

Dave Yost • Auditor of State



UNION COUNTY

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**UNION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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 Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5122	10.561	\$ 127,743
<b>Total U.S. Department of Agriculture</b>			<b>127,743</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Mental Health and Recovery Board			
Supportive Housing Program	NA	14.235	133,941
Shelter Plus Care	NA	14.238	12,809
<i>Ohio Department of Development:</i>			
County Commissioners			
Community Development Block Grants/State's Program	B-C-08-073-1	14.228	8,575
Community Development Block Grants/State's Program	B-F-09-073-1	14.228	81,000
Community Development Block Grants/State's Program	B-F-10-1CU-1	14.228	4,000
Total Community Development Block Grant/State's Program			<u>93,575</u>
Home Investment Partnership Program	B-C-08-073-2	14.239	60,824
<b>Total U.S. Department of Housing and Urban Development</b>			<b>301,149</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
County Sheriff			
Bulletproof Vest Partnership Program	NA	16.607	1,350
County Sheriff			
State Criminal Alien Assistance Program	NA	16.606	661
<i>Attorney General of the State of Ohio</i>			
County Prosecutor			
ARRA - Crime Victim Assistance Discretionary Grant Program	2009-VA-GENE-871X	16.807	34,269
Crime Victim Assistance	2010-VA-GENE-430T	16.575	37,021
Crime Victim Assistance	2011-VA-GENE-430T	16.575	24,306
			<u>95,596</u>
County Prosecutor			
ARRA - Violence Against Women Formula Grants	2010-WF-VA-8421	16.588	38,439
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Prosecutor			
Edward Byrne Memorial Justice Assistance Grant	2010-JG-E01-6840	16.738	13,528
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Sheriff			
Edward Byrne Memorial Justice Assistance Grant	2010-JG-LLE-5291	16.738	7,941
Edward Byrne Memorial Justice Assistance Grant	2012-JG-B01-6599	16.738	55,849
ARRA- Edward Byrne Memorial Justice Assistance Grant	2009-RA-E01-2246	16.803	102,988
ARRA- Edward Byrne Memorial Justice Assistance Grant	2009-SB-B9-0900	16.804	1,989
Total Edward Byrne Memorial Justice Assistance Grant			<u>182,295</u>
ARRA- Edward Byrne Memorial Competitive Grant Program	2009-SC-B9-0065	16.808	20,025
ARRA- Assistance to Rural Law Enforcement Competitive Grant	2009-SD-B9-0092	16.810	48,165
<b>Total U.S. Department of Justice</b>			<b>386,531</b>

**UNION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(Continued)**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Employment Service/Wagner-Peyser Funded Activities	G-1011-11-5122 / G-1213-11-0122	17.207	7,673
Workforce Investment Act Cluster			
Workforce Investment Act Adult Program	G-1011-11-5122 / G-1213-11-0122	17.258	82,072
Workforce Investment Act Youth Activities	G-1011-11-5122 / G-1213-11-0122	17.259	13,507
Workforce Investment Act Youth Activities - Administrative	G-1011-11-5122 / G-1213-11-0122	17.259	995
Total Workforce Investment Act Youth Activities			<u>14,502</u>
ARRA - Workforce Investment Act - National Emergency Grants	G-1011-11-5122 / G-1213-11-0122	17.277	2,025
ARRA - Workforce Investment Act Dislocated Workers	G-1011-11-5122 / G-1213-11-0122	17.260	8,195
Workforce Investment Act Dislocated Worker Formula Grants	G-1011-11-5122 / G-1213-11-0122	17.278	98,664
Workforce Investment Act Dislocated Worker -Administrative	G-1011-11-5122 / G-1213-11-0122	17.278	1,136
Workforce Investment Act Dislocated Worker Formula Grants Total			<u>99,800</u>
Total Workforce Investment Act Cluster			206,594
<b>Total U.S. Department of Labor</b>			<b>214,267</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Federal Aviation Administration			
Airport Authority			
Airport Improvement Program	03-39-0051-1709	20.106	11,004
Airport Improvement Program	03-39-0051-1810	20.106	14,584
Airport Improvement Program	03-39-0051-1911	20.106	137,881
Total Airport Improvement Program			<u>163,469</u>
<i>Ohio Department of Transportation</i>			
County Engineer			
Highway Planning and Construction	PID#75536	20.205	1,765,684
Highway Planning and Construction	PID #82356	20.205	257,484
Highway Planning and Construction	PID #82358	20.205	462,834
Highway Planning and Construction	PID #88171	20.205	3,469
Highway Planning and Construction	PID #88684	20.205	36,834
Highway Planning and Construction	PID #87270	20.205	68,457
Total Highway Planning and Construction			<u>2,594,762</u>
Union County Agency Transportation Service			
Transit Services Program Cluster			
Capital Assistance Program for Elderly and Persons with Disabilities	CRD-00809-005-011	20.513	51,121
Capital Assistance Program for Elderly and Persons with Disabilities	PNP-0080-004-142	20.513	88,250
New Freedom Program	NF-0080-031-092	20.521	148,900
Total Transit Services Program Cluster			<u>288,271</u>
<b>Total U.S. Department of Transportation</b>			<b>3,046,502</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Ohio Department of Education</i>			
Adult Basic Literacy Education			
Adult Education - Basic Grants to States	114975 AB-SL02010	84.002	7,384
Mental Health & Recovery Board			
Rehabilitation Services-Vocational Rehabilitation Grants	80-0080-VOCRHB-T-12-11144	84.126	20,239

**UNION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(Continued)**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF EDUCATION (continued)</b>			
<i>Ohio Rehabilitation Services Commissior</i>			
Board of Developmental Disabilities			
Rehabilitation Services-Vocational Rehabilitation Grants - Lifeworks		84.126	5,832
Rehabilitation Services-Vocational Rehabilitation Grants- Bridges to Transition		84.126	102,895
Total Rehabilitation Services-Vocational Rehabilitation Grants	NA		<u>128,966</u>
Special Education Cluster			
Special Education - Preschool Grants	071175-PGS1-2011	84.173	18,894
<i>Ohio Department of Health:</i>			
Union County Commissioners			
ARRA Special Education Grants for Infants and Families	08010021-HG-0209	84.181	18,823
Speical Education Grants for Infants and Families	08010021-HG-0209	84.181	21,920
			<u>40,743</u>
<b>Total U.S. Department of Education</b>			<b>195,987</b>
<b>U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</b>			
<i>Ohio Historical Records and Advisory Boara</i>			
National Historical Publications and Records Grants	NA	89.003	1,275
<b>U. S. ELECTION ASSISTANCE COMMISSION</b>			
<i>Ohio Secretary of State</i>			
Board of Elections			
Help America Voter Act Requirements Payments	NA	90.401	1,205
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Central Ohio Agency on Aging</i>			
Union County Agency Transportation Service			
Aging Cluster			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	NA	93.044	7,529
Union County Senior Services			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	NA	93.044	8,778
Total Aging Cluster			<u>16,307</u>
<i>Ohio Department of Mental Health:</i>			
Mental Health & Recovery Board			
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	31-6400-087	93.243	53,452
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Promoting Safe and Stable Families	G-1011-11-5122 / G-1213-11-0122	93.556	34,088
Temporary Assistance for Needy Families	G-1011-11-5122 / G-1213-11-0122	93.558	403,591
Child Support Enforcement	G-1011-11-5122 / G-1213-11-0122	93.563	422,297
Child Care and Development Block Grant Cluster			
Child Care and Development Block Grant	G-1011-11-5122 / G-1213-11-0122	93.575	17,065
Child Care Services - Child Care Development Fund	G-1011-11-5122 / G-1213-11-0122	93.596	50,428
Total Child Care and Development Block Grant Cluster			<u>67,493</u>

**UNION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(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 Mental Health:</i>			
Mental Health & Recovery Board			
Community Based Child Abuse Prevention Grants	31-6400-087	93.590	14,500
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Community Based Child Abuse Prevention Grants	G-1011-11-5122 / G-1213-11-0122	93.590	1,589
Total Community Based Child Abuse Prevention Grants			<u>16,089</u>
<i>Ohio Secretary of State</i>			
Board of Elections			
Voting Access for Individuals with Disabilities Grants to States	31-6400-087	93.617	363
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Child Welfare Services State Grants	G-1011-11-5122 / G-1213-11-0122	93.645	38,930
Foster Care Title IV-E	G-1011-11-5122 / G-1213-11-0122	93.658	390,526
ARRA - Foster Care Title IV-E	G-1011-11-5122 / G-1213-11-0122	93.658	5,929
Total Foster Care Title IV-E			<u>396,455</u>
Adoption Assistance	G-1011-11-5122 / G-1213-11-0122	93.659	101,472
Chafee Foster Care Independence Program	G-1011-11-5122 / G-1213-11-0122	93.674	13,361
Social Services Block Grant	G-1011-11-5122 / G-1213-11-0122	93.667	307,618
<i>Ohio Department of Developmental Disabilities</i>			
Board of Developmental Disabilities			
Social Services Block Grant-2011	31-6400-087	93.667	26,378
Social Services Block Grant-2012	31-6400-087	93.667	11,782
<i>Ohio Department of Mental Health:</i>			
Mental Health and Recovery Board			
Social Services Block Grant	31-6400-087	93.667	20,420
Total Social Services Block Grant			<u>366,198</u>
<i>Ohio Department of Mental Health:</i>			
Mental Health and Recovery Board			
State Children's Insurance Program	31-6400-087	93.767	12,415
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board			
State Children's Insurance Program	31-6400-087	93.767	2,509
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
State Children's Insurance Program	G-1011-11-5122 / G-1213-11-0122	93.767	447
Total State Children's Insurance Program			<u>15,371</u>

**UNION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(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 Developmental Disabilities</i>			
Board of Developmental Disabilities			
Medicaid Cluster			
Waiver Admin. Claiming	31-6400-087	93.778	153,661
ARRA - eFMAP	31-6400-087	93.778	30,163
Total Medicaid Cluster			<u>183,824</u>
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Medical Assistance Program - Title XIX - BCCP	31-6400-087	93.778	314,027
ARRA Medical Assistance Program	31-6400-087	93.778	24,488
			<u>338,515</u>
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board			
Medical Assistance Program - Title XIX - BCCP	31-6400-087	93.778	98,101
ARRA Medical Assistance Program	31-6400-087	93.778	6,910
			<u>105,011</u>
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Medical Assistance Program	31-6400-087	93.778	216,150
Total Medical Assistance Program			<u>843,500</u>
<i>Ohio Department of Mental Health:</i>			
Mental Health and Recovery Board			
Block Grants for Community Mental Health Services	31-6400-087	93.958	31,772
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board			
Block Grants for Prevention and Treatment of Substance Abuse	31-6400-087	93.959	162,967
Youth Led Prevention	31-6400-087	93.959	3,084
			<u>166,051</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>2,986,790</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Ohio Emergency Management Agency</i>			
Risk Management			
Emergency Management Performance Grants	2010-EP-00-0003	97.042	84,813
Homeland Security Cluster			
Homeland Security Grant Program	2008-GE-T8-0025	97.067	10,291
Homeland Security Grant Program	2009-SS-T9-0089	97.067	44,022
Homeland Security Grant Program	2010-SS-T0-0012	97.067	34,487
Total Homeland Security Cluster			<u>88,800</u>
<b>Total U.S. Department of Homeland Security</b>			<b>173,613</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$ 7,435,062</u></b>

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

**UNION COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2011**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**NOTE C – CORRECTION TO 2009 AND 2010 FEDERAL AWARDS EXPENDITURES SCHEDULES**

The County has secured funding from the United States Department of Agriculture (USDA) for the construction of a wastewater treatment system for the villages of Raymond and Peoria. The County has obtained interim financing through a loan with the Ohio Water Development Authority. The loan is guaranteed by USDA and all expenditures of the loan proceeds are considered federal expenditures. The table below summarizes federal expenditures that were not reported on the County's 2009 and 2010 Federal Awards Expenditures Schedules:

<b>Program</b>	<b>CFDA #</b>	<b>2009 Federal Expenditures</b>	<b>2010 Federal Expenditures</b>
Water and Waste Disposal Systems for Rural Communities	10.760	\$164,866	68,223

**NOTE D – MEDICAID DEFERRED PAYMENT**

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA #93.778) in the amount of \$201,772. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods.



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' 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 the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the remaining fund information of Union County, Ohio (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2012, wherein we noted the County adopted Governmental Accounting Standard 54 which resulted in reclassification to governmental fund balances. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Memorial Hospital of Union County and Affiliates, a major fund, as described in our report of the County's financial statements. This report does not include the results of the auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Other auditors audited the financial statements of the U-Co Industries, Inc. one of the County's discretely presented component units, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Governmental Auditing Standards* and, accordingly this report does not extend to that component unit.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **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, providing an opinion 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*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 26, 2012.

We intend this report solely for the information and use of management, the finance committee, the Board of County Commissioners, federal awarding agencies and pass-through entities and others within the County. We intend it for no one other than these specified parties.

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

June 26, 2012



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND FEDERAL AWARDS EXPENDITURE SCHEDULE

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

### Compliance

We have audited the compliance of Union County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Union County's major federal programs for the year ended December 31, 2011. The *summary of auditor's results* section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to 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 that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with these requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with these requirements.

In our opinion, Union County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining 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 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 26, 2012.

#### **Federal Awards Expenditures Schedule**

We have also audited and issued our unqualified opinion on 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, 2011, and have issued our report thereon dated June 26, 2012, wherein we noted the financial statements of U-Co Industries, Inc., a discretely presented component unit, and Memorial Hospital of Union County and Affiliates, a major fund, were audited by other auditors. Our opinion also explained that the Government adopted *Governmental Accounting Standard No. 54* during the year. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information 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 used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the finance committee, management, the Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Dave Yost**  
Auditor of State

June 26, 2012

UNION COUNTY  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2011**

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Edward Byrne Memorial Justice Assistance Grant – CFDA # 16.738 / 16.803 / 16.804 Highway Planning and Construction – CFDA # 20.205 Transit Services Program Cluster – CFDA # 20.513 / 20.521 Temporary Assistance for Needy Families – CFDA # 93.558 Child Support Enforcement – CFDA # 93.563 Foster Care Title IV-E – CFDA # 93.658 Medical Assistance Program – CFDA #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

UNION COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2011

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>
2010-001	Material Weakness – Authorization of Payroll Expenditures (Edward Byrne Memorial Justice Assistance Grant)	Yes	N/A

**UNION COUNTY, OHIO**  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2011

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, 2011**

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# **INTRODUCTORY SECTION**

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June 26, 2012

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, 2011. State law requires that every general-purpose local government publish a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year just ended.

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

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

As part of the preparation of the CAFR, the County subjects its financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal controls, and budgetary controls. The Auditor of State's Office completed the audit and has issued an unqualified opinion on the County's financial statements for the year ended December 31, 2011. The independent accountant's report is located on pages 9-10 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 Accountant's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

**Profile of the Government:**

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

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

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

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

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

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

#### **Local Economy:**

Union County continues to be primarily an agricultural community, with 231,655 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2011 decreased slightly from 2010.

Unemployment rates in Union County remained consistent at an average annual rate of 5.9% during 2011. However, these rates continually remain below the overall State and national rates, which were 7.6% and 8.9% respectively for 2011.

