . . . . .	-	(5,330)	(364,107)	(358,777)
Transfers in . . . . .	-	10,738	149,326	138,588
Transfers out . . . . .	(215,188)	(4,687,433)	(4,682,641)	4,792
<b>Total other financing sources (uses) . . . . .</b>	<b>(215,188)</b>	<b>(4,682,025)</b>	<b>(4,681,262)</b>	<b>763</b>
Net change in fund balances . . . . .	26,304	(3,945,542)	(1,181,944)	2,763,598
<b>Fund balances at beginning of year . . . . .</b>	<b>3,789,183</b>	<b>3,789,183</b>	<b>3,789,183</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>397,158</b>	<b>397,158</b>	<b>397,158</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 4,212,645</b>	<b>\$ 240,799</b>	<b>\$ 3,004,397</b>	<b>\$ 2,763,598</b>

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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 5,373,047	\$ 5,373,047	\$ 5,609,528	\$ 236,481
Intergovernmental . . . . .	3,782,613	3,782,613	4,032,498	249,885
Contributions and donations . . . . .	-	-	4,024	4,024
Other . . . . .	240,000	240,000	259,454	19,454
<b>Total revenues.</b> . . . .	<u>9,395,660</u>	<u>9,395,660</u>	<u>9,905,504</u>	<u>509,844</u>
<b>Expenditures:</b>				
Current:				
Human services . . . . .	11,247,966	11,475,634	9,666,179	1,809,455
<b>Total expenditures.</b> . . . .	<u>11,247,966</u>	<u>11,475,634</u>	<u>9,666,179</u>	<u>1,809,455</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,852,306)</u>	<u>(2,079,974)</u>	<u>239,325</u>	<u>2,319,299</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	(135,000)	(135,000)	-	135,000
<b>Total other financing sources (uses).</b> . . . . .	<u>(135,000)</u>	<u>(135,000)</u>	<u>-</u>	<u>135,000</u>
Net change in fund balances . . . . .	(1,987,306)	(2,214,974)	239,325	2,454,299
<b>Fund balances at beginning of year . . . . .</b>	13,519,938	13,519,938	13,519,938	-
<b>Prior year encumbrances appropriated . . . . .</b>	83,537	83,537	83,537	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 11,616,169</u>	<u>\$ 11,388,501</u>	<u>\$ 13,842,800</u>	<u>\$ 2,454,299</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE/GAS TAX  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Sales tax . . . . .	\$ 1,175,000	\$ 1,175,000	\$ 1,250,179	\$ 75,179
Charges for services . . . . .	710,000	710,000	619,879	(90,121)
Licenses and permits . . . . .	2,000	2,000	3,470	1,470
Intergovernmental . . . . .	4,386,000	4,386,000	4,279,466	(106,534)
Investment income . . . . .	30,000	30,000	28,981	(1,019)
Other . . . . .	92,000	92,000	126,396	34,396
<b>Total revenues.</b> . . . .	<u>6,395,000</u>	<u>6,395,000</u>	<u>6,308,371</u>	<u>(86,629)</u>
<b>Expenditures:</b>				
Current:				
Public works . . . . .	8,736,525	8,718,347	7,405,040	1,313,307
<b>Total expenditures</b> . . . . .	<u>8,736,525</u>	<u>8,718,347</u>	<u>7,405,040</u>	<u>1,313,307</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(2,341,525)</u>	<u>(2,323,347)</u>	<u>(1,096,669)</u>	<u>1,226,678</u>
<b>Other financing uses:</b>				
Transfers in . . . . .	-	-	65,198	65,198
Transfers out . . . . .	(6,600)	(93,528)	(86,928)	6,600
<b>Total other financing sources (uses).</b> . . . . .	<u>(6,600)</u>	<u>(93,528)</u>	<u>(21,730)</u>	<u>71,798</u>
Net change in fund balances . . . . .	(2,348,125)	(2,416,875)	(1,118,399)	1,298,476
<b>Fund balances at beginning of year</b> . . . . .	2,365,638	2,365,638	2,365,638	-
<b>Prior year encumbrances appropriated</b> . . . . .	83,865	83,865	83,865	-
<b>Fund balance at end of year</b> . . . . .	<u>\$ 101,378</u>	<u>\$ 32,628</u>	<u>\$ 1,331,104</u>	<u>\$ 1,298,476</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2013

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>
<b>Assets:</b>			
Current assets:			
Equity in pooled cash and cash equivalents . . . . . \$	-	\$ 1,869,727	\$ 1,869,727
Cash and cash equivalents in segregated accounts . . . . .	43,311,539	-	43,311,539
Investments in segregated accounts. . . . .	607,706	-	607,706
Receivables (net of allowance for uncollectables):			
Accounts. . . . .	12,776,047	13,824	12,789,871
Prepayments . . . . .	1,125,926	1,258	1,127,184
Materials and supplies inventory . . . . .	684,407	-	684,407
<b>Total current assets. . . . .</b>	<b>58,505,625</b>	<b>1,884,809</b>	<b>60,390,434</b>
Noncurrent assets:			
Capital assets:			
Non-depreciable capital assets. . . . .	6,456,994	494,776	6,951,770
Depreciable capital assets, net . . . . .	41,709,251	293,419	42,002,670
Other assets . . . . .	525,000	-	525,000
Restricted cash and cash equivalents with fiscal and escrow agents:			
Permanent endowments . . . . .	25,000	-	25,000
Bond indenture agreement - cash. . . . .	483,877	-	483,877
Capital, debt, & other projects . . . . .	3,362,795	-	3,362,795
<b>Total noncurrent assets. . . . .</b>	<b>52,562,917</b>	<b>788,195</b>	<b>53,351,112</b>
<b>Total assets . . . . .</b>	<b>111,068,542</b>	<b>2,673,004</b>	<b>113,741,546</b>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable . . . . .	2,902,455	31,699	2,934,154
Contracts payable . . . . .	-	19,308	19,308
Accrued wages and benefits payable . . . . .	3,670,217	25,007	3,695,224
Other hospital liabilities. . . . .	525,000	-	525,000
Due to other governments . . . . .	163,073	27,525	190,598
Current portion of compensated absences payable . . . . .	923,925	63,807	987,732
Current portion of notes payable . . . . .	220,349	-	220,349
Current portion of revenue bonds payable . . . . .	1,369,049	-	1,369,049
Current portion of general obligation bonds payable . . . . .	860,000	-	860,000
Current portion of capital lease obligations payable . . . . .	323,612	-	323,612
Current portion of OWDA loans payable. . . . .	-	25,130	25,130
<b>Total current liabilities . . . . .</b>	<b>10,957,680</b>	<b>192,476</b>	<b>11,150,156</b>
Long-term liabilities:			
Compensated absences payable . . . . .	2,148,122	32,591	2,180,713
Notes payable . . . . .	477,264	-	477,264
Revenue bonds payable . . . . .	12,128,911	-	12,128,911
General obligation bonds payable. . . . .	14,800,000	-	14,800,000
Capital lease obligations payable . . . . .	720,847	-	720,847
OWDA loans payable . . . . .	-	443,340	443,340
<b>Total long-term liabilities . . . . .</b>	<b>30,275,144</b>	<b>475,931</b>	<b>30,751,075</b>
<b>Total liabilities . . . . .</b>	<b>41,232,824</b>	<b>668,407</b>	<b>41,901,231</b>
<b>Net position:</b>			
Net investment in capital assets. . . . .	17,266,213	319,725	17,585,938
Restricted for:			
Nonexpendable permanent endowments . . . . .	25,000	-	25,000
Debt service . . . . .	6,024	-	6,024
Capital acquisitions and other projects . . . . .	3,840,648	-	3,840,648
Unrestricted . . . . .	48,697,833	1,684,872	50,382,705
<b>Total net position . . . . .</b>	<b>\$ 69,835,718</b>	<b>\$ 2,004,597</b>	<b>\$ 71,840,315</b>

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, 2013

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$ -	\$ 1,230,522	\$ 1,230,522
License and permits . . . . .	-	35,737	35,737
Net patient services . . . . .	90,989,592	-	90,989,592
Special assessments . . . . .	-	39,286	39,286
Other operating revenues . . . . .	3,837,983	15,002	3,852,985
<b>Total operating revenues . . . . .</b>	<b>94,827,575</b>	<b>1,320,547</b>	<b>96,148,122</b>
<b>Operating expenses:</b>			
Personal services . . . . .	45,844,917	566,459	46,411,376
Contract services . . . . .	18,576,204	408,449	18,984,653
Materials and supplies . . . . .	15,935,796	18,642	15,954,438
Depreciation . . . . .	4,746,562	30,043	4,776,605
Other . . . . .	-	19,647	19,647
<b>Total operating expenses . . . . .</b>	<b>85,103,479</b>	<b>1,043,240</b>	<b>86,146,719</b>
<b>Operating income . . . . .</b>	<b>9,724,096</b>	<b>277,307</b>	<b>10,001,403</b>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue . . . . .	121,574	16,622	138,196
Interest expense and fiscal charges . . . . .	(1,043,148)	(1,774)	(1,044,922)
Other nonoperating revenues . . . . .	246,078	-	246,078
<b>Total nonoperating revenues (expenses) . . . . .</b>	<b>(675,496)</b>	<b>14,848</b>	<b>(660,648)</b>
<b>Income before capital contributions . . . . .</b>	<b>9,048,600</b>	<b>292,155</b>	<b>9,340,755</b>
<b>Capital contributions . . . . .</b>	<b>363,102</b>	<b>-</b>	<b>363,102</b>
<b>Change in net position . . . . .</b>	<b>9,411,702</b>	<b>292,155</b>	<b>9,703,857</b>
<b>Net position at beginning of year . . . . .</b>	<b>60,424,016</b>	<b>1,712,442</b>	<b>62,136,458</b>
<b>Net position at end of year . . . . .</b>	<b>\$ 69,835,718</b>	<b>\$ 2,004,597</b>	<b>\$ 71,840,315</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>
<b>Cash flows from operating activities:</b>			
Cash received from sales/service charges . . . . .	\$ -	\$ 1,227,132	\$ 1,227,132
Cash received from special assessments . . . . .	-	39,286	39,286
Cash received from other operating revenue . . . . .	3,837,983	54,821	3,892,804
Cash received from patients and third-party payors . . . . .	87,677,149	-	87,677,149
Cash payments for personal services . . . . .	(45,888,101)	(558,357)	(46,446,458)
Cash payments for contractual services . . . . .	-	(395,215)	(395,215)
Cash payments for materials and supplies . . . . .	(35,375,252)	(20,040)	(35,395,292)
Cash payments for other expenses . . . . .	-	(20,006)	(20,006)
Net cash provided by operating activities . . . . .	<u>10,251,779</u>	<u>327,621</u>	<u>10,579,400</u>
<b>Cash flows from noncapital financing activities:</b>			
Cash received from other nonoperating activities . . . . .	<u>246,078</u>	<u>-</u>	<u>246,078</u>
Net cash provided by noncapital financing activities . . . . .	<u>246,078</u>	<u>-</u>	<u>246,078</u>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets . . . . .	(4,373,412)	(26,976)	(4,400,388)
Principal payments on bonds, notes, leases and loans . . . . .	(2,688,457)	(25,130)	(2,713,587)
Interest payments on bonds, notes, leases and loans . . . . .	(1,043,148)	(1,774)	(1,044,922)
Grants and contributions . . . . .	<u>363,102</u>	<u>27,869</u>	<u>390,971</u>
Net cash used in capital and related financing activities . . . . .	<u>(7,741,915)</u>	<u>(26,011)</u>	<u>(7,767,926)</u>
<b>Cash flows from investing activities:</b>			
Interest received . . . . .	121,574	16,622	138,196
Investment in joint ventures . . . . .	<u>(182,335)</u>	<u>-</u>	<u>(182,335)</u>
Net cash provided by (used in) investing activities . . . . .	<u>(60,761)</u>	<u>16,622</u>	<u>(44,139)</u>
Net increase in cash and cash equivalents . . . . .	2,695,181	318,232	3,013,413
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<b>44,488,030</b>	<b>1,551,495</b>	<b>46,039,525</b>
<b>Cash and cash equivalents at end of year . . . . .</b>	<b><u>\$ 47,183,211</u></b>	<b><u>\$ 1,869,727</u></b>	<b><u>\$ 49,052,938</u></b>
Cash and investments included the following:			
Cash and investments . . . . .	43,311,539	1,869,727	45,181,266
Assets limited as to use cash and cash equivalents:			
Nonexpendable permanent endowments . . . . .	25,000	-	25,000
Funds available for debt service and capital acquisitions . . . . .	<u>3,846,672</u>	<u>-</u>	<u>3,846,672</u>
Total cash and investments . . . . .	<u><u>47,183,211</u></u>	<u><u>1,869,727</u></u>	<u><u>49,052,938</u></u>

**UNION COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income . . . . .	\$ 9,724,096	\$ 277,307	\$ 10,001,403
Adjustments:			
Depreciation . . . . .	4,746,562	30,043	4,776,605
Bad debt expense . . . . .	8,247,895	-	8,247,895
Gain on sale of capital assets . . . . .	(35,714)	-	(35,714)
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable . . . . .	(11,341,901)	692	(11,341,209)
Decrease in other assets . . . . .	17,116	-	17,116
Decrease in prepayments. . . . .	-	146	146
Increase (decrease) in accounts payable . . . . .	(844,654)	11,296	(833,358)
(Decrease) in other accrued expenses . . . . .	(261,621)	-	(261,621)
(Decrease) in accrued wages and benefits . . . . .	-	(14)	(14)
Increase in intergovernmental payable. . . . .	-	1,020	1,020
Increase in compensated absences payable. . . . .	-	7,131	7,131
Net cash provided by operating activities . . . . .	<u>\$ 10,251,779</u>	<u>\$ 327,621</u>	<u>\$ 10,579,400</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
FIDUCIARY FUNDS  
DECEMBER 31, 2013

	<u>Agency</u>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents . . . . .	\$ 7,799,635
Cash and cash equivalents in segregated accounts . . . . .	1,243,626
Receivables:	
Real estate and other taxes. . . . .	68,150,674
Due from other governments. . . . .	<u>1,875,012</u>
Total assets . . . . .	<u>\$ 79,068,947</u>
<b>Liabilities:</b>	
Loans due to other funds. . . . .	\$ 255,800
Undistributed monies. . . . .	<u>78,557,347</u>
Total liabilities . . . . .	<u>\$ 79,068,947</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

#### NOTE 1 - DESCRIPTION OF THE COUNTY

Union County, Ohio (the "County"), was created in 1820. The County is governed by a Board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that are responsible for various aspects of the County's government are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, a Common Pleas Court Judge, and a Probate and Juvenile Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

The reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements of the County are not misleading.

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The most significant of the County's accounting policies are described below.

##### A. Reporting Entity

The County's reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34". The basic financial statements include all funds, agencies, boards, commissions, and component units for which the County and the County Commissioners are "accountable". Accountability as defined in GASB Statement No. 14, GASB Statement No. 39 and GASB Statement No. 61 was evaluated based on financial accountability, the nature and significance of the potential component unit's (PCU) relationship with the County and whether exclusion would cause the County's basic financial statements to be misleading or incomplete. Among the factors considered were separate legal standing; appointment of a voting majority of the PCU's Board; fiscal dependency and whether a benefit or burden relationship exists; imposition of will; and the nature and significance of the PCU's relationship with the County.

##### *PRIMARY GOVERNMENT*

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

#### 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. Due to privatization of services, as of September 1, 2013, Columbus Center for Human Services (CCHS) provides the Industries with staff to administer and supervise training programs, facilities, transportation, supplies, equipment and other funds as necessary for operation of the Industries. The Union County Board of DD until September 1, 2013 provided all the services listed above, however, continues to provide Case Management services for those employees of U-Co and works with CCHS as necessary for their clients. Based on the significant services and resources provide by the County to the Industries through August 2013, it is concluded that the Industries is fiscally dependent on the Union County Board of DD and therefore, the Industries is presented separately as a component unit of Union County. U-Co Industries operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from U-Co Industries, Inc., 16900 Square Drive, Suite 110, Marysville, Ohio 43040.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### A. Reporting Entity - (Continued)

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

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

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

##### *JOINTLY GOVERNED ORGANIZATIONS*

###### Central Ohio Youth Center

The Central Ohio Youth Center 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 2013, Union County contributed \$304,845 for the Center's operations which represents 20.25 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### A. Reporting Entity - (Continued)

###### North Central Ohio Solid Waste Management District

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The Board of Directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to its representation on the Board of Directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2013, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

###### LUC Regional Planning Commission

Union County participates in the LUC Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2013, Union County contributed \$21,105. 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 2013, Union County contributed \$30,000 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.



## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### A. Reporting Entity - (Continued)

###### 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 2013, the County contributed \$1,123,400 to West Con. Financial information can be obtained from West Con, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

###### *JOINT VENTURES*

###### Health Partners, Ltd.

During 1996, the Hospital and two other area health care entities formed Health Partners, Ltd. of which the Hospital has a 33 1/3% ownership interest. This corporation was formed to provide management services to the clinic of a major area corporation. In 1996, the Hospital contributed \$100,000 to Health Partners through the Union County Hospital Association ("UCHA"). During 2013, the Hospital received distributions from Health Partners totaling \$138,130. 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 2013, the Hospital did not receive an investment amount. 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 2013, the Hospital received \$28,125 from the County. Marysville Ohio Medical Properties; LLC is considered an investment by the county as shown on Note 4. Additional information may be obtained by writing to Marysville Ohio Medical Properties, LLC, 122 Professional Parkway, Marysville, Ohio 43040.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### A. Reporting Entity - (Continued)

###### Union County Council of Governments (COG)

The Union County Council of Governments, established in 2012, is a joint venture between the City of Marysville, the Marysville Exempted Village School District and Union County in order to share resources in the area of technology. The 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 2013, the County did not make any contributions to the Council. Additional Information may be obtained by writing to the Union County Auditor's Office, 233 West Sixth Street, Marysville, Ohio 43040.

###### Tri-County Corrections Commission

The Tri-County Corrections Commission is a joint venture for the establishment of a central jail facility for the use of Champaign, Madison, and Union Counties. The operation of the jail is controlled by a joint Board whose membership consists of the sheriff, one judge, and one commissioner from each of the participating counties. Each county's ability to influence the operations of the jail is limited to its representation on the Board. Champaign County has been appointed the fiscal agent for the joint venture. In 2013, Union County contributed \$1,370,524. Additional information may be obtained by writing to the Tri-County Corrections Commission, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

#### *INSURANCE PURCHASING POOLS*

###### The County Risk Sharing Authority, Inc.

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### A. Reporting Entity - (Continued)

###### The County Commissioners Association of Ohio Service Corporation

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

###### County Employee Benefits Consortium of Ohio

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

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

##### B. Basis of Presentation

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### B. Basis of Presentation - (Continued)

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

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

##### C. Fund Accounting

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

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

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

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

***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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### C. Fund Accounting - (Continued)

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

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

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

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

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

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

##### D. Measurement Focus

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### D. Measurement Focus - (Continued)

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

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

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

##### E. Basis of Accounting

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

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

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### E. Basis of Accounting - (Continued)

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

*Deferred Inflows of Resources and Deferred Outflows of Resources* - A deferred inflow of resources is an acquisition of net position by the County that is applicable to a future reporting period. A deferred outflow of resources is a consumption of net position 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, 2013, but which were levied to finance year 2014 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as deferred inflows of resources. 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, 2013, are recorded as deferred inflows of resources 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 of resources.

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

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

##### F. Budgetary Data

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

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

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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### F. Budgetary Data - (Continued)

**Tax Budget** - A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The purpose of the tax budget is to reflect the need for existing (or increased) tax rates. The County Budget Commission waived the requirement for the tax budget for 2013.

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

On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the County Auditor determines that revenue to be collected will be greater than or less than the prior estimates and the Budget Commission find the revised estimates to be reasonable. The amounts set forth in the budgetary statements represent estimates from the first (original budget) and final (final budget) amended certificates issued during 2013.

**Appropriations** - A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriations resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund (the legal level of budgetary control) may be modified during the year by a resolution of the County Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. In the budgetary statements, the original budgeted amounts represent the original budgeted appropriations that covered the entire year of 2013. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2013.

**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.



## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### G. Cash and Investments - (Continued)

During 2013, 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 2013. 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, 2013.

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 2013 amounted to \$647,470 which includes \$538,757 assigned from other County funds.

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

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

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

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Interest is distributed by the County Treasurer to the general fund, the motor vehicle and gasoline tax fund, treasurer prepaid interest fund, federal CHIP fund, London Avenue government building capital project fund, Main Street building capital project fund, sewer enterprise fund and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2013 amounted to \$701,639 and \$4,267, respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$121,574 and \$4,174, respectively.

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

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

**H. Inventories of Materials and Supplies**

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

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

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

**I. Capital Assets**

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

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

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

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### I. Capital Assets - (Continued)

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

##### J. Compensated Absences

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

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

##### K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, 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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### **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, 2013 there were no internal balances.

##### **O. Fund Balance**

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

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

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### O. Fund Balance - (Continued)

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

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

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

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

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

##### General Fund

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

##### Stabilization Fund

The stabilization fund was created to mitigate against cyclical changes in revenues and expenditures of the general fund. These funds will be used for replacing the carryover balance to guarantee the required beginning of year balance, to replace sales tax reimbursements or other revenue losses and providing dollars during economic downturns. The Commissioners shall determine the reserve balance in the stabilization fund, all of which shall be funded from the general fund when funds are deemed available. The balance in the stabilization fund at December 31, 2013 was \$2,021,566 and is included in the unassigned fund balance of the general fund.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### **O. Fund Balance - (Continued)**

###### Salary and Benefit Liability Fund

The salary and benefit liability fund was created to assist in the payment of leave for terminated or retired employees and to cover payroll expenses in any year when the number of pay periods exceeds 26. The Commissioners shall determine the reserve balance in the salary and benefit liability fund, all of which shall be funded from the general fund when funds are deemed available. The balance in the salary and benefit liability fund at December 31, 2013 was \$481,217 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, 2013 was \$5,955,184 and is included in the assigned fund balance of the other governmental funds.

##### **P. Net Position**

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

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

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

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

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

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

##### R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2013.

##### 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.

#### NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

##### A. Change in Accounting Principles

For fiscal year 2013, the County has implemented GASB Statement No. 61, "*The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*" and GASB Statement No. 66, "*Technical Corrections-2012*".

GASB Statement No. 61 modifies certain requirements for inclusion of component units in the financial reporting entity. The Statement amends the criteria for reporting component units as if they were part of the primary government in certain circumstances. Finally, the Statement also clarifies the reporting of equity interests in legally separate organizations. The implementation of GASB Statement No. 61 did not have an effect on the financial statements of the County.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)**

**A. Change in Accounting Principles - (Continued)**

GASB Statement No. 66 enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting. The implementation of GASB Statement No. 66 did not have an effect on the financial statements of the County.

**B. Deficit Fund Balance**

Fund balances at December 31, 2013 included the following individual fund deficit:

<u>Nonmajor governmental fund</u>	<u>Deficit</u>
WIA	\$ 17,247

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;



## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

#### NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

##### Primary Government - (Continued)

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,
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 \$805 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, 2013, the carrying amount of all County deposits was \$92,922,773. As of December 31, 2013, \$50,201,205 of the County's bank balance of \$95,754,099 was exposed to custodial risk as discussed below, while \$9,022,207 was covered by the FDIC and \$36,530,687 was covered by securities held by the pledging institution's trust department and in the County's name.

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

**C. Investments**

As of December 31, 2013, 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>Greater than 24 months</u>
Municipal bond - Marysville	\$ 2,512,250	\$ -	\$ 2,512,250	\$ -
Agency note - GE Capital	500,095	500,095	-	-
STAR Ohio	112,161	112,161	-	-
Investment in joint venture	<u>607,706</u>	<u>-</u>	<u>-</u>	<u>607,706</u>
Total	<u>\$ 3,732,212</u>	<u>\$ 612,256</u>	<u>\$ 2,512,250</u>	<u>\$ 607,706</u>

The weighted average of maturity of investments is 0.53 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, 2013:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
Municipal bond - Marysville	\$ 2,512,250	67.31
Agency note - GE Capital	500,095	13.40
STAR Ohio	112,161	3.01
Investment in joint venture	<u>607,706</u>	<u>16.28</u>
Total	<u>\$ 3,732,212</u>	<u>100.00</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)**

**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, 2013:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 92,922,773
Cash on hand	805
Investments	<u>3,732,212</u>
Total	<u><u>\$ 96,655,790</u></u>
 <u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 37,435,791
Business-type activities	49,660,644
Component unit - Airport	516,094
Agency funds	<u>9,043,261</u>
Total	<u><u>\$ 96,655,790</u></u>

**E. Component Unit**

At December 31, 2013, the UCO Industries component unit's bank balance was \$1,567,217, of which \$369,201 was covered by the FDIC.

The component unit's cash balance at December 31, 2013 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, 2013 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>\$ 151,761</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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 5 - INTERFUND TRANSACTIONS - (Continued)**

- B.** Interfund transfers for the year ended December 31, 2013, consisted of the following, as reported on the fund financial statements:

Transfers to nonmajor governmental funds from:

General fund	\$ 4,232,641
Motor vehicle/gas tax fund	86,928
Nonmajor governmental funds	<u>30,673</u>
 Total	 <u>\$ 4,350,242</u>

Transfers to general fund from:

Nonmajor governmental funds	<u>\$ 80,200</u>
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Transfers to motor vehicle/gas tax fund from:

Nonmajor governmental funds	<u>\$ 65,198</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.

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, 2013:

<u>Loan from</u>	<u>Loan to</u>	<u>Amount</u>
Nonmajor governmental funds	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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 6 - PROPERTY TAXES - (Continued)**

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2013 public utility property taxes became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 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, 2013 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by a deferred inflow of resources since the current taxes were not levied to finance 2013 operations and the collection of delinquent taxes has been offset by a deferred inflow of resources since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is considered a deferred inflow of resources.

The full tax rate for all County operations for the year ended December 31, 2013 was \$10.85 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2013 property tax receipts were based are as follows:

Real property

Residential	\$ 850,477,640
Agricultural	187,468,690
Commercial/industrial/mineral	249,798,450

Public utility

Real	1,444,180
Personal	<u>58,233,230</u>

Total assessed value	<u><u>\$ 1,347,422,190</u></u>
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**NOTE 7 - PERMISSIVE SALES AND USE TAX**

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

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

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

Proceeds of the tax are credited to the general fund, the motor vehicle/gas tax fund, and the senior services fund. On the governmental fund financial statements, only amounts that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 2013 amounted to \$10,129,983 for the general fund, \$1,263,612 for the motor vehicle/gas tax fund and \$1,263,612 for the senior services fund.

**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2013, 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, 2013.

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

**Governmental activities:**

Sales taxes	\$ 3,627,583
Real estate and other taxes	12,423,343
Accounts	357,423
Accrued interest	42,484
Due from other governments	5,105,624
Special assessments	139,373
Loans	995,000

**Business-type activities:**

Accounts	12,789,871
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The Hospital's receivables were calculated as follows:

**Memorial Hospital**

Gross patient accounts receivable	\$ 33,019,663
Less allowance for:	
Uncollectible accounts	(5,635,913)
Contractual adjustments	<u>(14,762,893)</u>
Net total patient accounts receivable	12,620,857
Physicians advances receivable	29,957
Other receivables	<u>125,233</u>
Total accounts receivable	<u>\$ 12,776,047</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**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	\$ 262,849
Local government	201,000
Grants	160,160
Casino tax revenue	<u>315,670</u>
Total	<u>939,679</u>
 <u>County Board of DD</u>	
Grants	100,595
Homestead and rollback	<u>340,372</u>
Total	<u>440,967</u>
 <u>Motor vehicle and gas tax</u>	
Gasoline excise tax	1,115,670
Motor vehicle license tax	958,596
Other receivables	<u>300,250</u>
Total	<u>2,374,516</u>
 <u>Nonmajor governmental funds</u>	
Federal CHIP	121,468
Moving Ohio forward program	11,130
Common pleas court special projects	7,750
Convention and tourist bureau	37,453
Sheriff policing rotary	1,500
Youth services subsidy grant	41,325
911 emergency	59,617
VOCA grant	35,233
VAWA grant	20,500
Road and bridge	1,919
ADAMH	302,619
Community support services	98,704
Public assistance	470,768
Co-Ordination transportation	37,538
Child services	68,082
WIA	<u>34,856</u>
Total nonmajor governmental funds	<u>1,350,462</u>
Total governmental funds	<u>\$ 5,105,624</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 8 - RECEIVABLES - (Continued)**

A summary of the changes in loans receivable during 2013 follows:

	Interest Rate	Outstanding 12/31/2012	Loans Issued	Repayments	Outstanding 12/31/2013
<b><u>Bond retirement fund:</u></b>					
Central Ohio Youth Center	1.30% - 4.60%	\$ 1,120,000	\$ 450,000	\$ (575,000)	\$ 995,000

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

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

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**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 9 - CAPITAL ASSETS**

- A. Capital asset activity for the governmental activities for the year ended December 31, 2013, was as follows:

<b><u>Governmental activities:</u></b>	<u>Balance</u> <u>12/31/12</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/13</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 982,046	\$ -	\$ -	\$ 982,046
Construction in progress	-	887,740	-	887,740
Infrastructure	<u>63,182,200</u>	<u>4,156,769</u>	<u>-</u>	<u>67,338,969</u>
Total capital assets, not being depreciated	<u>64,164,246</u>	<u>5,044,509</u>	<u>-</u>	<u>69,208,755</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	1,454,438	-	-	1,454,438
Buildings	28,922,006	27,435	-	28,949,441
Equipment	5,475,655	279,065	(165,143)	5,589,577
Furniture and fixtures	962,297	96,401	(5,830)	1,052,868
Vehicles	6,413,624	469,442	(136,131)	6,746,935
Intangibles	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>75,000</u>
Total capital assets, being depreciated	<u>43,228,020</u>	<u>947,343</u>	<u>(307,104)</u>	<u>43,868,259</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(482,779)	(53,180)	-	(535,959)
Buildings	(15,196,726)	(516,076)	-	(15,712,802)
Equipment	(4,582,821)	(399,388)	163,233	(4,818,976)
Furniture and fixtures	(818,896)	(52,988)	5,830	(866,054)
Vehicles	(5,648,777)	(445,155)	131,335	(5,962,597)
Intangibles	<u>-</u>	<u>(1,875)</u>	<u>-</u>	<u>(1,875)</u>
Total accumulated depreciation	<u>(26,729,999)</u>	<u>(1,468,662)</u>	<u>300,398</u>	<u>(27,898,263)</u>
Total capital assets being depreciated, net	<u>16,498,021</u>	<u>(521,319)</u>	<u>(6,706)</u>	<u>15,969,996</u>
Governmental activities capital assets, net	<u>\$ 80,662,267</u>	<u>\$ 4,523,190</u>	<u>\$ (6,706)</u>	<u>\$ 85,178,751</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 9 - CAPITAL ASSETS - (Continued)**

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

**Governmental activities:**

General government:

Legislative and executive	\$ 485,436
Judicial	185,807
Human services	115,248
Public works	248,046
Public safety	313,280
Health	<u>120,845</u>
Total depreciation expense - governmental activities	<u>\$ 1,468,662</u>

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**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 9 - CAPITAL ASSETS - (Continued)**