During 2011, Union County issued 292 residential permits for an estimated construction value of \$26 million. There were 110 commercial building permits issued at an estimated construction value of \$48 million.

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.

During 2011, Memorial Hospital of Union County (MHUC) announced the first major construction project on the Hospital's campus since 2004. The 23,360 square foot cardiac and surgery pavilion or "The Heart Partnership", is a collaborative effort between the MHUC and the Ohio State University Medical Center. The Ohio State University is contributing about \$2 million of the project's estimated \$11 million cost. The remainder of the project's cost is being made up of gifts, fundraising and the issuance of revenue bonds. The facility is expected to be completed by December 2012.

The City of Marysville broke ground on two new municipal facilities during 2011. The new County Home Road Fire Station's 19,000 square foot facility will be positioned on 4 acres. It is projected to be completed September 2012. A 54,300 square foot Police and Court facility will be positioned on 13.5 acres and estimated to be completed in late January of 2013. The projected cost of both facilities is \$16.1 million.

### Long-term Planning:

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

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

The City of Marysville, Marysville Exempted Village School District and Union County began to meet in 2011 in anticipation of forming the Union County Council of Governments. The main goal of this collaborative effort is to determine and provide services that are shared between the three forms of government. The Council of Government's has applied for Local Government Innovation funding through the Ohio Department of Development.

### Financial Information:

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

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

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

Financial Condition: This is the ninth 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 nonmajor funds are combined. Governmental funds use the modified accrual basis of accounting and include reconciliation to the governmental activities accrual information presented in the government wide financial statements. Proprietary funds use the accrual basis of accounting.

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

Debt Administration:

Use of debt continues to be used to finance major projects in Union County. A complete discussion of debt and other long-term obligations is provided in Note 13 to the basic financial statements.

**Awards and Acknowledgements:**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2010. This was the fifteenth 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 2011 CAFR would not have been possible without the cooperation and assistance of my office staff. The guidance provided by the firm of Julian & Grube, Inc. is also acknowledged for their assistance in the compilation of this CAFR. Finally, credit also must be given to all of the department heads, the Union County Engineer's Office, and the staff of the Union County Chamber of Commerce for providing us with valuable information and statistical data.

Respectfully submitted,



Andrea L. Weaver  
Union County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Union County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2010

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



*Linda C. Davison*

President

*Jeffrey R. Emen*

Executive Director

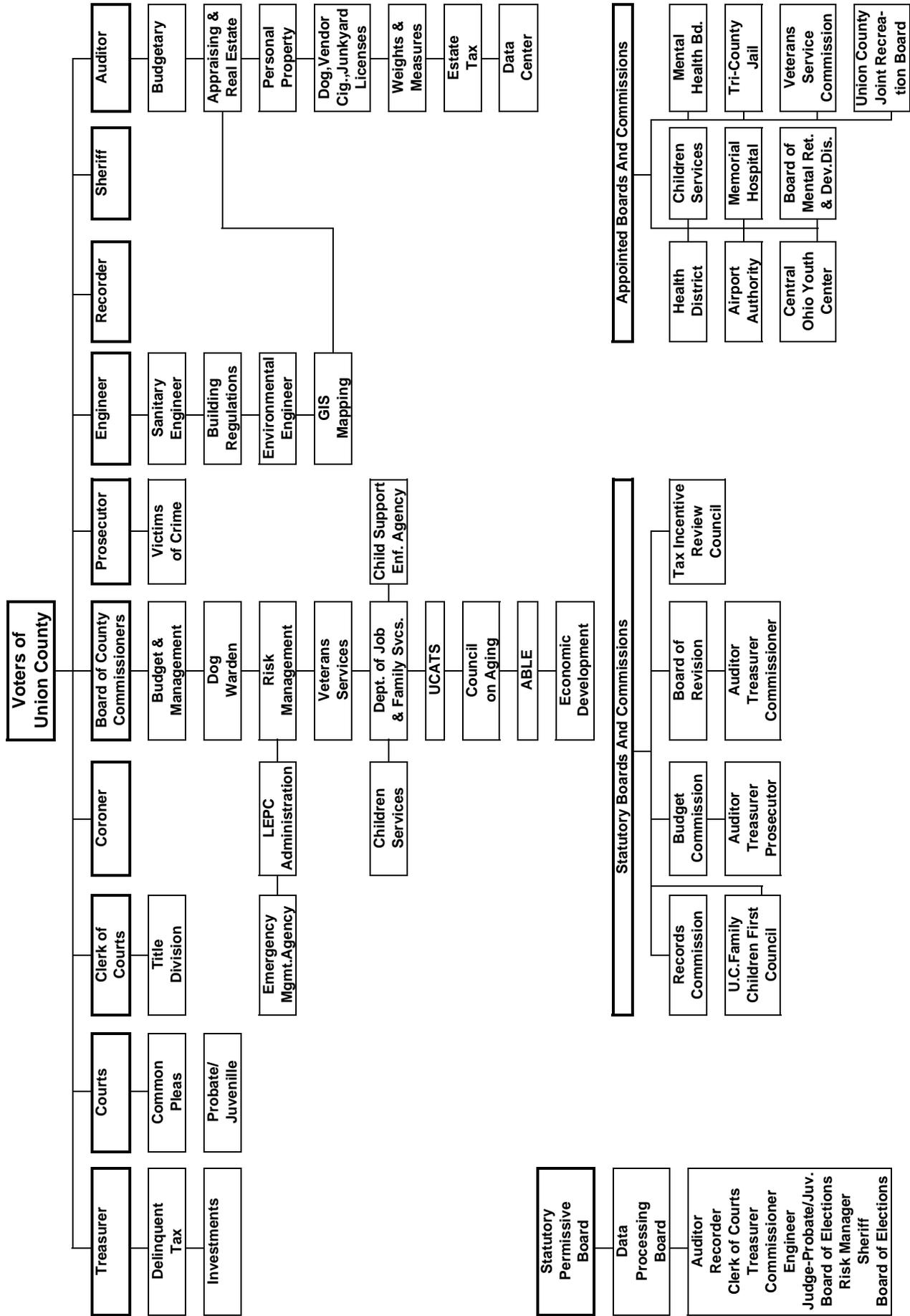
# UNION COUNTY, OHIO

## PRINCIPAL OFFICIALS DECEMBER 31, 2011

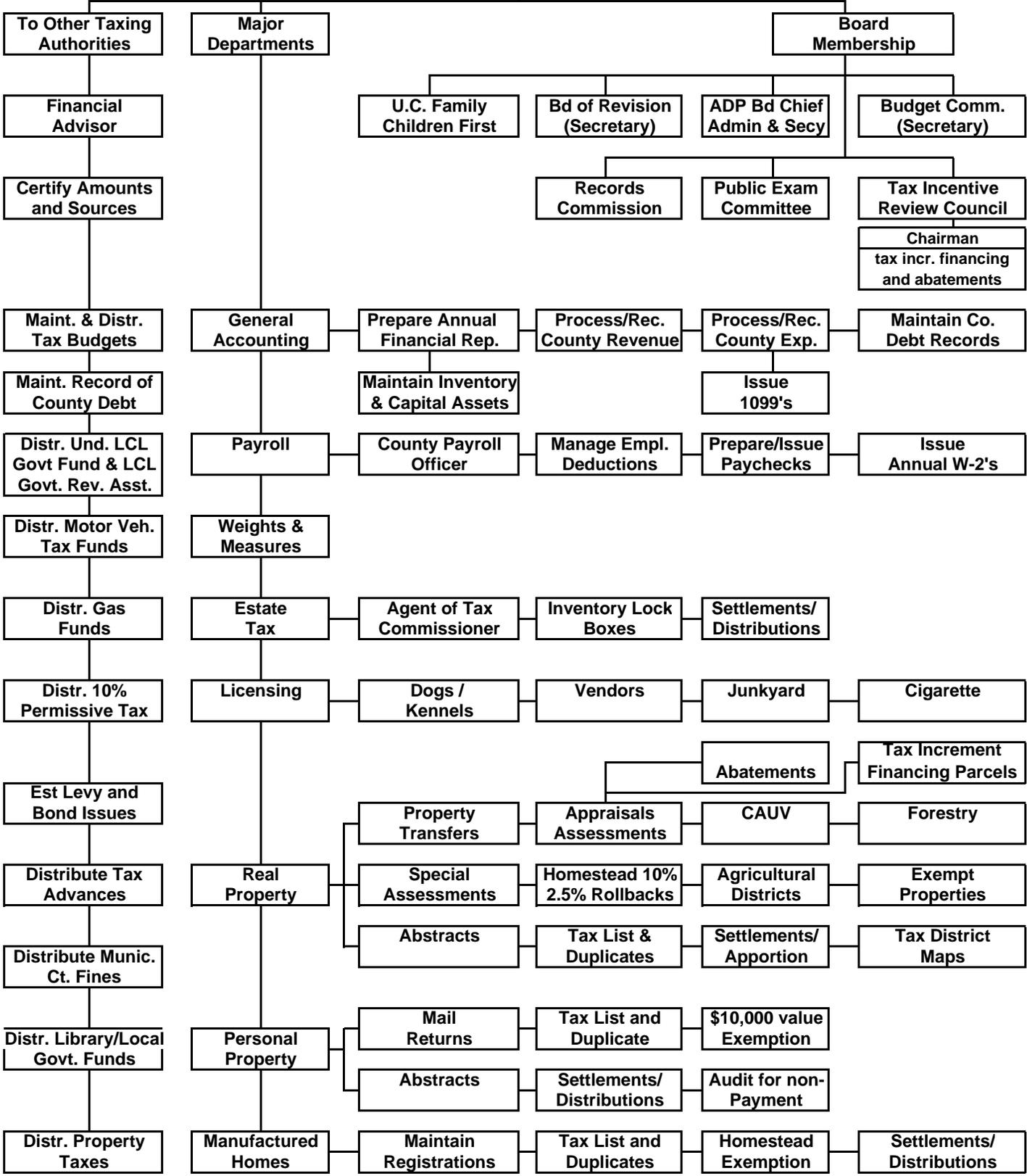
### ELECTED OFFICIALS

Commissioner.....	Charles A. Hall
Commissioner.....	Gary J. Lee
Commissioner.....	Steve A. Stolte
Auditor.....	Mary H. Snider (Jan 2011-March 2011) Andrea L. Weaver (March 2011)
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.....	Rocky W. Nelson (Jan 2011 - April 2011) M. James Patton (April 2011)
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 ACCOUNTANTS' REPORT

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

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 the remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions 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 97 percent, 97 percent, and 99 percent, respectively, of the assets, net assets, and revenues of the business-type activities. We also did not audit the financial statement of U-Co Industries, Inc, one of the County's discretely presented component units which represents 5 percent, 21 percent, and 29 percent, respectively, of the assets, net assets or fund balances, and revenues of the aggregate discretely presented component units and remaining fund information. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the 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, the aggregate discretely presented component units and the aggregate remaining fund information of Union County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, and County Board of Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 3 to the financial statements, during the year ended December 31, 2011, the County adopted Governmental Accounting Standard No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which resulted in reclassifications to its governmental fund balances.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2012, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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, as 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 have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise 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 provides 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. These statements and schedules were subject to the auditing procedures we and the other auditors applied to the basic financial statements. We and the other auditors also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. 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.



**Dave Yost**  
Auditor of State

June 26, 2012

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011 (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, 2011. 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 2011 are as follows:

- The total net assets of the County increased \$10,843,692. Net assets of governmental activities increased \$6,392,465, which represents a 6.47% increase over 2010. Net assets of business-type activities increased \$4,451,227 or 9.06% from 2010.
- General revenues accounted for \$28,136,032 or 52.02% of total governmental activities revenue. Program specific revenues accounted for \$25,951,118 or 47.98% of total governmental activities revenue.
- The County had \$47,686,227 in expenses related to governmental activities; \$25,951,118 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$28,136,032 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues of \$18,301,584 in 2011, a decrease of \$862,175 or 4.50% from 2010 revenues. The general fund, had expenditures and other financing uses of \$18,997,208 in 2011, an increase of \$1,094,610 or 6.12% from 2010. The net changes in revenues and expenditures contributed to the general fund balance decrease of \$1,050,751 or 15.17% from 2010 to 2011.
- The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$9,367,707 in 2011, a decrease of \$87,865 or 0.93% from 2010 revenues. The Board of DD fund, had expenditures of \$8,960,604 in 2011, an increase of \$1,273,596 or 16.57% from 2010 expenditures. The net changes in revenues and expenditures contributed to the Board of DD fund balance increase of \$405,571 or 3.16% from 2010 to 2011.
- The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues and other financing sources of \$6,603,718 in 2011, an increase of \$597,460 or 9.95% from 2010 revenues. The Motor Vehicle and Gas Tax fund, had expenditures and other financing uses of \$5,838,041 in 2011, a decrease of \$208,731 or 3.45% from 2010 expenditures. The net changes in revenues and expenditures contributed to the Motor Vehicle and Gas Tax fund balance increase of \$1,122,285 or 66.03% from 2010 to 2011.
- Net assets for the business-type activities, which are made up of the sewer district, building and development and the Union County Memorial Hospital, increased in 2011 by \$4,451,227 or 9.06%.
- In the general fund, the actual revenues and other financing sources came in \$654,906 greater than the final budget and actual expenditures and financing uses were \$2,200,955 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, 2011 (UNAUDITED)

The statement of net assets 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 Assets and the Statement of Activities*

The statement of net assets and the statement of activities answer the question, "How did we do financially during 2011?" These statements include *all assets, liabilities, 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 assets and changes in those assets. This change in net assets 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 assets 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 assets and statement of activities can be found on pages 23-26 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 18.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011 (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 27-32 and the budgetary statements for the general and major special revenue funds can be found on pages 33-35 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 36-39 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 40 of this report.

#### ***Notes to the Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 41-95 of this report.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011 (UNAUDITED)

#### Government-Wide Financial Analysis

The statement of net assets provides the perspective of the County as a whole. Certain fund balance classifications have been restated in the governmental activities for 2010 to conform to 2011 presentation in accordance with GASB Statement No. 54. The table below provides a summary of the County's net assets for 2011 and 2010.

	Net Assets					
			(Restated)			
	Governmental Activities 2011	Business-type Activities 2011	Governmental Activities 2010	Business-type Activities 2010	2011 Total	(Restated) 2010 Total
<u>Assets</u>						
Current and other assets	\$ 53,411,760	\$ 47,297,422	\$ 50,508,147	\$ 43,433,186	\$ 100,709,182	\$ 93,941,333
Capital assets	<u>77,536,599</u>	<u>41,764,540</u>	<u>74,160,271</u>	<u>40,817,974</u>	<u>119,301,139</u>	<u>114,978,245</u>
Total assets	<u>130,948,359</u>	<u>89,061,962</u>	<u>124,668,418</u>	<u>84,251,160</u>	<u>220,010,321</u>	<u>208,919,578</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	10,100,030	28,762,700	11,002,945	29,296,737	38,862,730	40,299,682
Other liabilities	<u>15,582,124</u>	<u>6,698,406</u>	<u>14,791,733</u>	<u>5,804,794</u>	<u>22,280,530</u>	<u>20,596,527</u>
Total liabilities	<u>25,682,154</u>	<u>35,461,106</u>	<u>25,794,678</u>	<u>35,101,531</u>	<u>61,143,260</u>	<u>60,896,209</u>
<u>Net Assets</u>						
Invested in capital assets, net of related debt	70,118,951	15,727,188	65,696,098	14,143,190	85,846,139	79,839,288
Restricted	26,070,599	2,177,792	24,072,946	2,739,709	28,248,391	26,812,655
Unrestricted	<u>9,076,655</u>	<u>35,695,876</u>	<u>9,104,696</u>	<u>32,266,730</u>	<u>44,772,531</u>	<u>41,371,426</u>
Total net assets	<u>\$ 105,266,205</u>	<u>\$ 53,600,856</u>	<u>\$ 98,873,740</u>	<u>\$ 49,149,629</u>	<u>\$ 158,867,061</u>	<u>\$ 148,023,369</u>

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2011, the County's assets exceeded liabilities by \$158,867,061. This amounts to \$105,266,205 in governmental activities and \$53,600,856 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 54.23% of total governmental and business-type assets. Capital assets include land, buildings, improvements, furniture, equipment, furniture and fixtures, vehicles, construction in progress, infrastructure, water and sewer lines and property under capital lease. Capital assets, net of related debt to acquire the assets at December 31, 2011, were \$85,846,139. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2011, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. A portion of the County's governmental activities net assets, \$26,070,599 or 24.77%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net assets of \$9,076,655 may be used to meet the government's ongoing obligations to citizens and creditors.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011 (UNAUDITED)

The table below shows the changes in net assets for 2011 and 2010.

	<b>Change in Net Assets</b>					
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	2011 Total	2010 Total
	2011	2011	2010	2010		
<b>Revenues</b>						
Program revenues:						
Charges for services and sales	\$ 6,688,907	\$ 79,057,261	\$ 7,004,565	\$ 72,421,425	\$ 85,746,168	\$ 79,425,990
Operating grants and contributions	15,719,084	-	15,668,879	-	15,719,084	15,668,879
Capital grants and contributions	3,543,127	326,233	1,824,731	359,032	3,869,360	2,183,763
<b>Total program revenues</b>	<b>25,951,118</b>	<b>79,383,494</b>	<b>24,498,175</b>	<b>72,780,457</b>	<b>105,334,612</b>	<b>97,278,632</b>
General revenues:						
Property taxes	10,251,898	-	10,893,125	-	10,251,898	10,893,125
Sales tax	10,332,911	-	9,298,891	-	10,332,911	9,298,891
Unrestricted grants	4,919,814	-	5,284,472	-	4,919,814	5,284,472
Investment earnings	657,302	171,106	768,985	139,436	828,408	908,421
Other	1,974,107	2,299,540	735,260	2,453,154	4,273,647	3,188,414
<b>Total general revenues</b>	<b>28,136,032</b>	<b>2,470,646</b>	<b>26,980,733</b>	<b>2,592,590</b>	<b>30,606,678</b>	<b>29,573,323</b>
<b>Total revenues</b>	<b>54,087,150</b>	<b>81,854,140</b>	<b>51,478,908</b>	<b>75,373,047</b>	<b>135,941,290</b>	<b>126,851,955</b>
<b>Expenses</b>						
Program expenses:						
General government						
Legislative and executive	11,422,420	-	10,817,736	-	11,422,420	10,817,736
Judicial	2,777,476	-	2,851,552	-	2,777,476	2,851,552
Public safety	6,925,246	-	6,923,020	-	6,925,246	6,923,020
Public works	5,853,894	-	4,644,326	-	5,853,894	4,644,326
Health	3,306,813	-	3,297,771	-	3,306,813	3,297,771
Human services	15,644,260	-	15,210,709	-	15,644,260	15,210,709
Economic development	369,278	-	315,537	-	369,278	315,537
Intergovernmental	1,052,051	-	1,433,617	-	1,052,051	1,433,617
Interest and fiscal charges	334,789	-	313,006	-	334,789	313,006
Memorial Hospital	-	76,611,625	-	71,780,394	76,611,625	71,780,394
Other:						
Sanitary sewer district	-	348,656	-	311,995	348,656	311,995
Building and development	-	451,090	-	470,857	451,090	470,857
<b>Total expenses</b>	<b>47,686,227</b>	<b>77,411,371</b>	<b>45,807,274</b>	<b>72,563,246</b>	<b>125,097,598</b>	<b>118,370,520</b>
Excess revenues over expenses	6,400,923	4,442,769	5,671,634	2,809,801	10,843,692	8,481,435
Transfers	(8,458)	8,458	2,368	(2,368)	-	-
Change in net assets	6,392,465	4,451,227	5,674,002	2,807,433	10,843,692	8,481,435
<b>Net assets at beginning of year</b>	<b>98,873,740</b>	<b>49,149,629</b>	<b>93,199,738</b>	<b>46,342,196</b>	<b>148,023,369</b>	<b>139,541,934</b>
<b>Net assets at end of year</b>	<b>\$ 105,266,205</b>	<b>\$ 53,600,856</b>	<b>\$ 98,873,740</b>	<b>\$ 49,149,629</b>	<b>\$ 158,867,061</b>	<b>\$ 148,023,369</b>

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011 (UNAUDITED)

#### Governmental Activities

Governmental net assets increased by \$6,392,465 in 2011 from 2010.

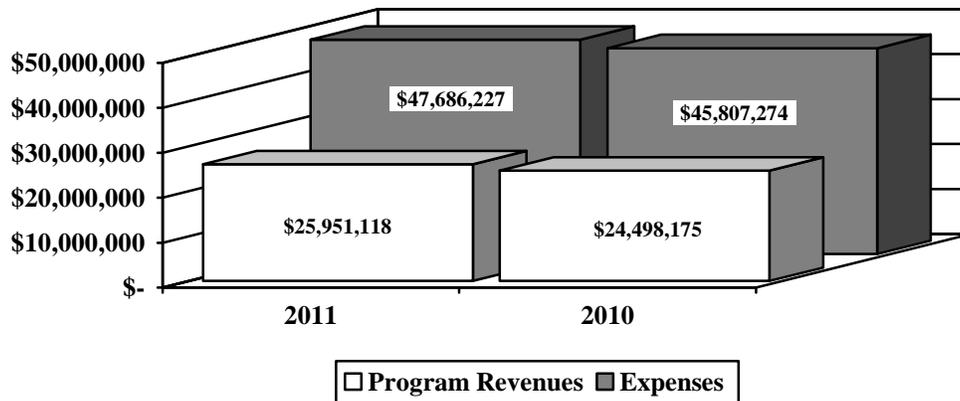
Human services, represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children's services, and the department of jobs and family services for \$15,644,260 of expenses, or 32.81% of total governmental expenses of the County. These expenses were funded by \$917,251 in charges to users of services and \$7,813,675 in operating grants and contributions in 2011. General government expenses which includes legislative and executive and judicial programs, accounted for \$14,199,896 or 29.78% of total governmental expenses. General government expenses were covered by \$3,921,468 of direct charges to users and \$105,734 in operating grants and contributions in 2011.

The State and federal government contributed to the County revenues of \$15,719,084 in operating grants and contributions and \$3,543,127 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

General revenues totaled \$28,136,032, and amounted to 52.02% of total revenues. These revenues primarily consist of property and sales tax revenue of \$20,584,809 or 73.16% of total general revenues in 2011. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$4,919,814, or 17.49% 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 2011 and 2010. 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, 2011  
(UNAUDITED)**

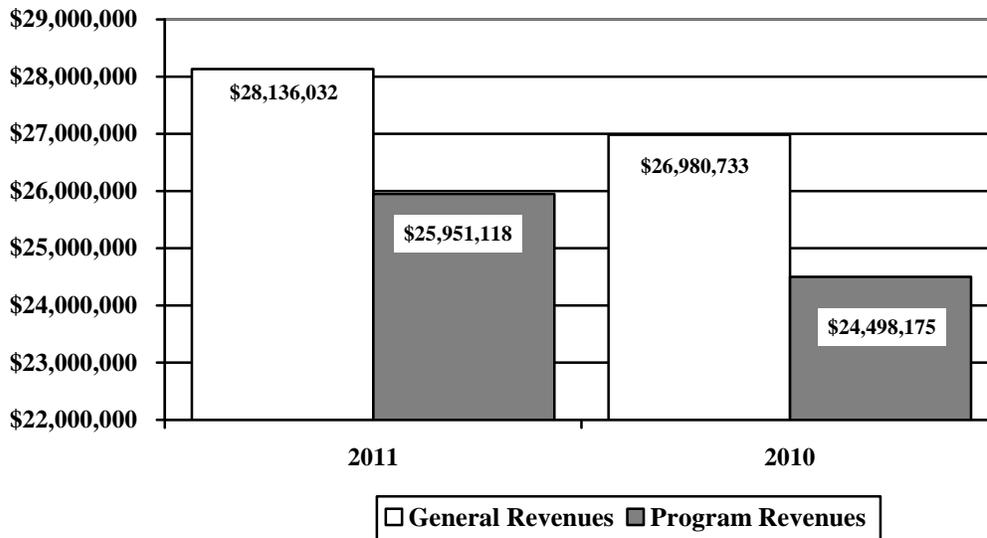
**Governmental Activities**

	Total Cost of Services 2011	Net Cost of Services 2011	Total Cost of Services 2010	Net Cost of Services 2010
<b>Program expenses:</b>				
General government				
Legislative and executive	\$ 11,422,420	\$ 8,491,424	\$ 10,817,736	\$ 7,464,241
Judicial	2,777,476	1,681,270	2,851,552	1,695,744
Public safety	6,925,246	5,335,050	6,923,020	4,709,803
Public works	5,853,894	(3,475,961)	4,644,326	(2,409,351)
Health	3,306,813	1,254,000	3,297,771	928,608
Human services	15,644,260	6,913,334	15,210,709	7,023,365
Economic development	369,278	149,152	315,537	150,066
Intergovernmental	1,052,051	1,052,051	1,433,617	1,433,617
Interest and fiscal charges	334,789	334,789	313,006	313,006
<b>Total</b>	<b>\$ 47,686,227</b>	<b>\$ 21,735,109</b>	<b>\$ 45,807,274</b>	<b>\$ 21,309,099</b>

The dependence upon general revenues for governmental activities is apparent, with 45.59% of expenses supported through taxes and other general revenues during 2011.

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

**Governmental Activities - General and Program Revenues**

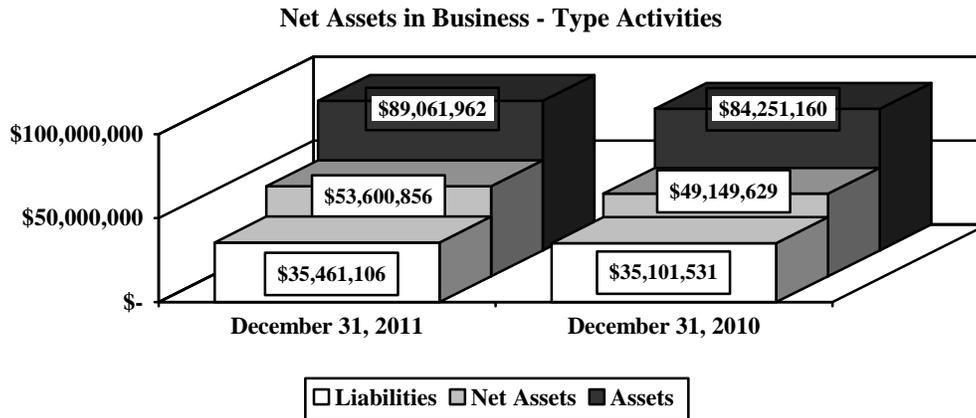


**UNION COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(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 \$79,383,494, general revenues of \$2,470,646, and expenses of \$77,411,371 for 2011. The net assets of the enterprise funds increased \$4,451,227 or 9.06% during 2011. The following graph illustrates the assets, liabilities and net assets of the County's business-type activities at December 31, 2011 and 2010:



**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 December 31, 2010 fund balance of the general fund and other governmental funds were restated for fund reclassification required for the implementation of GASB 54 (See note 3.B for detail). The County's governmental funds (as reported on the balance sheet on pages (27-28) reported a combined fund balance of \$31,599,027, which is \$1,402,162 greater than last year's restated total of \$30,189,574. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2011 for all major and non-major governmental funds.

	Fund Balances <u>12/31/11</u>	(Restated) Fund Balances <u>12/31/10</u>	Increase/ <u>(Decrease)</u>
<b>Major funds:</b>			
General	\$ 5,878,104	\$ 6,928,855	\$ (1,050,751)
County Board of DD	13,242,954	12,837,383	405,571
Motor Vehicle and Gas Tax	2,822,107	1,699,822	1,122,285
Other nonmajor governmental funds	<u>9,655,862</u>	<u>8,723,514</u>	<u>932,348</u>
Total	<u>\$ 31,599,027</u>	<u>\$ 30,189,574</u>	<u>\$ 1,409,453</u>

**UNION COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(UNAUDITED)

**General Fund**

The County's general fund balance decreased \$1,050,751.

	2011	(Restated) 2010	Percentage
	<u>Amount</u>	<u>Amount</u>	<u>Change</u>
<b><u>Revenues</u></b>			
Taxes	\$ 11,306,945	\$ 11,155,330	1.36 %
Charges for services	2,585,738	2,450,644	5.51 %
Licenses and permits	2,298	3,238	(29.03) %
Fines and forfeitures	103,679	630,302	(83.55) %
Intergovernmental	2,770,373	3,121,074	(11.24) %
Investment income	656,121	767,764	(14.54) %
Other	876,430	1,035,407	(15.35) %
Total	<u>\$ 18,301,584</u>	<u>\$ 19,163,759</u>	<u>(4.50) %</u>

Tax revenue represents 61.78% of all general fund revenue. Fines and forfeitures decreased 83.55% due to decreases in Sheriff's segregated cash accounts. The decrease of Intergovernmental revenue of 11.24% is due mainly to decreases in PSO Stimulus revenues and tangible personal property tax reimbursements. The decrease in investment income of 14.54% is due to overall declines in investment income earnings due to record low interest rates. Other revenues decreased 15.35% due mainly to less Champaign County Jail reimbursements received and less other refunds and reimbursements. All other revenue remained comparable to 2010.

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

	2011	(Restated) 2010	Percentage
	<u>Amount</u>	<u>Amount</u>	<u>Change</u>
<b><u>Expenditures</u></b>			
General government			
Legislative and executive	\$ 7,401,197	\$ 7,154,018	3.46 %
Judicial	2,552,308	2,281,733	11.86 %
Public safety	4,976,210	4,751,268	4.73 %
Public works	126,115	132,142	(4.56) %
Health	335,984	298,868	12.42 %
Human services	1,552,886	1,663,499	(6.65) %
Economic development	146,534	122,995	19.14 %
Intergovernmental	602,051	532,016	13.16 %
Total	<u>\$ 17,693,285</u>	<u>\$ 16,936,539</u>	<u>4.47 %</u>

Total expenditures increased \$756,746 or 4.47%. The increase of judicial expense of 11.86% is due mainly to an increase in drug court grant expenditures. The increase of Intergovernmental expense of 13.16% is due to mainly to the increased expenditures of grant monies for conservation and recreation projects throughout the county. All other expenditures remained comparable to 2010.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2011 (UNAUDITED)

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

The Union County Board of Developmental Disabilities fund (Board of DD fund), a major governmental fund, had revenues of \$9,367,707 in 2011, a decrease of \$87,865 or 0.93% from 2010 revenues. The Board of DD fund, had expenditures of \$8,960,604 in 2011, an increase of \$1,273,596 or 16.57% from 2010 expenditures. The net changes in revenues and expenditures contributed to the Board of DD fund balance increase of \$405,571 or 3.16% from 2010 to 2011.