**B.** A summary of the business-type activities capital assets for the year ended December 31, 2013 is as follows:

	Balance				Balance
<b><u>Business-type activities:</u></b>	<u>12/31/12</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/13</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 6,485,535	\$ -			\$ 6,485,535
Construction in progress	<u>9,507,943</u>	<u>(10,314,579)</u>	<u>1,308,452</u>	<u>(35,581)</u>	<u>466,235</u>
<i>Total capital assets, not being depreciated</i>	<u>15,993,478</u>	<u>(10,314,579)</u>	<u>1,308,452</u>	<u>(35,581)</u>	<u>6,951,770</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	3,447,986	938,695	2,423	622	4,389,726
Buildings and improvements	43,795,066	8,374,331	353,634	-	52,523,031
Equipment	29,685,886	1,001,553	2,716,606	(339,721)	33,064,324
Property under capital lease	5,733,876	-	-	-	5,733,876
Furniture and fixtures	36,156	-	-	-	36,156
Vehicles	131,978	-	19,273	(4,000)	147,251
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>83,054,316</u>	<u>10,314,579</u>	<u>3,091,936</u>	<u>(343,099)</u>	<u>96,117,732</u>
Less: accumulated depreciation:					
Land improvements	(1,427,740)	-	(242,076)	-	(1,669,816)
Buildings and improvements	(22,274,466)	(316)	(1,478,328)	94,685	(23,658,425)
Equipment	(21,641,134)	316	(2,690,361)	315,709	(24,015,470)
Property under capital lease	(4,111,949)	-	(345,348)	-	(4,457,297)
Furniture and fixtures	(32,156)	-	(3,000)	-	(35,156)
Vehicles	(109,244)	-	(6,610)	4,000	(111,854)
Water and sewer lines	<u>(156,162)</u>	<u>-</u>	<u>(10,882)</u>	<u>-</u>	<u>(167,044)</u>
<i>Total accumulated depreciation</i>	<u>(49,752,851)</u>	<u>-</u>	<u>(4,776,605)</u>	<u>414,394</u>	<u>(54,115,062)</u>
<i>Total capital assets, being depreciated, net</i>	<u>33,301,465</u>	<u>10,314,579</u>	<u>(1,684,669)</u>	<u>71,295</u>	<u>42,002,670</u>
<i>Business-type activities capital assets, net</i>	<u>\$ 49,294,943</u>	<u>\$ -</u>	<u>\$ (376,217)</u>	<u>\$ 35,714</u>	<u>\$ 48,954,440</u>

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

**Business-type activities:**

Memorial Hospital	\$ 4,746,562
Building development	7,622
Sewer	<u>22,421</u>
<b>Total depreciation expense - business-type activities</b>	<b><u>\$ 4,776,605</u></b>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**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 2013 totaled \$317,587 and \$22,595, 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, 2013:

<u>Year Ending December 31,</u>	<u>Amount</u>
2014	\$ 340,183
2015	340,183
2016	340,183
2017	<u>55,186</u>
Total future minimum lease payments	1,075,735
Less: amount representing interest	<u>(31,276)</u>
Present value of net minimum lease payments	<u>\$ 1,044,459</u>

**NOTE 11 - NOTES PAYABLE**

On August 15, 2012, the County issued \$450,000 in bond anticipation notes for the purpose of paying costs of renovating, improving, furnishing, and equipping the COYC facility. During 2013, this note was paid in full. On August 14, 2013, 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, 2013 follows:

	<u>Maturity Date</u>	<u>Outstanding 12/31/2012</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding 12/31/2013</u>
COYC Bond anticipation notes - 2.125%	8/15/2012	\$ 450,000	\$ -	\$ (450,000)	\$ -
COYC Bond anticipation notes - 1.875%	8/14/2013	<u>-</u>	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Total		<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ (450,000)</u>	<u>\$ 450,000</u>

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

**UNION COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

**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, 2013

**NOTE 13 - LONG-TERM OBLIGATIONS**

**A. Governmental Activities Long-Term Obligations**

During 2013, the following changes occurred in the County's governmental activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>	<u>Amount Due in One Year</u>
<b>Governmental activities:</b>						
<u>General obligation bonds:</u>						
1997 airport	4.20% - 5.40%	\$ 195,000	\$ -	\$ (35,000)	\$ 160,000	\$ 35,000
2007 airport	4.50%	215,000	-	(40,000)	175,000	45,000
2009 various purpose refunding	2.25% - 4.50%	4,360,000	-	(455,000)	3,905,000	460,000
2010 Central Ohio youth center	1.30% - 4.60%	670,000	-	(125,000)	545,000	130,000
2012 ditch improvement	3.50%	<u>220,000</u>	<u>-</u>	<u>(15,000)</u>	<u>205,000</u>	<u>20,000</u>
Total general obligation bonds		<u>5,660,000</u>	<u>-</u>	<u>(670,000)</u>	<u>4,990,000</u>	<u>690,000</u>
<u>Sales tax revenue bonds</u>						
2012 London Avenue building refunding	2.00% - 2.40%	<u>1,930,000</u>	<u>-</u>	<u>(175,000)</u>	<u>1,755,000</u>	<u>180,000</u>
Total sales tax revenue bonds		<u>1,930,000</u>	<u>-</u>	<u>(175,000)</u>	<u>1,755,000</u>	<u>180,000</u>
<u>Other long-term obligations</u>						
Compensated absences		<u>2,041,039</u>	<u>1,566,848</u>	<u>(1,819,954)</u>	<u>1,787,933</u>	<u>1,212,363</u>
Total other long-term obligations		<u>2,041,039</u>	<u>1,566,848</u>	<u>(1,819,954)</u>	<u>1,787,933</u>	<u>1,212,363</u>
Total governmental activities		<u>\$ 9,631,039</u>	<u>\$ 1,566,848</u>	<u>\$ (2,664,954)</u>	8,532,933	<u>\$ 2,082,363</u>
					Add: Unamortized premium on bond issue: <u>91,301</u>	
					Total reported on statement of net assets <u>\$ 8,624,234</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, 2013 is \$1,905,000.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)**

**A. Governmental Activities 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.

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

2012 Ditch Improvement general obligation bonds

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

2010 Central Ohio Youth Center general obligation bonds

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

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, 2013 are \$670,000 and \$1,145,000, respectively.

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

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

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)**

**A. Governmental Activities Long-Term Obligations - (Continued)**

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, 2013, are as follows:

Year Ended December 31,	General Obligation Bonds			Sales Tax Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
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	560,000	84,713	644,713	195,000	21,888	216,888
2019 - 2023	1,265,000	312,559	1,577,559	820,000	47,337	867,337
2024	<u>265,000</u>	<u>11,925</u>	<u>276,925</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 4,990,000</u>	<u>\$ 1,015,745</u>	<u>\$ 6,005,745</u>	<u>\$ 1,755,000</u>	<u>\$ 194,074</u>	<u>\$ 1,949,074</u>



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)**

**C. Business-Type Activities Long-Term Obligations**

During 2013, the following changes occurred in the County's business-type activities long-term obligations:

	Interest Rate	Balance 12/31/12	Additions	Reductions	Balance 12/31/13	Amount Due in One Year
<b>Business-type activities:</b>						
<u>General obligation bonds:</u>						
2003 Memorial hospital	2.50% - 5.55%	\$ 730,000	\$ -	\$ (25,000)	\$ 705,000	\$ 25,000
2005 Memorial hospital	2.50% - 5.55%	7,300,000	-	(600,000)	6,700,000	625,000
2007 Memorial hospital refunding	N/A	8,455,000	-	(200,000)	8,255,000	210,000
Total general obligation bonds		<u>16,485,000</u>	<u>-</u>	<u>(825,000)</u>	<u>15,660,000</u>	<u>860,000</u>
<u>Hospital facilities revenue bonds</u>						
2009 Memorial hospital	N/A	3,624,274	-	(141,368)	3,482,906	148,187
2010 Memorial hospital	1.85%	2,204,681	-	(836,391)	1,368,290	857,789
2011 Memorial hospital	2.50%	9,000,000	-	(353,236)	8,646,764	363,073
Total revenue bonds		<u>14,828,955</u>	<u>-</u>	<u>(1,330,995)</u>	<u>13,497,960</u>	<u>1,369,049</u>
<u>Notes payable:</u>						
Note payable - hospital - 2006	N/A	912,488	-	(214,875)	697,613	220,349
Total notes payable		<u>912,488</u>	<u>-</u>	<u>(214,875)</u>	<u>697,613</u>	<u>220,349</u>
<u>Other long-term obligations:</u>						
Compensated absences - hospital	N/A	2,852,232	(704,110)	923,925	3,072,047	923,925
Compensated absences - other	N/A	89,267	64,938	(57,807)	96,398	63,807
OWDA Loan #4973 - sewer	N/A	465,731	27,869	(25,130)	468,470	25,130
Capital leases - hospital	multiple	1,362,046	-	(317,587)	1,044,459	323,612
Total other long-term obligations		<u>4,769,276</u>	<u>(611,303)</u>	<u>523,401</u>	<u>4,681,374</u>	<u>1,336,474</u>
Total business-type activities		<u>\$ 36,995,719</u>	<u>\$ (611,303)</u>	<u>\$ (1,847,469)</u>	<u>\$ 34,536,947</u>	<u>\$ 3,785,872</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, 2013

**NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)**

**C. Business-Type Activities 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, 2013

**NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)**

**C. Business-Type Activities 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, 2013, the County has outstanding borrowings of \$468,470. The loan is not closed as of December 31, 2013, 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 9.60 percent of total revenues. Principal and interest paid for the current year were \$25,130, total net revenues were negative \$70,077 and total revenues were \$270,915.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 13 - LONG-TERM OBLIGATIONS - (Continued)**

D. The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2013, are as follows:

Year Ended December 31,	<u>Memorial Hospital Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 2,773,010	\$ 1,073,721	\$ 3,846,731
2015	5,667,023	798,416	6,465,439
2016	1,877,464	792,019	2,669,483
2017	1,245,212	727,969	1,973,181
2018	1,203,610	650,103	1,853,713
2019 - 2023	11,288,713	2,318,749	13,607,462
2024 - 2028	3,935,000	1,043,697	4,978,697
2029 - 2033	<u>2,910,000</u>	<u>379,318</u>	<u>3,289,318</u>
Total	<u>\$ 30,900,032</u>	<u>\$ 7,783,992</u>	<u>\$ 38,684,024</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, 2013 are an overall debt limit of \$27,740,555 and an un-voted debt limit of \$9,029,222.

**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, 2013, \$860,000 of conduit debt remained outstanding.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**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, 2013, are as follows:

Gross patient service revenue	\$ 195,772,838
Less third party allowances:	
Contractual allowances	(93,306,327)
Provision for bad debt	(8,247,895)
Charity care	<u>(3,229,024)</u>
Total allowances	<u>(104,783,246)</u>
Net patient service revenue	<u>\$ 90,989,592</u>

**NOTE 16 - CONTRACTUAL COMMITMENTS**

The County had the following outstanding contractual commitments as of December 31, 2013:

Contractor	Contractor Amount	Outstanding Balance
Armstrong Steel Erectors	\$ 414,259	\$ 133,971
City of Marysville	88,715	37,193
Document Technology	80,000	4,200
Kathryn Brown	16,000	10,297
LOEB Electric	4,550	4,550
Mark Lecky	70,000	18,403
NR Lee Restoration	895,426	242,000
Page Engineering	8,700	8,700
PS Construction	2,155	1,078
RLS & Associates	21,410	21,410
Trane	70,052	70,052
Tyler Technology	335,615	147,239
Westfall's Carpet/Floors	9,167	9,167

**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 2013, 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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 17 - RISK MANAGEMENT - (Continued)**

**Property**

- Blanket; all risks of direct physical loss or damage to property \$95,567,169 annual aggregate pool limit for flood and earthquake

**Liability**

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

**Crime**

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

**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 Old Republic Insurance Company. 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, 2013

#### NOTE 17 - RISK MANAGEMENT - (Continued)

For 2013, 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 \$4,051,000 and \$5,130,000 for the years ended December 31, 2013 and 2012, 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, 2013

**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 \$268,001 claims liability is reported as part of the accrued wages and benefits in the Memorial Hospital enterprise fund at December 31, 2013, 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 2013 and the prior two years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2011	\$ 455,700	\$ 4,544,919	\$ 4,620,000	\$ 380,619
2012	380,619	5,100,173	5,130,000	350,792
2013	350,792	3,968,209	4,051,000	268,001

**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, 277 East Town Street, 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, 2013

#### NOTE 18 - PENSION PLANS - (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013 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 2013 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 12.00% and 12.60%, respectively. The County's contribution rate for 2013 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 2013 was 13.00%. The County's contribution rate for pension benefits for members in the Combined Plan was 13.00%. For those plan members in law enforcement and public safety pension contributions were 17.10%. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012, and 2011 were \$6,716,989, \$4,971,340, and \$5,149,070, respectively; 97.61% has been contributed for 2013 and 100% has been contributed for 2012 and 2011. The remaining 2013 pension liability has been reported as due to other governments on the basic financial statements. Contributions to the member-directed plan for 2013 were \$57,651 made by the County and \$41,180 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 East Broad Street, Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://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, 2013

#### NOTE 18 - PENSION PLANS - (Continued)

Funding Policy - For 2013, 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, 2013, 2012 and 2011 were \$113,732, \$109,935 and \$113,557, respectively; 93.73 percent has been contributed for 2013 and 100 percent for 2012 and 2011. The remaining 2013 pension liability has been reported as due to other governments on the basic financial statements.

#### NOTE 19 - POSTRETIREMENT BENEFIT PLANS

##### A. Ohio Public Employees Retirement

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

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

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, 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 2013 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 2013 was 1.00%. The portion of employer contributions allocated to fund post-employment healthcare for members in the Combined Plan for 2013 was 1.00%.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

#### NOTE 19 - POSTRETIREMENT BENEFIT PLANS - (Continued)

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$510,647, \$1,977,907, and \$2,046,796, respectively; 97.61% has been contributed for 2013 and 100% has been contributed for 2012 and 2011. The remaining 2013 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under State Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 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](http://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 2013, 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, 2013, 2012 and 2011 were \$8,749, \$8,457 and \$8,735, respectively; 93.73 percent has been contributed for 2013 and 100 percent for 2012 and 2011. The remaining 2013 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

#### 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:

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 20 - BUDGETARY BASIS OF ACCOUNTING - (Continued)**

- (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		
	General	County Board of DD	Motor Vehicle and Gas Tax
Budget basis	\$ (1,181,944)	\$ 239,325	\$ (1,118,399)
Net adjustment for revenue accruals	168,986	63,006	(125,950)
Net adjustment for expenditure accruals	(237,358)	(367,240)	(61,219)
Net adjustment for other sources/uses	204,296	-	-
Funds budgeted elsewhere	686,955	-	-
Adjustment for encumbrances	438,586	52,093	260,065
GAAP basis	\$ 79,521	\$ (12,816)	\$ (1,045,503)

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**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	\$ 113,927
County Board of DD	26,986
Motor vehicle and gas tax	197,335
Other governmental	<u>442,208</u>
 Total	 <u>\$ 780,456</u>

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**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**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	\$ 158,451	\$ 19,923	\$ 354,078	\$ 11,822	\$ 544,274
Prepays	185,056	743,421	2,741	65,022	996,240
Loans	-	-	-	995,000	995,000
Unclaimed monies	<u>120,515</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,515</u>
Total nonspendable	<u>464,022</u>	<u>763,344</u>	<u>356,819</u>	<u>1,071,844</u>	<u>2,656,029</u>
Restricted:					
Legislative and executive	-	-	-	1,525,010	1,525,010
Judicial	-	-	-	840,431	840,431
Public safety programs	-	-	-	2,125,914	2,125,914
Public works projects	-	-	1,650,665	415,656	2,066,321
Health programs	-	-	-	921,487	921,487
Human services programs	-	13,457,239	-	1,515,730	14,972,969
Economic development and assistance	-	-	-	802	802
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,522</u>	<u>6,522</u>
Total restricted	<u>-</u>	<u>13,457,239</u>	<u>1,650,665</u>	<u>7,351,552</u>	<u>22,459,456</u>
Committed:					
Economic development and assistance	-	-	-	275,556	275,556
Legislative and executive	9,010	-	-	-	9,010
Human services programs	-	-	-	55,080	55,080
Capital projects	-	-	-	201,673	201,673
Termination benefits	<u>481,217</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>481,217</u>
Total committed	<u>490,227</u>	<u>-</u>	<u>-</u>	<u>532,309</u>	<u>1,022,536</u>
Assigned:					
Legislative and executive	82,132	-	-	-	82,132
Public safety programs	4,426	-	-	-	4,426
Human services programs	2,533	-	-	-	2,533
Debt service	-	-	-	151,042	151,042
Capital projects	<u>15,826</u>	<u>-</u>	<u>-</u>	<u>5,955,184</u>	<u>5,971,010</u>
Total assigned	<u>104,917</u>	<u>-</u>	<u>-</u>	<u>6,106,226</u>	<u>6,211,143</u>
Unassigned (deficit)	<u>7,476,119</u>	<u>-</u>	<u>-</u>	<u>(470,454)</u>	<u>7,005,665</u>
Total fund balances	<u>\$ 8,535,285</u>	<u>\$ 14,220,583</u>	<u>\$ 2,007,484</u>	<u>\$ 14,591,477</u>	<u>\$ 39,354,829</u>

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

#### NOTE 23 - RELATED PARTY TRANSACTIONS

During 2013, 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 \$300,578 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 2013, 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 2013, 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 2013, 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, 2013

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

**A. Summary of Significant Accounting Policies - (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, 2013 and 2012.

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 2013, the Organization evaluates uncertain tax positions in accordance with existing generally accepted accounting principles and makes such accruals and disclosures as might be required there under. The Organization doesn't anticipate that the provisions of FIN 48 will have any significant impact on its financial statements.

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



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

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

**A. Summary of Significant Accounting Policies - (Continued)**

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

*Fair Value Measurements* - The Financial Accounting Standards Board (“FASB”) has issued FAS 157, Fair Value Measurements, which establishes a single definition of fair value and a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. FASB Staff Position FAS 157-b delays the effective date of FAS 157 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value in the financial statements on a recurring basis, to fiscal years beginning after November 15, 2008. As a result, the Organization has only partially adopted FAS 175 during 2013. 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:

	2013	2012
Raw materials	\$ 453,983	\$ 420,089
Finished goods	117,984	185,735
Total inventory	\$ 571,967	\$ 605,824

**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, 2013, through 2017. The building’s fair market value was estimated to approximate the note assumed. The note is secured by the land and building.

The minimum principal payments on the note payable at June 30, 2013 due in each of the next four years are as follows:

Year Ended December 31,	U-CO Industries Debt Principal
2014	\$ 120,493
2015	125,147
2016	130,245
2017	131,815
Total	\$ 507,700

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

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

**D. Deferred Lease**

As noted on the prior page UCBDD paid a portion of the loan with Park National Bank on behalf of the Organization. The payment is considered a prepaid lease payment by UCBDD. The lease payment will be amortized over ten years based on a ten year lease agreement between UCBDD and the Organization for usage of the new facility. The lease payment is amortized based on monthly installments of \$7,802 through fiscal year 2018.

The lease payment amortization at June 30, 2013 in each of the next five years is as follows:

Fiscal Year Ended <u>June 30,</u>	<u>U-CO Industries Lease Payment</u>
	<u>Principal</u>
2014	\$ 93,634
2015	93,634
2016	93,634
2017	93,634
2018	<u>46,815</u>
Total	<u>\$ 421,351</u>

At December 31, 2013, the Union County's financial statements reflect the prepayment of the County's lease in the amount of \$374,534.

**E. Related Party**

The Organization has an ongoing contractual relationship with UCBDD. As part of that relationship, the Organization leases to UCBDD its adult training and day care facility on a year-to-year basis. The Organization also receives payments from UCBDD for utilities and janitorial services. The lease period ended January 31, 2013. The Organization received payments of \$336,656 and \$306,956 during the years ended June 30, 2013 and 2012, respectively.

Labor and rent donated by UCBDD are handled on an in-kind basis. The value of this in-kind support was calculated at \$300,578 and \$171,773 for the years ended June 30, 2013 and 2012, respectively, and is comprised of the following:

<u>Description</u>	<u>2013</u>	<u>2012</u>
In-kind labor	<u>\$ 300,578</u>	<u>\$ 171,773</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, 2013 and 2012.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

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

**F. Concentration of Risk - (Continued)**

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, 2013 and 2012. At June 30, 2013 and 2012 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, 2013 and 2012, 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, 2013 and 2012 was \$4,573 and \$22,825, respectively.

**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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

**NOTE 26 - UNION COUNTY AIRPORT AUTHORITY - (Continued)**

**A. Basis of Accounting - (Continued)**

*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, 2013, follows:

Non-depreciable capital assets	\$ 680,685
Depreciable capital assets, net	<u>1,943,685</u>
Net capital assets	<u>\$ 2,624,370</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.

REQUIRED  
SUPPLEMENTARY  
INFORMATION

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**UNION COUNTY, OHIO**

**REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2013**

**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 2013 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 97% 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, 2013

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

The following summarizes the overall ratings as of December 31, 2013.

	2011		2012		2013	
	Centerline		Centerline		Centerline	
	Miles	Percent	Miles	Percent	Miles	Percent
Condition Assessment of Fair or Better	456	98%	454	98%	454	98%
Condition Assessment of Less than Fair	11	2%	11	2%	11	2%

	2011		2012		2013	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
	Condition Assessment of Fair or Better	308	97%	302	95%	310
Condition Assessment of Less than Fair	10	3%	16	5%	10	3%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2013	\$10,192,288	\$ 9,334,786	\$ 857,502
2012	9,677,135	8,161,478	1,515,657
2011	10,656,158	8,948,524	1,707,634
2010	8,280,426	7,458,087	822,339
2009	8,294,305	7,003,742	1,290,563
2008	8,366,634	8,022,284	344,350
2007	7,654,249	6,888,337	765,912
2006	7,463,784	7,379,103	84,681



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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 3,247,767	\$ 3,497,767	\$ 3,540,034	\$ 42,267
Sales taxes . . . . .	9,015,188	9,522,506	10,004,383	481,877
Charges for services . . . . .	1,868,400	2,118,400	2,611,645	493,245
Licenses and permits . . . . .	2,000	2,000	2,794	794
Fines and forfeitures . . . . .	92,800	92,800	103,904	11,104
Intergovernmental . . . . .	2,173,044	2,183,277	2,242,180	58,903
Investment income . . . . .	575,200	575,200	640,287	65,087
Rental income . . . . .	414,000	414,000	439,443	25,443
Other . . . . .	148,500	160,142	438,282	278,140
Total revenues . . . . .	<u>17,536,899</u>	<u>18,566,092</u>	<u>20,022,952</u>	<u>1,456,860</u>
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive				
Commissioners:				
Personal services . . . . .	311,429	316,152	314,728	1,424
Materials and supplies . . . . .	2,124	5,204	5,025	179
Contractual services . . . . .	207,175	262,870	245,271	17,599
Other . . . . .	24,508	83,566	81,551	2,015
Total commissioners . . . . .	<u>545,236</u>	<u>667,792</u>	<u>646,575</u>	<u>21,217</u>
Environmental engineer - general				
Personal services . . . . .	74,397	74,397	70,096	4,301
Total environmental engineer . . . . .	<u>74,397</u>	<u>74,397</u>	<u>70,096</u>	<u>4,301</u>
Auditor - general:				
Personal services . . . . .	343,525	341,225	314,355	26,870
Materials and supplies . . . . .	11,000	11,417	9,810	1,607
Contractual services . . . . .	32,500	32,500	30,986	1,514
Other . . . . .	10,000	11,122	8,004	3,118
Total auditor . . . . .	<u>397,025</u>	<u>396,264</u>	<u>363,155</u>	<u>33,109</u>
Treasurer:				
Personal services . . . . .	130,325	130,982	130,883	99
Materials and supplies . . . . .	26,000	25,468	24,562	906
Contractual services . . . . .	6,900	6,900	6,163	737
Other . . . . .	3,900	3,775	2,273	1,502
Total treasurer . . . . .	<u>167,125</u>	<u>167,125</u>	<u>163,881</u>	<u>3,244</u>
Prosecutor:				
Personal services . . . . .	713,514	715,904	679,112	36,792
Materials and supplies . . . . .	12,000	17,000	16,935	65
Contractual services . . . . .	25,000	30,000	25,147	4,853
Other . . . . .	64,785	64,785	62,803	1,982
Total prosecutor . . . . .	<u>815,299</u>	<u>827,689</u>	<u>783,997</u>	<u>43,692</u>
Risk management:				
Personal services . . . . .	82,988	102,988	101,804	1,184
Materials and supplies . . . . .	6,000	9,983	9,179	804
Contractual services . . . . .	10,500	7,841	6,663	1,178
Other . . . . .	182,452	190,866	163,614	27,252
Total risk management . . . . .	<u>281,940</u>	<u>311,678</u>	<u>281,260</u>	<u>30,418</u>

- - Continued

**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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data processing:				
Personal services . . . . .	\$ 153,597	\$ 151,957	\$ 150,675	\$ 1,282
Materials and supplies . . . . .	2,000	2,180	604	1,576
Contractual services . . . . .	166,139	180,242	151,942	28,300
Other . . . . .	3,000	4,132	1,229	2,903
Total data processing . . . . .	<u>324,736</u>	<u>338,511</u>	<u>304,450</u>	<u>34,061</u>
Board of elections:				
Personal services . . . . .	371,749	371,914	357,942	13,972
Materials and supplies . . . . .	25,000	25,000	24,128	872
Contractual services . . . . .	67,500	61,900	58,240	3,660
Capital outlay . . . . .	20,000	25,600	22,349	3,251
Other . . . . .	5,000	5,000	3,182	1,818
Total board of elections . . . . .	<u>489,249</u>	<u>489,414</u>	<u>465,841</u>	<u>23,573</u>
Recorder:				
Personal services . . . . .	179,316	180,878	180,705	173
Materials and supplies . . . . .	4,200	3,638	3,400	238
Contractual services . . . . .	3,000	3,636	3,620	16
Other . . . . .	1,850	1,850	1,835	15
Total recorder . . . . .	<u>188,366</u>	<u>190,002</u>	<u>189,560</u>	<u>442</u>
Maintenance and operations:				
Personal services . . . . .	646,834	644,172	634,092	10,080
Materials and supplies . . . . .	65,000	73,404	73,390	14
Contractual services . . . . .	889,600	950,843	908,663	42,180
Total maintenance and operations . . . . .	<u>1,601,434</u>	<u>1,668,419</u>	<u>1,616,145</u>	<u>52,274</u>
Assessing property:				
Personal services . . . . .	20,539	24,479	23,985	494
Total assessing property . . . . .	<u>20,539</u>	<u>24,479</u>	<u>23,985</u>	<u>494</u>
Insurance and bonds:				
Contractual services . . . . .	235,370	241,812	240,281	1,531
Other . . . . .	3,500	2,804	1,206	1,598
Total insurance and bonds . . . . .	<u>238,870</u>	<u>244,616</u>	<u>241,487</u>	<u>3,129</u>
Bureau of inspection:				
Contractual services . . . . .	85,116	85,116	74,702	10,414
Total bureau of inspection . . . . .	<u>85,116</u>	<u>85,116</u>	<u>74,702</u>	<u>10,414</u>
County planning:				
Other . . . . .	33,000	33,106	21,106	12,000
Total county planning . . . . .	<u>33,000</u>	<u>33,106</u>	<u>21,106</u>	<u>12,000</u>
Fringe benefits:				
Personal services . . . . .	56,454	346	346	-
Total fringe benefits . . . . .	<u>56,454</u>	<u>346</u>	<u>346</u>	<u>-</u>
Equipment:				
Capital outlay . . . . .	390,109	615,175	474,699	140,476
Total equipment . . . . .	<u>390,109</u>	<u>615,175</u>	<u>474,699</u>	<u>140,476</u>

-- Continued

**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, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Archives:				
Personal services . . . . .	\$ 54,065	\$ 54,533	\$ 54,511	\$ 22
Materials and supplies. . . . .	2,000	2,221	2,193	28
Contractual services. . . . .	3,900	4,050	1,791	2,259
Other . . . . .	200	200	70	130
Total archives . . . . .	<u>60,165</u>	<u>61,004</u>	<u>58,565</u>	<u>2,439</u>
Total general government - legislative and executive . . . . .	<u>5,769,060</u>	<u>6,195,133</u>	<u>5,779,850</u>	<u>415,283</u>
Judicial:				
Drug court grant:				
Personal services . . . . .	211,394	211,643	169,135	42,508
Total drug court grant . . . . .	<u>211,394</u>	<u>211,643</u>	<u>169,135</u>	<u>42,508</u>
Common pleas court:				
Personal services . . . . .	354,145	456,017	452,863	3,154
Materials and supplies. . . . .	26,000	21,558	19,487	2,071
Contractual services. . . . .	52,200	52,440	47,184	5,256
Capital outlay. . . . .	6,000	10,371	9,843	528
Other. . . . .	171,625	179,309	177,764	1,545
Total common pleas court . . . . .	<u>609,970</u>	<u>719,695</u>	<u>707,141</u>	<u>12,554</u>
Juvenile court:				
Personal services . . . . .	611,092	609,806	606,875	2,931
Contractual services . . . . .	32,500	32,500	23,404	9,096
Other. . . . .	2,055	2,055	1,605	450
Total juvenile court . . . . .	<u>645,647</u>	<u>644,361</u>	<u>631,884</u>	<u>12,477</u>
Probate court:				
Personal services . . . . .	157,717	188,883	188,160	723
Materials and supplies . . . . .	28,000	19,876	15,298	4,578
Contractual services . . . . .	14,850	14,850	9,735	5,115
Other. . . . .	1,250	1,250	1,117	133
Total probate court. . . . .	<u>201,817</u>	<u>224,859</u>	<u>214,310</u>	<u>10,549</u>
Clerk of courts:				
Personal services . . . . .	401,876	405,206	403,058	2,148
Materials and supplies . . . . .	38,100	46,574	46,574	-
Contractual services . . . . .	15,317	29,627	29,605	22
Capital outlay. . . . .	-	30,000	28,682	1,318
Total clerk of courts . . . . .	<u>455,293</u>	<u>511,407</u>	<u>507,919</u>	<u>3,488</u>
Public defender:				
Contractual services . . . . .	384,970	384,970	384,970	-
Other . . . . .	2,345	2,345	-	2,345
Total public defender. . . . .	<u>387,315</u>	<u>387,315</u>	<u>384,970</u>	<u>2,345</u>
Court of appeals:				
Personal services. . . . .	1,000	1,000	-	1,000
Other . . . . .	16,000	16,000	14,018	1,982
Total court of appeals . . . . .	<u>17,000</u>	<u>17,000</u>	<u>14,018</u>	<u>2,982</u>

-- Continued

**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, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Jury commission:				
Personal services . . . . .	\$ 840	\$ 840	\$ 490	\$ 350
Materials and supplies . . . . .	1,000	1,000	873	127
Total jury commission . . . . .	1,840	1,840	1,363	477
County court:				
Personal services . . . . .	89,211	133,194	126,359	6,835
Contractual services . . . . .	3,520	3,520	420	3,100
Total county court . . . . .	92,731	136,714	126,779	9,935
Juvenile probation:				
Personal services . . . . .	108,580	107,215	91,211	16,004
Other . . . . .	3,000	3,000	2,461	539
Total juvenile probation . . . . .	111,580	110,215	93,672	16,543
Total general government - judicial . . . . .	2,734,587	2,965,049	2,851,191	113,858
Total general government . . . . .	8,503,647	9,160,182	8,631,041	529,141
Public safety:				
Coroner:				
Personal services . . . . .	65,610	73,631	68,459	5,172
Materials and supplies . . . . .	500	545	545	-
Contractual services . . . . .	20,000	38,300	34,716	3,584
Capital outlay . . . . .	600	600	157	443
Other . . . . .	4,000	4,000	3,601	399
Total coroner . . . . .	90,710	117,076	107,478	9,598
Sheriff:				
Personal services . . . . .	423,733	421,231	418,802	2,429
Materials and supplies . . . . .	11,500	13,801	12,497	1,304
Contractual services . . . . .	60,500	67,464	67,087	377
Other . . . . .	27,961	28,003	26,502	1,501
Total sheriff . . . . .	523,694	530,499	524,888	5,611
Law enforcement:				
Personal services . . . . .	2,061,764	2,005,718	1,981,823	23,895
Materials and supplies . . . . .	147,000	157,109	150,398	6,711
Contractual services . . . . .	83,473	87,970	78,278	9,692
Other . . . . .	8,200	8,762	8,183	579
Total law enforcement . . . . .	2,300,437	2,259,559	2,218,682	40,877
Jail:				
Personal services . . . . .	461,505	433,156	423,328	9,828
Materials and supplies . . . . .	5,000	3,966	3,027	939
Contractual services . . . . .	1,760,500	1,764,948	1,410,373	354,575
Other . . . . .	1,000	1,000	515	485
Total jail . . . . .	2,228,005	2,203,070	1,837,243	365,827
Investigation:				
Personal services . . . . .	318,272	267,530	257,911	9,619
Materials and supplies . . . . .	4,000	6,268	6,147	121
Contractual services . . . . .	6,500	6,558	5,033	1,525
Other . . . . .	7,545	7,545	3,518	4,027
Total investigation . . . . .	336,317	287,901	272,609	15,292