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

The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues and other financing sources of \$6,603,718 in 2011, an increase of \$597,460 or 9.95% from 2010 revenues. The Motor Vehicle and Gas Tax fund, had expenditures and other financing uses of \$5,838,041 in 2011, a decrease of \$208,731 or 3.45% from 2010 expenditures. The net changes in revenues and expenditures contributed to the Motor Vehicle and Gas Tax fund balance increase of \$1,122,285 or 66.03% from 2010 to 2011.

#### ***Budgeting Highlights - General Fund***

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

Budgetary information is presented for the general fund, county board of DD and the motor vehicle and gas tax fund.

In the general fund, final budgeted revenues of \$17,399,377 were \$1,275 greater than original budgeted revenues of \$17,398,102. Actual revenues and other financing sources of \$18,054,283 exceeded final budgeted revenues by \$654,906.

Final budgeted expenditures and other financing uses of \$20,834,620 were \$713,087 greater than original budgeted expenditures and other financing uses of \$20,121,533. Actual expenditures and financing uses of \$18,633,665 were \$2,200,955 less than final budgeted expenditures and financing uses.

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

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

### **Capital Assets and Debt Administration**

#### ***Capital Assets***

At the end of 2011, the County had \$119,301,139 (net of accumulated depreciation) invested in land, improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, property under capital lease, water and sewer lines and infrastructure. Of this total, \$77,536,599 was reported in governmental activities and \$41,764,540 was reported in business-type activities. The following table shows 2011 balances compared to 2010:

**UNION COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(UNAUDITED)

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Land	\$ 982,046	\$ 982,046	\$ 6,485,535	\$ 6,485,535	\$ 7,467,581	\$ 7,467,581
Improvements	1,024,840	1,078,020	2,077,187	2,253,055	3,102,027	3,331,075
Buildings	14,267,309	14,804,704	22,625,312	23,470,051	36,892,621	38,274,755
Equipment	744,861	747,579	6,960,818	6,713,822	7,705,679	7,461,401
Furniture and Fixtures	194,093	236,251	7,000	10,000	201,093	246,251
Vehicles	530,573	762,312	9,895	16,006	540,468	778,318
Infrastructure	59,792,877	55,549,359	-	-	59,792,877	55,549,359
Sewer/water lines	-	-	78,088	85,865	78,088	85,865
Property under capital leases	-	-	1,129,993	349,371	1,129,993	349,371
Construction in progress	-	-	2,390,712	1,434,269	2,390,712	1,434,269
<b>Total</b>	<b><u>\$ 77,536,599</u></b>	<b><u>\$ 74,160,271</u></b>	<b><u>\$ 41,764,540</u></b>	<b><u>\$ 40,817,974</u></b>	<b><u>\$ 119,301,139</u></b>	<b><u>\$ 114,978,245</u></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 77.12% 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 \$10,656,158 for 2011. Actual expenditures for the year were \$8,948,524. For more information on the rating system and results, refer to required supplementary information beginning on pages 96-97 of this report.

***Debt Administration***

At December 31, 2011 the County had \$27,124,144 in general obligation bonds, \$2,230,000 in sales tax revenue bonds, \$2,655,211 in Hospital Facilities Revenue Bonds and \$2,337,997 in other long term obligations. Of this total, \$2,601,769 is due within one year and \$31,745,583 is due in more than one year.

**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(UNAUDITED)**

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

**Outstanding Debt, at Year End**

	Governmental Activities <u>2011</u>	Business-Type Activities <u>2011</u>	Governmental Activities <u>2010</u>	Business-Type Activities <u>2010</u>
Long-term obligations				
General obligation bonds:	\$ 6,080,000	\$ 21,044,144	\$ 6,915,000	\$ 21,947,795
Sales tax revenue bonds	2,230,000	-	2,385,000	-
Hospital Facilities Revenue Bonds	-	2,655,211	-	1,002,109
Other long-term obligations	<u>-</u>	<u>2,337,997</u>	<u>3,167</u>	<u>3,724,880</u>
Total	<u>\$ 8,310,000</u>	<u>\$ 26,037,352</u>	<u>\$ 9,303,167</u>	<u>\$ 26,674,784</u>

The County's voted legal debt margin was \$26,475,634 at December 31, 2011 and the unvoted legal debt margin was \$8,019,254 at December 31, 2011. 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 5.9% for 2011, a decrease from the 8.4% average rate in 2010. This compares favorably to the State rate of 7.6% and to the national rate of 8.9%. Union County's strong industrial segment allows the County to enjoy the fourth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 83.4% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$3.65 billion for 2011. This has increased by 4% from 2010. The actual and assessed values are lower than prior years as tangible personal property was being phased out through 2010.

**Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Honorable Andrea Weaver, Union County Auditor, 233 West Sixth Street, Marysville, Ohio 43040. Questions may also be e-mailed to [auditor@co.union.oh.us](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>.

BASIC  
FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF NET ASSETS  
DECEMBER 31, 2011

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 28,843,795	\$ 1,577,817	\$ 30,421,612
Cash and cash equivalents in segregated accounts . . . . .	1,574,931	31,640,856	33,215,787
Investments in segregated accounts . . . . .	-	672,863	672,863
Receivables (net of allowance for uncollectibles):			
Sales taxes . . . . .	2,362,407	-	2,362,407
Real estate and other taxes . . . . .	12,259,748	-	12,259,748
Accounts . . . . .	311,969	8,758,231	9,070,200
Accrued interest . . . . .	36,114	-	36,114
Due from other governments . . . . .	4,647,120	-	4,647,120
Special assessments . . . . .	117,811	-	117,811
Loans receivable . . . . .	1,245,000	-	1,245,000
Prepayments . . . . .	1,317,265	663,400	1,980,665
Materials and supplies inventory . . . . .	532,879	639,693	1,172,572
Unamortized bond issue costs . . . . .	162,721	1,166,770	1,329,491
Restricted assets:			
Cash and cash equivalents with fiscal and escrow agents . . . . .	-	2,177,792	2,177,792
Capital assets:			
Land, infrastructure and construction in progress . . . . .	60,774,923	8,876,247	69,651,170
Depreciable capital assets, net . . . . .	16,761,676	32,888,293	49,649,969
Total capital assets, net . . . . .	<u>77,536,599</u>	<u>41,764,540</u>	<u>119,301,139</u>
Total assets . . . . .	<u>130,948,359</u>	<u>89,061,962</u>	<u>220,010,321</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	1,591,914	2,510,534	4,102,448
Contracts payable . . . . .	-	19,308	19,308
Retainage payable . . . . .	136,528	-	136,528
Accrued wages and benefits . . . . .	920,215	3,391,081	4,311,296
Due to other governments . . . . .	598,176	777,483	1,375,659
Accrued interest payable . . . . .	32,950	-	32,950
Accrued liabilities . . . . .	-	-	-
Notes payable . . . . .	700,000	-	700,000
Unearned revenue . . . . .	11,602,341	-	11,602,341
Long-term liabilities:			
Due within one year . . . . .	2,047,325	2,687,396	4,734,721
Due in more than one year . . . . .	8,052,705	26,075,304	34,128,009
Total liabilities . . . . .	<u>25,682,154</u>	<u>35,461,106</u>	<u>61,143,260</u>
<b>Net assets:</b>			
Invested in capital assets, net of related debt . . . . .	70,118,951	15,727,188	85,846,139
Restricted for:			
Capital projects . . . . .	6,522	875,925	882,447
Debt service . . . . .	-	3,591	3,591
Public works projects . . . . .	5,002,232	-	5,002,232
Public safety programs . . . . .	2,230,806	-	2,230,806
Human services programs . . . . .	15,514,923	-	15,514,923
Health programs . . . . .	1,206,926	-	1,206,926
Legislative and executive . . . . .	1,352,081	-	1,352,081
Judicial . . . . .	757,109	-	757,109
Nonexpendable permanent endowments . . . . .	-	25,000	25,000
Other hospital restrictions . . . . .	-	1,273,276	1,273,276
Unrestricted . . . . .	<u>9,076,655</u>	<u>35,695,876</u>	<u>44,772,531</u>
Total net assets . . . . .	<u>\$ 105,266,205</u>	<u>\$ 53,600,856</u>	<u>\$ 158,867,061</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Component Unit**

<b>UCO Industries</b>	<b>Airport Authority</b>
\$ -	\$ 440,998
975,143	-
-	-
-	-
-	-
428,097	-
-	-
-	-
-	-
24,366	-
350,921	-
27,725	-
-	-
224,400	802,890
4,025,171	2,187,204
<u>4,249,571</u>	<u>2,990,094</u>
<u>6,055,823</u>	<u>3,431,092</u>
710,278	38,324
-	-
-	-
23,035	300
-	193
-	-
13,137	-
-	-
-	-
262,348	-
<u>1,123,878</u>	<u>-</u>
<u>2,132,676</u>	<u>38,817</u>
3,471,963	2,990,094
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
451,184	402,181
<u>\$ 3,923,147</u>	<u>\$ 3,392,275</u>

**UNION COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental activities:</b>				
General government:				
Legislative and executive . . . . .	\$ 11,422,420	\$ 2,828,412	\$ 102,584	\$ -
Judicial . . . . .	2,777,476	1,093,056	3,150	-
Public safety . . . . .	6,925,246	793,920	796,276	-
Public works . . . . .	5,853,894	879,349	4,907,379	3,543,127
Health . . . . .	3,306,813	154,385	1,898,428	-
Human services . . . . .	15,644,260	917,251	7,813,675	-
Economic development . . . . .	369,278	22,534	197,592	-
Intergovernmental . . . . .	1,052,051	-	-	-
Interest and fiscal charges . . . . .	334,789	-	-	-
Total governmental activities . . . . .	<u>47,686,227</u>	<u>6,688,907</u>	<u>15,719,084</u>	<u>3,543,127</u>
<b>Business-type activities:</b>				
Memorial hospital . . . . .	76,611,625	78,417,777	-	326,233
Other business-type activities:				
Sanitary sewer district . . . . .	348,656	221,913	-	-
Building and development . . . . .	451,090	417,571	-	-
Total business-type activities . . . . .	<u>77,411,371</u>	<u>79,057,261</u>	<u>-</u>	<u>326,233</u>
Total primary government . . . . .	<u>\$ 125,097,598</u>	<u>\$ 85,746,168</u>	<u>\$ 15,719,084</u>	<u>\$ 3,869,360</u>
<b>Component units:</b>				
UCO Industries . . . . .	\$ 8,734,013	\$ 8,596,540	\$ 271,132	\$ -
Airport authority . . . . .	390,594	184,483	207,572	-
Total component units . . . . .	<u>\$ 9,124,607</u>	<u>\$ 8,781,023</u>	<u>\$ 478,704</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 . . . . .

Transfers . . . . .

Change in net assets . . . . .

**Net assets at beginning of year . . . . .**

**Net assets at end of year . . . . .**

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Net (Expense) Revenue and Changes in Net Assets**

<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>
\$ (8,491,424)	\$ -	\$ (8,491,424)	\$ -	\$ -
(1,681,270)	-	(1,681,270)	-	-
(5,335,050)	-	(5,335,050)	-	-
3,475,961	-	3,475,961	-	-
(1,254,000)	-	(1,254,000)	-	-
(6,913,334)	-	(6,913,334)	-	-
(149,152)	-	(149,152)	-	-
(1,052,051)	-	(1,052,051)	-	-
(334,789)	-	(334,789)	-	-
<u>(21,735,109)</u>	<u>-</u>	<u>(21,735,109)</u>	<u>-</u>	<u>-</u>
-	2,132,385	2,132,385	-	-
-	(126,743)	(126,743)	-	-
-	(33,519)	(33,519)	-	-
-	1,972,123	1,972,123	-	-
<u>(21,735,109)</u>	<u>1,972,123</u>	<u>(19,762,986)</u>	<u>-</u>	<u>-</u>
-	-	-	133,659	-
-	-	-	-	1,461
-	-	-	133,659	1,461
3,709,565	-	3,709,565	-	-
5,288,613	-	5,288,613	-	-
730,639	-	730,639	-	-
523,081	-	523,081	-	-
8,209,280	-	8,209,280	-	-
1,061,815	-	1,061,815	-	-
1,061,816	-	1,061,816	-	-
4,919,814	-	4,919,814	-	-
657,302	171,106	828,408	5,723	489
1,974,107	2,299,540	4,273,647	-	-
<u>28,136,032</u>	<u>2,470,646</u>	<u>30,606,678</u>	<u>5,723</u>	<u>489</u>
<u>(8,458)</u>	<u>8,458</u>	<u>-</u>	<u>-</u>	<u>-</u>
6,392,465	4,451,227	10,843,692	139,382	1,950
98,873,740	49,149,629	148,023,369	3,783,765	3,390,325
<u>\$ 105,266,205</u>	<u>\$ 53,600,856</u>	<u>\$ 158,867,061</u>	<u>\$ 3,923,147</u>	<u>\$ 3,392,275</u>

**UNION COUNTY, OHIO**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2011

	<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 . . . . .	\$ 4,907,056	\$ 12,563,424	\$ 2,336,607
Cash and cash equivalents in segregated accounts . . . . .	607,298	-	-
Receivables (net allowance for uncollectibles):			
Sales taxes . . . . .	1,871,949	-	245,229
Real estate and other taxes . . . . .	4,084,884	6,566,168	-
Accounts . . . . .	105,711	1,650	106,192
Accrued interest . . . . .	32,600	-	2,469
Due from other governments . . . . .	687,005	492,994	2,065,263
Special assessments . . . . .	-	-	-
Loans receivable . . . . .	-	-	-
Interfund loans . . . . .	315,127	-	-
Prepayments . . . . .	43,770	1,249,047	175
Materials and supplies inventory . . . . .	135,228	26,805	356,608
Due from other funds . . . . .	50,000	-	-
Total assets . . . . .	<u>\$ 12,840,628</u>	<u>\$ 20,900,088</u>	<u>\$ 5,112,543</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 307,706	\$ 295,385	\$ 237,051
Retainage payable . . . . .	-	-	-
Accrued wages and benefits payable . . . . .	392,301	216,852	83,944
Compensated absences payable . . . . .	32,010	-	-
Due to other funds . . . . .	-	-	-
Due to other governments . . . . .	265,207	131,621	54,299
Interfund loans payable . . . . .	-	-	-
Accrued interest payable . . . . .	-	-	-
Notes payable . . . . .	-	-	-
Deferred revenue . . . . .	2,120,288	783,437	1,915,142
Unearned revenue . . . . .	3,845,012	6,229,839	-
Total liabilities . . . . .	<u>6,962,524</u>	<u>7,657,134</u>	<u>2,290,436</u>
<b>Fund balances:</b>			
Nonspendable . . . . .	260,443	1,275,852	356,783
Restricted . . . . .	-	11,967,102	2,465,324
Committed . . . . .	168,425	-	-
Assigned . . . . .	32,380	-	-
Unassigned (deficit) . . . . .	5,416,856	-	-
Total fund balances . . . . .	<u>5,878,104</u>	<u>13,242,954</u>	<u>2,822,107</u>
Total liabilities and fund balances . . . . .	<u>\$ 12,840,628</u>	<u>\$ 20,900,088</u>	<u>\$ 5,112,543</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 9,036,708	\$ 28,843,795
967,633	1,574,931
245,229	2,362,407
1,608,696	12,259,748
98,416	311,969
1,045	36,114
1,401,858	4,647,120
117,811	117,811
1,245,000	1,245,000
-	315,127
24,273	1,317,265
14,238	532,879
2,000	52,000
<u>\$ 14,762,907</u>	<u>\$ 53,616,166</u>
\$ 751,772	\$ 1,591,914
136,528	136,528
227,118	920,215
5,221	37,231
52,000	52,000
147,049	598,176
315,127	315,127
6,353	6,353
700,000	700,000
1,238,387	6,057,254
1,527,490	11,602,341
<u>5,107,045</u>	<u>22,017,139</u>
1,283,511	3,176,589
6,959,831	21,392,257
2,087,935	2,256,360
152,397	184,777
(827,812)	4,589,044
<u>9,655,862</u>	<u>31,599,027</u>
<u>\$ 14,762,907</u>	<u>\$ 53,616,166</u>