- - Continued

**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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Final Budget</b> <b>Positive</b> <b>(Negative)</b>
Community service:				
Personal services . . . . .	\$ 75,591	\$ 78,274	\$ 77,752	\$ 522
Materials and supplies . . . . .	500	500	429	71
Contractual services . . . . .	500	500	351	149
Other . . . . .	400	400	157	243
Total community service . . . . .	<u>76,991</u>	<u>79,674</u>	<u>78,689</u>	<u>985</u>
Pursuit sheriff:				
Other . . . . .	9,000	9,862	7,520	2,342
Total pursuit sheriff . . . . .	<u>9,000</u>	<u>9,862</u>	<u>7,520</u>	<u>2,342</u>
Detention home COYC:				
Contractual services . . . . .	242,993	242,993	242,993	-
Total detention home COYC . . . . .	<u>242,993</u>	<u>242,993</u>	<u>242,993</u>	<u>-</u>
Total public safety . . . . .	<u>5,808,147</u>	<u>5,730,634</u>	<u>5,290,102</u>	<u>440,532</u>
Public works:				
Engineer:				
Personal services . . . . .	148,425	150,235	149,224	1,011
Contractual services . . . . .	4,000	4,000	1,981	2,019
Total engineer . . . . .	<u>152,425</u>	<u>154,235</u>	<u>151,205</u>	<u>3,030</u>
Total public works . . . . .	<u>152,425</u>	<u>154,235</u>	<u>151,205</u>	<u>3,030</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 . . . . .	58,825	58,825	58,825	-
Total humane society . . . . .	<u>58,825</u>	<u>58,825</u>	<u>58,825</u>	<u>-</u>
CEBCO wellness:				
Personal services . . . . .	-	821	73	748
Materials and supplies . . . . .	5,640	6,950	6,920	30
Total CEBCO wellness . . . . .	<u>5,640</u>	<u>7,771</u>	<u>6,993</u>	<u>778</u>
BWC wellness:				
Contractual services . . . . .	-	4,000	4,000	-
Total BWC wellness . . . . .	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Other health department:				
Contractual services . . . . .	203,464	245,514	245,362	152
Total other health department . . . . .	<u>203,464</u>	<u>245,514</u>	<u>245,362</u>	<u>152</u>
Total health . . . . .	<u>269,129</u>	<u>317,310</u>	<u>316,380</u>	<u>930</u>
Human services:				
Veteran's services:				
Personal services . . . . .	252,660	252,660	247,989	4,671
Materials and supplies . . . . .	19,250	15,443	14,176	1,267
Contractual services . . . . .	95,984	79,775	76,191	3,584
Capital outlay . . . . .	33,500	72,661	68,893	3,768
Other . . . . .	271,127	272,478	240,829	31,649
Total veteran's services . . . . .	<u>672,521</u>	<u>693,017</u>	<u>648,078</u>	<u>44,939</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, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
Children's services:				
Other . . . . .	117,535	117,535	110,240	7,295
Total children's services . . . . .	117,535	117,535	110,240	7,295
Other endowments:				
Other . . . . .	\$ 41,599	\$ 41,599	\$ 41,599	\$ -
Total other endowments . . . . .	41,599	41,599	41,599	-
Public assistance:				
Other . . . . .	893,000	893,000	782,610	110,390
Total public assistance . . . . .	893,000	893,000	782,610	110,390
Total human services . . . . .	1,724,655	1,745,151	1,582,527	162,624
Economic development:				
Economic development:				
Contractual services . . . . .	118,940	118,940	118,940	-
Total economic development . . . . .	118,940	118,940	118,940	-
Total economic development . . . . .	118,940	118,940	118,940	-
Intergovernmental:				
Agriculture:				
Intergovernmental . . . . .	163,334	163,334	163,334	-
Total agriculture . . . . .	163,334	163,334	163,334	-
Conservation and recreation:				
Intergovernmental . . . . .	189,660	193,160	193,160	-
Total conservation and recreation . . . . .	189,660	193,160	193,160	-
Historical society:				
Intergovernmental . . . . .	15,000	15,000	15,000	-
Total historical society . . . . .	15,000	15,000	15,000	-
Other:				
Intergovernmental . . . . .	350,470	231,663	61,945	169,718
Total other . . . . .	350,470	231,663	61,945	169,718
Total intergovernmental . . . . .	718,464	603,157	433,439	169,718
Total expenditures . . . . .	17,295,407	17,829,609	16,523,634	1,305,975
Excess of revenues over expenditures . . . . .	241,492	736,483	3,499,318	2,762,835
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	216,160	216,160
Advances out . . . . .	-	(5,330)	(364,107)	(358,777)
Transfer in . . . . .	-	10,738	149,326	138,588
Transfers out . . . . .	(215,188)	(4,687,433)	(4,682,641)	4,792
Total other financing sources (uses) . . . . .	(215,188)	(4,682,025)	(4,681,262)	763
Net change in fund balance . . . . .	26,304	(3,945,542)	(1,181,944)	2,763,598
<b>Fund balance at beginning of year . . . . .</b>	3,789,183	3,789,183	3,789,183	-
<b>Prior year encumbrances appropriated . . . . .</b>	397,158	397,158	397,158	-
<b>Fund balance at end of year . . . . .</b>	\$ 4,212,645	\$ 240,799	\$ 3,004,397	\$ 2,763,598

**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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 5,373,047	\$ 5,373,047	\$ 5,609,528	\$ 236,481
Intergovernmental . . . . .	3,782,613	3,782,613	4,032,498	249,885
Contributions and donations . . . . .	-	-	4,024	4,024
Other . . . . .	240,000	240,000	259,454	19,454
<b>Total revenues . . . . .</b>	<b>9,395,660</b>	<b>9,395,660</b>	<b>9,905,504</b>	<b>509,844</b>
<b>Expenditures:</b>				
Current:				
Human services:				
Personal services . . . . .	4,319,486	4,386,713	4,242,147	144,566
Materials and supplies . . . . .	57,522	64,354	45,299	19,055
Contractual services . . . . .	4,447,414	4,467,458	4,071,918	395,540
Capital outlay . . . . .	48,209	128,856	121,073	7,783
Other . . . . .	2,375,335	2,428,253	1,185,742	1,242,511
<b>Total expenditures . . . . .</b>	<b>11,247,966</b>	<b>11,475,634</b>	<b>9,666,179</b>	<b>1,809,455</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(1,852,306)	(2,079,974)	239,325	2,319,299
<b>Other financing uses:</b>				
Transfers out . . . . .	(135,000)	(135,000)	-	135,000
<b>Total other financing uses . . . . .</b>	<b>(135,000)</b>	<b>(135,000)</b>	<b>-</b>	<b>135,000</b>
Net change in fund balance . . . . .	(1,987,306)	(2,214,974)	239,325	2,454,299
<b>Fund balance at beginning of year . . . . .</b>	<b>13,519,938</b>	<b>13,519,938</b>	<b>13,519,938</b>	<b>-</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>83,537</b>	<b>83,537</b>	<b>83,537</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 11,616,169</b>	<b>\$ 11,388,501</b>	<b>\$ 13,842,800</b>	<b>\$ 2,454,299</b>



**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, 2013

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
Sales tax . . . . .	\$ 1,175,000	\$ 1,175,000	\$ 1,250,179	\$ 75,179
Charges for services . . . . .	710,000	710,000	619,879	(90,121)
Licenses and permits . . . . .	2,000	2,000	3,470	1,470
Intergovernmental . . . . .	4,386,000	4,386,000	4,279,466	(106,534)
Investment income . . . . .	30,000	30,000	28,981	(1,019)
Other . . . . .	92,000	92,000	126,396	34,396
<b>Total revenues . . . . .</b>	<b>6,395,000</b>	<b>6,395,000</b>	<b>6,308,371</b>	<b>(86,629)</b>
<b>Expenditures:</b>				
Current:				
Public works:				
Engineer:				
Personal services . . . . .	593,813	606,163	468,263	137,900
Materials and supplies . . . . .	18,000	18,299	13,470	4,829
Contractual services . . . . .	178,000	193,444	88,347	105,097
Capital outlay . . . . .	62,500	62,500	54,518	7,982
Other . . . . .	42,671	47,643	32,387	15,256
<b>Total engineer . . . . .</b>	<b>894,984</b>	<b>928,049</b>	<b>656,985</b>	<b>271,064</b>
Roads:				
Personal services . . . . .	1,744,899	1,755,840	1,628,472	127,368
Materials and supplies . . . . .	1,540,000	1,590,965	1,518,621	72,344
Contractual services . . . . .	1,930,000	1,939,311	1,791,017	148,294
Capital outlay . . . . .	294,000	294,000	257,265	36,735
Other . . . . .	4,000	4,000	1,150	2,850
<b>Total roads . . . . .</b>	<b>5,512,899</b>	<b>5,584,116</b>	<b>5,196,525</b>	<b>387,591</b>
Bridges and culverts:				
Materials and supplies . . . . .	105,000	104,439	77,032	27,407
Contractual services . . . . .	610,000	575,029	519,983	55,046
Principal payment . . . . .	86,942	14	-	14
Other . . . . .	1,526,700	1,526,700	954,515	572,185
<b>Total bridges and culverts . . . . .</b>	<b>2,328,642</b>	<b>2,206,182</b>	<b>1,551,530</b>	<b>654,652</b>
<b>Total expenditures . . . . .</b>	<b>8,736,525</b>	<b>8,718,347</b>	<b>7,405,040</b>	<b>1,313,307</b>
Excess expenditures over revenues . . . . .	(2,341,525)	(2,323,347)	(1,096,669)	1,226,678
<b>Other financing uses:</b>				
Transfers in . . . . .	-	-	65,198	65,198
Transfers out . . . . .	(6,600)	(93,528)	(86,928)	6,600
<b>Total other financing sources uses . . . . .</b>	<b>(6,600)</b>	<b>(93,528)</b>	<b>(21,730)</b>	<b>71,798</b>
Net change in fund balance . . . . .	(2,348,125)	(2,416,875)	(1,118,399)	1,298,476
<b>Fund balance at beginning of year . . . . .</b>	<b>2,365,638</b>	<b>2,365,638</b>	<b>2,365,638</b>	<b>-</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>83,865</b>	<b>83,865</b>	<b>83,865</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 101,378</b>	<b>\$ 32,628</b>	<b>\$ 1,331,104</b>	<b>\$ 1,298,476</b>

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**UNION COUNTY, OHIO**

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

**Nonmajor Special Revenue Funds**

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

***Real Estate Assessment***

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

***Computerized Legal Research***

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

***Delinquent Real Estate Collection***

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

***Recorder Equipment Set Aside***

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

***Treasurer Prepaid Interest***

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

***Federal Chip***

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

***Moving Ohio Forward***

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

***Law Library***

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

***Probate Court Conduct of Business***

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

***Indigent Guardianship***

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

***Probate and Juvenile Special Projects***

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

***Common Pleas Special Projects***

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

***Clerk of Courts Computerization***

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

***Probate and Juvenile Court Computer***

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

***Probate and Juvenile Court Computer Research***

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

**UNION COUNTY, OHIO**

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

**Nonmajor Special Revenue Funds - (Continued)**

***Juvenile Court Indigent Offenders***

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

***Dispute Resolution***

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

***Economic Development***

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

***Convention and Tourist Bureau***

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

***DUI***

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

***Forfeitures***

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

***Sheriff CCW Rotary***

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

***Law Enforcement Grants***

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

***Sheriff Policing Rotary***

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

***DARE Community Education***

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

***Youth Services Subsidy***

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

***9-1-1 Emergency***

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

***Local Emergency Planning***

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

***Juvenile Tobacco***

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

***Law Enforcement Memorial***

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

***Juvenile Special Projects***

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

**UNION COUNTY, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**Nonmajor Special Revenue Funds - (Continued)**

***VOCA Grant***

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

***VAWA Grant***

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

***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.

**UNION COUNTY, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**Nonmajor Special Revenue Funds - (Continued)**

***Senior Services***

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

***Workplace Investment Act***

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

***Collaborative Family Risk***

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

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

***Unclaimed Monies***

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

***Stabilization***

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

***Salary and Benefit***

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

***Certificate Title Administration***

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

**Nonmajor Debt Service Funds**

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

***Bond Retirement***

To account for the retirement of debt.

***Sales Tax Debt***

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

**Nonmajor Capital Project Funds**

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

***Capital Improvements***

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

***Federal Grant and Recapture CDBG***

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

***Ditch Equipment Building***

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

**UNION COUNTY, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**Nonmajor Capital Project Funds - (Continued)**

***DD Capital***

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

***Sheriff's Facility Construction***

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

***AG Center***

To account for building renovation costs.

***London Ave. Government Building***

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

***Boylan and Phelps Ditch***

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

***Main Street Building***

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

***Lower Green JT Ditch***

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

***Cattail Swamp Ditch***

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

***Capital Project Issue II***

To account for funds received for Issue II certified projects.

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2013

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 7,444,793	\$ 151,048	\$ 5,956,837	\$ 13,552,678
Cash and cash equivalents in segregated accounts . . . . .	452,283	-	18,085	470,368
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	362,621	-	-	362,621
Real estate and other taxes . . . . .	1,480,440	-	-	1,480,440
Accounts . . . . .	82,870	-	-	82,870
Due from other governments . . . . .	1,350,462	-	-	1,350,462
Special assessments . . . . .	139,373	-	-	139,373
Loans receivable . . . . .	-	995,000	-	995,000
Prepayments . . . . .	65,022	-	-	65,022
Materials and supplies inventory . . . . .	11,822	-	-	11,822
Loans due from other funds . . . . .	-	-	255,800	255,800
<b>Total assets . . . . .</b>	<b>\$ 11,389,686</b>	<b>\$ 1,146,048</b>	<b>\$ 6,230,722</b>	<b>\$ 18,766,456</b>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 610,006	\$ -	\$ 37,832	\$ 647,838
Contracts payable . . . . .	-	-	29,511	29,511
Accrued wages and benefits payable . . . . .	237,538	-	-	237,538
Compensated absences payable . . . . .	2,160	-	-	2,160
Due to other governments . . . . .	133,985	-	-	133,985
Interfund loans payable . . . . .	151,761	-	-	151,761
Accrued interest payable . . . . .	-	3,213	-	3,213
Notes payable . . . . .	-	450,000	-	450,000
<b>Total liabilities . . . . .</b>	<b>1,135,450</b>	<b>453,213</b>	<b>67,343</b>	<b>1,656,006</b>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year . . . . .	1,439,851	-	-	1,439,851
Delinquent property tax revenue not available . . . . .	40,589	-	-	40,589
Sales tax revenue not available . . . . .	252,177	-	-	252,177
Special assessments revenue not available . . . . .	139,373	-	-	139,373
Other nonexchange transactions . . . . .	88,375	-	-	88,375
Unavailable grant revenue . . . . .	468,466	-	-	468,466
Miscellaneous revenue not available . . . . .	90,142	-	-	90,142
<b>Total deferred inflows of resources . . . . .</b>	<b>2,518,973</b>	<b>-</b>	<b>-</b>	<b>2,518,973</b>
<b>Fund balances:</b>				
Nonspendable . . . . .	76,844	995,000	-	1,071,844
Restricted . . . . .	7,345,030	-	6,522	7,351,552
Committed . . . . .	330,636	-	201,673	532,309
Assigned . . . . .	-	151,042	5,955,184	6,106,226
Unassigned (deficit) . . . . .	(17,247)	(453,207)	-	(470,454)
<b>Total fund balances . . . . .</b>	<b>7,735,263</b>	<b>692,835</b>	<b>6,163,379</b>	<b>14,591,477</b>
<b>Total liabilities, deferred inflows of resources and fund balances . . . . .</b>	<b>\$ 11,389,686</b>	<b>\$ 1,146,048</b>	<b>\$ 6,230,722</b>	<b>\$ 18,766,456</b>



**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ 1,461,647	\$ 518,847	\$ -	\$ 1,980,494
Sales taxes . . . . .	1,263,612	-	-	1,263,612
Charges for services . . . . .	2,086,612	-	-	2,086,612
Licenses and permits . . . . .	157,935	-	-	157,935
Fines and forfeitures . . . . .	200,833	-	-	200,833
Intergovernmental . . . . .	7,457,976	-	2,093,781	9,551,757
Special assessments . . . . .	135,065	-	38,183	173,248
Investment income . . . . .	10,926	-	788	11,714
Rental income . . . . .	21,049	-	-	21,049
Contributions and donations . . . . .	18,952	-	-	18,952
Other . . . . .	424,805	118,051	-	542,856
<b>Total revenues . . . . .</b>	<b>13,239,412</b>	<b>636,898</b>	<b>2,132,752</b>	<b>16,009,062</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	3,282,418	-	1,195	3,283,613
Judicial . . . . .	355,380	-	-	355,380
Public safety . . . . .	1,785,891	-	-	1,785,891
Public works . . . . .	130,107	-	19,600	149,707
Health . . . . .	1,910,738	-	-	1,910,738
Human services . . . . .	5,525,499	-	-	5,525,499
Economic development . . . . .	192,135	-	-	192,135
Capital outlay . . . . .	-	-	3,342,064	3,342,064
Debt service:				
Principal retirement . . . . .	-	845,000	-	845,000
Interest and fiscal charges . . . . .	-	239,518	-	239,518
<b>Total expenditures . . . . .</b>	<b>13,182,168</b>	<b>1,084,518</b>	<b>3,362,859</b>	<b>17,629,545</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	57,244	(447,620)	(1,230,107)	(1,620,483)
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	17,245	322,997	4,010,000	4,350,242
Transfers out . . . . .	(5,000)	-	(171,071)	(176,071)
<b>Total other financing sources (uses) . . . . .</b>	<b>12,245</b>	<b>322,997</b>	<b>3,838,929</b>	<b>4,174,171</b>
<b>Net change in fund balances . . . . .</b>	<b>69,489</b>	<b>(124,623)</b>	<b>2,608,822</b>	<b>2,553,688</b>
<b>Fund balances at beginning of year . . . . .</b>	<b>7,665,590</b>	<b>817,458</b>	<b>3,554,557</b>	<b>12,037,605</b>
<b>Change in inventory balance . . . . .</b>	<b>184</b>	<b>-</b>	<b>-</b>	<b>184</b>
<b>Fund balances at end of year . . . . .</b>	<b>\$ 7,735,263</b>	<b>\$ 692,835</b>	<b>\$ 6,163,379</b>	<b>\$ 14,591,477</b>

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2013

	<b>Real Estate Assessment</b>	<b>Computerized Legal Research</b>	<b>Delinquent Real Estate Collection</b>	<b>Recorder Equipment Set Aside</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 1,096,532	\$ 43,151	\$ 352,098	\$ 39,426
Cash and cash equivalents in segregated accounts . . . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	-	192	-	580
Due from other governments . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	9,989	-	59	-
Materials and supplies inventory . . . . .	-	-	-	-
Total assets . . . . .	<u>\$ 1,106,521</u>	<u>\$ 43,343</u>	<u>\$ 352,157</u>	<u>\$ 40,006</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 2,322	\$ -	\$ -	\$ -
Accrued wages and benefits payable . . . . .	20,904	-	4,606	-
Compensated absences payable . . . . .	-	-	-	-
Due to other governments . . . . .	10,876	-	2,800	-
Interfund loans payable . . . . .	-	-	-	-
Total liabilities . . . . .	<u>34,102</u>	<u>-</u>	<u>7,406</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
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>
<b>Fund balances:</b>				
Nonspendable . . . . .	9,989	-	59	-
Restricted . . . . .	1,062,430	43,343	344,692	40,006
Committed . . . . .	-	-	-	-
Unassigned (deficit) . . . . .	-	-	-	-
Total fund balances (deficit) . . . . .	<u>1,072,419</u>	<u>43,343</u>	<u>344,751</u>	<u>40,006</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 1,106,521</u>	<u>\$ 43,343</u>	<u>\$ 352,157</u>	<u>\$ 40,006</u>

<b>Treasurer Prepaid Interest</b>	<b>Federal Chip</b>	<b>Moving Ohio Forward</b>	<b>Law Library</b>	<b>Probate Court Conduct of Business</b>	<b>Indigent Guardianship</b>
\$ 26,592	\$ 54,104	\$ -	\$ 175,723	\$ 3,883	\$ 6,235
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,483	21	350
-	121,468	11,130	-	-	-
-	-	-	-	-	-
-	-	-	2,570	-	-
-	-	-	-	-	-
<u>\$ 26,592</u>	<u>\$ 175,572</u>	<u>\$ 11,130</u>	<u>\$ 184,776</u>	<u>\$ 3,904</u>	<u>\$ 6,585</u>
\$ -	\$ 25,425	\$ -	\$ 1,048	\$ -	\$ 385
995	-	-	2,223	-	-
-	-	-	-	-	-
574	-	-	1,243	-	-
-	140,631	11,130	-	-	-
<u>1,569</u>	<u>166,056</u>	<u>11,130</u>	<u>4,514</u>	<u>-</u>	<u>385</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	6,483	-	-
-	-	-	6,483	-	-
-	-	-	-	-	-
-	-	-	2,570	-	-
25,023	9,516	-	171,209	3,904	6,200
-	-	-	-	-	-
-	-	-	-	-	-
<u>25,023</u>	<u>9,516</u>	<u>-</u>	<u>173,779</u>	<u>3,904</u>	<u>6,200</u>
<u>\$ 26,592</u>	<u>\$ 175,572</u>	<u>\$ 11,130</u>	<u>\$ 184,776</u>	<u>\$ 3,904</u>	<u>\$ 6,585</u>

-- Continued

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2013

	<b>Probate and Juvenile Special Projects</b>	<b>Common Pleas Special Projects</b>	<b>Clerk of Courts Computerization</b>	<b>Probate and Juvenile Court Computer</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 16,383	\$ 494,500	\$ 46,898	\$ 30,062
Cash and cash equivalents in segregated accounts . . . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	180	7,500	1,720	594
Due from other governments . . . . .	-	7,750	-	-
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	-	-	-	537
Materials and supplies inventory . . . . .	-	-	-	-
Total assets . . . . .	<u>\$ 16,563</u>	<u>\$ 509,750</u>	<u>\$ 48,618</u>	<u>\$ 31,193</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ 150	\$ -	\$ -
Accrued wages and benefits payable . . . . .	-	393	-	-
Compensated absences payable . . . . .	-	-	-	-
Due to other governments . . . . .	-	198	-	-
Interfund loans payable . . . . .	-	-	-	-
Total liabilities . . . . .	<u>-</u>	<u>741</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
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>
<b>Fund balances:</b>				
Nonspendable . . . . .	-	-	-	537
Restricted . . . . .	16,563	509,009	48,618	30,656
Committed . . . . .	-	-	-	-
Unassigned (deficit) . . . . .	-	-	-	-
Total fund balances (deficit) . . . . .	<u>16,563</u>	<u>509,009</u>	<u>48,618</u>	<u>31,193</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 16,563</u>	<u>\$ 509,750</u>	<u>\$ 48,618</u>	<u>\$ 31,193</u>

<b>Probate and Juvenile Court Computer Research</b>	<b>Juvenile Court Indigent Offenders</b>	<b>Dispute Resolution</b>	<b>Economic Development</b>	<b>Convention and Tourist Bureau</b>	<b>DUI</b>
\$ 12,673	\$ 2,935	\$ 37,387	\$ 7,911	\$ 275,556	\$ 5,736
-	-	-	-	-	452,283
-	-	-	-	-	-
-	-	-	-	-	-
117	24	1,717	-	-	-
-	-	-	-	37,453	-
-	-	-	-	-	-
-	-	59	-	-	-
-	-	-	-	-	-
<u>\$ 12,790</u>	<u>\$ 2,959</u>	<u>\$ 39,163</u>	<u>\$ 7,911</u>	<u>\$ 313,009</u>	<u>\$ 458,019</u>
\$ -	\$ -	\$ 347	\$ -	\$ -	\$ -
-	-	-	4,560	-	-
-	-	-	-	-	-
-	-	234	2,549	-	24
-	-	-	-	-	-
-	-	581	7,109	-	24
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	37,453	-
-	-	-	-	37,453	-
-	-	59	-	-	-
12,790	2,959	38,523	802	-	457,995
-	-	-	-	275,556	-
-	-	-	-	-	-
<u>12,790</u>	<u>2,959</u>	<u>38,582</u>	<u>802</u>	<u>275,556</u>	<u>457,995</u>
<u>\$ 12,790</u>	<u>\$ 2,959</u>	<u>\$ 39,163</u>	<u>\$ 7,911</u>	<u>\$ 313,009</u>	<u>\$ 458,019</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2013

	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>	<u>Sheriff Policing Rotary</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 726	\$ 92,691	\$ 58,597	\$ 112,756
Cash and cash equivalents in segregated accounts . . . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	-	2,331	-	3,074
Due from other governments . . . . .	-	-	-	1,500
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	-	-	-	1,275
Materials and supplies inventory . . . . .	-	-	-	-
Total assets . . . . .	<u>\$ 726</u>	<u>\$ 95,022</u>	<u>\$ 58,597</u>	<u>\$ 118,605</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ 2,355	\$ 6,200	\$ 3,835
Accrued wages and benefits payable . . . . .	-	-	-	-
Compensated absences payable . . . . .	-	-	-	-
Due to other governments . . . . .	-	-	-	45
Interfund loans payable . . . . .	-	-	-	-
Total liabilities . . . . .	<u>-</u>	<u>2,355</u>	<u>6,200</u>	<u>3,880</u>
<b>Deferred inflows of resources:</b>				
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 . . . . .	-	-	-	213
Total deferred inflows of resources . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>213</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	-	-	-	1,275
Restricted . . . . .	726	92,667	52,397	113,237
Committed . . . . .	-	-	-	-
Unassigned (deficit) . . . . .	-	-	-	-
Total fund balances (deficit) . . . . .	<u>726</u>	<u>92,667</u>	<u>52,397</u>	<u>114,512</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 726</u>	<u>\$ 95,022</u>	<u>\$ 58,597</u>	<u>\$ 118,605</u>

<b>DARE Community Education</b>	<b>Youth Services Subsidy</b>	<b>9-1-1 Emergency</b>	<b>Local Emergency Planning</b>	<b>Juvenile Tobacco</b>	<b>Law Enforcement Memorial</b>
\$ 49,014	\$ 107,980	\$ 1,171,053	\$ 58,034	\$ 455	\$ 380
-	-	-	-	-	-
-	-	854,403	-	-	-
-	28	-	-	-	-
-	41,325	59,617	-	-	-
-	-	-	-	-	-
260	-	16,735	-	-	-
-	-	-	-	-	-
<u>\$ 49,274</u>	<u>\$ 149,333</u>	<u>\$ 2,101,808</u>	<u>\$ 58,034</u>	<u>\$ 455</u>	<u>\$ 380</u>
\$ 350	\$ 1,300	\$ 28,921	\$ -	\$ -	\$ -
-	9,562	37,846	-	-	-
-	-	-	-	-	-
-	5,238	21,766	21	-	-
-	-	-	-	-	-
<u>350</u>	<u>16,100</u>	<u>88,533</u>	<u>21</u>	<u>-</u>	<u>-</u>
-	-	829,833	-	-	-
-	-	24,670	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	53,515	-	-	-
-	5,065	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>5,065</u>	<u>908,018</u>	<u>-</u>	<u>-</u>	<u>-</u>
260	-	16,735	-	-	-
48,664	128,168	1,088,622	58,013	455	380
-	-	-	-	-	-
-	-	-	-	-	-
<u>48,924</u>	<u>128,168</u>	<u>1,105,357</u>	<u>58,013</u>	<u>455</u>	<u>380</u>
<u>\$ 49,274</u>	<u>\$ 149,333</u>	<u>\$ 2,101,908</u>	<u>\$ 58,034</u>	<u>\$ 455</u>	<u>\$ 380</u>

-- Continued

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2013

	<b>Juvenile Special Projects</b>	<b>VOCA Grant</b>	<b>VAWA Grant</b>	<b>Road and Bridge</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 68,994	\$ 20,316	\$ 7,247	\$ 2,305
Cash and cash equivalents in segregated accounts . . . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	626	-	-	2,330
Due from other governments . . . . .	-	35,233	20,500	1,919
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	640	209	-	-
Materials and supplies inventory . . . . .	-	2,372	-	-
Total assets . . . . .	<u>\$ 70,260</u>	<u>\$ 58,130</u>	<u>\$ 27,747</u>	<u>\$ 6,554</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 204	\$ -	\$ -	\$ -
Accrued wages and benefits payable . . . . .	-	5,879	2,079	952
Compensated absences payable . . . . .	-	-	-	-
Due to other governments . . . . .	-	3,069	1,362	608
Interfund loans payable . . . . .	-	-	-	-
Total liabilities . . . . .	<u>204</u>	<u>8,948</u>	<u>3,441</u>	<u>1,560</u>
<b>Deferred inflows of resources:</b>				
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 . . . . .	-	17,772	17,961	-
Miscellaneous revenue not available . . . . .	-	17,461	2,539	2,330
Total deferred inflows of resources . . . . .	<u>-</u>	<u>35,233</u>	<u>20,500</u>	<u>2,330</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	640	2,581	-	-
Restricted . . . . .	69,416	11,368	3,806	2,664
Committed . . . . .	-	-	-	-
Unassigned (deficit) . . . . .	-	-	-	-
Total fund balances (deficit) . . . . .	<u>70,056</u>	<u>13,949</u>	<u>3,806</u>	<u>2,664</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 70,260</u>	<u>\$ 58,130</u>	<u>\$ 27,747</u>	<u>\$ 6,554</u>



<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>ADAMH</u>	<u>Preschool Grant</u>	<u>Community Support Services</u>
\$ 16,536	\$ 396,456	\$ 240,660	\$ 572,090	\$ 27,215	\$ 70,515
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	625,937	-	-
-	-	-	100	-	-
-	-	-	302,619	-	98,704
-	139,373	-	-	-	-
-	-	150	11,538	-	13,994
-	-	-	1,419	-	-
<u>\$ 16,536</u>	<u>\$ 535,829</u>	<u>\$ 240,810</u>	<u>\$ 1,513,703</u>	<u>\$ 27,215</u>	<u>\$ 183,213</u>
\$ -	\$ -	\$ 1,273	\$ 4,738	\$ -	\$ 6,163
-	-	2,606	9,576	-	-
-	-	-	-	-	-
-	-	1,465	6,102	-	-
-	-	-	-	-	-
-	-	5,344	20,416	-	6,163
-	-	-	610,018	-	-
-	-	-	15,919	-	-
-	-	-	-	-	-
-	139,373	-	-	-	-
-	-	-	34,860	-	-
-	-	-	263,633	-	60,000
-	-	-	-	-	-
-	139,373	-	924,430	-	60,000
-	-	150	12,957	-	13,994
16,536	396,456	235,316	555,900	27,215	103,056
-	-	-	-	-	-
-	-	-	-	-	-
<u>16,536</u>	<u>396,456</u>	<u>235,466</u>	<u>568,857</u>	<u>27,215</u>	<u>117,050</u>
<u>\$ 16,536</u>	<u>\$ 535,829</u>	<u>\$ 240,810</u>	<u>\$ 1,513,703</u>	<u>\$ 27,215</u>	<u>\$ 183,213</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)  
DECEMBER 31, 2013

	<b>Public Assistance</b>	<b>Coordination Transportation</b>	<b>Child Support Enforcement Agency</b>	<b>Children Services</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 54,528	\$ 246,584	\$ 377,242	\$ 629,158
Cash and cash equivalents in segregated accounts . . . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	4,775	34,475	13,658	1,995
Due from other governments . . . . .	470,768	37,538	-	68,082
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	5,377	697	-	-
Materials and supplies inventory . . . . .	4,920	197	-	-
Total assets . . . . .	<u>\$ 540,368</u>	<u>\$ 319,491</u>	<u>\$ 390,900</u>	<u>\$ 699,235</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 15,390	\$ 13,874	\$ 58,744	\$ 257,810
Accrued wages and benefits payable . . . . .	82,955	22,691	13,729	-
Compensated absences payable . . . . .	1,406	-	754	-
Due to other governments . . . . .	45,808	13,754	7,285	-
Interfund loans payable . . . . .	-	-	-	-
Total liabilities . . . . .	<u>145,559</u>	<u>50,319</u>	<u>80,512</u>	<u>257,810</u>
<b>Deferred inflows of resources:</b>				
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 . . . . .	1,097	-	-	68,082
Miscellaneous revenue not available . . . . .	23,663	-	-	-
Total deferred inflows of resources . . . . .	<u>24,760</u>	<u>-</u>	<u>-</u>	<u>68,082</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	10,297	894	-	-
Restricted . . . . .	359,752	268,278	310,388	373,343
Committed . . . . .	-	-	-	-
Unassigned (deficit) . . . . .	-	-	-	-
Total fund balances (deficit) . . . . .	<u>370,049</u>	<u>269,172</u>	<u>310,388</u>	<u>373,343</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 540,368</u>	<u>\$ 319,491</u>	<u>\$ 390,900</u>	<u>\$ 699,235</u>

<b>Adult Basic Literacy Education Grant</b>	<b>Senior Services</b>	<b>Workplace Investment Act</b>	<b>Collaborative Family Risk</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ 116	\$ 241,463	\$ 38,817	\$ 55,080	\$ 7,444,793
-	-	-	-	452,283
-	362,621	-	-	362,621
-	-	-	-	1,480,340
-	-	-	-	82,870
-	-	34,856	-	1,350,462
-	-	-	-	139,373
-	933	-	-	65,022
-	2,914	-	-	11,822
<u>\$ 116</u>	<u>\$ 607,931</u>	<u>\$ 73,673</u>	<u>\$ 55,080</u>	<u>\$ 11,389,586</u>
\$ -	\$ 123,108	\$ 56,064	\$ -	\$ 610,006
-	15,982	-	-	237,538
-	-	-	-	2,160
-	8,964	-	-	133,985
-	-	-	-	151,761
-	<u>148,054</u>	<u>56,064</u>	-	<u>1,135,450</u>
-	-	-	-	1,439,851
-	-	-	-	40,589
-	252,177	-	-	252,177
-	-	-	-	139,373
-	-	-	-	88,375
-	-	34,856	-	468,466
-	-	-	-	90,142
-	<u>252,177</u>	<u>34,856</u>	-	<u>2,518,973</u>
-	3,847	-	-	76,844
116	203,853	-	-	7,345,030
-	-	-	55,080	330,636
-	-	(17,247)	-	(17,247)
<u>116</u>	<u>207,700</u>	<u>(17,247)</u>	<u>55,080</u>	<u>7,735,263</u>
<u>\$ 116</u>	<u>\$ 607,931</u>	<u>\$ 73,673</u>	<u>\$ 55,080</u>	<u>\$ 11,389,686</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Real Estate Assessment</u>	<u>Computerized Legal Research</u>	<u>Delinquent Real Estate Collection</u>	<u>Recorder Equipment Set Aside</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services. . . . .	986,823	2,943	137,452	48,488
Licenses and permits . . . . .	40	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental. . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other. . . . .	3,921	-	775	-
Total revenues . . . . .	<u>990,784</u>	<u>2,943</u>	<u>138,227</u>	<u>48,488</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	905,816	-	128,551	8,482
Judicial . . . . .	-	-	-	-
Public safety. . . . .	-	-	-	-
Public works. . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Total expenditures . . . . .	<u>905,816</u>	<u>-</u>	<u>128,551</u>	<u>8,482</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>84,968</u>	<u>2,943</u>	<u>9,676</u>	<u>40,006</u>
<b>Other financing sources:</b>				
Transfers in. . . . .	-	-	-	-
Transfers out. . . . .	-	-	-	-
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	84,968	2,943	9,676	40,006
<b>Fund balance at beginning of year. . . . .</b>	987,451	40,400	335,075	-
<b>Change in inventory balance . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 1,072,419</u>	<u>\$ 43,343</u>	<u>\$ 344,751</u>	<u>\$ 40,006</u>

<u>Treasurer Prepaid Interest</u>	<u>Federal Chip</u>	<u>Moving Ohio Forward</u>	<u>Law Library</u>	<u>Probate Court Conduct of Business</u>	<u>Indigent Guardianship</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	275	4,525
-	-	-	-	-	-
-	418,547	11,130	165,677	-	-
-	-	-	-	-	-
10,808	118	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
103	-	-	325	-	-
<u>10,911</u>	<u>418,665</u>	<u>11,130</u>	<u>166,002</u>	<u>275</u>	<u>4,525</u>
22,256	431,154	11,130	-	-	-
-	-	-	152,722	-	3,318
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>22,256</u>	<u>431,154</u>	<u>11,130</u>	<u>152,722</u>	<u>-</u>	<u>3,318</u>
<u>(11,345)</u>	<u>(12,489)</u>	<u>-</u>	<u>13,280</u>	<u>275</u>	<u>1,207</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>
(11,345)	(12,489)	-	13,280	275	1,207
36,368	22,005	-	160,499	3,629	4,993
-	-	-	-	-	-
<u>\$ 25,023</u>	<u>\$ 9,516</u>	<u>\$ -</u>	<u>\$ 173,779</u>	<u>\$ 3,904</u>	<u>\$ 6,200</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, 2013

	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>	<u>Clerk of Courts Computerization</u>	<u>Probate and Juvenile Court Computer</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	2,220	148,140	17,783	9,414
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	-	-	20,429	-
Total revenues . . . . .	<u>2,220</u>	<u>148,140</u>	<u>38,212</u>	<u>9,414</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	1,762	132,498	22,750	7,010
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Total expenditures . . . . .	<u>1,762</u>	<u>132,498</u>	<u>22,750</u>	<u>7,010</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>458</u>	<u>15,642</u>	<u>15,462</u>	<u>2,404</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	-	-	-	-
Transfers out . . . . .	-	-	-	-
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	458	15,642	15,462	2,404
<b>Fund balance at beginning of year . . . . .</b>	16,105	493,367	33,156	28,789
<b>Change in inventory balance . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 16,563</u>	<u>\$ 509,009</u>	<u>\$ 48,618</u>	<u>\$ 31,193</u>

<u>Probate and Juvenile Court Computer Research</u>	<u>Juvenile Court Indigent Offenders</u>	<u>Dispute Resolution</u>	<u>Economic Development</u>	<u>Convention and Tourist Bureau</u>	<u>DUI</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,743	431	32,262	15,789	-	35
-	-	-	-	-	-
-	-	-	83,114	151,616	198
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	656	-	-
<u>2,743</u>	<u>431</u>	<u>32,262</u>	<u>99,559</u>	<u>151,616</u>	<u>233</u>
-	-	-	-	-	-
-	-	35,320	-	-	-
-	-	-	-	-	97,855
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	99,635	92,500	-
<u>-</u>	<u>-</u>	<u>35,320</u>	<u>99,635</u>	<u>92,500</u>	<u>97,855</u>
<u>2,743</u>	<u>431</u>	<u>(3,058)</u>	<u>(76)</u>	<u>59,116</u>	<u>(97,622)</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>
2,743	431	(3,058)	(76)	59,116	(97,622)
10,047	2,528	41,640	878	216,440	555,617
-	-	-	-	-	-
<u>\$ 12,790</u>	<u>\$ 2,959</u>	<u>\$ 38,582</u>	<u>\$ 802</u>	<u>\$ 275,556</u>	<u>\$ 457,995</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, 2013

	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>	<u>Sheriff Policing Rotary</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services. . . . .	-	24,282	-	47,665
Licenses and permits . . . . .	-	35,481	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental. . . . .	-	-	382	9,838
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other. . . . .	8,801	-	-	10,790
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	8,801	59,763	382	68,293
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	-	-	-	-
Public safety. . . . .	8,075	25,857	8,967	70,362
Public works. . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	8,075	25,857	8,967	70,362
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures . . . . .	726	33,906	(8,585)	(2,069)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other financing sources:</b>				
Transfers in. . . . .	-	-	-	-
Transfers out. . . . .	-	-	-	-
Total other financing sources . . . . .	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances . . . . .	726	33,906	(8,585)	(2,069)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at beginning of year. . . . .</b>	-	58,761	60,982	116,581
<b>Change in inventory balance . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 726</u>	<u>\$ 92,667</u>	<u>\$ 52,397</u>	<u>\$ 114,512</u>



<u>DARE Community Education</u>	<u>Youth Services Subsidy</u>	<u>9-1-1 Emergency</u>	<u>Local Emergency Planning</u>	<u>Juvenile Tobacco</u>	<u>Law Enforcement Memorial</u>
\$ -	\$ -	\$ 878,577	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	232,617	237,754	13,457	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,355	-	-	-	-	200
-	1,685	11,358	41	-	-
<u>11,355</u>	<u>234,302</u>	<u>1,127,689</u>	<u>13,498</u>	<u>-</u>	<u>200</u>
-	-	-	-	-	-
-	-	-	-	-	-
11,329	247,025	1,122,140	4,080	-	112
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,329</u>	<u>247,025</u>	<u>1,122,140</u>	<u>4,080</u>	<u>-</u>	<u>112</u>
<u>26</u>	<u>(12,723)</u>	<u>5,549</u>	<u>9,418</u>	<u>-</u>	<u>88</u>
-	12,245	-	-	-	-
-	-	-	-	-	-
-	<u>12,245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
26	(478)	5,549	9,418	-	88
48,898	128,646	1,099,808	48,595	455	292
-	-	-	-	-	-
<u>\$ 48,924</u>	<u>\$ 128,168</u>	<u>\$ 1,105,357</u>	<u>\$ 58,013</u>	<u>\$ 455</u>	<u>\$ 380</u>

-- Continued

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<b>Juvenile Special Projects</b>	<b>VOCA Grant</b>	<b>VAWA Grant</b>	<b>Road and Bridge</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	12,075	-	-	-
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	25,332
Intergovernmental . . . . .	-	135,026	33,056	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	-	721	605	307
<b>Total revenues . . . . .</b>	<b>12,075</b>	<b>135,747</b>	<b>33,661</b>	<b>25,639</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	-	-	-	-
Public safety . . . . .	2,048	152,371	35,670	-
Public works . . . . .	-	-	-	36,811
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
<b>Total expenditures . . . . .</b>	<b>2,048</b>	<b>152,371</b>	<b>35,670</b>	<b>36,811</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	10,027	(16,624)	(2,009)	(11,172)
<b>Other financing sources:</b>				
Transfers in . . . . .	-	-	-	-
Transfers out . . . . .	-	-	-	-
<b>Total other financing sources . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances . . . . .</b>	<b>10,027</b>	<b>(16,624)</b>	<b>(2,009)</b>	<b>(11,172)</b>
<b>Fund balance at beginning of year . . . . .</b>	<b>60,029</b>	<b>31,206</b>	<b>5,815</b>	<b>13,836</b>
<b>Change in inventory balance . . . . .</b>	<b>-</b>	<b>(633)</b>	<b>-</b>	<b>-</b>
<b>Fund balance (deficit) at end of year . . . . .</b>	<b>\$ 70,056</b>	<b>\$ 13,949</b>	<b>\$ 3,806</b>	<b>\$ 2,664</b>

<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>ADAMH</u>	<u>Preschool Grant</u>	<u>Community Support Services</u>
\$ -	\$ -	\$ -	\$ 583,070	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	122,414	-	-	-
-	-	9,626	-	-	-
-	-	-	861,695	20,355	275,678
-	135,065	-	-	-	-
-	-	-	-	-	-
-	-	-	4,980	-	16,069
-	-	7,397	-	-	-
5,108	-	-	71,857	-	-
<u>5,108</u>	<u>135,065</u>	<u>139,437</u>	<u>1,521,602</u>	<u>20,355</u>	<u>291,747</u>
-	-	145	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
23,278	70,018	-	-	-	-
-	-	117,398	1,504,780	18,315	270,245
-	-	-	-	-	-
-	-	-	-	-	-
<u>23,278</u>	<u>70,018</u>	<u>117,543</u>	<u>1,504,780</u>	<u>18,315</u>	<u>270,245</u>
<u>(18,170)</u>	<u>65,047</u>	<u>21,894</u>	<u>16,822</u>	<u>2,040</u>	<u>21,502</u>
-	-	-	-	-	5,000
-	-	-	(5,000)	-	-
-	-	-	(5,000)	-	5,000
(18,170)	65,047	21,894	11,822	2,040	26,502
34,706	331,409	213,572	557,253	25,175	90,548
-	-	-	(218)	-	-
<u>\$ 16,536</u>	<u>\$ 396,456</u>	<u>\$ 235,466</u>	<u>\$ 568,857</u>	<u>\$ 27,215</u>	<u>\$ 117,050</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, 2013

	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>	<u>Children Services</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services. . . . .	-	451,078	142,189	-
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental. . . . .	2,530,635	221,806	377,160	1,299,907
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other. . . . .	97,318	6,872	12,662	59,730
Total revenues . . . . .	<u>2,627,953</u>	<u>679,756</u>	<u>532,011</u>	<u>1,359,637</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	1,774,884	-	-	-
Judicial . . . . .	-	-	-	-
Public safety. . . . .	-	-	-	-
Public works. . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	821,639	709,936	568,029	1,457,659
Economic development . . . . .	-	-	-	-
Total expenditures . . . . .	<u>2,596,523</u>	<u>709,936</u>	<u>568,029</u>	<u>1,457,659</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>31,430</u>	<u>(30,180)</u>	<u>(36,018)</u>	<u>(98,022)</u>
<b>Other financing sources:</b>				
Transfers in. . . . .	-	-	-	-
Transfers out. . . . .	-	-	-	-
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	31,430	(30,180)	(36,018)	(98,022)
<b>Fund balance at beginning of year. . . . .</b>	338,723	299,240	346,406	471,365
<b>Change in inventory balance . . . . .</b>	(104)	112	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 370,049</u>	<u>\$ 269,172</u>	<u>\$ 310,388</u>	<u>\$ 373,343</u>

<u>Adult Basic Literacy Education Grant</u>	<u>Senior Services</u>	<u>Workplace Investment Act</u>	<u>Collaborative Family Risk</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	1,461,647
-	1,263,612	-	-	1,263,612
-	-	-	-	2,086,612
-	-	-	-	157,935
-	-	-	-	200,833
-	214,875	219,088	110,240	7,457,976
-	-	-	-	135,065
-	-	-	-	10,926
-	-	-	-	21,049
-	-	-	-	18,952
-	110,741	-	-	424,805
-	1,589,228	219,088	110,240	13,239,412
-	-	-	-	3,282,418
-	-	-	-	355,380
-	-	-	-	1,785,891
-	-	-	-	130,107
-	-	-	-	1,910,738
-	1,670,391	214,154	83,691	5,525,499
-	-	-	-	192,135
-	1,670,391	214,154	83,691	13,182,168
-	(81,163)	4,934	26,549	57,244
-	-	-	-	17,245
-	-	-	-	(5,000)
-	-	-	-	12,245
-	(81,163)	4,934	26,549	69,489
116	287,836	(22,181)	28,531	7,665,590
-	1,027	-	-	184
<u>\$ 116</u>	<u>\$ 207,700</u>	<u>\$ (17,247)</u>	<u>\$ 55,080</u>	<u>\$ 7,735,263</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, 2013

	<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>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 900,000	\$ 900,000	\$ 986,848	\$ 86,848
Licenses and permits . . . . .	60	60	40	(20)
Other . . . . .	3,000	3,000	3,921	921
Total revenues . . . . .	<u>903,060</u>	<u>903,060</u>	<u>990,809</u>	<u>87,749</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Personal services . . . . .	453,220	476,904	476,274	630
Materials and supplies . . . . .	11,000	10,866	7,966	2,900
Contractual services . . . . .	300,000	365,000	359,937	5,063
Capital outlay . . . . .	40,000	33,421	23,710	9,711
Other . . . . .	100,000	46,122	43,859	2,263
Total expenditures . . . . .	<u>904,220</u>	<u>932,313</u>	<u>911,746</u>	<u>20,567</u>
Net change in fund balance . . . . .	(1,160)	(29,253)	79,063	108,316
<b>Fund balance at beginning of year . . . . .</b>	1,005,701	1,005,701	1,005,701	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>8,587</u>	<u>8,587</u>	<u>8,587</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 1,013,128</u>	<u>\$ 985,035</u>	<u>\$ 1,093,351</u>	<u>\$ 108,316</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, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 2,400	\$ 2,400	\$ 2,850	\$ 450
Total revenues . . . . .	<u>2,400</u>	<u>2,400</u>	<u>2,850</u>	<u>450</u>
Net change in fund balance . . . . .	2,400	2,400	2,850	450
<b>Fund balance at beginning of year . . . . .</b>	<u>40,301</u>	<u>40,301</u>	<u>40,301</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 42,701</u>	<u>\$ 42,701</u>	<u>\$ 43,151</u>	<u>\$ 450</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 125,000	\$ 125,000	\$ 137,452	\$ 12,452
Other . . . . .	-	-	775	775
<b>Total revenues . . . . .</b>	<u>125,000</u>	<u>125,000</u>	<u>138,227</u>	<u>13,227</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services . . . . .	45,841	46,171	46,066	105
Materials and supplies . . . . .	2,200	2,200	2,050	150
Capital outlay . . . . .	9,000	12,000	10,790	1,210
Other . . . . .	2,800	2,800	1,878	922
<b>Total treasurer . . . . .</b>	<u>59,841</u>	<u>63,171</u>	<u>60,784</u>	<u>2,387</u>
Prosecutor:				
Personal services . . . . .	73,830	73,830	70,994	2,836
Other . . . . .	-	500	287	213
<b>Total prosecutor . . . . .</b>	<u>73,830</u>	<u>74,330</u>	<u>71,281</u>	<u>3,049</u>
<b>Total expenditures . . . . .</b>	<u>133,671</u>	<u>137,501</u>	<u>132,065</u>	<u>5,436</u>
<b>Net change in fund balance . . . . .</b>	<u>(8,671)</u>	<u>(12,501)</u>	<u>6,162</u>	<u>18,663</u>
<b>Fund balance at beginning of year . . . . .</b>	345,211	345,211	345,211	-
<b>Prior year encumbrances appropriated . . . . .</b>	725	725	725	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 337,265</u>	<u>\$ 333,435</u>	<u>\$ 352,098</u>	<u>\$ 18,663</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 RECORDER EQUIPMENT SET ASIDE  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<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>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 75,400	\$ 48,000	\$ 47,908	\$ (92)
Total revenues. . . . .	<u>75,400</u>	<u>48,000</u>	<u>47,908</u>	<u>(92)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Contractual services . . . . .	48,000	10,000	6,082	3,918
Capital outlay. . . . .	-	2,400	2,400	-
Total expenditures . . . . .	<u>48,000</u>	<u>12,400</u>	<u>8,482</u>	<u>3,918</u>
Net change in fund balance. . . . .	27,400	35,600	39,426	3,826
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 27,400</u>	<u>\$ 35,600</u>	<u>\$ 39,426</u>	<u>\$ 3,826</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Interest . . . . .	\$ 8,500	\$ 8,500	\$ 10,914	\$ 2,414
Other . . . . .	-	-	103	103
Total revenues. . . . .	<u>8,500</u>	<u>8,500</u>	<u>11,017</u>	<u>2,517</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Personal services . . . . .	20,099	20,099	19,811	288
Materials and supplies . . . . .	2,500	2,500	2,336	164
Other. . . . .	500	500	-	500
Total expenditures . . . . .	<u>23,099</u>	<u>23,099</u>	<u>22,147</u>	<u>952</u>
Net change in fund balance. . . . .	(14,599)	(14,599)	(11,130)	3,469
<b>Fund balance at beginning of year . . . . .</b>	<u>37,588</u>	<u>37,588</u>	<u>37,588</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 22,989</u>	<u>\$ 22,989</u>	<u>\$ 26,458</u>	<u>\$ 3,469</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 425,438	\$ 301,843	\$ 301,843	\$ -
Interest . . . . .	184	184	121	(63)
Total revenues . . . . .	<u>425,622</u>	<u>302,027</u>	<u>301,964</u>	<u>(63)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Contractual services. . . . .	448,284	409,830	409,429	401
Total expenditures . . . . .	<u>448,284</u>	<u>409,830</u>	<u>409,429</u>	<u>401</u>
Excess expenditures over revenues . . . . .	<u>(22,662)</u>	<u>(107,803)</u>	<u>(107,465)</u>	<u>338</u>
<b>Other financing sources (uses):</b>				
Advance in . . . . .	-	330,753	330,753	-
Advance out. . . . .	-	-	(193,936)	(193,936)
Total other financing sources (uses). . . . .	<u>-</u>	<u>330,753</u>	<u>136,817</u>	<u>(193,936)</u>
Net change in fund balance. . . . .	(22,662)	222,950	29,352	(193,598)
<b>Fund balance at beginning of year . . . . .</b>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>-</u>
<b>Fund balance (deficit) at end of year. . . . .</b>	<u>\$ (662)</u>	<u>\$ 244,950</u>	<u>\$ 51,352</u>	<u>\$ (193,598)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOVING OHIO FORWARD  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 291,939	\$ -	\$ -	\$ -
Total revenues. . . . .	<u>291,939</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Contractual services. . . . .	291,939	11,130	11,130	-
Total expenditures . . . . .	<u>291,939</u>	<u>11,130</u>	<u>11,130</u>	<u>-</u>
Excess expenditures over revenues . . . . .	<u>-</u>	<u>(11,130)</u>	<u>(11,130)</u>	<u>-</u>
<b>Other financing source (uses):</b>				
Advance in . . . . .	-	11,130	11,130	-
Total other financing source (uses) . . . . .	<u>-</u>	<u>11,130</u>	<u>11,130</u>	<u>-</u>
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW LIBRARY  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<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>
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 172,950	\$ 161,500	\$ 188,020	\$ 26,520
Other . . . . .	-	-	325	325
<b>Total revenues . . . . .</b>	<u>172,950</u>	<u>161,500</u>	<u>188,345</u>	<u>26,845</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services . . . . .	63,365	63,365	60,660	2,705
Materials and supplies . . . . .	2,000	1,600	615	985
Contractual services . . . . .	100,000	107,425	107,347	78
Capital outlay . . . . .	1,500	3,707	3,208	499
Other . . . . .	6,062	6,062	3,780	2,282
<b>Total expenditures . . . . .</b>	<u>172,927</u>	<u>182,159</u>	<u>175,610</u>	<u>6,549</u>
Net change in fund balance . . . . .	23	(20,659)	12,735	33,394
<b>Fund balance at beginning of year . . . . .</b>	160,780	160,780	160,780	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>2,208</u>	<u>2,208</u>	<u>2,208</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 163,011</u>	<u>\$ 142,329</u>	<u>\$ 175,723</u>	<u>\$ 33,394</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE COURT CONDUCT OF BUSINESS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 275	\$ 275	\$ 271	\$ (4)
Total revenues . . . . .	<u>275</u>	<u>275</u>	<u>271</u>	<u>(4)</u>
<b>Expenditures:</b>				
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)	271	296
<b>Fund balance at beginning of year . . . . .</b>	<u>3,612</u>	<u>3,612</u>	<u>3,612</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,587</u>	<u>\$ 3,587</u>	<u>\$ 3,883</u>	<u>\$ 296</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 4,800	\$ 4,800	\$ 4,385	\$ (415)
Total revenues . . . . .	<u>4,800</u>	<u>4,800</u>	<u>4,385</u>	<u>(415)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Contractual services . . . . .	4,650	4,650	3,912	738
Total expenditures . . . . .	<u>4,650</u>	<u>4,650</u>	<u>3,912</u>	<u>738</u>
Net change in fund balance. . . . .	150	150	473	323
<b>Fund balance at beginning of year . . . . .</b>	<u>5,762</u>	<u>5,762</u>	<u>5,762</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 5,912</u>	<u>\$ 5,912</u>	<u>\$ 6,235</u>	<u>\$ 323</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 2,750	\$ 2,750	\$ 2,120	\$ (630)
Total revenues . . . . .	<u>2,750</u>	<u>2,750</u>	<u>2,120</u>	<u>(630)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Other . . . . .	3,000	3,000	2,612	388
Total expenditures . . . . .	<u>3,000</u>	<u>3,000</u>	<u>2,612</u>	<u>388</u>
Net change in fund balance. . . . .	(250)	(250)	(492)	(242)
<b>Fund balance at beginning of year . . . . .</b>	<u>16,875</u>	<u>16,875</u>	<u>16,875</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 16,625</u>	<u>\$ 16,625</u>	<u>\$ 16,383</u>	<u>\$ (242)</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 230,000	\$ 230,000	\$ 147,640	\$ (82,360)
Total revenues . . . . .	<u>230,000</u>	<u>230,000</u>	<u>147,640</u>	<u>(82,360)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services . . . . .	-	17,932	11,277	6,655
Other . . . . .	493,780	490,229	143,024	347,205
Total expenditures . . . . .	<u>493,780</u>	<u>508,161</u>	<u>154,301</u>	<u>353,860</u>
Net change in fund balance . . . . .	(263,780)	(278,161)	(6,661)	271,500
<b>Fund balance at beginning of year . . . . .</b>	486,780	486,780	486,780	-
<b>Prior year encumbrances appropriated . . . . .</b>	14,381	14,381	14,381	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 237,381</u>	<u>\$ 223,000</u>	<u>\$ 494,500</u>	<u>\$ 271,500</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, 2013

	<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>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 12,000	\$ 12,000	\$ 16,693	\$ 4,693
Other. . . . .	-	-	20,429	20,429
<b>Total revenues . . . . .</b>	<u>12,000</u>	<u>12,000</u>	<u>37,122</u>	<u>25,122</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Capital outlay . . . . .	25,000	27,161	22,851	4,310
<b>Total expenditures. . . . .</b>	<u>25,000</u>	<u>27,161</u>	<u>22,851</u>	<u>4,310</u>
<b>Net change in fund balance. . . . .</b>	(13,000)	(15,161)	14,271	29,432
<b>Fund balance at beginning of year . . . . .</b>	<u>32,526</u>	<u>32,526</u>	<u>32,526</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 19,526</u>	<u>\$ 17,365</u>	<u>\$ 46,797</u>	<u>\$ 29,432</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, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 9,600	\$ 9,600	\$ 9,473	\$ (127)
Total revenues . . . . .	<u>9,600</u>	<u>9,600</u>	<u>9,473</u>	<u>(127)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Other . . . . .	10,000	10,000	7,075	2,925
Total expenditures . . . . .	<u>10,000</u>	<u>10,000</u>	<u>7,075</u>	<u>2,925</u>
Net change in fund balance. . . . .	(400)	(400)	2,398	2,798
<b>Fund balance at beginning of year . . . . .</b>	<u>27,664</u>	<u>27,664</u>	<u>27,664</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 27,264</u>	<u>\$ 27,264</u>	<u>\$ 30,062</u>	<u>\$ 2,798</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 2,400	\$ 2,400	\$ 2,772	\$ 372
Total revenues . . . . .	<u>2,400</u>	<u>2,400</u>	<u>2,772</u>	<u>372</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Other . . . . .	5,000	5,000	-	5,000
Total expenditures . . . . .	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance . . . . .	(2,600)	(2,600)	2,772	5,372
<b>Fund balance at beginning of year . . . . .</b>	<u>9,901</u>	<u>9,901</u>	<u>9,901</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 7,301</u>	<u>\$ 7,301</u>	<u>\$ 12,673</u>	<u>\$ 5,372</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, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 340	\$ 340	\$ 449	\$ 109
Total revenues . . . . .	<u>340</u>	<u>340</u>	<u>449</u>	<u>109</u>
Net change in fund balance. . . . .	340	340	449	109
<b>Fund balance at beginning of year . . . . .</b>	<u>2,486</u>	<u>2,486</u>	<u>2,486</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 2,826</u>	<u>\$ 2,826</u>	<u>\$ 2,935</u>	<u>\$ 109</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, 2013

	<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>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 42,000	\$ 42,000	\$ 32,585	\$ (9,415)
Total revenues . . . . .	<u>42,000</u>	<u>42,000</u>	<u>32,585</u>	<u>(9,415)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services . . . . .	47,303	47,303	38,834	8,469
Other . . . . .	<u>20,000</u>	<u>20,000</u>	<u>6,011</u>	<u>13,989</u>
Total expenditures . . . . .	<u>67,303</u>	<u>67,303</u>	<u>44,845</u>	<u>22,458</u>
Net change in fund balance. . . . .	(25,303)	(25,303)	(12,260)	13,043
<b>Fund balance at beginning of year . . . . .</b>	<u>49,299</u>	<u>49,299</u>	<u>49,299</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 23,996</u>	<u>\$ 23,996</u>	<u>\$ 37,039</u>	<u>\$ 13,043</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ECONOMIC DEVELOPMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 14,821	\$ 14,821	\$ 15,789	\$ 968
Intergovernmental . . . . .	83,114	83,114	83,114	-
Other . . . . .	-	-	656	656
Total revenues . . . . .	<u>97,935</u>	<u>97,935</u>	<u>99,559</u>	<u>1,624</u>
<b>Expenditures:</b>				
Current:				
Economic development:				
Personal services . . . . .	98,723	99,469	99,463	6
Total expenditures. . . . .	<u>98,723</u>	<u>99,469</u>	<u>99,463</u>	<u>6</u>
Net change in fund balance. . . . .	(788)	(1,534)	96	1,630
<b>Fund balance at beginning of year . . . . .</b>	<u>7,815</u>	<u>7,815</u>	<u>7,815</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 7,027</u>	<u>\$ 6,281</u>	<u>\$ 7,911</u>	<u>\$ 1,630</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 100,000	\$ 100,000	\$ 151,616	\$ 51,616
<b>Total revenues</b> . . . . .	<u>100,000</u>	<u>100,000</u>	<u>151,616</u>	<u>51,616</u>
<b>Expenditures:</b>				
Current:				
Economic development:				
Contractual services . . . . .	115,000	115,000	115,000	-
<b>Total expenditures</b> . . . . .	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>-</u>
Net change in fund balance. . . . .	(15,000)	(15,000)	36,616	51,616
<b>Fund balance at beginning of year</b> . . . . .	<u>238,940</u>	<u>238,940</u>	<u>238,940</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 223,940</u>	<u>\$ 223,940</u>	<u>\$ 275,556</u>	<u>\$ 51,616</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 200	\$ 200	\$ 35	\$ (165)
Fines and forfeitures . . . . .	400	400	198	(202)
<b>Total revenues . . . . .</b>	<u>600</u>	<u>600</u>	<u>233</u>	<u>(367)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	5,902	5,902	1,817	4,085
<b>Total expenditures . . . . .</b>	<u>5,902</u>	<u>5,902</u>	<u>1,817</u>	<u>4,085</u>
Net change in fund balance. . . . .	(5,302)	(5,302)	(1,584)	3,718
<b>Fund balance at beginning of year . . . . .</b>	<u>7,320</u>	<u>7,320</u>	<u>7,320</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,018</u>	<u>\$ 2,018</u>	<u>\$ 5,736</u>	<u>\$ 3,718</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FORFEITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Other. . . . .	\$ 8,800	\$ 8,800	\$ 8,801	\$ 1
Total revenues. . . . .	<u>8,800</u>	<u>8,800</u>	<u>8,801</u>	<u>1</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Capital outlay . . . . .	-	8,075	8,075	-
Total expenditures . . . . .	<u>-</u>	<u>8,075</u>	<u>8,075</u>	<u>-</u>
Net change in fund balance. . . . .	8,800	725	726	1
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 8,800</u>	<u>\$ 725</u>	<u>\$ 726</u>	<u>\$ 1</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, 2013