**UNION COUNTY, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET ASSETS OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2011

<b>Total governmental fund balances</b>		\$ 31,599,027
<i>Amounts reported for governmental activities on the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		77,536,599
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Property taxes receivable	\$ 657,407	
Sales tax receivable	1,597,757	
Intergovernmental receivable	3,584,710	
Special assessments receivable	117,811	
Accounts receivable	57,106	
Interest income	135	
Charges for services receivable	42,328	
Total		6,057,254
On the statement of net assets interest is accrued on outstanding bonds, whereas in governmental funds, interest is reported when due.		(26,597)
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	(6,080,000)	
Sales tax revenue bonds payable	(2,230,000)	
Compensated absences payable	(1,703,169)	
Total		(10,013,169)
Unamortized premiums on the issuance of bonds are not recognized in the funds.		(75,185)
Unamortized deferred charges on bond refundings are not recognized in the funds.		25,555
Unamortized bond issue costs are not recognized in the funds.		162,721
<b>Net assets of governmental activities</b>		<b>\$ 105,266,205</b>

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, 2011

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle/ Gas Tax</u>
<b>Revenues:</b>			
Property taxes . . . . .	\$ 3,725,341	\$ 5,324,581	\$ -
Sales taxes . . . . .	7,581,604	-	975,221
Charges for services . . . . .	2,585,738	-	838,979
Licenses and permits . . . . .	2,298	-	2,820
Fines and forfeitures . . . . .	103,679	-	-
Intergovernmental . . . . .	2,770,373	3,826,624	4,596,687
Special assessments . . . . .	-	-	-
Investment income . . . . .	656,121	-	29,139
Rental income . . . . .	416,596	-	-
Contributions and donations . . . . .	-	6,841	-
Other . . . . .	459,834	209,661	131,589
Total revenues . . . . .	<u>18,301,584</u>	<u>9,367,707</u>	<u>6,574,435</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .	7,401,197	-	-
Judicial . . . . .	2,552,308	-	-
Public safety . . . . .	4,976,210	-	-
Public works . . . . .	126,115	-	5,584,632
Health . . . . .	335,984	-	-
Human services . . . . .	1,552,886	8,960,604	-
Economic development . . . . .	146,534	-	-
Intergovernmental . . . . .	602,051	-	-
Capital outlay . . . . .	-	-	-
Debt service:			
Principal retirement . . . . .	-	-	-
Interest and fiscal charges . . . . .	-	-	-
Total expenditures . . . . .	<u>17,693,285</u>	<u>8,960,604</u>	<u>5,584,632</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>608,299</u>	<u>407,103</u>	<u>989,803</u>
<b>Other financing sources (uses):</b>			
Transfers in . . . . .	-	-	29,283
Transfers out . . . . .	(1,303,923)	-	(253,409)
Total other financing sources (uses) . . . . .	<u>(1,303,923)</u>	<u>-</u>	<u>(224,126)</u>
Net change in fund balances . . . . .	(695,624)	407,103	765,677
<b>Fund balances at beginning of year (restated) . . . . .</b>	6,928,855	12,837,383	1,699,822
<b>Increase (decrease) in materials and supplies inventory . . . . .</b>	<u>(355,127)</u>	<u>(1,532)</u>	<u>356,608</u>
<b>Fund balances at end of year . . . . .</b>	<u>\$ 5,878,104</u>	<u>\$ 13,242,954</u>	<u>\$ 2,822,107</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,262,314	\$ 10,312,236
975,221	9,532,046
2,321,406	5,746,123
135,422	140,540
206,629	310,308
11,991,549	23,185,233
302,925	302,925
11,515	696,775
19,064	435,660
8,973	15,814
1,893,811	2,694,895
<u>19,128,829</u>	<u>53,372,555</u>
3,393,187	10,794,384
259,736	2,812,044
1,902,761	6,878,971
165,489	5,876,236
2,863,577	3,199,561
5,028,708	15,542,198
214,713	361,247
450,000	1,052,051
4,129,296	4,129,296
993,167	993,167
322,780	322,780
<u>19,723,414</u>	<u>51,961,935</u>
<u>(594,585)</u>	<u>1,410,620</u>
1,555,540	1,584,823
(35,949)	(1,593,281)
<u>1,519,591</u>	<u>(8,458)</u>
925,006	1,402,162
8,723,514	30,189,574
7,342	7,291
<u>\$ 9,655,862</u>	<u>\$ 31,599,027</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, 2011

**Net change in fund balances - total governmental funds** \$ 1,402,162

*Amounts reported for governmental activities in the statement of activities are different because:*

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

Capital asset additions	\$ 4,958,966	
Current year depreciation	(1,554,796)	
Total		3,404,170

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (27,842)

Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed. 7,291

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes	(60,338)	
Sales tax	800,865	
Intergovernmental revenues	(130,842)	
Special assessments	21,341	
Charges for services	32,946	
Rental income	(5,600)	
Interest income	135	
Other revenues	56,088	
Total		714,595

Repayments of bonds and notes are expenditures in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets. 993,167

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest is expensed when due. The following items resulted in more interest being recorded in the statement of activities:

Increase in accrued interest payable	(96)	
Amortization of bond issuance costs	(14,039)	
Amortization of bond premiums	5,821	
Amortization of deferred charges	(3,695)	
Total		(12,009)

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. (89,069)

**Change in net assets of governmental activities** \$ 6,392,465

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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 3,968,486	\$ 3,968,486	\$ 3,755,705	\$ (212,781)
Sales taxes . . . . .	7,418,380	7,418,380	7,556,684	138,304
Charges for services. . . . .	2,123,970	2,123,970	2,257,379	133,409
Licenses and permits . . . . .	2,900	2,900	2,298	(602)
Fines and forfeitures. . . . .	116,100	116,100	102,808	(13,292)
Intergovernmental. . . . .	2,334,869	2,336,144	2,751,790	415,646
Investment income. . . . .	706,000	706,000	694,582	(11,418)
Rental income. . . . .	394,000	394,000	419,887	25,887
Other . . . . .	333,397	333,397	475,112	141,715
<b>Total revenues. . . . .</b>	<b>17,398,102</b>	<b>17,399,377</b>	<b>18,016,245</b>	<b>616,868</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	8,379,994	8,966,279	7,735,001	1,231,278
Judicial . . . . .	2,478,005	2,579,513	2,275,162	304,351
Public safety. . . . .	4,946,724	4,927,493	4,516,156	411,337
Public work. . . . .	128,752	127,463	126,490	973
Health . . . . .	393,714	400,714	328,608	72,106
Human services . . . . .	1,778,040	1,778,997	1,559,415	219,582
Economic development . . . . .	161,535	161,535	146,534	15,001
Intergovernmental . . . . .	588,703	588,703	574,689	14,014
<b>Total expenditures. . . . .</b>	<b>18,855,467</b>	<b>19,530,697</b>	<b>17,262,055</b>	<b>2,268,642</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(1,457,365)	(2,131,320)	754,190	2,885,510
<b>Other financing sources (uses):</b>				
Advances in. . . . .	-	-	38,038	38,038
Advances out . . . . .	-	-	(67,687)	(67,687)
Transfers out . . . . .	(1,266,066)	(1,303,923)	(1,303,923)	-
<b>Total other financing sources (uses) . . . . .</b>	<b>(1,266,066)</b>	<b>(1,303,923)</b>	<b>(1,333,572)</b>	<b>(29,649)</b>
Net change in fund balances. . . . .	(2,723,431)	(3,435,243)	(579,382)	2,855,861
<b>Fund balances at beginning of year (restated) . . . .</b>	<b>4,206,678</b>	<b>4,206,678</b>	<b>4,206,678</b>	<b>-</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>508,884</b>	<b>508,884</b>	<b>508,884</b>	<b>-</b>
<b>Fund balance at end of year. . . . .</b>	<b>\$ 1,992,131</b>	<b>\$ 1,280,319</b>	<b>\$ 4,136,180</b>	<b>\$ 2,855,861</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, 2011

	<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 . . . . .	\$ 5,470,695	\$ 5,470,695	\$ 5,378,757	\$ (91,938)
Intergovernmental . . . . .	3,248,305	3,248,305	3,782,538	534,233
Contributions and donations . . . . .	4,000	4,000	6,841	2,841
Other . . . . .	154,000	154,000	211,403	57,403
Total revenues. . . . .	<u>8,877,000</u>	<u>8,877,000</u>	<u>9,379,539</u>	<u>502,539</u>
<b>Expenditures:</b>				
Current:				
Human services . . . . .	10,699,427	10,993,960	8,968,424	2,025,536
Total expenditures. . . . .	<u>10,699,427</u>	<u>10,993,960</u>	<u>8,968,424</u>	<u>2,025,536</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,822,427)</u>	<u>(2,116,960)</u>	<u>411,115</u>	<u>2,528,075</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	(732,224)	(468,667)	-	468,667
Total other financing sources (uses) . . . . .	<u>(732,224)</u>	<u>(468,667)</u>	<u>-</u>	<u>468,667</u>
Net change in fund balances . . . . .	(2,554,651)	(2,585,627)	411,115	2,996,742
<b>Fund balances at beginning of year. . . . .</b>	11,948,944	11,948,944	11,948,944	-
<b>Prior year encumbrances appropriated. . . . .</b>	16,420	16,420	16,420	-
<b>Fund balance at end of year. . . . .</b>	<u>\$ 9,410,713</u>	<u>\$ 9,379,737</u>	<u>\$ 12,376,479</u>	<u>\$ 2,996,742</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, 2011

	<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>				
Sales taxes . . . . .	\$ 941,000	\$ 941,000	\$ 973,106	\$ 32,106
Charges for services . . . . .	475,000	475,000	735,594	260,594
Licenses and permits . . . . .	1,000	1,000	2,820	1,820
Intergovernmental . . . . .	4,634,890	4,634,890	4,595,004	(39,886)
Investment income. . . . .	25,000	25,000	28,687	3,687
Other . . . . .	82,000	82,000	133,314	51,314
<b>Total revenues.</b> . . . .	<u>6,158,890</u>	<u>6,158,890</u>	<u>6,468,525</u>	<u>309,635</u>
<b>Expenditures:</b>				
Current:				
Public works . . . . .	7,309,983	7,335,081	5,848,146	1,486,935
<b>Total expenditures.</b> . . . .	<u>7,309,983</u>	<u>7,335,081</u>	<u>5,848,146</u>	<u>1,486,935</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,151,093)</u>	<u>(1,176,191)</u>	<u>620,379</u>	<u>1,796,570</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	29,283	29,283
Transfers out . . . . .	(336,518)	(453,541)	(253,409)	200,132
<b>Total other financing sources (uses)</b> . . . . .	<u>(336,518)</u>	<u>(453,541)</u>	<u>(224,126)</u>	<u>229,415</u>
Net change in fund balances. . . . .	(1,487,611)	(1,629,732)	396,253	2,025,985
<b>Fund balances at beginning of year.</b> . . . . .	1,403,624	1,403,624	1,403,624	-
<b>Prior year encumbrances appropriated.</b> . . . . .	193,629	193,629	193,629	-
<b>Fund balance(deficit) at end of year</b> . . . . .	<u>\$ 109,642</u>	<u>\$ (32,479)</u>	<u>\$ 1,993,506</u>	<u>\$ 2,025,985</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF NET ASSETS  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2011

	<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 . . . . .	\$ -	\$ 1,577,817	\$ 1,577,817
Cash and cash equivalents in segregated accounts . . . . .	31,640,856	-	31,640,856
Investments in segregated accounts . . . . .	672,863	-	672,863
Receivables (net of allowance for uncollectables):			
Accounts . . . . .	8,757,421	810	8,758,231
Prepayments . . . . .	663,098	302	663,400
Materials and supplies inventory . . . . .	639,693	-	639,693
Unamortized bond issue costs . . . . .	1,166,770	-	1,166,770
Total current assets . . . . .	<u>43,540,701</u>	<u>1,578,929</u>	<u>45,119,630</u>
Noncurrent assets:			
Capital assets:			
Land and construction in progress . . . . .	8,403,608	472,639	8,876,247
Depreciable capital assets, net . . . . .	32,576,031	312,262	32,888,293
Restricted cash and cash equivalents with fiscal and escrow agents:			
Permanent endowments . . . . .	25,000	-	25,000
Bond indenture agreement - cash . . . . .	261,807	-	261,807
Capital, debt, & other projects . . . . .	1,890,985	-	1,890,985
Total noncurrent assets . . . . .	<u>43,157,431</u>	<u>784,901</u>	<u>43,942,332</u>
Total assets . . . . .	<u>86,698,132</u>	<u>2,363,830</u>	<u>89,061,962</u>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable . . . . .	2,470,085	40,449	2,510,534
Contracts payable . . . . .	-	19,308	19,308
Accrued wages and benefits payable . . . . .	3,368,971	22,110	3,391,081
Due to other governments . . . . .	749,584	27,899	777,483
Current portion of compensated absences payable . . . . .	834,809	50,818	885,627
Current portion of notes payable . . . . .	200,591	-	200,591
Current portion of revenue bonds payable . . . . .	485,247	-	485,247
Current portion of general obligation bonds payable . . . . .	934,885	-	934,885
Current portion of capital lease payable . . . . .	155,916	-	155,916
Current portion of OWDA loans payable . . . . .	-	25,130	25,130
Total current liabilities . . . . .	<u>9,200,088</u>	<u>185,714</u>	<u>9,385,802</u>
Long-term liabilities:			
Compensated absences payable . . . . .	1,814,894	24,827	1,839,721
Notes payable . . . . .	860,800	-	860,800
Revenue bonds payable . . . . .	2,169,964	-	2,169,964
General obligation bonds payable . . . . .	20,109,259	-	20,109,259
Capital lease payable . . . . .	664,084	-	664,084
OWDA loans payable . . . . .	-	431,476	431,476
Total long-term liabilities . . . . .	<u>25,619,001</u>	<u>456,303</u>	<u>26,075,304</u>
Total liabilities . . . . .	<u>34,819,089</u>	<u>642,017</u>	<u>35,461,106</u>
<b>Net assets:</b>			
Invested in capital assets, net of related debt . . . . .	15,398,893	328,295	15,727,188
Restricted for:			
Nonexpendable permanent endowments . . . . .	25,000	-	25,000
Debt service, capital acquisitions and other projects . . . . .	2,152,792	-	2,152,792
Unrestricted . . . . .	34,302,358	1,393,518	35,695,876
Total net assets . . . . .	<u>\$ 51,879,043</u>	<u>\$ 1,721,813</u>	<u>\$ 53,600,856</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ -	\$ 622,983	\$ 622,983
License and permits . . . . .	-	16,501	16,501
Net patient services . . . . .	78,417,777	-	78,417,777
Special assessments . . . . .	-	36,100	36,100
Other . . . . .	2,025,103	29,697	2,054,800
Total operating revenues . . . . .	<u>80,442,880</u>	<u>705,281</u>	<u>81,148,161</u>
<b>Operating expenses:</b>			
Personal services . . . . .	41,244,537	511,755	41,756,292
Contract services . . . . .	14,987,183	220,500	15,207,683
Materials and supplies . . . . .	15,619,103	19,961	15,639,064
Depreciation . . . . .	3,549,428	26,309	3,575,737
Other . . . . .	-	18,835	18,835
Total operating expenses . . . . .	<u>75,400,251</u>	<u>797,360</u>	<u>76,197,611</u>
Operating income (loss) . . . . .	<u>5,042,629</u>	<u>(92,079)</u>	<u>4,950,550</u>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue . . . . .	146,993	24,113	171,106
Interest expense and fiscal charges . . . . .	(1,211,374)	(2,386)	(1,213,760)
Other nonoperating revenue . . . . .	208,640	-	208,640
Total nonoperating revenues (expenses) . . . . .	<u>(855,741)</u>	<u>21,727</u>	<u>(834,014)</u>
Income (loss) before contributions and transfers . . . . .	4,186,888	(70,352)	4,116,536
Capital contributions . . . . .	326,233	-	326,233
Transfer in . . . . .	-	8,458	8,458
Change in net assets . . . . .	4,513,121	(61,894)	4,451,227
<b>Net assets at beginning of year . . . . .</b>	<u>47,365,922</u>	<u>1,783,707</u>	<u>49,149,629</u>
<b>Net assets at end of year . . . . .</b>	<u>\$ 51,879,043</u>	<u>\$ 1,721,813</u>	<u>53,600,856</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ -	\$ 639,484	\$ 639,484
Cash received from special assessments . . . . .	-	36,100	36,100
Cash received from other operating revenue . . . . .	2,025,103	29,697	2,054,800
Cash received from patients and third-party payors . . . . .	78,468,711	-	78,468,711
Cash payments for personal services . . . . .	(40,348,126)	(514,685)	(40,862,811)
Cash payments for contractual services . . . . .	-	(195,690)	(195,690)
Cash payments for materials and supplies . . . . .	(29,875,347)	(19,879)	(29,895,226)
Cash payments for other expenses . . . . .	-	(17,335)	(17,335)
Net cash provided by (used in) operating activities . . . . .	<u>10,270,341</u>	<u>(42,308)</u>	<u>10,228,033</u>
<b>Cash flows from noncapital financing activities:</b>			
Cash received from other nonoperating activities . . . . .	208,640	-	208,640
Cash received from transfers in . . . . .	-	8,458	8,458
Net cash provided by noncapital financing activities . . . . .	<u>208,640</u>	<u>8,458</u>	<u>217,098</u>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets . . . . .	(4,705,132)	(173,397)	(4,878,529)
Bond issuance . . . . .	1,653,102	-	1,653,102
Capital lease proceeds . . . . .	820,000	-	820,000
Principal payments on bonds, notes, leases and loans . . . . .	(3,108,461)	(25,130)	(3,133,591)
Interest payments on bonds, notes, leases and loans . . . . .	(1,154,698)	(2,386)	(1,157,084)
Proceeds from loans . . . . .	-	23,057	23,057
Grants and contributions . . . . .	326,233	-	326,233
Net cash used in capital and related financing activities . . . . .	<u>(6,168,956)</u>	<u>(177,856)</u>	<u>(6,346,812)</u>
<b>Cash flows from investing activities:</b>			
Interest received . . . . .	146,993	24,113	171,106
Investment in joint ventures . . . . .	(42,456)	-	(42,456)
Net cash provided by investing activities . . . . .	<u>104,537</u>	<u>24,113</u>	<u>128,650</u>
Net increase (decrease) in cash and cash equivalents . . . . .	4,414,562	(187,593)	4,226,969
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<u>29,404,086</u>	<u>1,765,410</u>	<u>31,169,496</u>
<b>Cash and cash equivalents at end of year . . . . .</b>	<u>\$ 33,818,648</u>	<u>\$ 1,577,817</u>	<u>\$ 35,396,465</u>
Cash and investments included the following:			
Cash and investments . . . . .	\$ 31,640,856	\$ 1,577,817	\$ 33,218,673
Assets limited as to use cash and cash equivalents:			
Nonexpendable permanent endowments . . . . .	25,000	-	25,000
Funds available for debt service and capital acquisitions . . . . .	2,152,792	-	2,152,792
Total cash and investments . . . . .	<u>\$ 33,818,648</u>	<u>\$ 1,577,817</u>	<u>\$ 35,396,465</u>

**UNION COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating income (loss) . . . . .	\$ 5,042,629	\$ (92,079)	\$ 4,950,550
Adjustments:			
Depreciation . . . . .	3,549,428	26,309	3,575,737
Bad debt expense . . . . .	5,124,831	-	5,124,831
Loss on sale of capital assets . . . . .	359,217	-	359,217
Changes in assets and liabilities:			
(Increase) in accounts receivable . . . . .	(5,238,373)	-	(5,238,373)
Decrease in other assets . . . . .	462,212	-	462,212
(Increase) in prepayments . . . . .	-	(157)	(157)
Increase (decrease) in accounts payable . . . . .	(90,490)	26,419	(64,071)
Increase in other accrued expenses . . . . .	1,060,887	-	1,060,887
Increase in accrued wages and benefits . . . . .	-	1,834	1,834
Increase in due to other governments . . . . .	-	753	753
(Decrease) in compensated absences payable . . . . .	-	(5,387)	(5,387)
Net cash provided by (used in) operating activities . . . . .	<u>\$ 10,270,341</u>	<u>\$ (42,308)</u>	<u>\$ 10,228,033</u>

**Noncash capital and related financing activities:**

During 2011, the sewer fund purchased \$2,991 in capital assets on account.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
FIDUCIARY FUNDS  
DECEMBER 31, 2011

	<u>Agency</u>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents . . . . .	\$ 7,165,987
Cash and cash equivalents in segregated accounts . . . . .	936,181
Receivables:	
Real estate and other taxes. . . . .	90,962,083
Due from other governments . . . . .	<u>1,731,844</u>
Total assets . . . . .	<u>\$ 100,796,095</u>
<b>Liabilities:</b>	
Undistributed monies. . . . .	<u>\$ 100,796,095</u>
Total liabilities . . . . .	<u>\$ 100,796,095</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

#### 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 County also applies Financial Accounting Standards Board (FASB) guidance issued on or before November 30, 1989, to its governmental and business-type activities and its proprietary funds provided it does not conflict with or contradict GASB pronouncements. The County has the option to also apply FASB guidance issued after November 30, 1989 to its business-type activities and enterprise funds, subject to this same limitation. The County has elected only to apply this FASB guidance to the Memorial Hospital of Union County fund.

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

##### A. Reporting Entity

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

##### *PRIMARY GOVERNMENT*

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

#### 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 appointed by the Union County Board of DD. The Industries, under a contractual agreement with the Union County Board of DD, provides sheltered employment for developmentally disabled or handicapped adults in Union County. The Union County Board of DD provides the Industries with staff to administer and supervise training programs, facilities, transportation, supplies, equipment and other funds as necessary for operation of the Industries. Based on the significant services and resources provided by the County to the Industries, the Industries is presented separately as a component unit of Union County. U-Co Industries operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from U-Co Industries, Inc., 16900 Square Drive, Suite 110, Marysville, Ohio 43040.

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

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

Union County General Health District  
Union County Soil and Water Conservation District  
The Union County Council for Families  
Central Ohio Youth Center  
Marysville/Union County Joint Recreation District

##### *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 2011, Union County contributed \$337,218 for the Center's operations which represents 21.00 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

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

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The Board of Directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to its representation on the Board of Directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2011, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

###### LUC Regional Planning Commission

Union County participates in the LUC Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2011, Union County contributed \$20,911. Due to the 2010 census, Union County will become 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 2011, Union County contributed \$44,571 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.

###### Tri-County Corrections Board

The Tri-County Corrections Board 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 2011, Union County contributed \$1,288,323. Additional information may be obtained by writing to the Tri-County Corrections Board, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

###### 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, 2011

#### 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 2011, the County contributed \$676,971 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 2011, the Hospital received distributions from Health Partners totaling \$111,295. 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 27.40 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 2011, the Hospital received \$13,699.

###### 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 2011, the Hospital received \$41,560. Marysville Ohio Medical Properties, LLC is considered an investment by the county as shown on Note 4.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

###### *INSURANCE PURCHASING POOLS*

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

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

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

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

###### 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).

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

Union County Memorial Hospital applies the provisions of Governmental Accounting Standards Board Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting", as amended. The Hospital has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

##### B. Basis of Presentation

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

The statement of net assets 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 are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

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

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

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

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

*Proprietary Funds* - Proprietary fund reporting focuses on the determination of operating income, changes in net assets, 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 assets and changes in net assets. 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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

##### D. Measurement Focus

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

**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 and current liabilities 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 and liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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

##### E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the basic financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, 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, are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days of year end.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

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

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

*Unearned Revenue and Deferred Revenue* - Unearned revenue and deferred revenue arise when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance year 2012 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as unearned revenue. 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, 2011, are recorded as deferred revenue 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 revenue.

*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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

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

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

**Tax Budget** - A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The purpose of the tax budget is to reflect the need for existing (or increased) tax rates. The County Budget Commission waived the requirement for the tax budget for 2011.

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

On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the County Auditor determines that revenue to be collected will be greater than or less than the prior estimates and the Budget Commission finds the revised estimates to be reasonable. The amounts set forth in the budgetary statements represent estimates from the first (original budget) and final (final budget) amended certificates issued during 2011.

**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 2011. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2011.

**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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

##### G. Cash and Investments

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

During 2011, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio) and municipal bonds. 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 2011. 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, 2011.

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 2011 amounted to \$656,121 which includes \$559,296 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, project retainage fund, London Avenue government building capital project fund, Main Street building capital project fund, sewer enterprise fund and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2011 amounted to \$720,888 and \$489, respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$146,993 and \$5,723, 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, 2011

**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 and office supplies and pharmaceutical products for the Hospital.

**I. Capital Assets**

Governmental capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets, 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 assets 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
Property under capital lease	N/A	5 - 15 years

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

#### 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 assets) 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, 2011, 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 assets.

##### **M. Accrued Liabilities and Long-term Obligations**

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

##### M. Accrued Liabilities and Long-term Obligations - (Continued)

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

##### N. Interfund Transactions

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 assets, 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, 2011 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.

*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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

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

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

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

##### **P. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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. Net assets are 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. Net assets restricted for other purposes consist primarily of programs for economic development and assistance, to enhance public safety and for general government operations.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

##### **Q. Unamortized Bond Issuance Costs/Bond Premium and Discount/Accounting Gain or Loss**

On government-wide financial statements, issuance costs are deferred and amortized over the term of the bonds using the straight-line method. Unamortized bond issuance costs are recorded as a separate line item on the statement of net assets.

Bond premiums 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 advanced refundings resulting in the defeasance of debt, 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 an addition to or reduction of the face amount of the new debt. On the governmental fund financial statements, issuance costs and bond premiums are recognized in the current period.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

**Q. Unamortized Bond Issuance Costs/Bond Premium and Discount/Accounting Gain or Loss - (Continued)**

A reconciliation between the bonds face value and the amount reported on the statement of net assets is presented in Note 13.A.

**R. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2011.

**S. Estimates**

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

**T. Operating Revenues and Expenses**

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

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

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principles**

For fiscal year 2011, the County has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions", and GASB Statement No. 59, "Financial Instruments Omnibus".

GASB Statement No. 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. GASB Statement No. 54 also clarifies the definitions of governmental fund types.

GASB Statement No. 59 updates and improves guidance for financial reporting and disclosure requirements of certain financial instruments and external investment pools. The implementation of GASB Statement No. 59 did not have an effect on the financial statements of the County.

**B. Fund Reclassifications**

Fund reclassifications are required in order to report funds in accordance with GASB Statement No 54. These fund reclassifications had the following effect on the County's governmental fund balances as previously reported:

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle/ Gas Tax</u>	<u>Other Governmental Funds</u>	<u>Total Governmental</u>
Fund balance as previously reported	\$ 6,674,437	\$ 12,837,383	\$ 1,699,822	\$ 8,977,932	\$ 30,189,574
Fund reclassifications:					
Certificate title administration	<u>254,418</u>	<u>-</u>	<u>-</u>	<u>(254,418)</u>	<u>-</u>
Total fund reclassifications	<u>254,418</u>	<u>-</u>	<u>-</u>	<u>(254,418)</u>	<u>-</u>
Restated fund balance at January 1, 2011	<u>\$ 6,928,855</u>	<u>\$ 12,837,383</u>	<u>\$ 1,699,822</u>	<u>\$ 8,723,514</u>	<u>\$ 30,189,574</u>

The fund reclassifications did not have an effect on net assets as previously reported.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

**C. Budgetary Prior Period Adjustment**

In prior years the general fund included certain funds that are legally budgeted in separate funds on a budgetary basis. The County has elected to report only the legally budgeted general fund in the budgetary statements; therefore, a restatement to the beginning budgetary balance is required. The restatement of the general fund budgetary-basis fund balance at December 31, 2011 is as follows:

**Budgetary Basis**

	<u>General Fund</u>
Balance at December 31, 2010	\$ 4,305,856
Funds budgeted elsewhere	<u>(99,178)</u>
Restated balance at January 1, 2011	<u>\$ 4,206,678</u>

**D. Deficit Fund Balances**

Fund balances at December 31, 2011 included the following individual fund deficits:

<u>Nonmajor governmental funds</u>	<u>Deficit</u>
ARRA - EECBG	290,652
Cattail swamp ditch	89,730

The general fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances 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;

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

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

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. Time certificates of deposit including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in items 1 or 2 above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
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 \$3,213 in undeposited cash on hand which is included on the financial statements of the County as part of "equity in pooled cash and cash equivalents".

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

**B. Deposits with Financial Institutions**

At December 31, 2011, the carrying amount of all County deposits was \$72,233,312. As of December 31, 2011, \$37,110,334 of the County's bank balance of \$73,943,335 was exposed to custodial risk as discussed below, while \$3,622,091 was covered by the FDIC and \$33,210,910 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.