	<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>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 8,000	\$ 8,000	\$ 21,951	\$ 13,951
Licenses and permits . . . . .	12,000	12,000	35,481	23,481
Total revenues. . . . .	<u>20,000</u>	<u>20,000</u>	<u>57,432</u>	<u>37,432</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Materials and supplies . . . . .	1,000	2,200	1,876	324
Contractual services . . . . .	13,000	25,000	23,558	1,442
Other . . . . .	5,000	11,800	11,595	205
Total expenditures . . . . .	<u>19,000</u>	<u>39,000</u>	<u>37,029</u>	<u>1,971</u>
Net change in fund balance. . . . .	1,000	(19,000)	20,403	39,403
<b>Fund balance at beginning of year . . . . .</b>	<u>61,176</u>	<u>61,176</u>	<u>61,176</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 62,176</u>	<u>\$ 42,176</u>	<u>\$ 81,579</u>	<u>\$ 39,403</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ -	\$ 382	\$ 382
<b>Total revenues</b> . . . . .	<u>-</u>	<u>-</u>	<u>382</u>	<u>382</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Materials and supplies . . . . .	1,000	1,000	217	783
Contractual services. . . . .	5,580	5,580	2,550	3,030
Capital outlay . . . . .	1,000	7,200	6,200	1,000
Other . . . . .	1,000	1,000	-	1,000
<b>Total expenditures</b> . . . . .	<u>8,580</u>	<u>14,780</u>	<u>8,967</u>	<u>5,813</u>
Net change in fund balance. . . . .	(8,580)	(14,780)	(8,585)	6,195
<b>Fund balance at beginning of year</b> . . . . .	<u>60,982</u>	<u>60,982</u>	<u>60,982</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 52,402</u>	<u>\$ 46,202</u>	<u>\$ 52,397</u>	<u>\$ 6,195</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF POLICING ROTARY  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 40,000	\$ 40,000	\$ 45,326	\$ 5,326
Intergovernmental . . . . .	3,525	3,525	8,338	4,813
Other . . . . .	8,800	8,800	10,754	1,954
Total revenues . . . . .	<u>52,325</u>	<u>52,325</u>	<u>64,418</u>	<u>12,093</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	3,972	3,972	3,953	19
Materials and supplies . . . . .	4,000	9,625	7,928	1,697
Contractual services . . . . .	45,000	55,775	50,879	4,896
Capital outlay . . . . .	17,000	13,000	7,347	5,653
Other . . . . .	2,000	2,000	40	1,960
Total expenditures . . . . .	<u>71,972</u>	<u>84,372</u>	<u>70,147</u>	<u>14,225</u>
Net change in fund balance . . . . .	(19,647)	(32,047)	(5,729)	26,318
<b>Fund balance at beginning of year . . . . .</b>	115,130	115,130	115,130	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>3,355</u>	<u>3,355</u>	<u>3,355</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 98,838</u>	<u>\$ 86,438</u>	<u>\$ 112,756</u>	<u>\$ 26,318</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Donations . . . . .	\$ 4,280	\$ 4,280	\$ 11,355	\$ 7,075
Total revenues. . . . .	<u>4,280</u>	<u>4,280</u>	<u>11,355</u>	<u>7,075</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Materials and supplies . . . . .	4,400	5,900	5,343	557
Contractual services . . . . .	3,000	1,500	204	1,296
Capital outlay . . . . .	3,000	3,000	-	3,000
Other . . . . .	12,000	12,000	5,331	6,669
Total expenditures. . . . .	<u>22,400</u>	<u>22,400</u>	<u>10,878</u>	<u>11,522</u>
Net change in fund balance. . . . .	(18,120)	(18,120)	477	18,597
<b>Fund balance at beginning of year . . . . .</b>	<u>48,537</u>	<u>48,537</u>	<u>48,537</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 30,417</u>	<u>\$ 30,417</u>	<u>\$ 49,014</u>	<u>\$ 18,597</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 225,000	\$ 225,000	\$ 232,928	\$ 7,928
Other . . . . .	160	160	2,157	1,997
<b>Total revenues . . . . .</b>	<u>225,160</u>	<u>225,160</u>	<u>235,085</u>	<u>9,925</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	227,181	263,182	211,767	51,415
Contractual services . . . . .	23,000	26,000	15,173	10,827
Other . . . . .	8,250	21,250	19,678	1,572
<b>Total expenditures . . . . .</b>	<u>258,431</u>	<u>310,432</u>	<u>246,618</u>	<u>63,814</u>
Excess of expenditures over revenues . . . . .	<u>(33,271)</u>	<u>(85,272)</u>	<u>(11,533)</u>	<u>73,739</u>
<b>Other financing sources :</b>				
Transfers in . . . . .	-	-	12,245	12,245
<b>Total other financing sources . . . . .</b>	<u>-</u>	<u>-</u>	<u>12,245</u>	<u>12,245</u>
Net change in fund balance. . . . .	(33,271)	(85,272)	712	85,984
<b>Fund balance at beginning of year . . . . .</b>	<u>107,268</u>	<u>107,268</u>	<u>107,268</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 73,997</u>	<u>\$ 21,996</u>	<u>\$ 107,980</u>	<u>\$ 85,984</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 822,720	\$ 822,720	\$ 873,730	\$ 51,010
Intergovernmental . . . . .	258,280	258,280	243,999	(14,281)
Other . . . . .	-	-	11,619	11,619
<b>Total revenues . . . . .</b>	<b>1,081,000</b>	<b>1,081,000</b>	<b>1,129,348</b>	<b>48,348</b>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	887,960	889,960	875,775	14,185
Materials and supplies . . . . .	4,000	4,559	4,056	503
Contractual services . . . . .	177,300	224,556	208,098	16,458
Capital outlay . . . . .	23,720	23,720	2,778	20,942
Other . . . . .	3,400	4,465	3,812	653
<b>Total expenditures . . . . .</b>	<b>1,096,380</b>	<b>1,147,260</b>	<b>1,094,519</b>	<b>52,741</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(15,380)	(66,260)	34,829	101,089
<b>Other financing sources:</b>				
Transfers out . . . . .	(49,496)	(49,496)	-	49,496
<b>Total other financing sources . . . . .</b>	<b>(49,496)</b>	<b>(49,496)</b>	<b>-</b>	<b>49,496</b>
Net change in fund balance . . . . .	(64,876)	(115,756)	34,829	150,585
<b>Fund balance at beginning of year . . . . .</b>	<b>1,111,605</b>	<b>1,111,605</b>	<b>1,111,605</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>634</b>	<b>634</b>	<b>634</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 1,047,363</b>	<b>\$ 996,483</b>	<b>\$ 1,147,068</b>	<b>\$ 150,585</b>



**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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 13,500	\$ 13,500	\$ 13,457	\$ (43)
Other . . . . .	-	-	41	41
<b>Total revenues . . . . .</b>	<u>13,500</u>	<u>13,500</u>	<u>13,498</u>	<u>(2)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	6,454	6,454	1,993	4,461
Materials and supplies . . . . .	1,500	1,500	243	1,257
Contractual services . . . . .	1,500	1,500	617	883
Capital outlay . . . . .	20,000	20,000	862	19,138
Other . . . . .	7,000	7,000	785	6,215
<b>Total expenditures . . . . .</b>	<u>36,454</u>	<u>36,454</u>	<u>4,500</u>	<u>31,954</u>
Net change in fund balance . . . . .	(22,954)	(22,954)	8,998	31,952
<b>Fund balance at beginning of year . . . . .</b>	<u>49,036</u>	<u>49,036</u>	<u>49,036</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 26,082</u>	<u>\$ 26,082</u>	<u>\$ 58,034</u>	<u>\$ 31,952</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, 2013

	<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, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Contributions and donations. . . . .	\$ -	\$ -	\$ 200	\$ 200
Total revenues. . . . .	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Contractual services. . . . .	275	275	112	163
Total expenditures . . . . .	<u>275</u>	<u>275</u>	<u>112</u>	<u>163</u>
Net change in fund balance. . . . .	(275)	(275)	88	363
<b>Fund balance at beginning of year . . . . .</b>	<u>292</u>	<u>292</u>	<u>292</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 17</u>	<u>\$ 17</u>	<u>\$ 380</u>	<u>\$ 363</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 10,350	\$ 10,350	\$ 12,333	\$ 1,983
Total revenues . . . . .	<u>10,350</u>	<u>10,350</u>	<u>12,333</u>	<u>1,983</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Other . . . . .	9,500	9,500	1,644	7,856
Total expenditures . . . . .	<u>9,500</u>	<u>9,500</u>	<u>1,644</u>	<u>7,856</u>
Net change in fund balance . . . . .	850	850	10,689	9,839
<b>Fund balance at beginning of year . . . . .</b>	<u>58,305</u>	<u>58,305</u>	<u>58,305</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 59,155</u>	<u>\$ 59,155</u>	<u>\$ 68,994</u>	<u>\$ 9,839</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 161,769	\$ 161,769	\$ 159,061	\$ (2,708)
Other . . . . .	-	-	721	721
<b>Total revenues . . . . .</b>	<u>161,769</u>	<u>161,769</u>	<u>159,782</u>	<u>(1,987)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	152,108	150,908	145,273	5,635
Materials and supplies . . . . .	1,732	1,732	1,728	4
Contractual services . . . . .	2,537	2,537	1,524	1,013
Capital outlay . . . . .	-	1,200	1,017	183
Other . . . . .	1,258	2,558	1,793	765
<b>Total expenditures . . . . .</b>	<u>157,635</u>	<u>158,935</u>	<u>151,335</u>	<u>7,600</u>
Net change in fund balance . . . . .	4,134	2,834	8,447	5,613
<b>Fund balance at beginning of year . . . . .</b>	<u>11,869</u>	<u>11,869</u>	<u>11,869</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 16,003</u>	<u>\$ 14,703</u>	<u>\$ 20,316</u>	<u>\$ 5,613</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, 2013

	<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>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 45,000	\$ 45,000	\$ 34,599	\$ (10,401)
Other . . . . .	-	-	605	605
<b>Total revenues . . . . .</b>	<u>45,000</u>	<u>45,000</u>	<u>35,204</u>	<u>(9,796)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	32,071	31,271	29,394	1,877
Materials and supplies . . . . .	2,863	3,663	3,548	115
Contractual services . . . . .	2,275	2,275	2,002	273
Other . . . . .	817	817	347	470
<b>Total expenditures . . . . .</b>	<u>38,026</u>	<u>38,026</u>	<u>35,291</u>	<u>2,735</u>
Net change in fund balance . . . . .	6,974	6,974	(87)	(7,061)
<b>Fund balance at beginning of year . . . . .</b>	<u>7,334</u>	<u>7,334</u>	<u>7,334</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 14,308</u>	<u>\$ 14,308</u>	<u>\$ 7,247</u>	<u>\$ (7,061)</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 38,000	\$ 38,000	\$ 29,289	\$ (8,711)
Other . . . . .	-	-	307	307
Total revenues . . . . .	<u>38,000</u>	<u>38,000</u>	<u>29,596</u>	<u>(8,404)</u>
<b>Expenditures:</b>				
Current:				
Public works:				
Personal services . . . . .	44,850	44,850	37,543	7,307
Capital outlay . . . . .	400	400	-	400
Total expenditures . . . . .	<u>45,250</u>	<u>45,250</u>	<u>37,543</u>	<u>7,707</u>
Net change in fund balance. . . . .	(7,250)	(7,250)	(7,947)	(697)
<b>Fund balance at beginning of year. . . . .</b>	<u>10,252</u>	<u>10,252</u>	<u>10,252</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,002</u>	<u>\$ 3,002</u>	<u>\$ 2,305</u>	<u>\$ (697)</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other . . . . .	\$ 11,294	\$ 5,108	\$ 5,108	\$ -
<b>Total revenues.</b> . . . . .	<u>11,294</u>	<u>5,108</u>	<u>5,108</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public works:				
Personal services. . . . .	25,000	11,443	11,443	-
Materials and supplies . . . . .	5,000	640	640	-
Capital outlay. . . . .	10,000	8,303	8,303	-
Other. . . . .	6,000	2,892	2,892	-
<b>Total expenditures</b> . . . . .	<u>46,000</u>	<u>23,278</u>	<u>23,278</u>	<u>-</u>
<b>Net change in fund balance</b> . . . . .	(34,706)	(18,170)	(18,170)	-
<b>Fund balance at beginning of year.</b> . . . . .	<u>34,706</u>	<u>34,706</u>	<u>34,706</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ -</u>	<u>\$ 16,536</u>	<u>\$ 16,536</u>	<u>\$ -</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ 126,883	\$ 134,119	\$ 135,065	\$ 946
<b>Total revenues . . . . .</b>	<u>126,883</u>	<u>134,119</u>	<u>135,065</u>	<u>946</u>
<b>Expenditures:</b>				
Current:				
Public works:				
Contractual services . . . . .	116,043	182,837	70,018	112,819
<b>Total expenditures . . . . .</b>	<u>116,043</u>	<u>182,837</u>	<u>70,018</u>	<u>112,819</u>
<b>Net change in fund balance . . . . .</b>	10,840	(48,718)	65,047	113,765
<b>Fund balance at beginning of year . . . . .</b>	<u>331,409</u>	<u>331,409</u>	<u>331,409</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 342,249</u>	<u>\$ 282,691</u>	<u>\$ 396,456</u>	<u>\$ 113,765</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Licenses and permits . . . . .	\$ 110,000	\$ 110,000	\$ 122,414	\$ 12,414
Fines and forfeitures . . . . .	6,000	6,000	9,626	3,626
Contributions and donations . . . . .	-	-	7,397	7,397
<b>Total revenues . . . . .</b>	<b>116,000</b>	<b>116,000</b>	<b>139,437</b>	<b>23,437</b>
<b>Expenditures:</b>				
Current:				
Health:				
Personal services . . . . .	71,427	71,884	61,773	10,111
Materials and supplies . . . . .	15,500	15,230	11,979	3,251
Contractual services . . . . .	6,335	6,517	5,086	1,431
Capital outlay . . . . .	44,000	49,145	40,196	8,949
Other . . . . .	2,000	2,020	1,944	76
<b>Total expenditures . . . . .</b>	<b>139,262</b>	<b>144,796</b>	<b>120,978</b>	<b>23,818</b>
Net change in fund balance . . . . .	(23,262)	(28,796)	18,459	47,255
<b>Fund balance at beginning of year . . . . .</b>	211,557	211,557	211,557	-
<b>Prior year encumbrances appropriated . . . . .</b>	6,669	6,669	6,669	-
<b>Fund balance at end of year . . . . .</b>	<b>\$ 194,964</b>	<b>\$ 189,430</b>	<b>\$ 236,685</b>	<b>\$ 47,255</b>

**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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 539,788	\$ 539,788	\$ 579,354	\$ 39,566
Intergovernmental . . . . .	798,130	1,405,130	871,381	(533,749)
Rental income . . . . .	4,200	6,000	4,980	(1,020)
Other . . . . .	70,000	70,000	72,232	2,232
<b>Total revenues . . . . .</b>	<u>1,412,118</u>	<u>2,020,918</u>	<u>1,527,947</u>	<u>(492,971)</u>
<b>Expenditures:</b>				
Current:				
Health:				
Personal services . . . . .	313,464	326,664	296,047	30,617
Materials and supplies . . . . .	6,000	9,000	6,612	2,388
Contractual services . . . . .	1,585,805	1,563,605	1,209,391	354,214
Capital outlay . . . . .	2,000	5,000	2,487	2,513
Other . . . . .	15,000	18,000	13,887	4,113
<b>Total expenditures . . . . .</b>	<u>1,922,269</u>	<u>1,922,269</u>	<u>1,528,424</u>	<u>393,845</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(510,151)</u>	<u>98,649</u>	<u>(477)</u>	<u>(99,126)</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	<u>(25,000)</u>	<u>(25,000)</u>	<u>(5,000)</u>	<u>20,000</u>
<b>Total other financing uses . . . . .</b>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(5,000)</u>	<u>20,000</u>
Net change in fund balance . . . . .	(535,151)	73,649	(5,477)	(79,126)
<b>Fund balance at beginning of year . . . . .</b>	<u>561,915</u>	<u>561,915</u>	<u>561,915</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 26,764</u>	<u>\$ 635,564</u>	<u>\$ 556,438</u>	<u>\$ (79,126)</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 20,355	\$ 20,355	\$ 20,355	\$ -
<b>Total revenues . . . . .</b>	<u>20,355</u>	<u>20,355</u>	<u>20,355</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Health:				
Contractual services . . . . .	20,355	20,355	18,315	2,040
<b>Total expenditures. . . . .</b>	<u>20,355</u>	<u>20,355</u>	<u>18,315</u>	<u>2,040</u>
Net change in fund balance. . . . .	-	-	2,040	2,040
<b>Fund balance at beginning of year . . . . .</b>	<u>25,175</u>	<u>25,175</u>	<u>25,175</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 25,175</u>	<u>\$ 25,175</u>	<u>\$ 27,215</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, 2013

	<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>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 297,000	\$ 300,000	\$ 273,811	\$ (26,189)
Rental income . . . . .	15,000	15,000	16,069	1,069
Total revenues . . . . .	<u>312,000</u>	<u>315,000</u>	<u>289,880</u>	<u>(25,120)</u>
<b>Expenditures:</b>				
Current:				
Health:				
Contractual services . . . . .	328,000	328,000	276,998	51,002
Capital outlay . . . . .	8,000	8,000	1,029	6,971
Other . . . . .	4,000	4,000	849	3,151
Total expenditures . . . . .	<u>340,000</u>	<u>340,000</u>	<u>278,876</u>	<u>61,124</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(28,000)</u>	<u>(25,000)</u>	<u>11,004</u>	<u>36,004</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	-	-	5,000	5,000
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Net change in fund balance. . . . .	(28,000)	(25,000)	16,004	41,004
<b>Fund balance at beginning of year. . . . .</b>	<u>54,511</u>	<u>54,511</u>	<u>54,511</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 26,511</u>	<u>\$ 29,511</u>	<u>\$ 70,515</u>	<u>\$ 41,004</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PUBLIC ASSISTANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 2,508,700	\$ 2,508,700	\$ 2,271,333	\$ (237,367)
Other . . . . .	80,000	80,000	92,758	12,758
<b>Total revenues . . . . .</b>	<u>2,588,700</u>	<u>2,588,700</u>	<u>2,364,091</u>	<u>(224,609)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services . . . . .	1,149,479	1,103,530	1,077,326	26,204
Materials and supplies . . . . .	21,400	28,400	26,506	1,894
Contractual services . . . . .	531,200	552,860	539,082	13,778
Capital outlay . . . . .	17,000	44,489	44,489	-
Other . . . . .	101,300	106,300	91,338	14,962
<b>Total legislative and executive . . . . .</b>	<u>1,820,379</u>	<u>1,835,579</u>	<u>1,778,741</u>	<u>56,838</u>
Human services				
Public social services:				
Personal services . . . . .	862,031	846,831	792,741	54,090
Contractual services . . . . .	25,000	25,000	18,280	6,720
<b>Total human services . . . . .</b>	<u>887,031</u>	<u>871,831</u>	<u>811,021</u>	<u>60,810</u>
<b>Total expenditures . . . . .</b>	<u>2,707,410</u>	<u>2,707,410</u>	<u>2,589,762</u>	<u>117,648</u>
<b>Net change in fund balance . . . . .</b>	<u>(118,710)</u>	<u>(118,710)</u>	<u>(225,671)</u>	<u>(106,961)</u>
<b>Fund balance at beginning of year . . . . .</b>	<u>280,199</u>	<u>280,199</u>	<u>280,199</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 161,489</u>	<u>\$ 161,489</u>	<u>\$ 54,528</u>	<u>\$ (106,961)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COORDINATION TRANSPORTATION  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 513,000	\$ 513,000	\$ 455,529	\$ (57,471)
Intergovernmental . . . . .	205,532	205,532	225,897	20,365
Other . . . . .	-	-	6,872	6,872
Total revenues . . . . .	<u>718,532</u>	<u>718,532</u>	<u>688,298</u>	<u>(30,234)</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Personal services . . . . .	598,942	582,943	560,731	22,212
Materials and supplies . . . . .	2,000	2,000	1,662	338
Contractual services . . . . .	30,000	53,169	51,955	1,214
Capital outlay . . . . .	10,000	12,851	12,501	350
Other . . . . .	101,000	117,000	106,489	10,511
Total expenditures . . . . .	<u>741,942</u>	<u>767,963</u>	<u>733,338</u>	<u>34,625</u>
Net change in fund balance . . . . .	(23,410)	(49,431)	(45,040)	4,391
<b>Fund balance at beginning of year . . . . .</b>	<u>270,214</u>	<u>270,214</u>	<u>270,214</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 246,804</u>	<u>\$ 220,783</u>	<u>\$ 225,174</u>	<u>\$ 4,391</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 152,500	\$ 152,500	\$ 139,471	\$ (13,029)
Intergovernmental . . . . .	550,000	550,000	377,160	(172,840)
Other . . . . .	10,000	10,000	13,925	3,925
<b>Total revenues.</b> . . . .	<u>712,500</u>	<u>712,500</u>	<u>530,556</u>	<u>(181,944)</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Personal services . . . . .	278,826	295,202	286,964	8,238
Materials and supplies . . . . .	1,000	2,000	1,203	797
Contractual services . . . . .	365,000	348,414	259,050	89,364
Capital outlay . . . . .	1,000	-	-	-
Other . . . . .	5,150	5,360	4,908	452
<b>Total expenditures.</b> . . . .	<u>650,976</u>	<u>650,976</u>	<u>552,125</u>	<u>98,851</u>
Net change in fund balance . . . . .	61,524	61,524	(21,569)	(83,093)
<b>Fund balance at beginning of year . . . . .</b>	<u>398,811</u>	<u>398,811</u>	<u>398,811</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 460,335</u>	<u>\$ 460,335</u>	<u>\$ 377,242</u>	<u>\$ (83,093)</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, 2013

	<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>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 1,458,300	\$ 1,458,300	\$ 1,311,787	\$ (146,513)
Other . . . . .	37,100	37,100	57,735	20,635
Total revenues . . . . .	<u>1,495,400</u>	<u>1,495,400</u>	<u>1,369,522</u>	<u>(125,878)</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Contractual services. . . . .	1,452,000	1,562,000	1,324,659	237,341
Other . . . . .	58,200	68,200	61,480	6,720
Total expenditures. . . . .	<u>1,510,200</u>	<u>1,630,200</u>	<u>1,386,139</u>	<u>244,061</u>
Net change in fund balance . . . . .	(14,800)	(134,800)	(16,617)	118,183
<b>Fund balance at beginning of year . . . . .</b>	<u>645,775</u>	<u>645,775</u>	<u>645,775</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 630,975</u>	<u>\$ 510,975</u>	<u>\$ 629,158</u>	<u>\$ 118,183</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ADULT BASIC LITERACY EDUCATION GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	\$ 116	\$ 116	\$ 116	\$ -
<b>Fund balance at end of year. . . . .</b>	<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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Sales taxes . . . . .	\$ 1,100,000	\$ 1,100,000	\$ 1,250,179	\$ 150,179
Intergovernmental . . . . .	195,687	195,687	214,875	19,188
Other . . . . .	115,000	115,000	110,741	(4,259)
Total revenues . . . . .	1,410,687	1,410,687	1,575,795	165,108
<b>Expenditures:</b>				
Current:				
Human services:				
Personal services . . . . .	341,891	346,432	346,378	54
Materials and supplies . . . . .	5,500	4,000	3,855	145
Contractual services . . . . .	1,130,000	1,296,416	1,274,163	22,253
Capital outlay . . . . .	10,000	6,509	6,509	-
Other . . . . .	46,261	45,241	45,225	16
Total expenditures . . . . .	1,533,652	1,698,598	1,676,130	22,468
Net change in fund balance . . . . .	(122,965)	(287,911)	(100,335)	187,576
<b>Fund balance at beginning of year . . . . .</b>	265,298	265,298	265,298	-
<b>Prior year encumbrances appropriated . . . . .</b>	76,500	76,500	76,500	-
<b>Fund balance at end of year . . . . .</b>	\$ 218,833	\$ 53,887	\$ 241,463	\$ 187,576

**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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 186,600	\$ 222,249	\$ 228,348	\$ 6,099
<b>Total revenues . . . . .</b>	<u>186,600</u>	<u>222,249</u>	<u>228,348</u>	<u>6,099</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Other . . . . .	180,400	210,476	206,401	4,075
<b>Total expenditures . . . . .</b>	<u>180,400</u>	<u>210,476</u>	<u>206,401</u>	<u>4,075</u>
Net change in fund balance. . . . .	6,200	11,773	21,947	10,174
<b>Fund balance at beginning of year . . . . .</b>	<u>16,870</u>	<u>16,870</u>	<u>16,870</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 23,070</u>	<u>\$ 28,643</u>	<u>\$ 38,817</u>	<u>\$ 10,174</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 110,320	\$ 110,320	\$ 110,240	\$ (80)
<b>Total revenues</b> . . . . .	<u>110,320</u>	<u>110,320</u>	<u>110,240</u>	<u>(80)</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Contractual services . . . . .	110,320	110,320	96,226	14,094
<b>Total expenditures</b> . . . . .	<u>110,320</u>	<u>110,320</u>	<u>96,226</u>	<u>14,094</u>
Net change in fund balance . . . . .	-	-	14,014	14,014
<b>Fund balance at beginning of year</b> . . . . .	<u>41,066</u>	<u>41,066</u>	<u>41,066</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 41,066</u>	<u>\$ 41,066</u>	<u>\$ 55,080</u>	<u>\$ 14,014</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Other revenue . . . . .	\$ -	\$ 58,337	\$ 58,337	\$ -
Total revenues . . . . .	<u>-</u>	<u>58,337</u>	<u>58,337</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Other:				
Contractual services . . . . .	-	-	11,130	(11,130)
Total expenditures . . . . .	<u>-</u>	<u>-</u>	<u>11,130</u>	<u>(11,130)</u>
Net change in fund balance . . . . .	-	58,337	47,207	(11,130)
<b>Fund balance at beginning of year . . . . .</b>	<u>73,308</u>	<u>73,308</u>	<u>73,308</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 73,308</u>	<u>\$ 131,645</u>	<u>\$ 120,515</u>	<u>\$ (11,130)</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Interest . . . . .	\$ -	\$ -	\$ 20,004	\$ 20,004
Total revenues . . . . .	-	-	20,004	20,004
<b>Other financing sources:</b>				
Transfers in . . . . .	-	-	400,000	400,000
Total other financing sources . . . . .	-	-	400,000	400,000
Net change in fund balance . . . . .	-	-	420,004	420,004
<b>Fund balance at beginning of year . . . . .</b>	<u>1,601,562</u>	<u>1,601,562</u>	<u>1,601,562</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 1,601,562</u>	<u>\$ 1,601,562</u>	<u>\$ 2,021,566</u>	<u>\$ 420,004</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Interest . . . . .	\$ -	\$ -	\$ 5,448	\$ 5,448
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>5,448</u>	<u>5,448</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	-	-	50,000	50,000
Transfers out . . . . .	(12,426)	(24,817)	(24,817)	-
Total other financing sources . . . . .	<u>(12,426)</u>	<u>(24,817)</u>	<u>25,183</u>	<u>50,000</u>
Net change in fund balance . . . . .	(12,426)	(24,817)	30,631	55,448
<b>Fund balance at beginning of year . . . . .</b>	<u>450,586</u>	<u>450,586</u>	<u>450,586</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 438,160</u>	<u>\$ 425,769</u>	<u>\$ 481,217</u>	<u>\$ 55,448</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 325,000	\$ 325,000	\$ 401,123	\$ 76,123
Interest . . . . .	450	450	614	164
Other . . . . .	-	-	863	863
Total revenues . . . . .	<u>325,450</u>	<u>325,450</u>	<u>402,600</u>	<u>77,150</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services . . . . .	158,388	159,122	152,533	6,589
Materials and supplies . . . . .	5,600	10,700	9,083	1,617
Contractual services . . . . .	11,000	12,200	11,301	899
Capital outlay . . . . .	1,000	-	-	-
Other . . . . .	2,300	2,300	1,957	343
Total expenditures . . . . .	<u>178,288</u>	<u>184,322</u>	<u>174,874</u>	<u>9,448</u>
Excess of revenues over expenditures . . . . .	<u>147,162</u>	<u>141,128</u>	<u>227,726</u>	<u>86,598</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	-	(44,310)	(44,310)	-
Total other financing uses . . . . .	<u>-</u>	<u>(44,310)</u>	<u>(44,310)</u>	<u>-</u>
Net change in fund balance . . . . .	147,162	96,818	183,416	86,598
<b>Fund balance at beginning of year . . . . .</b>	<u>416,678</u>	<u>416,678</u>	<u>416,678</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 563,840</u>	<u>\$ 513,496</u>	<u>\$ 600,094</u>	<u>\$ 86,598</u>

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2013

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . .	\$ 6	\$ 151,042	\$ 151,048
Receivables (net of allowance for uncollectibles):			
Loans receivable. . . . .	<u>995,000</u>	<u>-</u>	<u>995,000</u>
Total assets . . . . .	<u>\$ 995,006</u>	<u>\$ 151,042</u>	<u>\$ 1,146,048</u>
<b>Liabilities:</b>			
Accrued interest payable. . . . .	\$ 3,213	\$ -	\$ 3,213
Notes payable . . . . .	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Total liabilities. . . . .	<u>453,213</u>	<u>-</u>	<u>453,213</u>
<b>Fund balances:</b>			
Nonspendable . . . . .	995,000	-	995,000
Assigned . . . . .	-	151,042	151,042
Unassigned (deficit) . . . . .	<u>(453,207)</u>	<u>-</u>	<u>(453,207)</u>
Total fund balances . . . . .	<u>541,793</u>	<u>151,042</u>	<u>692,835</u>
Total liabilities and fund balances. . . . .	<u>\$ 995,006</u>	<u>\$ 151,042</u>	<u>\$ 1,146,048</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Revenues:</b>			
Property taxes . . . . .	\$ 518,847	\$ -	\$ 518,847
Other . . . . .	<u>118,051</u>	<u>-</u>	<u>118,051</u>
Total revenues . . . . .	<u>636,898</u>	<u>-</u>	<u>636,898</u>
<b>Expenditures:</b>			
Debt service:			
Principal retirement . . . . .	670,000	175,000	845,000
Interest and fiscal charges . . . . .	<u>204,309</u>	<u>35,209</u>	<u>239,518</u>
Total expenditures . . . . .	<u>874,309</u>	<u>210,209</u>	<u>1,084,518</u>
Excess of expenditures over revenues . . . . .	<u>(237,411)</u>	<u>(210,209)</u>	<u>(447,620)</u>
<b>Other financing sources (uses):</b>			
Transfers in . . . . .	<u>112,601</u>	<u>210,396</u>	<u>322,997</u>
Total other financing sources (uses). . . . .	<u>112,601</u>	<u>210,396</u>	<u>322,997</u>
Net change in fund balance. . . . .	(124,810)	187	(124,623)
<b>Fund balance at beginning of year . . . . .</b>	<u>666,603</u>	<u>150,855</u>	<u>817,458</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 541,793</u></u>	<u><u>\$ 151,042</u></u>	<u><u>\$ 692,835</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BOND RETIREMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 518,847	\$ 518,847	\$ 518,847	\$ -
Other . . . . .	243,051	243,051	243,051	-
Total revenues . . . . .	761,898	761,898	761,898	-
<b>Expenditures:</b>				
Current:				
Debt service:				
Principal retirement . . . . .	670,000	1,120,000	1,120,000	-
Interest and fiscal charges . . . . .	205,784	214,759	204,965	9,794
Total expenditures . . . . .	875,784	1,334,759	1,324,965	9,794
Excess of expenditures over revenues . . . . .	(113,886)	(572,861)	(563,067)	9,794
<b>Other financing sources:</b>				
Note issuance . . . . .	-	450,466	450,466	-
Transfers in . . . . .	113,885	122,394	112,601	(9,793)
Total other financing sources . . . . .	113,885	572,860	563,067	(9,793)
Net change in fund balance . . . . .	(1)	(1)	-	1
<b>Fund balance at beginning of year . . . . .</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 6</b>	<b>\$ 1</b>

**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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	\$ 175,000	\$ 175,000	\$ 170,022	\$ 4,978
Interest and fiscal charges . . . . .	40,188	40,188	40,187	1
Total expenditures . . . . .	<u>215,188</u>	<u>215,188</u>	<u>210,209</u>	<u>4,979</u>
Excess of expenditures over revenues . . . . .	<u>(215,188)</u>	<u>(215,188)</u>	<u>(210,209)</u>	<u>4,979</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>215,188</u>	<u>215,188</u>	<u>210,396</u>	<u>(4,792)</u>
Total other financing sources . . . . .	<u>215,188</u>	<u>215,188</u>	<u>210,396</u>	<u>(4,792)</u>
Net change in fund balance . . . . .	-	-	187	187
<b>Fund balance at beginning of year . . . . .</b>	<u>150,855</u>	<u>150,855</u>	<u>150,855</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 150,855</u>	<u>\$ 150,855</u>	<u>\$ 151,042</u>	<u>\$ 187</u>

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2013

	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>	<u>DD Capital</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 5,766,727	\$ 3,441	\$ 3,081	\$ 1,700
Cash and cash equivalents in segregated accounts . . . . .	-	-	-	-
Loans due from other funds . . . . .	<u>255,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets . . . . .	<u>\$ 6,022,527</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>	<u>\$ 1,700</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 37,832	\$ -	\$ -	\$ -
Contracts payable . . . . .	<u>29,511</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities . . . . .	<u>67,343</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Restricted . . . . .	-	3,441	3,081	-
Committed . . . . .	-	-	-	1,700
Assigned . . . . .	<u>5,955,184</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances . . . . .	<u>5,955,184</u>	<u>3,441</u>	<u>3,081</u>	<u>1,700</u>
Total deferred inflows of resources and fund balances . . . . .	<u>\$ 6,022,527</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>	<u>\$ 1,700</u>

<b>Sheriff's Facility Construction</b>	<b>AG Center</b>	<b>London Ave. Government Building</b>	<b>Boylan and Phelps Ditch</b>	<b>Main Street Building</b>	<b>Lower Green JT Ditch</b>
\$ 3,807	\$ 325	\$ 6,933	\$ 30,405	\$ 63,846	\$ 14,124
-	-	18,085	-	-	-
-	-	-	-	-	-
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 25,018</u>	<u>\$ 30,405</u>	<u>\$ 63,846</u>	<u>\$ 14,124</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,807	325	25,018	30,405	63,846	14,124
-	-	-	-	-	-
<u>3,807</u>	<u>325</u>	<u>25,018</u>	<u>30,405</u>	<u>63,846</u>	<u>14,124</u>
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 25,018</u>	<u>\$ 30,405</u>	<u>\$ 63,846</u>	<u>\$ 14,124</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS (CONCLUDED)  
DECEMBER 31, 2013

	<b>Cattail Swamp Ditch</b>	<b>Total Nonmajor Capital Project Funds</b>
<b>Assets:</b>		
Equity in pooled cash and cash equivalents . . . . .	\$ 62,448	\$ 5,956,837
Cash and cash equivalents in segregated accounts . . . . .	-	18,085
Loans due from other funds. . . . .	-	255,800
	<u>\$ 62,448</u>	<u>\$ 6,230,722</u>
<b>Total assets . . . . .</b>	<u>\$ 62,448</u>	<u>\$ 6,230,722</u>
<b>Liabilities:</b>		
Accounts payable. . . . .	\$ -	\$ 37,832
Contracts payable . . . . .	-	29,511
	<u>-</u>	<u>67,343</u>
<b>Total liabilities . . . . .</b>	<u>-</u>	<u>67,343</u>
<b>Fund balances:</b>		
Restricted . . . . .	-	6,522
Committed. . . . .	62,448	201,673
Assigned . . . . .	-	5,955,184
	<u>62,448</u>	<u>6,163,379</u>
<b>Total fund balances. . . . .</b>	<u>62,448</u>	<u>6,163,379</u>
<b>Total deferred inflows of resources and fund balances. . . . .</b>	<u>\$ 62,448</u>	<u>\$ 6,230,722</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, 2013

	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>	<u>DD Capital</u>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 26,224	\$ -	\$ -
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Total revenues . . . . .	<u>-</u>	<u>26,224</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Capital outlay . . . . .	1,241,201	26,224	-	-
Total expenditures . . . . .	<u>1,241,201</u>	<u>26,224</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>(1,241,201)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>				
Transfers in. . . . .	4,010,000	-	-	-
Transfers out. . . . .	(65,198)	-	-	-
Total other financing sources (uses). . . . .	<u>3,944,802</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	2,703,601	-	-	-
<b>Fund balance at beginning of year. . . . .</b>	<u>3,251,583</u>	<u>3,441</u>	<u>3,081</u>	<u>1,700</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 5,955,184</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>	<u>\$ 1,700</u>

<b>Sheriff's Facility Construction</b>	<b>AG Center</b>	<b>London Ave. Government Building</b>	<b>Boylan and Phelps Ditch</b>	<b>Main Street Building</b>	<b>Lower Green JT Ditch</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	14,124
-	-	3	-	785	-
-	-	3	-	785	14,124
-	-	-	-	1,195	-
-	-	-	-	-	19,600
-	-	7,082	-	-	-
-	-	7,082	-	1,195	19,600
-	-	(7,079)	-	(410)	(5,476)
-	-	-	-	-	-
-	-	-	-	-	(80,200)
-	-	-	-	-	(80,200)
-	-	(7,079)	-	(410)	(85,676)
3,807	325	32,097	30,405	64,256	99,800
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 25,018</u>	<u>\$ 30,405</u>	<u>\$ 63,846</u>	<u>\$ 14,124</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, 2013

	<u>Cattail Swamp Ditch</u>	<u>Capital Projects Issue II</u>	<u>Total Nonmajor Capital Project Funds</u>
<b>Revenues:</b>			
Intergovernmental . . . . .	\$ -	\$ 2,067,557	\$ 2,093,781
Special assessments . . . . .	24,059	-	38,183
Investment income . . . . .	-	-	788
Total revenues . . . . .	<u>24,059</u>	<u>2,067,557</u>	<u>2,132,752</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .	-	-	1,195
Public works . . . . .	-	-	19,600
Capital outlay . . . . .	-	2,067,557	3,342,064
Total expenditures . . . . .	<u>-</u>	<u>2,067,557</u>	<u>3,362,859</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>24,059</u>	<u>-</u>	<u>(1,230,107)</u>
<b>Other financing sources (uses):</b>			
Transfers in. . . . .	-	-	4,010,000
Transfers out. . . . .	<u>(25,673)</u>	<u>-</u>	<u>(171,071)</u>
Total other financing sources (uses). . . . .	<u>(25,673)</u>	<u>-</u>	<u>3,838,929</u>
Net change in fund balances . . . . .	(1,614)	-	2,608,822
<b>Fund balance at beginning of year. . . . .</b>	<u>64,062</u>	<u>-</u>	<u>3,554,557</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 62,448</u>	<u>\$ -</u>	<u>\$ 6,163,379</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Capital outlay:				
Contractual services . . . . .	\$ 3,193,000	\$ 3,193,000	\$ 1,533,755	\$ 1,659,245
Equipment . . . . .	500,000	500,000	116,021	383,979
Total expenditures . . . . .	<u>3,693,000</u>	<u>3,693,000</u>	<u>1,649,776</u>	<u>2,043,224</u>
Excess of expenditures over revenues . . . . .	<u>(3,693,000)</u>	<u>(3,693,000)</u>	<u>(1,649,776)</u>	<u>2,043,224</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	850,000	850,000	4,010,000	3,160,000
Transfers out . . . . .	-	(65,198)	(65,198)	-
Total other financing sources (uses) . . . . .	<u>850,000</u>	<u>784,802</u>	<u>3,944,802</u>	<u>3,160,000</u>
Net change in fund balance . . . . .	(2,843,000)	(2,908,198)	2,295,026	5,203,224
<b>Fund balance at beginning of year . . . . .</b>	<u>2,995,783</u>	<u>2,995,783</u>	<u>2,995,783</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 152,783</u>	<u>\$ 87,585</u>	<u>\$ 5,290,809</u>	<u>\$ 5,203,224</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 130,000	\$ 64,000	\$ 26,224	\$ (37,776)
Total revenues . . . . .	<u>130,000</u>	<u>64,000</u>	<u>26,224</u>	<u>(37,776)</u>
<b>Expenditures:</b>				
Current:				
Capital outlay:				
Other . . . . .	133,383	29,606	26,224	3,382
Total expenditures . . . . .	<u>133,383</u>	<u>29,606</u>	<u>26,224</u>	<u>3,382</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(3,383)</u>	<u>34,394</u>	<u>-</u>	<u>(34,394)</u>
<b>Other financing sources:</b>				
Advance in . . . . .	-	-	22,224	22,224
Advance out . . . . .	-	-	(22,224)	(22,224)
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance . . . . .	(3,383)	34,394	-	(34,394)
<b>Fund balance at beginning of year . . . . .</b>	<u>3,441</u>	<u>3,441</u>	<u>3,441</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 58</u>	<u>\$ 37,835</u>	<u>\$ 3,441</u>	<u>\$ (34,394)</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	\$ 3,081	\$ 3,081	\$ 3,081	\$ -
<b>Fund balance at end of year . . . . .</b>	<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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Expenditures:</b>				
Current:				
Human services:				
Contractual services. . . . .	\$ 32,000	\$ 32,000	\$ -	\$ 32,000
Total expenditures. . . . .	<u>32,000</u>	<u>32,000</u>	<u>-</u>	<u>32,000</u>
Excess of expenditures over revenues . . . . .	<u>(32,000)</u>	<u>(32,000)</u>	<u>-</u>	<u>32,000</u>
<b>Other financing sources:</b>				
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. . . . .	7,000	7,000	-	(7,000)
<b>Fund balance at beginning of year . . . . .</b>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 8,700</u></u>	<u><u>\$ 8,700</u></u>	<u><u>\$ 1,700</u></u>	<u><u>\$ (7,000)</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year. . . . .</b>	\$ 3,807	\$ 3,807	\$ 3,807	\$ -
<b>Fund balance at end of year . . . . .</b>	<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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	\$ 325	\$ 325	\$ 325	\$ -
<b>Fund balance at end of year . . . . .</b>	<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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Interest . . . . .	\$ -	\$ -	\$ 4	\$ 4
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>
<b>Expenditures:</b>				
Current:				
Capital outlay:				
Contractual services . . . . .	9,600	9,600	2,671	6,929
Total expenditures . . . . .	<u>9,600</u>	<u>9,600</u>	<u>2,671</u>	<u>6,929</u>
Net change in fund balance. . . . .	(9,600)	(9,600)	(2,667)	6,933
<b>Fund balance at beginning of year . . . . .</b>	<u>9,600</u>	<u>9,600</u>	<u>9,600</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,933</u>	<u>\$ 6,933</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	\$ 30,405	\$ 30,405	\$ 30,405	\$ -
<b>Fund balance at end of year . . . . .</b>	<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, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Interest . . . . .	\$ -	\$ -	\$ 807	\$ 807
Total revenues . . . . .	-	-	807	807
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Contractual services . . . . .	64,224	40,224	-	40,224
Capital outlay . . . . .	-	24,000	1,195	22,805
Total expenditures . . . . .	64,224	64,224	1,195	63,029
Net change in fund balance . . . . .	(64,224)	(64,224)	(388)	63,836
<b>Fund balance at beginning of year . . . . .</b>	64,224	64,224	64,224	-
<b>Fund balance at end of year . . . . .</b>	\$ -	\$ -	\$ 63,836	\$ 63,836

**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, 2013

	<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>
<b>Revenues:</b>				
Special assessments . . . . .	\$ -	\$ -	\$ 14,124	\$ 14,124
<b>Total revenues . . . . .</b>	<u>-</u>	<u>-</u>	<u>14,124</u>	<u>14,124</u>
<b>Expenditures:</b>				
Current:				
Public works				
Contractual services . . . . .	-	15,736	15,736	-
Other . . . . .	-	3,864	3,864	-
<b>Total expenditures . . . . .</b>	<u>-</u>	<u>19,600</u>	<u>19,600</u>	<u>-</u>
Excess of expenditures over revenues . . . . .	-	(19,600)	(5,476)	14,124
<b>Other financing sources:</b>				
Transfers out . . . . .	-	(80,200)	(80,200)	-
<b>Total other financing sources . . . . .</b>	<u>-</u>	<u>(80,200)</u>	<u>(80,200)</u>	<u>-</u>
Net change in fund balance . . . . .	-	(99,800)	(85,676)	14,124
<b>Fund balance at beginning of year . . . . .</b>	<u>99,800</u>	<u>99,800</u>	<u>99,800</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 99,800</u>	<u>\$ -</u>	<u>\$ 14,124</u>	<u>\$ 14,124</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Special assessments . . . . .	\$ 24,193	\$ 24,193	\$ 24,059	\$ (134)
Total revenues . . . . .	<u>24,193</u>	<u>24,193</u>	<u>24,059</u>	<u>(134)</u>
Excess of revenues over expenditures. . . . .	<u>24,193</u>	<u>24,193</u>	<u>24,059</u>	<u>(134)</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	-	(25,673)	(25,673)	-
Total other financing uses . . . . .	<u>-</u>	<u>(25,673)</u>	<u>(25,673)</u>	<u>-</u>
Net change in fund balance. . . . .	24,193	(1,480)	(1,614)	(134)
<b>Fund balance at beginning of year. . . . .</b>	<u>64,062</u>	<u>64,062</u>	<u>64,062</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 88,255</u>	<u>\$ 62,582</u>	<u>\$ 62,448</u>	<u>\$ (134)</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, 2013

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 2,535,980	\$ 2,536,162	\$ 2,067,557	\$ (468,605)
Total revenues . . . . .	<u>2,535,980</u>	<u>2,536,162</u>	<u>2,067,557</u>	<u>(468,605)</u>
<b>Expenditures:</b>				
Current:				
Capital outlay				
Contractual services. . . . .	-	2,067,557	2,067,557	-
Total expenditures. . . . .	<u>-</u>	<u>2,067,557</u>	<u>2,067,557</u>	<u>-</u>
Net change in fund balance. . . . .	2,535,980	468,605	-	(468,605)
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,535,980</u>	<u>\$ 468,605</u>	<u>\$ -</u>	<u>\$ (468,605)</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, 2013

	<u>Sanitary Sewer</u>	<u>Building and Development</u>	<u>Total Nonmajor Proprietary Funds</u>
<b>Assets:</b>			
Current assets:			
Equity in pooled cash and cash equivalents. . . . .	\$ 1,329,609	\$ 540,118	\$ 1,869,727
Receivables (net of allowance for uncollectibles):			
Accounts . . . . .	1,380	12,444	13,824
Prepayments. . . . .	861	397	1,258
Total current assets. . . . .	<u>1,331,850</u>	<u>552,959</u>	<u>1,884,809</u>
Noncurrent assets:			
Capital assets:			
Non-depreciable capital assets. . . . .	494,776	-	494,776
Depreciable capital assets, net . . . . .	262,596	30,823	293,419
Total noncurrent assets . . . . .	<u>757,372</u>	<u>30,823</u>	<u>788,195</u>
Total assets . . . . .	<u>2,089,222</u>	<u>583,782</u>	<u>2,673,004</u>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable . . . . .	15,401	16,298	31,699
Contracts payable . . . . .	19,308	-	19,308
Accrued wages and benefits payable. . . . .	5,901	19,106	25,007
Due to other governments . . . . .	5,515	22,010	27,525
Current portion of compensated absences payable . . . . .	10,272	53,535	63,807
Current portion of OWDA loans payable. . . . .	25,130	-	25,130
Total current liabilities . . . . .	<u>81,527</u>	<u>110,949</u>	<u>192,476</u>
Long-term liabilities:			
Compensated absences payable . . . . .	6,836	25,755	32,591
OWDA loans payable . . . . .	443,340	-	443,340
Total long-term liabilities . . . . .	<u>450,176</u>	<u>25,755</u>	<u>475,931</u>
Total liabilities . . . . .	<u>531,703</u>	<u>136,704</u>	<u>668,407</u>
<b>Net position:</b>			
Net investment in capital assets. . . . .	288,902	30,823	319,725
Unrestricted . . . . .	1,268,617	416,255	1,684,872
Total net position. . . . .	<u>\$ 1,557,519</u>	<u>\$ 447,078</u>	<u>\$ 2,004,597</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
NONMAJOR PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<b>Sanitary Sewer</b>	<b>Building and Development</b>	<b>Total Nonmajor Proprietary Funds</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$ 230,403	\$ 1,000,119	\$ 1,230,522
License and permits . . . . .	350	35,387	35,737
Special assessments . . . . .	39,286	-	39,286
Other operating revenues. . . . .	<u>876</u>	<u>14,126</u>	<u>15,002</u>
Total operating revenues . . . . .	<u>270,915</u>	<u>1,049,632</u>	<u>1,320,547</u>
<b>Operating expenses:</b>			
Personal services . . . . .	144,028	422,431	566,459
Contract services . . . . .	169,073	239,376	408,449
Materials and supplies . . . . .	15,706	2,936	18,642
Depreciation . . . . .	22,421	7,622	30,043
Other . . . . .	<u>4,612</u>	<u>15,035</u>	<u>19,647</u>
Total operating expenses . . . . .	<u>355,840</u>	<u>687,400</u>	<u>1,043,240</u>
Operating income (loss) . . . . .	<u>(84,925)</u>	<u>362,232</u>	<u>277,307</u>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue. . . . .	16,622	-	16,622
Interest expense and fiscal charges . . . . .	<u>(1,774)</u>	<u>-</u>	<u>(1,774)</u>
Total nonoperating revenues (expenses). . . . .	<u>14,848</u>	<u>-</u>	<u>14,848</u>
Change in net position . . . . .	(70,077)	362,232	292,155
<b>Net position at beginning of year. . . . .</b>	<u>1,627,596</u>	<u>84,846</u>	<u>1,712,442</u>
<b>Net position at end of year . . . . .</b>	<u><u>\$ 1,557,519</u></u>	<u><u>\$ 447,078</u></u>	<u><u>\$ 2,004,597</u></u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Sanitary Sewer</u>	<u>Building and Development</u>	<u>Total Nonmajor Proprietary Funds</u>
<b>Cash flows from operating activities:</b>			
Cash received from sales/service charges . . . . .	\$ 230,338	\$ 996,794	\$ 1,227,132
Cash received from special assessments . . . . .	39,286	-	39,286
Cash received from other operating revenue . . . . .	1,226	53,595	54,821
Cash payments for personal services . . . . .	(145,373)	(412,984)	(558,357)
Cash payments for contractual services . . . . .	(165,069)	(230,146)	(395,215)
Cash payments for materials and supplies . . . . .	(16,544)	(3,496)	(20,040)
Cash payments for other expenses . . . . .	(4,976)	(15,030)	(20,006)
Net cash provided by (used in) operating activities . . . . .	<u>(61,112)</u>	<u>388,733</u>	<u>327,621</u>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets . . . . .	(10,016)	(16,960)	(26,976)
Principal payments on loans . . . . .	(25,130)	-	(25,130)
Interest payments on loans . . . . .	(1,774)	-	(1,774)
Grants and contributions . . . . .	27,869	-	27,869
Net cash used in capital and related financing activities . . . . .	<u>(9,051)</u>	<u>(16,960)</u>	<u>(26,011)</u>
<b>Cash flows from investing activities:</b>			
Interest received . . . . .	16,622	-	16,622
Net cash provided by investing activities . . . . .	<u>16,622</u>	<u>-</u>	<u>16,622</u>
Net increase (decrease) in cash and cash equivalents . . . . .	(53,541)	371,773	318,232
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<u>1,383,150</u>	<u>168,345</u>	<u>1,551,495</u>
<b>Cash and cash equivalents at end of year . . . . .</b>	<u><u>\$ 1,329,609</u></u>	<u><u>\$ 540,118</u></u>	<u><u>\$ 1,869,727</u></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating income (loss) . . . . .	\$ (84,925)	\$ 362,232	\$ 277,307
Adjustments:			
Depreciation . . . . .	22,421	7,622	30,043
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable . . . . .	(65)	757	692
(Increase) decrease in prepayments . . . . .	(35)	181	146
Increase in accounts payable . . . . .	2,802	8,494	11,296
Increase (decrease) in accrued wages and benefits . . . . .	(750)	736	(14)
Increase (decrease) in due to other governments . . . . .	(71)	1,091	1,020
Increase (decrease) in compensated absences payable . . . . .	(489)	7,620	7,131
Net cash provided by (used in) operating activities . . . . .	<u><u>\$ (61,112)</u></u>	<u><u>\$ 388,733</u></u>	<u><u>\$ 327,621</u></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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 243,000	\$ 243,000	\$ 230,338	\$ (12,662)
Licenses and permits . . . . .	300	300	350	50
Special assessment . . . . .	40,000	40,000	39,286	(714)
Other . . . . .	50,000	50,000	877	(49,123)
<b>Total operating revenues . . . . .</b>	<b>333,300</b>	<b>333,300</b>	<b>270,851</b>	<b>(62,449)</b>
<b>Operating expenses:</b>				
Personal services . . . . .	237,522	239,532	145,373	94,159
Materials and supplies . . . . .	31,500	31,766	15,144	16,622
Contractual services . . . . .	453,238	428,438	152,836	275,602
Capital outlay . . . . .	34,500	34,500	3,101	31,399
Principal . . . . .	21,774	20,000	-	20,000
Other . . . . .	31,000	32,650	4,976	27,674
<b>Total operating expenses . . . . .</b>	<b>809,534</b>	<b>786,886</b>	<b>321,430</b>	<b>465,456</b>
Operating loss . . . . .	(476,234)	(453,586)	(50,579)	403,007
<b>Nonoperating revenues (expenses):</b>				
Interest revenue . . . . .	18,500	18,500	17,140	(1,360)
Intergovernmental . . . . .	-	-	7,320	7,320
Transfers out . . . . .	(4,600)	(31,504)	(26,904)	4,600
<b>Total nonoperating revenues (expenses):</b>	<b>13,900</b>	<b>(13,004)</b>	<b>(2,444)</b>	<b>10,560</b>
Net loss . . . . .	(462,334)	(466,590)	(53,023)	413,567
<b>Fund equity at beginning of year . . . . .</b>	<b>1,380,177</b>	<b>1,380,177</b>	<b>1,380,177</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>2,246</b>	<b>2,246</b>	<b>2,246</b>	<b>-</b>
<b>Fund equity at end of year . . . . .</b>	<b>\$ 920,089</b>	<b>\$ 915,833</b>	<b>\$ 1,329,400</b>	<b>\$ 413,567</b>

**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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 600,000	\$ 600,000	\$ 996,794	\$ 396,794
Licenses and permits . . . . .	20,000	20,000	35,506	15,506
Other . . . . .	10,000	10,000	18,089	8,089
Total operating revenues . . . . .	<u>630,000</u>	<u>630,000</u>	<u>1,050,389</u>	<u>420,389</u>
<b>Operating expenses:</b>				
Personal services . . . . .	425,316	430,516	412,984	17,532
Materials and supplies . . . . .	2,000	3,613	3,496	117
Contractual services . . . . .	186,700	247,184	226,558	20,626
Capital outlay . . . . .	26,500	26,500	20,548	5,952
Other . . . . .	13,500	17,500	15,030	2,470
Total operating expenses . . . . .	<u>654,016</u>	<u>725,313</u>	<u>678,616</u>	<u>46,697</u>
Operating loss/gain before transfers . . . . .	(24,016)	(95,313)	371,773	54,786
<b>Nonoperating revenues:</b>				
Transfer in . . . . .	2,000	2,000	-	(2,000)
Total nonoperating revenues . . . . .	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Net income (loss) . . . . .	(22,016)	(93,313)	371,773	467,086
<b>Fund equity at beginning of year . . . . .</b>	167,662	167,662	167,662	-
<b>Prior year encumbrances appropriated . . . . .</b>	683	683	683	-
<b>Fund equity at end of year . . . . .</b>	<u>\$ 146,329</u>	<u>\$ 75,032</u>	<u>\$ 540,118</u>	<u>\$ 467,086</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.

##### ***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, 2013

	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
<b>Tax Collections</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 3,254,888	\$ 94,248,828	\$ 93,896,750	\$ 3,606,966
Receivables:				
Real estate and other taxes . . . . .	66,564,280	68,150,674	66,564,280	68,150,674
Due from other governments . . . . .	1,884,707	1,875,012	1,884,707	1,875,012
Total assets. . . . .	<u>\$ 71,703,875</u>	<u>\$ 164,274,514</u>	<u>\$ 162,345,737</u>	<u>\$ 73,632,652</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 71,703,875	\$ 164,274,514	\$ 162,345,737	\$ 73,632,652
Total liabilities . . . . .	<u>\$ 71,703,875</u>	<u>\$ 164,274,514</u>	<u>\$ 162,345,737</u>	<u>\$ 73,632,652</u>
<b>Central Ohio Youth Center</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 61,464	\$ 2,593,238	\$ 2,590,592	\$ 64,110
Total assets. . . . .	<u>\$ 61,464</u>	<u>\$ 2,593,238</u>	<u>\$ 2,590,592</u>	<u>\$ 64,110</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 61,464	\$ 2,593,238	\$ 2,590,592	\$ 64,110
Total liabilities . . . . .	<u>\$ 61,464</u>	<u>\$ 2,593,238</u>	<u>\$ 2,590,592</u>	<u>\$ 64,110</u>
<b>General Health District</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 2,675,264	\$ 2,855,907	\$ 2,886,643	\$ 2,644,528
Total assets. . . . .	<u>\$ 2,675,264</u>	<u>\$ 2,855,907</u>	<u>\$ 2,886,643</u>	<u>\$ 2,644,528</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 2,675,264	\$ 2,855,907	\$ 2,886,643	\$ 2,644,528
Total liabilities . . . . .	<u>\$ 2,675,264</u>	<u>\$ 2,855,907</u>	<u>\$ 2,886,643</u>	<u>\$ 2,644,528</u>
<b>Soil and Water Conservation District</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 151,575	\$ 351,237	\$ 331,986	\$ 170,826
Total assets. . . . .	<u>\$ 151,575</u>	<u>\$ 351,237</u>	<u>\$ 331,986</u>	<u>\$ 170,826</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 151,575	\$ 351,237	\$ 331,986	\$ 170,826
Total liabilities . . . . .	<u>\$ 151,575</u>	<u>\$ 351,237</u>	<u>\$ 331,986</u>	<u>\$ 170,826</u>
<b>Marriage License</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 3,094	\$ 4,607	\$ 5,032	\$ 2,669
Total assets. . . . .	<u>\$ 3,094</u>	<u>\$ 4,607</u>	<u>\$ 5,032</u>	<u>\$ 2,669</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 3,094	\$ 4,607	\$ 5,032	\$ 2,669
Total liabilities . . . . .	<u>\$ 3,094</u>	<u>\$ 4,607</u>	<u>\$ 5,032</u>	<u>\$ 2,669</u>
<b>Indigent Counsel and Restitution</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 4,545	\$ 23,625	\$ 21,734	\$ 6,436
Total assets. . . . .	<u>\$ 4,545</u>	<u>\$ 23,625</u>	<u>\$ 21,734</u>	<u>\$ 6,436</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 4,545	\$ 23,625	\$ 21,734	\$ 6,436
Total liabilities . . . . .	<u>\$ 4,545</u>	<u>\$ 23,625</u>	<u>\$ 21,734</u>	<u>\$ 6,436</u>

- - Continued

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
<b>Domestic Violence</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 1,971	\$ 5,229	\$ 4,435	\$ 2,765
Total assets. . . . .	<u>\$ 1,971</u>	<u>\$ 5,229</u>	<u>\$ 4,435</u>	<u>\$ 2,765</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 1,971	\$ 5,229	\$ 4,435	\$ 2,765
Total liabilities . . . . .	<u>\$ 1,971</u>	<u>\$ 5,229</u>	<u>\$ 4,435</u>	<u>\$ 2,765</u>
<b>County Courts</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 689,739	\$ 552,354	\$ -	\$ 1,242,093
Total assets. . . . .	<u>\$ 689,739</u>	<u>\$ 552,354</u>	<u>\$ -</u>	<u>\$ 1,242,093</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 689,739	\$ 552,354	\$ -	\$ 1,242,093
Total liabilities . . . . .	<u>\$ 689,739</u>	<u>\$ 552,354</u>	<u>\$ -</u>	<u>\$ 1,242,093</u>
<b>Alimony and Child Support</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 4,647	\$ -	\$ 3,114	\$ 1,533
Total assets. . . . .	<u>\$ 4,647</u>	<u>\$ -</u>	<u>\$ 3,114</u>	<u>\$ 1,533</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 4,647	\$ -	\$ 3,114	\$ 1,533
Total liabilities . . . . .	<u>\$ 4,647</u>	<u>\$ -</u>	<u>\$ 3,114</u>	<u>\$ 1,533</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 55,179	\$ 36,826	\$ -	\$ 92,005
Total assets. . . . .	<u>\$ 55,179</u>	<u>\$ 36,826</u>	<u>\$ -</u>	<u>\$ 92,005</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 55,179	\$ 36,826	\$ -	\$ 92,005
Total liabilities . . . . .	<u>\$ 55,179</u>	<u>\$ 36,826</u>	<u>\$ -</u>	<u>\$ 92,005</u>
<b>Joint Recreation Board</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 66,194	\$ 110,514	\$ 116,850	\$ 59,858
Total assets. . . . .	<u>\$ 66,194</u>	<u>\$ 110,514</u>	<u>\$ 116,850</u>	<u>\$ 59,858</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 66,194	\$ 110,514	\$ 116,850	\$ 59,858
Total liabilities . . . . .	<u>\$ 66,194</u>	<u>\$ 110,514</u>	<u>\$ 116,850</u>	<u>\$ 59,858</u>
<b>Housing Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 88,041	\$ 336,654	\$ 356,872	\$ 67,823
Total assets. . . . .	<u>\$ 88,041</u>	<u>\$ 336,654</u>	<u>\$ 356,872</u>	<u>\$ 67,823</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 88,041	\$ 336,654	\$ 356,872	\$ 67,823
Total liabilities . . . . .	<u>\$ 88,041</u>	<u>\$ 336,654</u>	<u>\$ 356,872</u>	<u>\$ 67,823</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, 2013