**C. Investments**

As of December 31, 2011, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>				
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>13 to 18 months</u>	<u>19 to 24 months</u>	<u>Greater than 24 months</u>
Municipal bond - Marysville	\$ 2,009,800	\$ -	\$ 2,009,800	\$ -	\$ -	\$ -
STAR Ohio	112,032	112,032	-	-	-	-
Investment in joint venture	672,863	-	-	-	-	672,863
Total	<u>\$ 2,794,695</u>	<u>\$ 112,032</u>	<u>\$ 2,009,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 672,863</u>

The weighted average of maturity of investments is 0.63 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 carries a rating of Aa3 by Moody's Investor Services. The County has no investment policy that addresses credit risk.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

*Concentration of Credit Risk:* The County’s investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over concentration of assets in a specific issue or specific class of securities. The following table includes the percentage of each investment type held by the County at December 31, 2011:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
Municipal bond - Marysville	\$ 2,009,800	71.91
STAR Ohio	112,032	4.01
Investment in joint venture	672,863	24.08
Total	<u>\$ 2,794,695</u>	<u>100.00</u>

**D. Reconciliation of Cash and Investments to the Statement of Net Assets**

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 assets as of December 31, 2011:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 72,233,312
Cash on hand	3,213
Investments	<u>2,794,695</u>
Total	<u>\$ 75,031,220</u>

<u>Cash and investments per statement of net assets</u>	
Governmental activities	\$ 30,418,726
Business-type activities	36,069,328
Component unit - Airport	440,998
Agency funds	<u>8,102,168</u>
Total	<u>\$ 75,031,220</u>

**E. Component Unit**

At December 31, 2011, the UCO Industries component unit’s bank balance was \$975,143, of which \$944,374 was covered by the FDIC.

The component unit’s cash balance at December 31, 2011 is reported as “cash and cash equivalents in segregated accounts” on the statement of net assets.

**NOTE 5 - INTERFUND TRANSACTIONS**

**A.** Interfund loans receivable/payable at December 31, 2011 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 fund	<u>\$ 315,127</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

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 assets.

- B.** Interfund transfers for the year ended December 31, 2011, consisted of the following, as reported on the fund financial statements:

Transfers to nonmajor governmental funds from:

General fund	\$ 1,266,182
Motor vehicle/gas tax fund	253,409
Nonmajor governmental funds	<u>35,949</u>
Total	<u>\$ 1,555,540</u>

Transfers to nonmajor building development enterprise fund

General fund	<u>\$ 8,458</u>
Total	<u>\$ 8,458</u>

Transfers to motor vehicle/gas tax fund from:

General fund	<u>\$ 29,283</u>
Total	<u>\$ 29,283</u>

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. 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.** Due from/due to other funds consisted of the following at December 31, 2011, as reported on the fund financial statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 50,000
Nonmajor governmental funds	Nonmajor governmental funds	<u>2,000</u>
Total		<u>\$ 52,000</u>

These loans are expected to be repaid in the next year. Due to/due from amounts between governmental funds are eliminated on the government-wide financial statements.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 6 - PROPERTY TAXES**

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

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2011 public utility property taxes became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 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, 2011 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by unearned revenue since the current taxes were not levied to finance 2011 operations and the collection of delinquent taxes has been offset by deferred revenue 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 deferred.

The full tax rate for all County operations for the year ended December 31, 2011 was \$10.85 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

<u>Real property</u>	
Residential	\$ 835,251,250
Agricultural	187,857,060
Commercial/industrial/mineral	254,817,810
<u>Public utility</u>	
Real	273,620
Personal	52,499,230
Total assessed value	<u>\$ 1,330,698,970</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 7 - PERMISSIVE SALES AND USE TAX**

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

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

Proceeds of the tax are credited to the general fund, the motor vehicle/gas tax fund, and the senior services fund. On the governmental fund financial statements, only amounts that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 2011 amounted to \$7,581,604 for the general fund, \$975,221 for the motor vehicle/gas tax fund and \$975,221 for the senior services fund.

**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2011, consisted of taxes, accounts (billings for user charged services), special assessments, accrued interest 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, 2011.

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

**Governmental activities:**

Sales taxes	\$ 2,362,407
Real estate and other taxes	12,259,748
Accounts	311,969
Accrued interest	36,114
Due from other governments	4,647,120
Special assessments	117,811
Loans	1,245,000

**Business-type activities:**

Accounts	8,758,231
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**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

The Hospital's receivables were calculated as follows:

**Memorial Hospital**

Gross patient accounts receivable	\$ 20,069,587
Less allowance for:	
Uncollectible accounts	(4,581,057)
Contractual adjustments	<u>(7,437,320)</u>
Net total patient accounts receivable	8,051,210
Physicians advances receivable	391,127
Other receivables	<u>315,084</u>
Total accounts receivable	<u>\$ 8,757,421</u>

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**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**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	\$ 241,619
Local government	274,097
Grants	<u>171,289</u>
Total	<u>687,005</u>
 <u>County Board of DD</u>	
Grants	158,415
Homestead and rollback	<u>334,579</u>
Total	<u>492,994</u>
 <u>Motor vehicle and gas tax</u>	
Gasoline excise tax	1,148,949
Motor vehicle license tax	<u>916,314</u>
Total	<u>2,065,263</u>
 <u>Nonmajor governmental funds</u>	
Common pleas court special projects	7,750
Convention and tourist bureau	30,148
LE grants	16,585
Sheriff policing rotary	1,350
Youth services subsidy grant	67,699
911 emergency	54,878
VOCA grant	37,961
VAWA grant	9,722
Road and bridge	1,919
ADAMH	380,980
Community support services	66,211
Public assistance	283,535
Co-Ordination transportation	94,941
Child support enforcement agency	129,309
Child services	193,225
Senior services	3,947
WIA	<u>21,698</u>
Total nonmajor governmental funds	<u>1,401,858</u>
Total governmental funds	<u>\$ 4,647,120</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

A summary of the changes in loans receivable during 2011 follows:

	Interest <u>Rate</u>	Outstanding <u>12/31/2010</u>	Loans <u>Issued</u>	<u>Repayments</u>	Outstanding <u>12/31/2011</u>
<b><u>General fund:</u></b>					
Union County Airport Authority	3.80%	\$ 28,246	\$ -	\$ (28,246)	\$ -
Total general fund		<u>28,246</u>	<u>-</u>	<u>(28,246)</u>	<u>-</u>
<b><u>Bond retirement fund:</u></b>					
Central Ohio Youth Center	1.30% - 4.60%	-	1,245,000	-	1,245,000
Total bond retirement fund		<u>-</u>	<u>1,245,000</u>	<u>-</u>	<u>1,245,000</u>
Total loans receivable		<u>\$ 28,246</u>	<u>\$ 1,245,000</u>	<u>\$ (28,246)</u>	<u>\$ 1,245,000</u>

At December 31, 2011 the Union County Airport Authority Loan had no outstanding balance.

During 2010 and 2011, 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, 2011

**NOTE 9 - CAPITAL ASSETS**

- A. Capital asset activity for the governmental activities for the year ended December 31, 2011, was as follows:

<b><u>Governmental activities:</u></b>	<u>Balance</u> <u>12/31/10</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/11</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 982,046	\$ -	\$ -	\$ 982,046
Infrastructure	<u>55,549,359</u>	<u>4,243,518</u>	<u>-</u>	<u>59,792,877</u>
Total capital assets, not being depreciated	<u>56,531,405</u>	<u>4,243,518</u>	<u>-</u>	<u>60,774,923</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	1,454,438	-	-	1,454,438
Buildings	28,888,916	33,090	-	28,922,006
Equipment	4,594,069	438,533	(118,790)	4,913,812
Furniture and fixtures	937,912	17,767	(2,500)	953,179
Vehicles	<u>5,717,860</u>	<u>226,058</u>	<u>(176,918)</u>	<u>5,767,000</u>
Total capital assets, being depreciated	<u>41,593,195</u>	<u>715,448</u>	<u>(298,208)</u>	<u>42,010,435</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(376,418)	(53,180)	-	(429,598)
Buildings	(14,084,212)	(570,485)	-	(14,654,697)
Equipment	(3,846,490)	(439,522)	117,061	(4,168,951)
Furniture and fixtures	(701,661)	(59,925)	2,500	(759,086)
Vehicles	<u>(4,955,548)</u>	<u>(431,684)</u>	<u>150,805</u>	<u>(5,236,427)</u>
Total accumulated depreciation	<u>(23,964,329)</u>	<u>(1,554,796)</u>	<u>270,366</u>	<u>(25,248,759)</u>
Total capital assets being depreciated, net	<u>17,628,866</u>	<u>(839,348)</u>	<u>(27,842)</u>	<u>16,761,676</u>
Governmental activities capital assets, net	<u>\$ 74,160,271</u>	<u>\$ 3,404,170</u>	<u>\$ (27,842)</u>	<u>\$ 77,536,599</u>

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

**Governmental activities:**

General government:

Legislative and executive	\$ 560,689
Judicial	166,098
Human services	112,603
Public works	226,514
Public safety	358,364
Health	<u>130,528</u>
Total depreciation expense - governmental activities	<u>\$ 1,554,796</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

B. A summary of the business-type activities capital assets for the year ended December 31, 2011 is as follows:

<b><u>Business-type activities:</u></b>	Balance <u>12/31/10</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/11</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 6,485,535	\$ -	\$ -	\$ -	\$ 6,485,535
Construction in progress	<u>1,434,269</u>	<u>(1,040,192)</u>	<u>1,996,635</u>	<u>-</u>	<u>2,390,712</u>
<i>Total capital assets, not being depreciated</i>	<u>7,919,804</u>	<u>(1,040,192)</u>	<u>1,996,635</u>	<u>-</u>	<u>8,876,247</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	3,313,449	-	-	-	3,313,449
Buildings and improvements	43,044,023	(13,522)	511,714	(7,729)	43,534,486
Equipment	25,035,018	1,053,714	1,553,171	(1,220,844)	26,421,059
Property under capital lease	4,179,702	-	820,000	(67,853)	4,931,849
Furniture and fixtures	36,156	-	-	-	36,156
Vehicles	114,675	-	-	-	114,675
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>75,946,391</u>	<u>1,040,192</u>	<u>2,884,885</u>	<u>(1,296,426)</u>	<u>78,575,042</u>
Less: accumulated depreciation:					
Land improvements	(1,060,394)	-	(175,868)	-	(1,236,262)
Buildings and improvements	(19,573,972)	-	(1,343,431)	8,229	(20,909,174)
Equipment	(18,321,196)	-	(2,000,172)	861,127	(19,460,241)
Property under capital lease	(3,830,331)	-	(39,378)	67,853	(3,801,856)
Furniture and fixtures	(26,156)	-	(3,000)	-	(29,156)
Vehicles	(98,669)	-	(6,111)	-	(104,780)
Water and sewer lines	<u>(137,503)</u>	<u>-</u>	<u>(7,777)</u>	<u>-</u>	<u>(145,280)</u>
Total accumulated depreciated	<u>(43,048,221)</u>	<u>-</u>	<u>(3,575,737)</u>	<u>937,209</u>	<u>(45,686,749)</u>
Total capital assets, being depreciated, net	<u>32,898,170</u>	<u>1,040,192</u>	<u>(690,852)</u>	<u>(359,217)</u>	<u>32,888,293</u>
Business-type activities capital assets, net	<u>\$ 40,817,974</u>	<u>\$ -</u>	<u>\$ 1,305,783</u>	<u>\$ (359,217)</u>	<u>\$ 41,764,540</u>

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

<b><u>Business-type activities:</u></b>	
Memorial Hospital	\$ 3,549,428
Building development	5,355
Sewer	<u>20,954</u>
Total depreciation expense - business-type activities	<u>\$ 3,575,737</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 10 - CAPITAL LEASES - LESSEE DISCLOSURE**

The County has entered into capitalized leases for land, building, equipment, and furniture and fixtures. Each lease meets the criteria of a capital lease as defined by generally accepted accounting principles, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts "capital outlay" and "inception of capital lease" in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures in the financial statements for the governmental funds and as a reduction of the liability in the enterprise funds. The Memorial Hospital fund capital assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the fund in the amount of \$4,931,849.

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. There were no principal payments made in 2011 in 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, 2011:

<u>Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2012	\$ 174,629
2013	174,629
2014	174,629
2015	174,630
2016	<u>174,630</u>
Total future minimum lease payments	873,147
Less: amount representing interest	<u>(53,147)</u>
Present value of net minimum lease payments	<u>\$ 820,000</u>

**NOTE 11 - NOTES PAYABLE**

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

	<u>Maturity</u> <u>Date</u>	<u>Outstanding</u> <u>12/31/2010</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u> <u>12/31/2011</u>
Ditch improvement Bond anticipation notes - 2.375%	7/12/2012	\$ -	\$ 250,000	\$ -	\$ 250,000
COYC Bond anticipation notes - 2.125%	8/15/2012	<u>-</u>	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Total		<u>\$ -</u>	<u>\$ 700,000</u>	<u>\$ -</u>	<u>\$ 700,000</u>

The notes are 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, 2011**

**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 no deductible for PPO network providers, and a \$300/\$600 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, 2011

**NOTE 13 - LONG-TERM OBLIGATIONS**

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

During 2011, the following changes occurred in the County's governmental activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/11</u>	<u>Amount Due in One Year</u>
<b>Governmental activities:</b>						
<u>General obligation bonds:</u>						
1997 airport	4.20% - 5.40%	\$ 255,000	\$ -	\$ (30,000)	\$ 225,000	\$ 30,000
2007 airport	4.50%	295,000	-	(40,000)	255,000	40,000
2009 various purpose refunding	2.25% - 4.50%	5,445,000	-	(640,000)	4,805,000	445,000
2010 Central Ohio youth center	1.30% - 4.60%	<u>920,000</u>	<u>-</u>	<u>(125,000)</u>	<u>795,000</u>	<u>125,000</u>
Total general obligation bonds		<u>6,915,000</u>	<u>-</u>	<u>(835,000)</u>	<u>6,080,000</u>	<u>640,000</u>
<u>Sales tax revenue bonds</u>						
2002 London Avenue building	2.20% - 5.00%	<u>2,385,000</u>	<u>-</u>	<u>(155,000)</u>	<u>2,230,000</u>	<u>160,000</u>
Total sales tax revenue bonds		<u>2,385,000</u>	<u>-</u>	<u>(155,000)</u>	<u>2,230,000</u>	<u>160,000</u>
<u>Other long-term obligations</u>						
1993 mortgage loan	7.50%	3,167	-	(3,167)	-	-
Compensated absences		<u>1,648,022</u>	<u>1,443,512</u>	<u>(1,351,134)</u>	<u>1,740,400</u>	<u>1,247,325</u>
Total other long-term obligations		<u>1,651,189</u>	<u>1,443,512</u>	<u>(1,354,301)</u>	<u>1,740,400</u>	<u>1,247,325</u>
Total governmental activities		<u>\$ 10,951,189</u>	<u>\$ 1,443,512</u>	<u>\$ (2,344,301)</u>	10,050,400	<u>\$ 2,047,325</u>
				Add: Unamortized premium on bond issue:	75,185	
				Less: Unamortized deferred charges on refunding:	<u>(25,555)</u>	
				Total reported on statement of net assets	<u>\$ 10,100,030</u>	

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

2009 various purpose refunding bonds

On June 1, 2009, the County issued general obligation bonds (2009 various purpose refunding bonds) to advance refund the callable portion of the of the 1998 building renovation bonds (callable principal \$1,765,000), to advance refund the callable portion of the 1998 sheriff facility bonds (callable principal \$1,745,000) and to provide funds to retire the Main Street bond anticipation note (\$3,000,000). The balance of the refunded 1998 building renovation bonds and the 1998 sheriff facility bonds at December 31, 2011 are \$895,000 and \$1,305,000, respectively.