	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
<b>Union County Family and Children First</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 42,716	\$ 39,580	\$ 50,519	\$ 31,777
Total assets. . . . .	<u>\$ 42,716</u>	<u>\$ 39,580</u>	<u>\$ 50,519</u>	<u>\$ 31,777</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 42,716	\$ 39,580	\$ 50,519	\$ 31,777
Total liabilities . . . . .	<u>\$ 42,716</u>	<u>\$ 39,580</u>	<u>\$ 50,519</u>	<u>\$ 31,777</u>
<b>Probation Improvement Grant</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 140,014	\$ 147,988	\$ 217,365	\$ 70,637
Total assets. . . . .	<u>\$ 140,014</u>	<u>\$ 147,988</u>	<u>\$ 217,365</u>	<u>\$ 70,637</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 140,014	\$ 147,988	\$ 217,365	\$ 70,637
Total liabilities . . . . .	<u>\$ 140,014</u>	<u>\$ 147,988</u>	<u>\$ 217,365</u>	<u>\$ 70,637</u>
<b>Council of Governments</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 154,800	\$ 207,766	\$ 218,471	\$ 144,095
Total assets. . . . .	<u>\$ 154,800</u>	<u>\$ 207,766</u>	<u>\$ 218,471</u>	<u>\$ 144,095</u>
<b>Liabilities:</b>				
Loans due to other funds . . . . .	\$ 255,800	\$ -	\$ -	\$ 255,800
Undistributed monies . . . . .	(101,000)	207,766	218,471	(111,705)
Total liabilities . . . . .	<u>\$ 154,800</u>	<u>\$ 207,766</u>	<u>\$ 218,471</u>	<u>\$ 144,095</u>
<b>LUC Regional Planning</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 262,212	\$ 268,800	\$ 209,153	\$ 321,859
Total assets. . . . .	<u>\$ 262,212</u>	<u>\$ 268,800</u>	<u>\$ 209,153</u>	<u>\$ 321,859</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 262,212	\$ 268,800	\$ 209,153	\$ 321,859
Total liabilities . . . . .	<u>\$ 262,212</u>	<u>\$ 268,800</u>	<u>\$ 209,153</u>	<u>\$ 321,859</u>
<b>Medical and Dental Insurance</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 389,360	\$ 62,971,669	\$ 62,961,344	\$ 399,685
Total assets. . . . .	<u>\$ 389,360</u>	<u>\$ 62,971,669</u>	<u>\$ 62,961,344</u>	<u>\$ 399,685</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 389,360	\$ 62,971,669	\$ 62,961,344	\$ 399,685
Total liabilities . . . . .	<u>\$ 389,360</u>	<u>\$ 62,971,669</u>	<u>\$ 62,961,344</u>	<u>\$ 399,685</u>
<b>Ditch</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 1,002	\$ 4,934	\$ 5,936	\$ -
Total assets. . . . .	<u>\$ 1,002</u>	<u>\$ 4,934</u>	<u>\$ 5,936</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 1,002	\$ 4,934	\$ 5,936	\$ -
Total liabilities . . . . .	<u>\$ 1,002</u>	<u>\$ 4,934</u>	<u>\$ 5,936</u>	<u>\$ -</u>

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**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONCLUDED)  
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
<b>Humane Society</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 621	\$ 208	\$ -	\$ 829
Total assets. . . . .	<u>\$ 621</u>	<u>\$ 208</u>	<u>\$ -</u>	<u>\$ 829</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 621	\$ 208	\$ -	\$ 829
Total liabilities . . . . .	<u>\$ 621</u>	<u>\$ 208</u>	<u>\$ -</u>	<u>\$ 829</u>
<b>Ohio Child's Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 18,821	\$ 19,014	\$ 15,757	\$ 22,078
Total assets. . . . .	<u>\$ 18,821</u>	<u>\$ 19,014</u>	<u>\$ 15,757</u>	<u>\$ 22,078</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 18,821	\$ 19,014	\$ 15,757	\$ 22,078
Total liabilities . . . . .	<u>\$ 18,821</u>	<u>\$ 19,014</u>	<u>\$ 15,757</u>	<u>\$ 22,078</u>
<b>Ohio Elections Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 3,750	\$ 1,520	\$ -	\$ 5,270
Total assets. . . . .	<u>\$ 3,750</u>	<u>\$ 1,520</u>	<u>\$ -</u>	<u>\$ 5,270</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 3,750	\$ 1,520	\$ -	\$ 5,270
Total liabilities . . . . .	<u>\$ 3,750</u>	<u>\$ 1,520</u>	<u>\$ -</u>	<u>\$ 5,270</u>
<b>Help Me Grow</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 89,737	\$ 86,792	\$ 91,110	\$ 85,419
Total assets. . . . .	<u>\$ 89,737</u>	<u>\$ 86,792</u>	<u>\$ 91,110</u>	<u>\$ 85,419</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 89,737	\$ 86,792	\$ 91,110	\$ 85,419
Total liabilities . . . . .	<u>\$ 89,737</u>	<u>\$ 86,792</u>	<u>\$ 91,110</u>	<u>\$ 85,419</u>
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in pooled cash and equivalents . . . . .	\$ 7,465,248	\$ 164,314,936	\$ 163,980,549	\$ 7,799,635
Cash and cash equivalents in segregated accounts . . . . .	694,386	552,354	3,114	1,243,626
Receivables:				
Real estate and other taxes . . . . .	66,564,280	68,150,674	66,564,280	68,150,674
Due from other governments . . . . .	1,884,707	1,875,012	1,884,707	1,875,012
Total assets. . . . .	<u>\$ 76,608,621</u>	<u>\$ 234,892,976</u>	<u>\$ 232,432,650</u>	<u>\$ 79,068,947</u>
<b>Liabilities</b>				
Loans due to other funds . . . . .	\$ 255,800	\$ -	\$ -	\$ 255,800
Undistributed monies . . . . .	76,352,821	234,892,976	232,432,650	78,813,147
Total liabilities. . . . .	<u>\$ 76,608,621</u>	<u>\$ 234,892,976</u>	<u>\$ 232,432,650</u>	<u>\$ 79,068,947</u>

**UNION COUNTY, OHIO**

BALANCE SHEET  
DISCRETELY PRESENTED COMPONENT UNIT  
UNION COUNTY AIRPORT AUTHORITY  
DECEMBER 31, 2013

	<u><b>Airport Authority</b></u>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents . . . . .	\$ 516,094
Receivables (net of allowances of uncollectibles):	
Accounts . . . . .	<u>100</u>
Total assets . . . . .	<u><u>\$ 516,194</u></u>
<b>Liabilities:</b>	
Accounts payable . . . . .	7,241
Accrued wages and benefits . . . . .	338
Due to other governments . . . . .	<u>184</u>
Total liabilities . . . . .	<u><u>7,763</u></u>
<b>Fund balances:</b>	
Unassigned . . . . .	<u>508,431</u>
Total net position . . . . .	<u><u>\$ 508,431</u></u>

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

<b>Total Airport Authority Fund Balances</b>	\$ 508,431
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*Amounts reported for governmental activities in the statement of net position are different because of the following:*

Capital assets used in governmental type component unit activities are not financial resources and, therefore, are not reported in the funds.	2,624,370
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Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	
Intergovernmental receivable	33,080

Net position of The Union County Airport Authority	<u><u>\$ 3,165,881</u></u>
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**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
DISCRETELY PRESENTED COMPONENT UNIT  
UNION COUNTY AIRPORT AUTHORITY  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<b>Airport Authority</b>
<b>Revenues:</b>	
Charges for services . . . . .	\$ 2,265
Intergovernmental . . . . .	55,755
Investment income . . . . .	4,267
Rental income . . . . .	190,035
Other. . . . .	<u>43</u>
Total revenues . . . . .	<u>252,365</u>
<b>Expenditures:</b>	
Current:	
Conservation and recreation . . . . .	<u>206,713</u>
Total expenditures . . . . .	<u>206,713</u>
Net change in fund balance. . . . .	45,652
<b>Fund balance at beginning of year . . . . .</b>	<u>462,779</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 508,431</u></u>

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

<b>Net Change in Airport Authority Fund Balances</b>	\$ 45,652
 <i>Amounts reported for discretely presented component units on the statement of activities are different because:</i>	
Governmental type component unit funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays.	
Current year depreciation	(202,929)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	
Intergovernmental revenues	33,080
Change in Net position of The Airport Authority	<u><u>\$ (124,197)</u></u>

# **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.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	<b>225-234</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>235-241</b>
These schedules contain information to help the reader assess the County's most significant local revenue sources, property and sales taxes.	
<b>Debt Capacity</b>	<b>242-248</b>
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.	
<b>Demographic and Economic Information</b>	<b>249-250</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b>	<b>251-259</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.	

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

**UNION COUNTY, OHIO**

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>Government activities:</b>				
Net investment in capital assets	\$ 78,405,934	\$ 73,714,293	\$ 69,956,230	\$ 65,696,098
Restricted for:				
Capital projects	6,522	16,746	6,522	47,514
Debt service	-	-	-	-
Human service programs	16,242,054	16,344,521	15,514,923	14,534,714
Public works programs	4,784,214	5,276,642	5,002,232	3,818,027
Health programs	1,307,086	1,132,816	1,206,926	1,325,802
Other purposes	4,519,237	4,432,282	4,339,996	4,346,889
Unrestricted	<u>17,848,918</u>	<u>14,101,567</u>	<u>9,076,655</u>	<u>9,104,696</u>
Total governmental activities net position	<u>\$ 123,113,965</u>	<u>\$ 115,018,867</u>	<u>\$ 105,103,484</u>	<u>\$ 98,873,740</u>
<b>Business-type activities:</b>				
Net investment in capital assets	\$ 17,585,938	\$ 14,161,858	\$ 14,560,418	\$ 14,143,190
Restricted	3,871,672	4,725,554	2,177,792	2,739,709
Unrestricted	<u>50,382,705</u>	<u>43,249,046</u>	<u>35,695,876</u>	<u>32,266,730</u>
Total business-type activities net position	<u>\$ 71,840,315</u>	<u>\$ 62,136,458</u>	<u>\$ 52,434,086</u>	<u>\$ 49,149,629</u>
<b>Primary government:</b>				
Net investment in capital assets	\$ 95,991,872	\$ 87,876,151	\$ 84,516,648	\$ 79,839,288
Restricted for:				
Capital projects	6,522	16,746	882,447	977,054
Debt service	6,024	4,328	3,591	95,345
Human service programs	16,242,054	16,344,521	15,514,923	14,534,714
Public works programs	4,784,214	5,276,642	5,002,232	3,818,027
Health programs	1,307,086	1,132,816	1,206,926	1,325,802
Other purposes	8,384,885	9,153,508	5,638,272	6,061,713
Unrestricted	<u>68,231,623</u>	<u>57,350,613</u>	<u>44,772,531</u>	<u>41,371,426</u>
Total	<u>\$ 194,954,280</u>	<u>\$ 177,155,325</u>	<u>\$ 157,537,570</u>	<u>\$ 148,023,369</u>

**Source:** County financial records

<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
\$ 62,877,921	\$ 61,759,667	\$ 57,915,110	\$ 56,089,685	\$ 50,863,277	\$ 49,042,618
1,487,548	1,906,616	1,738,603	1,432,729	1,885,804	1,553,271
199,241	196,115	186,530	178,705	103,051	167,311
12,967,423	10,449,860	8,980,021	6,969,391	6,100,622	4,534,666
3,853,142	3,688,199	3,470,964	3,494,643	3,154,052	2,271,894
1,358,434	1,057,715	2,146,086	2,162,353	2,500,644	1,710,375
3,584,543	3,765,806	2,377,575	2,287,368	2,133,744	1,833,401
6,871,486	8,837,717	10,423,629	6,844,135	6,365,027	4,958,093
<u>\$ 93,199,738</u>	<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>
\$ 14,124,261	\$ 13,508,658	\$ 11,782,702	\$ 13,355,372	\$ 12,958,132	\$ 14,630,578
2,753,323	4,928,672	4,318,519	3,648,108	1,914,465	4,827,773
29,464,612	24,126,401	23,134,777	14,603,007	14,632,020	7,389,812
<u>\$ 46,342,196</u>	<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>
\$ 77,002,182	\$ 75,268,325	\$ 69,697,812	\$ 69,445,057	\$ 63,821,409	\$ 63,673,196
1,487,548	2,934,501	1,738,603	1,432,729	1,885,804	1,553,271
199,241	199,840	186,530	178,705	103,051	167,311
12,967,423	10,449,860	8,980,021	6,969,391	6,100,622	4,534,666
3,853,142	3,688,199	3,470,964	3,494,643	3,154,052	2,271,894
1,358,434	1,057,715	2,146,086	2,162,353	2,500,644	1,710,375
6,337,866	7,662,868	6,696,094	5,935,476	4,048,209	6,661,174
36,336,098	32,964,118	33,558,406	21,447,142	20,997,047	12,347,905
<u>\$ 139,541,934</u>	<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>

**UNION COUNTY, OHIO**

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

<b>Expenses</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
Governmental activities:				
General government:				
Legislative and executive	\$ 8,979,834	\$ 10,044,514	\$ 11,422,420	\$ 10,817,736
Judicial	3,605,442	2,565,051	2,777,476	2,851,552
Public safety	7,129,141	6,248,453	6,925,246	6,923,020
Public works	5,826,514	5,125,903	5,853,894	4,644,326
Health	2,253,616	2,890,455	3,306,813	3,297,771
Human services	16,794,319	16,121,976	15,644,260	15,210,709
Economic development	290,649	382,067	369,278	315,537
Intergovernmental	433,439	367,949	1,052,051	1,433,617
Interest and fiscal charges	237,033	283,178	334,789	313,006
Bond issuance costs	-	103,024	162,721	-
<i>Total governmental activities expense</i>	<u>45,549,987</u>	<u>44,132,570</u>	<u>47,848,948</u>	<u>45,807,274</u>
Business-type activities:				
Memorial hospital	86,146,627	81,706,047	77,778,395	71,780,394
Nonmajor:				
Sanitary sewer district	357,614	356,915	348,656	311,995
Water district	-	-	-	-
Building and development	687,400	587,202	451,090	470,857
<i>Total business-type activities expense</i>	<u>87,191,641</u>	<u>82,650,164</u>	<u>78,578,141</u>	<u>72,563,246</u>
<i>Total primary government expenses</i>	<u>\$ 132,741,628</u>	<u>\$ 126,782,734</u>	<u>\$ 126,427,089</u>	<u>\$ 118,370,520</u>
<b>Program revenues</b>				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 3,300,977	\$ 3,321,905	\$ 2,828,412	\$ 2,852,106
Judicial	1,092,365	1,095,905	1,093,056	1,021,837
Public safety	851,407	640,357	793,920	1,411,167
Public works	636,002	728,411	879,349	677,752
Health	132,040	158,878	154,385	195,346
Human services	592,416	623,718	917,251	823,824
Economic development	15,789	22,533	22,534	22,533
Operating grants and contributions				
General government:				
Legislative and executive	2,217,014	1,978,605	102,584	501,389
Judicial	20,754	179	3,150	133,971
Public safety	470,569	449,830	796,276	802,050
Public works	4,913,187	4,588,700	4,907,379	4,551,194
Health	1,223,761	1,532,132	1,898,428	2,173,817
Human services	6,080,234	5,958,043	7,813,675	7,363,520
Economic development	235,386	237,748	197,592	142,938
Capital grants and contributions				
General government:				
Legislative and executive	-	-	-	-
Public works	2,121,740	2,283,802	3,543,127	1,824,731
<i>Total governmental activities program revenues</i>	<u>23,903,641</u>	<u>23,620,746</u>	<u>25,951,118</u>	<u>24,498,175</u>

2009	2008	2007	2006	2005	2004
\$ 12,019,993	\$ 13,793,161	\$ 11,990,209	\$ 11,776,677	\$ 11,058,550	\$ 11,245,559
2,461,340	2,637,145	2,371,200	2,181,237	2,248,594	1,960,691
7,150,858	7,161,068	6,735,640	6,270,069	5,631,020	4,709,853
5,747,722	3,227,196	3,341,555	3,089,442	3,427,498	4,554,528
3,950,543	4,020,931	3,834,944	3,888,031	3,345,809	3,201,395
15,526,434	16,904,850	13,834,546	14,604,599	12,759,040	11,339,209
402,363	365,747	298,297	306,202	333,395	394,680
576,265	519,194	-	-	-	1,782,748
491,417	485,352	328,586	380,135	415,051	451,711
-	-	-	-	-	-
<u>48,326,935</u>	<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>
69,262,201	67,061,083	62,879,762	60,705,526	58,582,150	56,083,372
175,941	319,305	222,616	1,109,238	1,190,025	872,798
-	-	150,000	220,104	585,926	439,051
496,669	679,417	730,837	954,983	920,994	811,553
<u>69,934,811</u>	<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>\$ 118,261,746</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>
\$ 2,657,714	\$ 2,799,982	\$ 2,747,434	\$ 3,023,987	\$ 3,056,333	\$ 2,843,582
672,310	696,302	636,768	570,134	574,770	580,135
1,038,616	793,587	609,138	871,808	815,211	699,130
643,515	800,713	728,309	644,593	618,410	644,370
256,573	174,411	210,952	179,375	170,132	285,042
770,661	1,252,022	1,173,924	1,191,088	1,380,394	1,346,464
22,534	21,876	21,239	20,621	20,621	20,620
175,388	158,828	391,160	636,094	813,542	798,429
-	7,593	64,316	74,447	107,541	110,276
808,188	983,000	582,840	691,322	605,893	554,115
4,495,345	4,124,622	-	-	-	-
2,459,350	2,882,747	1,155,472	2,551,355	2,400,984	2,480,982
8,711,064	8,038,000	6,736,671	5,392,309	4,508,522	4,625,488
79,809	316,391	-	-	-	-
-	140,828	201,015	117,400	234,795	335,590
1,474,017	2,900,836	908,125	2,464,802	785,013	1,826,860
<u>24,265,084</u>	<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>

**UNION COUNTY, OHIO**

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

<b>Program revenues (continued)</b>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Business-type activities:				
Charges for services:				
Memorial hospital	90,989,592	87,195,877	78,417,777	71,729,744
Nonmajor:				
Sanitary sewer district	270,039	261,811	221,913	222,331
Water district	-	-	-	-
Building and development	1,035,506	607,785	417,571	469,350
Capital grants and contributions				
Memorial hospital	363,102	468,427	326,233	359,032
<i>Total business-type activities</i>				
Program revenues	<u>92,658,239</u>	<u>88,533,900</u>	<u>79,383,494</u>	<u>72,780,457</u>
<i>Total primary government</i>				
Program revenues	<u>\$ 116,561,880</u>	<u>\$ 112,154,646</u>	<u>\$ 105,334,612</u>	<u>\$ 97,278,632</u>
 <b>Net (expense)/revenue</b>				
Governmental activities	\$ (21,646,346)	\$ (20,511,824)	\$ (21,897,830)	\$ (21,309,099)
Business-type activities	5,466,598	5,883,736	805,353	217,211
<i>Total primary government net expense</i>	<u>\$ (16,179,748)</u>	<u>\$ (14,628,088)</u>	<u>\$ (21,092,477)</u>	<u>\$ (21,091,888)</u>
 <b>General revenues and other changes in net position</b>				
Governmental activities:				
Property taxes	\$ 10,872,350	\$ 11,610,480	\$ 10,251,898	\$ 10,893,125
Sales taxes	13,193,116	12,292,840	10,332,911	9,298,891
Unrestricted grants and contributions	4,371,878	4,703,838	4,919,814	5,284,472
Interest	650,353	718,138	657,302	768,985
Other	653,747	1,101,911	1,974,107	735,260
Transfers	-	-	(8,458)	2,368
<i>Total governmental activities:</i>	<u>29,741,444</u>	<u>30,427,207</u>	<u>28,127,574</u>	<u>26,983,101</u>
Business-type activities:				
Unrestricted grants and contributions	-	-	-	-
Interest	138,196	183,270	171,106	139,436
Gain on sale of capital assets	-	-	-	-
Transfers	-	-	8,458	(2,368)
Other	4,099,063	3,635,366	2,299,540	2,453,154
<i>Total business-type activities:</i>	<u>4,237,259</u>	<u>3,818,636</u>	<u>2,479,104</u>	<u>2,590,222</u>
<i>Total primary government</i>	<u>\$ 33,978,703</u>	<u>\$ 34,245,843</u>	<u>\$ 30,606,678</u>	<u>\$ 29,573,323</u>
 <b>Change in net position</b>				
Governmental activities:	\$ 8,095,098	\$ 9,915,383	\$ 6,229,744	\$ 5,674,002
Business-type activities:	9,703,857	9,702,372	3,284,457	2,807,433
<i>Total primary government</i>	<u>\$ 17,798,955</u>	<u>\$ 19,617,755</u>	<u>\$ 9,514,201</u>	<u>\$ 8,481,435</u>

Source: County financial records

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
69,091,683	67,410,277	66,910,751	60,142,923	58,674,289	54,589,205
224,570	264,358	273,086	332,884	1,143,784	954,578
-	3,989	6,205	64,231	636,889	586,869
446,577	609,618	730,342	766,433	848,346	798,214
1,064,803	370,484	557,971	808,334	543,753	833,980
<u>70,827,633</u>	<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>\$ 95,092,717</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>
\$ (24,061,851)	\$ (23,022,906)	\$ (26,567,614)	\$ (24,067,057)	\$ (23,126,796)	\$ (22,489,291)
892,822	598,921	4,495,140	(875,046)	567,966	(443,928)
<u>\$ (23,169,029)</u>	<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>
\$ 10,264,681	\$ 10,360,679	\$ 11,915,812	\$ 11,242,702	\$ 11,605,612	\$ 10,018,690
8,001,168	9,565,905	9,379,361	7,163,499	7,115,148	6,844,471
5,452,939	4,312,843	9,597,276	9,108,618	9,157,542	6,239,807
1,001,949	1,516,355	1,800,912	1,542,329	903,077	527,910
889,908	1,687,155	1,653,762	1,362,697	1,380,009	1,530,771
(10,751)	3,146	-	-	-	-
<u>25,599,894</u>	<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>
-	-	-	-	-	-
169,467	565,872	931,447	718,364	228,887	102,325
-	-	-	460,169	-	-
10,751	(3,146)	-	-	-	-
<u>2,705,425</u>	<u>2,166,086</u>	<u>2,202,924</u>	<u>1,798,383</u>	<u>1,859,601</u>	<u>1,772,797</u>
<u>2,885,643</u>	<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>\$ 28,485,537</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>
\$ 1,538,043	\$ 4,423,177	\$ 7,779,509	\$ 6,352,788	\$ 7,034,592	\$ 2,672,358
3,778,465	3,327,733	7,629,511	2,101,870	2,656,454	1,431,194
<u>\$ 5,316,508</u>	<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>

**UNION COUNTY, OHIO**

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>General fund</b>				
Nonspendable	\$ 464,022	\$ 336,451	\$ 260,443	\$ -
Committed	490,227	507,356	168,425	-
Assigned	104,917	178,578	32,380	-
Unassigned	7,476,119	7,402,858	5,416,856	-
Reserved	-	-	-	863,451
Unreserved	-	-	-	5,810,986
Total general fund	<u>8,535,285</u>	<u>8,425,243</u>	<u>5,878,104</u>	<u>6,674,437</u>
<b>All other governmental funds</b>				
Nonspendable	2,192,007	2,713,265	2,916,146	-
Restricted	22,459,456	23,161,585	21,392,257	-
Committed	532,309	541,423	2,087,935	-
Assigned	6,106,226	3,402,438	152,397	-
Unassigned (deficit)	(470,454)	(475,578)	(827,812)	-
Reserved	-	-	-	2,001,621
Unreserved, reported in:				
Special revenue funds	-	-	-	20,160,285
Cap. projects fund	-	-	-	1,353,231
Total all other governmental Funds	<u>30,819,544</u>	<u>29,343,133</u>	<u>25,720,923</u>	<u>23,515,137</u>
Total governmental funds	<u>\$ 39,354,829</u>	<u>\$ 37,768,376</u>	<u>\$ 31,599,027</u>	<u>\$ 30,189,574</u>

**Source:** County financial records

**Note:** The County implemented GASB 54 in 2011.



<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
525,319	245,743	899,462	845,718	777,801	747,942
4,947,149	6,288,735	6,775,931	5,090,874	4,443,403	3,089,674
<u>5,472,468</u>	<u>6,534,478</u>	<u>7,675,393</u>	<u>5,936,592</u>	<u>5,221,204</u>	<u>3,837,616</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,121,733	425,736	612,590	943,813	684,784	446,049
17,822,141	15,283,376	14,084,346	11,284,106	10,035,585	8,150,227
1,483,648	1,695,857	1,675,771	1,303,416	1,663,846	1,401,758
<u>20,427,522</u>	<u>17,404,969</u>	<u>16,372,707</u>	<u>13,531,335</u>	<u>12,384,215</u>	<u>9,998,034</u>
<u>\$ 25,899,990</u>	<u>\$ 23,939,447</u>	<u>\$ 24,048,100</u>	<u>\$ 19,467,927</u>	<u>\$ 17,605,419</u>	<u>\$ 13,835,650</u>

**UNION COUNTY, OHIO**

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>Revenues</b>				
Property taxes	\$ 11,189,135	\$ 11,640,235	\$ 10,312,236	\$ 10,774,173
Sales taxes	12,657,207	11,904,107	9,532,046	9,232,138
Charges for services	5,630,525	5,702,000	5,746,123	5,270,357
Licenses and permits	164,159	149,577	140,540	149,043
Fines and forfeitures	293,905	328,306	310,308	883,143
Intergovernmental	20,104,135	20,886,903	23,185,233	22,216,858
Special assessments	173,248	141,711	302,925	221,038
Investment earnings	685,017	742,796	696,775	806,883
Rental income	460,492	450,517	435,660	447,374
Other	1,486,393	1,961,477	2,710,709	1,826,325
Total revenues	<u>52,844,216</u>	<u>53,907,629</u>	<u>53,372,555</u>	<u>51,827,332</u>
<b>Expenditures</b>				
General government:				
Legislative and executive	8,821,409	9,684,539	10,794,384	10,184,817
Judicial	3,406,943	2,632,086	2,812,044	2,540,917
Public safety	7,049,233	6,143,948	6,878,971	6,718,534
Public works	7,516,145	6,401,112	5,876,236	6,231,680
Health	2,227,373	2,770,824	3,199,561	3,178,564
Human services	17,092,953	16,039,947	15,542,198	15,033,670
Economic development	295,249	378,475	361,247	310,486
Intergovernmental	433,439	367,949	1,052,051	1,433,617
Capital outlay	3,342,064	2,185,670	4,129,296	1,686,313
Debt service				
Principal retirement	845,000	790,000	993,167	856,794
Interest and fiscal charges	239,518	290,188	322,780	341,620
Bond issuance costs	-	103,024	-	18,399
Total expenditures	<u>51,269,326</u>	<u>47,787,762</u>	<u>51,961,935</u>	<u>48,535,411</u>
Excess of revenues over (under) expenditures	<u>1,574,890</u>	<u>6,119,867</u>	<u>1,410,620</u>	<u>3,291,921</u>
<b>Other financing sources (uses)</b>				
Transfers in	4,495,640	3,130,717	1,584,823	1,109,452
Transfers out	(4,495,640)	(3,130,717)	(1,593,281)	(1,107,084)
Sale of capital assets	-	-	-	-
Payment to refunded bond escrow agent	-	(2,282,518)	-	-
Issuance of bonds/other sources	-	2,332,168	-	920,000
Total other financing sources (uses)	<u>-</u>	<u>49,650</u>	<u>(8,458)</u>	<u>922,368</u>
Net change in fund balance	<u>\$ 1,574,890</u>	<u>\$ 6,169,517</u>	<u>\$ 1,402,162</u>	<u>\$ 4,214,289</u>
Debt service as a percentage of noncapital expenditures	2.4%	2.5%	2.8%	2.7%

Source: County financial records

	2009	2008	2007	2006	2005	2004
\$	10,966,686	\$ 11,009,045	\$ 11,534,140	\$ 11,160,274	\$ 11,606,766	\$ 10,046,282
	8,981,387	9,433,349	8,369,261	7,120,385	7,084,993	6,803,685
	4,836,343	5,761,653	5,343,223	5,635,607	6,097,268	5,652,805
	131,311	128,261	118,402	180,251	94,460	96,808
	561,756	192,350	235,629	164,042	141,674	373,099
	22,747,753	22,584,156	19,777,156	21,396,153	17,154,412	17,595,228
	118,378	97,984	126,962	88,551	89,389	91,147
	1,018,093	1,516,355	1,800,912	1,542,329	903,077	527,910
	526,924	449,072	430,510	521,706	84,593	-
	1,542,400	1,713,362	1,484,520	1,319,146	1,508,496	1,705,461
	<u>51,431,031</u>	<u>52,885,587</u>	<u>49,220,715</u>	<u>49,128,444</u>	<u>44,765,128</u>	<u>42,892,425</u>
	11,414,974	12,270,523	11,043,570	12,236,331	10,554,369	10,949,185
	2,475,547	2,461,789	2,170,932	1,989,364	1,930,903	1,799,920
	6,852,816	7,054,154	6,596,109	6,386,829	5,694,979	5,560,597
	5,895,941	8,189,213	5,539,221	6,979,286	4,266,177	4,554,497
	3,819,033	3,806,892	3,694,242	3,896,255	3,292,537	3,040,817
	15,427,818	16,835,929	13,873,946	14,265,234	12,859,327	11,460,825
	959,955	283,263	296,826	305,905	248,882	244,776
	-	676,156	638,179	667,141	335,732	1,176,961
	1,706,028	3,109,724	391,053	45,914	861,815	3,354,540
	3,630,375	600,000	567,807	611,771	585,557	565,363
	421,651	485,352	325,986	382,123	416,828	460,281
	176,378	-	-	-	-	-
	<u>52,780,516</u>	<u>55,772,995</u>	<u>45,137,871</u>	<u>47,766,153</u>	<u>41,047,106</u>	<u>43,167,762</u>
	<u>(1,349,485)</u>	<u>(2,887,408)</u>	<u>4,082,844</u>	<u>1,362,291</u>	<u>3,718,022</u>	<u>(275,337)</u>
	1,063,200	1,297,061	1,746,800	931,130	1,500,530	3,176,210
	(1,073,951)	(1,293,915)	(1,746,800)	(931,130)	(1,500,530)	(3,169,955)
	-	-	400,000	537,301	18,936	25,512
	-	-	-	-	-	-
	3,015,122	3,000,000	42,280	-	-	-
	<u>3,004,371</u>	<u>3,003,146</u>	<u>442,280</u>	<u>537,301</u>	<u>18,936</u>	<u>31,767</u>
\$	<u>1,654,886</u>	<u>\$ 115,738</u>	<u>\$ 4,525,124</u>	<u>\$ 1,899,592</u>	<u>\$ 3,736,958</u>	<u>\$ (243,570)</u>
	8.0%	2.3%	2.1%	2.4%	2.6%	2.6%

**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
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
2013	1,037,946,330	249,798,450	-	59,677,410

**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

<b>Total</b>		<b>Assessed Value as a Percentage of Actual Value</b>	<b>Total Direct Tax Rate</b>
<b>Assessed Value</b>	<b>Estimated Actual Value</b>		
\$ 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
1,347,422,190	3,747,086,039	35.96%	10.8500

**UNION COUNTY, OHIO**

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

	<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>2013</u>
<u>Union County</u>										
<i>County Unvoted Millage:</i>										
General	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40
<i>County Voted Millage:</i>										
DD	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mental Health	0.50	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	0.75	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>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>
<u>Union County Health District</u>	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<u>School Districts within the County</u>										
Fairbanks LSD	41.70	41.70	40.90	45.50	45.50	46.00	45.80	45.80	44.57	44.30
Marysville EVSD	52.56	52.56	54.06	54.06	58.06	58.06	58.06	58.06	59.06	59.56
North Union LSD	41.30	41.30	41.40	41.25	39.55	37.70	37.70	37.70	37.05	36.15
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	39.70	39.70	39.40	39.30	36.80	35.71	35.71	35.71	35.70	35.70
Triad LSD	28.85	28.85	28.80	28.75	28.60	28.60	28.60	28.60	28.60	27.85
Jonathan Alder LSD	48.10	48.10	38.60	38.10	38.10	38.10	37.60	38.35	38.30	38.35
Hilliard CSD	74.40	74.40	73.14	75.89	82.79	82.85	82.95	82.95	89.45	89.45
Dublin CSD	64.60	64.60	72.50	72.50	72.50	80.40	80.40	80.40	87.34	88.59
Buckeye Valley LSD	33.20	33.20	33.06	32.80	34.80	34.95	34.73	34.73	34.66	35.80
<u>Corporations</u>										
Richwood	11.00	11.00	11.00	11.00	11.00	11.00	10.70	10.70	6.70	6.70
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Plain City	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.15	8.15
Magnetic Springs	5.90	5.90	5.90	5.90	5.90	5.90	10.90	10.90	10.90	10.90
Marysville	4.50	4.50	4.50	5.20	4.50	5.20	4.50	4.50	4.30	4.30
Milford Center	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
<u>Joint Vocational Schools</u>										
Tolles Career & Technical Center	0.50	0.50	0.50	1.30	1.30	1.30	1.30	1.30	1.60	1.60
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Delaware Co JVS	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
<u>Township / Fire</u>										
Allen	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	6.50	6.30	6.30	6.50	6.30	4.80	4.60	4.60	4.60	6.60
Dover	4.90	4.90	4.90	4.90	4.90	4.90	5.40	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	15.10	15.10	15.10	18.00	17.90	17.90
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Liberty	5.40	5.40	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15
Millcreek	6.20	6.20	6.20	6.20	8.20	8.20	8.20	8.20	8.20	8.20
Paris	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Taylor	6.20	6.20	7.70	7.70	7.95	7.95	7.95	7.95	7.95	5.20
Union	8.30	8.30	8.30	8.30	8.30	8.30	7.10	7.10	7.10	7.60
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	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90

**Notes:**

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

\* Also, please note that in 2006 tax rates for Claibourne, Jackson and York the rate does not include the 8.90 mills for the Northern Union County Fire District.

\* For 2006 in Washington Township, the rate does not reflect the 4.50 mills for the Southeast Hardin/Northwest Union County Fire District.

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

**Source:** Union County Auditor

**UNION COUNTY, OHIO**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX**  
**DECEMBER 31, 2013 AND DECEMBER 31, 2004**

<b>2013</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Honda of America	\$ 75,462,190	5.60%
Ohio Power Company	19,274,430	1.43%
Union Rural Electric	13,937,420	1.03%
Dayton Power & Light	12,276,340	0.91%
Scotts Company	8,319,120	0.62%
AEP Ohio Transmission	7,405,500	0.55%
Ohio Edison	6,400,120	0.47%
Nestle USA	5,363,250	0.40%
Select Sires	4,717,740	0.35%
Watkins Glen Holdings	3,396,510	0.25%
<b>Total</b>	<b>\$ 156,552,620</b>	<b>11.61%</b>
Total County Assessed Valuation	<b>\$ 1,347,422,190</b>	

<b>2004</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Honda of America	\$ 56,192,360	4.94%
Ohio Power Company	15,358,940	1.35%
O M Scotts & Sons	15,270,530	1.34%
Union Rural Electric	10,751,620	0.95%
Dayton Power and Light	9,027,050	0.79%
United Telephone	4,828,690	0.42%
M/I Homes	4,564,170	0.40%
Nestle USA	4,216,840	0.37%
Dominion Homes	4,171,400	0.37%
Ohio Edison	3,920,250	0.34%
<b>Total</b>	<b>\$ 128,301,850</b>	<b>11.27%</b>
Total County Assessed Valuation	<b>\$ 1,137,698,620</b>	

**Source:** Union County Auditor

**UNION COUNTY, OHIO**

PROPERTY TAX LEVIES AND COLLECTIONS (1)  
LAST TEN YEARS

<b>Collection Year (2)</b>	<b>Total Levy</b>	<b>Collected within the Year of the Levy</b>		<b>Collections of Delinquent Taxes (3)</b>	<b>Total Tax Collections</b>	<b>Percentage of Total Tax Collections to Current Tax Levy</b>
		<b>Amount</b>	<b>Percentage of Levy</b>			
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%
2013	12,796,503	12,385,034	96.78%	321,858	12,706,892	99.30%

**Source:** Union County Auditor

- (1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.
- (2) The County does not provide delinquent taxes by levy year, therefore the collection year is used.
- (3) The County does not identify delinquent tax collections by tax year. The amounts shown represent delinquent taxes collected in that fiscal year regardless of the year of initial levy.



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**UNION COUNTY, OHIO**

TAXABLE SALES BY TYPE  
LAST EIGHT YEARS

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Sales tax payments	\$ 2,400,660	\$ 2,318,214	\$ 2,131,080	\$ 2,049,169	\$ 1,935,818
Direct pay tax return payments	5,263,685	5,329,231	3,044,041	3,354,697	3,548,504
Seller's use tax return payments	1,124,161	1,009,092	857,176	819,106	824,429
Consumer's use tax return payments	268,884	213,849	231,294	213,464	233,781
Motor vehicle tax payments	1,440,167	1,302,929	1,189,690	1,051,373	934,342
Non-resident motor vehicle	11,817	11,347	11,002	6,436	7,466
Watercraft and outboard motors	24,167	17,124	13,615	12,126	13,408
Department of liquor control	21,236	19,053	17,870	16,908	16,611
Sales tax on motor vehicle fuel refunds	32,344	5,673	5,297	1,112	4,778
Sales/use tax voluntary payments	11,156	5,832	4,269	6,637	4,288
Statewide master numbers	2,514,078	2,432,663	2,309,797	2,295,576	2,245,815
Sales/use tax assessment payments	45,669	57,832	65,687	79,683	57,964
Streamlined sales tax payments	8,137	2,167	2,636	2,795	2,002
Use tax amnesty payments	6,311	32,509	709	-	-
Adjustments to prior allocations	-	-	(168,834)	-	-
Administrative rotary fund fee	(131,421)	(121,031)	(95,764)	(94,381)	(90,473)
Sales/use tax refunds approved	(30,412)	(590,182)	(115,882)	(470,999)	(781,851)
Destination sourcing adjustment	-	-	-	-	-
<b>Total</b>	<u><u>\$ 13,010,640</u></u>	<u><u>\$12,046,302</u></u>	<u><u>\$ 9,503,685</u></u>	<u><u>\$ 9,343,703</u></u>	<u><u>\$ 8,956,881</u></u>
Sales tax rate	1.25%	1.25%	1.25%	1.25%	1.25%

**Source:** Ohio Department of Taxation.

**Notes:**

(1) The sales tax rate increased to 1.25 percent in July 2008 due to a voter-approved increase of .25 percent to the 1.00 percent sales tax rate.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

Information is not available before 2006, therefore the past eight years will be disclosed.

<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 1,981,654	\$ 1,762,443	\$ 1,664,744
3,553,821	3,216,653	2,670,063
725,989	587,154	553,429
318,992	170,263	249,500
957,942	926,225	898,328
12,037	1,197	
10,394	15,050	11,615
14,083	11,274	9,870
9,361	6,114	7,294
4,459	3,977	3,319
2,116,023	1,817,119	1,677,746
38,408	10,058	21,259
3,420	687	32
-	-	-
-	-	(628)
(97,328)	(74,777)	(77,308)
(13,797)	(81,851)	(525,765)
(4,762)	(2,057)	-
<u>\$ 9,630,696</u>	<u>\$ 8,369,529</u>	<u>\$ 7,163,498</u>
1.25% (A)	1.00%	1.00%

**UNION COUNTY, OHIO**

RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS

Year	Government Activities				Business-type Activities				
	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan Debt	Bond Anticipation Note	General Obligation Bonds	Enterprise/ Hospital Notes	Capital Leases	Revenue Bonds	OWDA Loan
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
2013	5,053,543	1,782,758	-	450,000	15,660,000	697,613	1,044,459	13,497,960	468,470

**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 249 for personal income and population data.

**Source:** Union County Auditor

<b>Total Primary Government</b>	<b>Percentage of Personal Income (1)</b>	<b>Per Capita (1)</b>
\$ 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
38,654,803	2.60%	725

**UNION COUNTY, OHIO**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS

Year	General Obligation Bonds (1)	Less: Amounts Restricted in Debt Service Fund (2)	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (3)
2004	\$ 19,932,310	\$ -	\$ 19,932,310	0.58%	\$ 446
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	-	25,580,000	0.71%	523
2010	24,975,000	-	24,975,000	0.70%	478
2011	23,365,000	-	23,365,000	0.63%	443
2012	22,145,000	-	22,145,000	0.59%	420
2013	20,713,543	-	20,713,543	0.55%	389

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

(1) This amount includes both governmental activities and business type activities.

(2) All debt service balances are assigned rather than restricted.

(3) Population data can be found in the Schedule of Demographic and Economic Statistics on page 249.

**Source:** Union County Auditor

**UNION COUNTY, OHIO**

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2013

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to County (1)</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Direct debt:</b>			
The County	\$ 38,654,803	100.00%	\$ 38,654,803
Total direct debt			<u>38,654,803</u>
<b>Overlapping debt:</b>			
All Villages and Cities wholly within the County	26,315,000	100.00%	26,315,000
City of Dublin	12,125,000	5.64%	683,850
Village of Plain City	1,940,000	16.61%	322,234
Washington Township-Franklin County	1,587,566	5.32%	84,459
<u>All School Districts</u>			
Dublin City School District	155,343,617	6.90%	10,718,710
Hilliard City School District	130,060,711	0.01%	13,006
Benjamin Logan Local School District	130,625	1.45%	1,894
Buckeye Valley Local School District	19,279,986	0.09%	17,352
Fairbanks School District	10,136,243	91.21%	9,245,267
Jonathan Alder Local School District	19,310,993	39.13%	7,556,392
Marysville Exempted Village School District	78,961,429	100.00%	78,961,429
North Union Local School District	7,865,000	95.64%	7,522,086
Triad Local School District	2,480,000	6.61%	163,928
Tolles Career & Tech. Jt. Vocational School	2,780,000	8.05%	223,790
Solid Waste Authority of Central Ohio	111,125,000	0.40%	444,500
Total overlapping debt			<u>142,273,897</u>
Total direct and overlapping debt			<u>\$ 180,928,700</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>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Assessed value (a)	\$ 1,137,698,620	\$ 1,189,136,233	\$ 1,180,460,850	\$ 1,240,144,510
Unvoted debt limit (1% of total assessed)	11,376,986	11,891,362	11,804,609	12,401,445
Debt applicable to limit:				
General obligation bonds	3,215,000	3,010,000	2,665,000	6,275,000
Less: amount set aside for repayment of general obligation debt	157,186	-	-	-
Total debt applicable to limit	<u>3,057,814</u>	<u>3,010,000</u>	<u>2,665,000</u>	<u>6,275,000</u>
Legal debt margin	<u>\$ 8,319,172</u>	<u>\$ 8,881,362</u>	<u>\$ 9,139,609</u>	<u>\$ 6,126,445</u>
Legal debt margin as a percentage of the unvoted debt limit	73.12%	74.69%	77.42%	49.40%
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.	20,942,466	22,228,406	22,011,521	23,503,613
	<u>26,942,466</u>	<u>28,228,406</u>	<u>28,011,521</u>	<u>29,503,613</u>
Debt applicable to limit:				
General obligation bonds	3,215,000	3,010,000	2,665,000	6,275,000
Less: amount set aside for repayment of general obligation debt	157,186	-	-	-
Total debt applicable to limit	<u>3,057,814</u>	<u>3,010,000</u>	<u>2,665,000</u>	<u>6,275,000</u>
Legal debt margin	<u>\$ 23,884,652</u>	<u>\$ 25,218,406</u>	<u>\$ 25,346,521</u>	<u>\$ 23,228,613</u>
Legal debt margin as a percentage of the unvoted debt limit	88.65%	89.34%	90.49%	78.73%

**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.



2008	2009	2010	2011	2012	2013
\$ 1,328,545,397	\$ 1,289,221,460	\$ 1,280,889,570	\$ 1,330,425,350	\$ 1,345,053,220	\$ 1,347,422,190
13,285,454	12,892,215	12,808,896	13,304,254	13,450,532	13,474,222
2,445,000	6,680,000	5,995,000	5,285,000	4,990,000	4,445,000
-	-	-	-	-	-
2,445,000	6,680,000	5,995,000	5,285,000	4,990,000	4,445,000
\$ 10,840,454	\$ 6,212,215	\$ 6,813,896	\$ 8,019,254	\$ 8,460,532	\$ 9,029,222
81.60%	48.19%	53.20%	60.28%	62.90%	67.01%
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
25,713,635	24,730,537	24,522,239	25,760,634	26,126,331	26,185,555
31,713,635	30,730,537	30,522,239	31,760,634	32,126,331	32,185,555
2,445,000	6,680,000	5,995,000	5,285,000	4,990,000	4,445,000
-	-	-	-	-	-
2,445,000	6,680,000	5,995,000	5,285,000	4,990,000	4,445,000
\$ 29,268,635	\$ 24,050,537	\$ 24,527,239	\$ 26,475,634	\$ 27,136,331	\$ 27,740,555
92.29%	78.26%	80.36%	83.36%	84.47%	86.19%

**UNION COUNTY, OHIO**

PLEDGED 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	
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
2013	10,004,383	9,793,987	210,396	175,000	40,188	0.98

**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

<b>Year</b>	<b>(a) Population</b>	<b>Personal Income</b>	<b>Per Capita Income (b)</b>	<b>Agricultural Acres (c)</b>	<b>Building Permits (d)</b>	<b>Unemployment Rate (e)</b>
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%
2013	53,306	1,485,318,384	27,864	223,217	1,134	5.7%

**Sources:**

- (a) Numbers from 2004 and 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 - 2013 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 - 2013 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

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

<b>Employer</b>	<b>2004</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Employment</b>
Honda of America	7,880	1	34.72%
The Scotts Company	1,137	2	5.01%
Memorial Hospital	700	3	3.08%
Ohio Reformatory for Women	500	4	2.20%
Goodyear	318	5	1.40%
Nestle R&D	225	6	0.99%
Parker	210	7	0.93%
Invensys Climate Control	150	8	0.66%
Scioto Corp	150	9	0.66%
G.I. Plastek, Inc	119	10	0.52%
<b>Total top 10 employers</b>	<b>11,389</b>		<b>50.17%</b>
<b>Total Employment within the County</b>	<b>22,694</b>		

**Source:** Union County Chamber of Commerce

**UNION COUNTY ,OHIO**

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

<b>Function</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	13	13	12	13	14	12	13	11	11	12
Board of Elections	2	4	4	4	4	4	7	4	4	3
Commissioners Dept.	12	10	12	14	15	16	15	15	17	17
Data Processing	2	2	2	2	2	2	2	2	2	2
Engineers Office	7	7	7	7	8	8	12	6	5	5
Janitor / Maintenance	16	16	17	18	18	17	16	16	11	14
Prosecutor	12	12	11	12	12	11	12	12	12	11
Recorder	4	4	4	4	5	4	4	4	4	4
Treasurer	5	5	5	5	5	5	5	4	4	4
Welfare Administration	21	21	20	23	26	21	19	19	18	25
<i>Judicial</i>										
Clerk of Courts	11	11	11	11	11	11	11	12	11	12
Common Pleas Court	7	7	6	6	10	9	12	12	11	11
Law Library	1	1	1	1	1	1	1	1	1	1
Juvenile Court	14	12	13	14	18	15	15	14	15	15
Probate Court	5	5	5	5	5	5	5	5	5	4
<i>Public Safety</i>										
Coroner	2	2	2	2	2	2	2	2	2	2
Sheriff	56	66	65	69	74	68	111	56	56	53
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	26	26	25	24	26	32	48	25	25	27
<i>Health</i>										
Dog Warden	1	1	-	1	1	1	1	1	1	1
Mental Health	3	3	3	3	5	3	3	3	3	3
DD	70	68	69	76	76	78	81	85	78	72
<i>Human Services</i>										
Able	2	2	2	2	1	-	-	-	-	-
Child Support	11	9	11	10	11	8	9	6	6	7
PA Transportation	6	7	6	7	12	9	13	16	12	14
Public Social Service	14	14	19	20	20	13	16	15	16	19
Veterans	3	3	3	3	3	4	4	4	4	4
<i>Sewer</i>										
Sanitary Engineer	4	4	2	2	4	7	7	4	3	2
<i>Building Development</i>										
Building Regulation	10	9	9	8	6	9	10	5	5	5
	<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>	<u>350</u>

Source: Union County Auditor

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION  
LAST TEN YEARS

<b>Function</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
<u>General Government</u>				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	n/a	669	702	684
Number of Meetings	n/a	104	103	104
<u>Auditor</u>				
Number of Non Exempt Conveyances	1,805	1,840	1,541	1,371
Number of Exempt Conveyances	1,033	953	932	782
Number of Real Estate Transfers	2,838	2,793	2,373	2,153
Number of Checks Issued (budgetary)	20,334	18,694	15,856	16,178
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	24,538	25,377	26,042	25,400
Number of Pay-Ins Processed	6,505	6,856	7,092	7,429
Return on Portfolio	1.88%	3.07%	5.19%	5.00%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	n/a	329	259	223
Number of Cases Prosecuted	n/a	180	199	216
Number of Mortgage Foreclosures Answered	n/a	229	231	272
Number of County Contracts Reviewed	n/a	121	62	113
Number of Township Issues Assisted With	n/a	82	106	32
Number of Nonsupport Cases Opened & Serviced	n/a	172	567	457
Number of Crime Victims Assisted	n/a	819	923	532
Number of new Juvenile Cases	n/a	443	375	957
<u>Board of Elections</u>				
Number of Registered Voters	30,200	28,608	30,185	30,893
Number of Voters-Last General Election	22,911	11,881	17,382	11,300
Percentage of Registered Voters	75.86%	41.74%	57.58%	36.58%
<u>Recorder</u>				
Number of Deeds Recorded	2,727	2,756	2,305	2,065
Number of Mortgages Recorded	4,883	4,769	4,043	3,329
<u>Buildings and Grounds</u>				
Number of Buildings Maintained	n/a	13	14	15
Square Footage of Buildings	n/a	257,199	279,199	301,199
<u>Data Processing</u>				
Number of Users Served	n/a	326	370	370
<u>Risk Management</u>				
Number of Claims	8	13	11	16
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	128	180	199	216
Number of Cases Filed- Civil	460	557	585	545
Number of Cases Filed- Divorce/Dissolution	246	238	244	269
Number of Cases Filed- Domestic Reopens	124	155	149	269
<u>Probate Court</u>				
Number of Cases Filed- Civil	286	265	257	7
Passports Issued	513	332	309	329
Marriage License Issued	328	307	301	299
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	398	440	429	367
Number of Cases Filed- Mediation	317	273	305	243
Number of Cases Filed- Other	743	798	1,067	1,106
Number of Filings Terminated	1,138	1,272	1,769	1,689
<u>Clerk of Courts</u>				
Titles Issued	19,982	22,559	23,629	24,385
Watercraft Titles Issued	247	269	329	325

**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.

2008	2009	2010	2011	2012	2013
649	710	548	460	490	650
102	102	104	103	101	102
853	974	707	674	1,194	1,597
1,062	768	941	917	817	827
1,915	1,742	1,648	1,591	2,011	2,424
20,060	14,974	15,032	13,875	17,597	13,793
25,526	25,529	25,511	25,511	25,687	28,083
7,255	7,361	7,358	6,884	6,865	6,948
4.60%	3.75%	2.75%	1.95%	1.71%	1.47%
245	276	254	415	400	393
202	224	232	237	299	215
297	316	236	313	328	193
122	275	206	171	178	160
34	33	35	34	73	35
24	12	14	101	10	7
1,238	1,076	570	856	730	1,391
841	921	812	835	682	666
33,114	33,035	34,147	32,689	34,099	33,467
25,227	15,434	17,912	16,992	25,762	9,539
76.18%	46.72%	52.46%	51.98%	75.55%	38.50%
1,627	1,642	1,946	1,969	2,077	2,750
2,447	3,011	3,402	2,528	3,244	7,538
15	15	15	15	15	15
301,199	301,199	301,199	301,199	301,199	301,199
371	384	380	400	410	483
11	4	10	9	5	43
202	224	232	237	299	282
618	613	641	546	475	381
253	241	276	257	167	181
211	43	244	158	110	162
6	3	5	5	5	4
281	146	145	79	-	n/a
314	276	253	254	282	275
349	315	342	347	318	342
256	297	275	250	270	225
14	6	11	27	33	51
1,644	1,514	1,521	1,618	1,418	1,424
15,400	15,680	21,049	24,814	26,665	32,239
222	289	331	319	338	326

- (continued)

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION (Continued)  
LAST TEN YEARS

<b>Function</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
<u>General Government (continued)</u>				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	n/a	40	38	43
Prisoners Booked	n/a	1,464	1,644	1,595
Prisoners Released	n/a	1,461	1,617	1,608
<u>Enforcement</u>				
Number of Incidents Reported	1,326	1,403	1,214	1,393
Number of Citations Issued	3,080	3,915	4,416	4,598
Number of Papers Served	2,368	3,212	3,036	2,354
Number of Telephone Calls	12,785	16,870	19,612	17,260
Number of Warrants Served	1,129	1,236	1,335	1,200
Number of Prisoner Transports	1,103	1,185	1,346	1,343
Number of Sheriff's Appraisals & Sales	187	181	188	192
Number of Record Checks	666	639	910	1,045
Number of Sex Offender Registrations	46	64	105	123
Number of CCW Permits Issued	348	157	99	146
<u>Emergency Medical Services</u>				
Number of Emergency Responses	474	366	585	274
<u>911 Services</u>				
Number of Calls	6,729	8,110	10,674	10,743
<u>Coroner</u>				
Number of Cases Investigated	36	23	34	35
Number of Autopsies Performed	23	13	26	27
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	n/a	14	31	37
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	29	24	16	12
Miles of Roads Widened	10	14	8	4
Miles of Roads Chip Sealed	48	52	28	60
Miles of Roads Striped	104	104	99	98
Number of Bridges Replaced / Improved	8	5	9	8
Number of Culverts Replaced / Improved	38	44	39	26
Driveway Permits Issued	296	270	205	145
Property Transfers Checked	3,046	3,544	3,082	2,980
Deed Approvals	1,824	2,026	1,666	1,625
<u>Building Development</u>				
Number of Permits Issued	943	1,120	944	1,035
Number of Inspections Performed	16,319	15,606	12,417	10,128
Correction Notices Written	4,822	5,157	4,287	3,104
<u>Sewer District</u>				
Number of Tap-ins	91	70	1	6
Number of Customers	852	922	455	461
<u>Water District</u>				
Number of Tap-ins	69	56	1	n/a
Number of Customers	424	480	-	n/a
<u>Health</u>				
<u>Dog Warden</u>				
Calls for Service	n/a	2,173	780	1,429
Total Dogs to Humane Society	n/a	578	209	522
Citations Issued	n/a	3	-	22

**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.



2008	2009	2010	2011	2012	2013
35	44	46	158	181	55
1,292	1,312	1,168	4,247	4,259	1,663
1,306	1,302	1,163	4,235	4,238	1,034
1,418	1,502	1,068	927	1,032	824
3,166	3,087	2,682	1,844	2,032	2,097
2,436	1,061	2,182	1,972	2,235	1,659
18,367	17,680	15,574	12,978	13,931	53,305
975	768	790	782	1,339	688
1,176	1,381	1,396	1,426	1,549	1,405
240	350	219	172	284	240
1,178	742	1,935	728	1,000	499
201	341	671	522	451	188
461	451	306	239	410	900
236	236	173	349	2,851	2,740
13,111	12,861	13,433	13,048	14,311	13,839
30	28	32	29	25	33
25	16	19	14	12	20
35	57	18	24	27	33
35	11	13	11	10	11
2	4	4	-	-	-
65	83	86	73	84	94
175	175	240	192	199	191
9	1	1	2	3	5
2	5	8	4	3	2
96	85	82	99	102	116
2,401	2,098	2,011	2,116	2,420	2,424
1,263	1,697	1,846	1,722	2,307	2,816
811	485	434	402	488	1,134
8,439	6,257	5,386	5,010	6,791	9,794
2,081	1,554	1,581	1,505	1,881	2,846
2	-	-	-	-	-
466	467	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
1,752	1,600	1,836	1,775	1,422	1,554
705	645	657	652	564	516
49	41	45	56	45	31

- (continued)

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION (Concluded)  
LAST TEN YEARS

<b>Function</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	61	66	88	59
Preschool	73	88	82	103
Number Employed at Workshop	68	70	58	47
<u>Mental Health</u>				
Client Count - direct outpatient services	n/a	1,458	1,637	2,023
Client Count - other including prevention services	n/a	4,580	5,083	10,165
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Employment Resource Cntr.	n/a	7,280	7,010	5,102
Client Count - Number of Job Club Participants	n/a	296	218	168
Job Club Part. - Successfully Completed Classes	n/a	84	54	39
Client Applications Processed - Food Stamps	n/a	1,021	1,480	1,580
Client Applications Processed - OWF	n/a	729	884	653
Client Applications Processed - Medicaid	n/a	6,458	10,221	10,824
Number of Open Public Assistance Cases	n/a	2,037	1,946	2,100
Average Number of Certified Daycare Providers.	n/a	38	51	46
<u>Children's Services</u>				
Number of Placements	n/a	55	77	96
Number of Investigations	n/a	472	513	492
Number of Information and Referrals	n/a	398	569	374
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	n/a	2,573	2,570	2,165
Number of new Cases	n/a	229	208	505
Percentage Collected	n/a	81.57%	77.79%	78.57%
<u>Veteran Services</u>				
Number of Clients Served	946	695	551	327
Amount of Benefits paid to Residents (\$000)	136	111	89	49
Number of Veterans Transported	1,433	1,244	1,540	1,359
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	n/a	19,001	17,493	22,276
Total Vehicle Miles	n/a	220,628	208,450	232,930
Total Vehicle Hours	n/a	15,951	16,590	18,540
<u>Council on Aging</u>				
Number of Function Attendees	n/a	2,057	2,938	4,933
Monthly Newsletter Circulation	n/a	1,848	2,119	2,108
<u>ABLE</u>				
Number of Students who Enroll in the Pgm.	49	73	70	51
Number of Students Earning their GED	20	28	24	17
No. of Students -Trans. to Post Secondary	3	14	2	1
<u>Economic Development</u>				
Commercial / Industrial Projects	n/a	40	48	28
Estimated Number of Jobs Created	n/a	400	400	90
Estimated Number of Site/Building Inquiries	n/a	30	32	30
Economic Development Grants Received	n/a	2	3	4
Retention Visits	n/a	14	18	21

**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.

2008	2009	2010	2011	2012	2013
49	55	45	40	39	48
118	121	166	97	120	81
85	86	74	84	90	n/a
1,590	1,348	1,515	1,709	1,493	1,675
8,740	12,217	12,400	13,657	12,896	13,107
8,013	11,097	8,986	7,603	6,159	6,304
162	196	25	4	11	n/a
24	58	21	4	7	n/a
1,474	2,100	2,069	1,652	1,691	1,635
538	820	715	640	614	289
10,410	11,237	10,421	9,289	10,772	7,174
2,218	2,504	2,746	2,902	3,059	3,022
44	35	29	18	14	11
89	82	89	92	71	83
565	525	514	519	459	429
877	494	402	822	293	208
2,272	2,799	3,293	2,908	2,850	2,857
362	362	494	448	215	149
78.18%	78.18%	77.02%	81.00%	80.00%	77.27%
5,342	5,554	2,434	1,228	1,635	1,656
193	286	280	251	202	217
1,182	1,365	1,442	1,216	1,224	1,290
18,819	27,375	28,097	29,382	27,161	23,838
251,440	423,596	462,663	425,622	430,078	380,993
20,014	687,827	11,731	11,489	13,590	32,083
3,950	11,433	15,482	1,384	1,492	1,458
2,669	2,991	2,578	2,188	2,602	2,587
37	169	130	130	-	-
16	53	22	25	-	-
2	29	8	10	-	-
32	19	13	22	11	23
90	53	180	382	207	603
23	3	65	25	19	23
5	5	-	3	-	2
178	178	202	214	51	155

**UNION COUNTY, OHIO**

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

<b>Function</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
General government				
Legislative and executive				
Land & improvements	\$ 1,097	\$ 1,495	\$ 1,411	\$ 1,537
Buildings	15,835	15,734	16,112	16,239
Equipment	1,730	1,206	1,180	1,793
Furniture & fixtures	223	247	244	244
Vehicles	126	108	137	146
Judicial				
Land & improvements	20	20	20	20
Buildings	4,808	4,808	4,808	4,830
Equipment	240	290	390	493
Furniture & fixtures	143	143	145	145
Public safety				
Land & improvements	133	133	139	139
Buildings	914	914	940	938
Equipment	617	714	844	909
Furniture & fixtures	119	52	52	52
Vehicles	843	862	955	947
Public works				
Land & improvements	15	15	9	9
Buildings	61	61	15	15
Equipment	415	445	468	492
Furniture & fixtures	7	87	87	87
Vehicles	3,233	3,373	3,493	3,680
Infrastructure	38,455	42,872	44,079	46,409
Health				
Land & improvements	311	311	355	355
Buildings	7,231	7,229	4,060	4,060
Equipment	400	391	419	426
Furniture & fixtures	71	71	106	106
Vehicles	83	90	132	110
Human Services				
Land & improvements	17	17	31	31
Buildings	15	15	93	165
Equipment	84	65	86	96
Furniture & fixtures	217	217	215	215
Vehicles	222	258	237	232
Construction in progress	-	289	743	172
Sewer				
Land	33	33	29	29
Net depreciable assets	2,926	2,868	756	728
Water				
Net depreciable assets	1,530	1,495	-	-
Building development				
Net depreciable assets	68	82	61	122
Memorial Hospital				
Net capital assets	35,744	33,680	35,911	36,004

**Source:** Union County Auditor

	2008	2009	2010	2011	2012	2013
\$	1,537	\$ 1,584	\$ 1,584	\$ 1,584	\$ 1,584	\$ 1,584
	18,923	18,936	18,936	18,942	18,942	18,942
	1,889	1,879	1,898	1,872	2,080	1,936
	296	296	296	296	302	371
	207	134	134	134	117	153
	20	20	20	20	20	20
	4,830	4,830	4,830	4,830	4,830	4,830
	515	547	571	644	901	665
	149	176	174	186	186	186
	440	440	440	437	437	437
	936	936	936	936	936	936
	1,178	1,192	1,235	1,380	1,413	1,314
	52	66	66	66	66	66
	1,232	1,277	1,368	1,471	1,617	1,645
	9	9	9	9	9	9
	15	15	15	42	42	69
	427	406	410	457	475	453
	87	87	87	87	87	87
	3,754	3,768	3,871	3,839	4,177	4,029
	51,000	52,699	53,371	53,371	63,182	63,547
	355	355	355	355	355	355
	4,078	4,078	4,078	4,078	4,078	4,078
	439	439	439	397	438	442
	106	106	104	104	104	122
	93	49	49	29	29	47
	31	31	31	31	31	31
	93	93	93	93	93	93
	58	58	152	163	169	75
	215	215	214	214	217	217
	296	261	302	293	496	363
	-	-	1,330	-	13	717
	29	29	29	29	29	29
	603	159	159	250	250	250
	-	-	-	-	-	-
	118	24	122	122	140	140
	35,943	40,188	40,183	40,980	48,504	70,254

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# Dave Yost • Auditor of State

**UNION COUNTY CAFR**

**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  
AUGUST 5, 2014**