UNION COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

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

The reacquisition price exceeded the net carrying amount of the old debt by \$35,100. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt. This advance refunding was undertaken to reduce total debt service payments over the next nine years by \$500,515 and resulted in an economic gain of \$343,300.

2002 London Avenue building bonds

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

<u>Redemption Dates</u>	<u>Redemption Prices</u>
December 1, 2012 and thereafter	100 percent

Mental Health Recovery Board mortgage

The Mental Health and Recovery Board of Union County (ADAMH) entered into a mortgage loan agreement for the acquisition of housing for homeless and at risk of being homeless persons. The twenty-year mortgage loan is presented as a liability and is payable from un-voted property tax revenues to the extent that other resources, in the form of grants and rent charges, are not available to meet principal and interest expenditures. Principal and interest payments are reflected as principal retirement and interest expenditure in the ADAMH special revenue fund.

As of December 31, 2011, there was no balance outstanding.

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.

2010 Central Ohio Youth Center general obligation bonds

During fiscal year 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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

- B.** The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2011, are as follows:

Year Ended <u>December 31,</u>	<u>General Obligation Bonds</u>			<u>Sales Tax Revenue Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 640,000	\$ 212,455	\$ 852,455	\$ 160,000	\$ 106,715	\$ 266,715
2013	655,000	196,885	851,885	165,000	99,835	264,835
2014	670,000	178,920	848,920	175,000	92,493	267,493
2015	690,000	158,368	848,368	185,000	84,442	269,442
2016	715,000	135,333	850,333	190,000	75,840	265,840
2017 - 2021	1,950,000	349,476	2,299,476	1,100,000	232,060	1,332,060
2022 - 2024	<u>760,000</u>	<u>69,525</u>	<u>829,525</u>	<u>255,000</u>	<u>12,750</u>	<u>267,750</u>
Total	<u>\$ 6,080,000</u>	<u>\$ 1,300,962</u>	<u>\$ 7,380,962</u>	<u>\$ 2,230,000</u>	<u>\$ 704,135</u>	<u>\$ 2,934,135</u>

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**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

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

During 2011, the following changes occurred in the County's business-type activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/11</u>	<u>Amount Due in One Year</u>
<b>Business-type activities:</b>						
<u>General obligation bonds:</u>						
2003 Memorial hospital	2.50% - 5.55%	\$ 780,000	\$ -	\$ (25,000)	\$ 755,000	\$ 25,000
2005 Memorial hospital	2.50% - 5.55%	8,445,000	-	(565,000)	7,880,000	580,000
2007 Memorial hospital refunding	N/A	8,835,000	-	(185,000)	8,650,000	195,000
2009 Memorial hospital	4.72%	3,887,795	-	(128,651)	3,759,144	134,885
Total general obligation bonds		<u>21,947,795</u>	<u>-</u>	<u>(903,651)</u>	<u>21,044,144</u>	<u>934,885</u>
<u>Hospital facilities revenue bonds</u>						
2010 Memorial hospital	1.85%	1,002,109	1,506,363	-	2,508,472	485,247
2011 Memorial hospital	2.50%	-	146,739	-	146,739	-
Total revenue bonds		<u>1,002,109</u>	<u>1,653,102</u>	<u>-</u>	<u>2,655,211</u>	<u>485,247</u>
<u>Notes payable:</u>						
Note payable - hospital	N/A	517,028	-	(517,028)	-	-
Note payable - hospital - 2006	N/A	2,749,173	-	(1,687,782)	1,061,391	200,591
Total notes payable		<u>3,266,201</u>	<u>-</u>	<u>(2,204,810)</u>	<u>1,061,391</u>	<u>200,591</u>
<u>Other long-term obligations:</u>						
Compensated absences - hospital	N/A	2,540,921	108,782	-	2,649,703	834,809
Compensated absences - other	N/A	81,032	43,406	(48,793)	75,645	50,818
OWDA Loan #4973 - sewer	N/A	458,679	23,057	(25,130)	456,606	25,130
Capital leases - hospital	2.40%	-	820,000	-	820,000	155,916
Total other long-term obligations		<u>3,080,632</u>	<u>995,245</u>	<u>(73,923)</u>	<u>4,001,954</u>	<u>1,066,673</u>
Total business-type activities		<u>\$ 29,296,737</u>	<u>\$ 2,648,347</u>	<u>\$ (3,182,384)</u>	<u>\$ 28,762,700</u>	<u>\$ 2,687,396</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, 2011

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

Redemption Dates	Redemption Prices
December 1, 2008 through November 30, 2010	101 percent
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.

Redemption Dates - 1996 Refunding	Redemption Prices
December 1, 2007 and thereafter	101 percent
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 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.

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, 2011, the hospital has drawn \$2,508,472 of the bonds with the remainder to be drawn in 2012. The bonds were issued to finance the acquisition of an electronic medical records system for the hospital.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

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, 2011, the hospital has drawn \$146,739 of the bonds with the remainder to be drawn in 2012. 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, 2011, the County has outstanding borrowings of \$456,606. The loan is not closed as of December 31, 2011, 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 49.01 percent of net revenues and 9.74 percent of total revenues. Principal and interest paid for the current year were \$25,130, total net revenues were negative \$66,530 and total revenues were \$258,013.

- D.** The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2011, are as follows:

Year Ended December 31,	Memorial Hospital Debt		
	Principal	Interest	Total
2012	\$ 1,776,639	\$ 942,454	\$ 2,719,093
2013	2,245,646	941,665	3,187,311
2014	5,504,186	872,373	6,376,559
2015	1,746,995	583,331	2,330,326
2016	1,323,376	601,369	1,924,745
2017 - 2021	4,218,904	2,212,474	6,431,378
2022 - 2026	4,505,000	1,274,151	5,779,151
2027 - 2031	3,025,000	623,648	3,648,648
2032 - 2033	1,235,000	79,264	1,314,264
Total	<u>\$ 25,580,746</u>	<u>\$ 8,130,729</u>	<u>\$ 33,711,475</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

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

**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, 2011 are an overall debt limit of \$26,475,634 and an un-voted debt limit of \$8,019,254.

**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, 2011, \$1,085,000 of conduit debt remained outstanding.

**NOTE 15- FEDERAL FOOD STAMP PROGRAM**

The County's Department of Jobs and Family Services distributes federal food stamps through the department as well as through contracting issuance centers to entitled recipients within Union County. The receipt and issuance of these stamps have the characteristics of federal "grants", however, the Department of Jobs and Family Services merely acts in an intermediary capacity.

In 2006, the Ohio Department of Jobs and Family Services implemented the "Direction Card". The Direction Card is used by beneficiaries to access their food stamp benefits. This is a "debit" type card that uses the software application known as the Electronic Payment Processing Information and Control System (EPPIC).

**NOTE 16 - 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, 2011, are as follows:

Gross patient service revenue	<u>\$ 156,157,163</u>
Less third party allowances:	
Contractual allowances	(68,491,425)
Provision for bad debt	(5,124,831)
Charity care	<u>(4,123,130)</u>
 Total allowances	 <u>(77,739,386)</u>
Net patient service revenue	<u>\$ 78,417,777</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 17 - CONTRACTUAL COMMITMENTS**

The County had the following outstanding contractual commitments as of December 31, 2011:

<u>Contractor</u>	<u>Contractor Amount</u>	<u>Outstanding Balance</u>
AMCAD	\$ 107,320	\$ 107,320
Axtell's Inc	20,070	20,070
Cargill Inc	20,800	20,800
CH2M	334,200	116
City of Marysville	15,000	15,000
CTL Engineering	23,603	6,765
EDP Geosciences	2,500	1,060
GDP Associates	24,900	9,469
George J. Igel & Company	279,961	106,171
ID Networks	137,900	38,500
Jones Stuckey Ltd Inc	12,000	2,400
Kathryn Brown	17,420	7,453
Mack Industries	20,187	20,187
Page Engineering	6,165	6,165
Smith's Detection	42,671	42,671
Transystems Real Estate	19,350	8,200
Viper Protection	29,021	29,021

**NOTE 18 - 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 2011, the County contracted with the County Risk Sharing Authority (CORSA) for property, general liability, commercial fleet, liability employee's benefit, data processing equipment, 911 equipment, County Engineer contractor equipment, valuable paper's additional, theft/disappearance/destruction for inside and outside, crime coverage, forgery and alteration of checks, and umbrella insurance. Settlements have not exceeded coverage for each of the past three years.

**Property**

- Blanket; all risks of direct physical loss or damage to property (\$86,882,163) annual aggregate pool limit for flood and earthquake

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 18 - RISK MANAGEMENT - (Continued)**

**Liability**

- Automobile \$1,000,000 each occurrence
- Uninsured/Underinsured Motorists \$1,000,000 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

**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 eight 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 \$1,000,000 per occurrence, and \$3,000,000 in the aggregate.

The Union County Airport Authority has a property insurance policy with CORSA and a liability insurance policy through Old Republic Insurance. The airport premises has a \$5,000,000 limit. Airport hangars have a \$1,000,000 limit.

For 2011, the County participated in the County Commissioners Association of Ohio Service Corporation, a worker's compensation group rating plan (the Plan), an insurance purchasing pool (See Note 2). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 18 - RISK MANAGEMENT - (Continued)**

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

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

Union County Memorial Hospital 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 \$4,620,000 and \$4,002,000 for the years ended December 31, 2011 and 2010, respectively. The Hospital also self-insures for worker's compensation. The Hospital has a \$500,000 per claim stop loss policy with a private insurance carrier for worker's compensation.

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

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior and current-year claims. The \$380,619 claims liability is reported as part of the accrued wages and benefits in the Memorial Hospital enterprise fund at December 31, 2011, 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 2011 and the prior two years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2009	\$ 409,510	\$ 3,874,200	\$ 3,873,000	\$ 410,710
2010	410,710	4,046,990	4,002,000	455,700
2011	455,700	4,544,919	4,620,000	380,619

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

#### NOTE 19 - PENSION PLANS

##### A. Ohio Public Employees Retirement System

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

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2011, 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 2011 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 11.00% and 11.60%, respectively. The County's contribution rate for 2011 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 2011 was 10.00%. The County's contribution rate for pension benefits for members in the Combined Plan for 2010 was 7.95%. For those plan members in law enforcement and public safety pension contributions were 14.10%. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010, and 2009 were \$5,149,070, \$4,432,249, and \$4,061,434, respectively; 97.62% has been contributed for 2011 and 100% has been contributed for 2010 and 2009. Contributions to the Member-Directed Plan for 2011 were \$46,804 made by the County and \$33,431 made by the plan members.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

#### NOTE 19 - PENSION PLANS - (Continued)

##### **B. State Teachers Retirement System**

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. 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.

Funding Policy - For 2011, plan members were required to contribute 10.00% of their annual covered salaries. The County was required to contribute 14.00%; 13.00% 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, 2011, 2010, and 2009 were \$113,557, \$120,270, and \$114,996, respectively; 94.07% has been contributed for 2011 and 100 percent for years 2010 and 2009.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

#### NOTE 20 - 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, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2011, 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 2011 was 4.00%. The portion of employer contributions allocated to fund post-employment healthcare for members in the Combined Plan for 2011 was 6.05%.

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, 2011, 2010, and 2009 were \$2,046,796, \$2,288,823, and \$2,851,019, respectively; 97.62% has been contributed for 2011 and 100% has been contributed for 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

#### NOTE 20 - POSTRETIREMENT BENEFIT PLANS - (Continued)

##### B. State Teachers Retirement System

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) 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. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1.00% of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2011, 2010, and 2009 were \$8,735, \$9,252, and \$8,846, respectively; 94.07% has been contributed for 2011 and 100 percent for 2010 and 2009.

#### NOTE 21 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 21 - BUDGETARY BASIS OF ACCOUNTING - (Continued)**

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

**Net Change in Fund Balance**

	Major Governmental Funds		
	<u>General</u>	County Board <u>of DD</u>	Motor Vehicle and Gas Tax
Budget basis	\$ (579,382)	\$ 411,115	\$ 396,253
Net adjustment for revenue accruals	(54,597)	(11,832)	105,910
Net adjustment for expenditure accruals	(446,657)	(69,298)	69,885
Net adjustment for other sources/uses	29,649	-	-
Funds budgeted elsewhere	5,218	-	-
Adjustment for encumbrances	350,145	77,118	193,629
GAAP basis	\$ (695,624)	\$ 407,103	\$ 765,677

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

**NOTE 22 - 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	\$ 202,235
County Board of DD	30,138
Motor vehicle and gas tax	191,923
Other governmental	91,911
Total	\$ 516,207

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 23 - 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 Vechicle/ Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:					
Materials and supplies inventory	\$ 135,228	\$ 26,805	\$ 356,608	\$ 14,238	\$ 532,879
Prepays	43,770	1,249,047	175	24,273	1,317,265
Loans	-	-	-	1,245,000	1,245,000
Unclaimed monies	81,445	-	-	-	81,445
<b>Total nonspendable</b>	<b>260,443</b>	<b>1,275,852</b>	<b>356,783</b>	<b>1,283,511</b>	<b>3,176,589</b>
Restricted:					
Capital projects	-	-	-	6,522	6,522
Public works projects	-	-	2,465,324	348,234	2,813,558
Public safety programs	-	-	-	2,101,722	2,101,722
Human services programs	-	11,967,102	-	1,468,002	13,435,104
Health programs	-	-	-	897,310	897,310
Legislative and executive	-	-	-	1,391,070	1,391,070
Judicial	-	-	-	746,817	746,817
Economic development and assistance	-	-	-	154	154
<b>Total restricted</b>	<b>-</b>	<b>11,967,102</b>	<b>2,465,324</b>	<b>6,959,831</b>	<b>21,392,257</b>
Committed:					
Capital projects	-	-	-	1,834,092	1,834,092
Legislative and executive	168,425	-	-	-	168,425
Human services programs	-	-	-	32,731	32,731
Economic development and assistance	-	-	-	221,112	221,112
<b>Total committed</b>	<b>168,425</b>	<b>-</b>	<b>-</b>	<b>2,087,935</b>	<b>2,256,360</b>
Assigned:					
Debt service	-	-	-	152,397	152,397
Public safety programs	2,709	-	-	-	2,709
Human services programs	3,921	-	-	-	3,921
Legislative and executive	5,806	-	-	-	5,806
Judicial	19,944	-	-	-	19,944
<b>Total assigned</b>	<b>32,380</b>	<b>-</b>	<b>-</b>	<b>152,397</b>	<b>184,777</b>
Unassigned (deficit)	5,416,856	-	-	(827,812)	4,589,044
<b>Total fund balances</b>	<b>\$ 5,878,104</b>	<b>\$ 13,242,954</b>	<b>\$ 2,822,107</b>	<b>\$ 9,655,862</b>	<b>\$ 31,599,027</b>

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

#### NOTE 24 - RELATED PARTY TRANSACTIONS

During 2011, 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 \$229,014 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 2011, the County provided the Union County YMCA with use of a County-owned gymnasium free of charge. The estimated value of rent is less than \$1,000 annually.

During 2011, 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 2011, 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 25 - 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 26 - 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 assets: unrestricted net assets temporarily restricted net assets and permanently restricted net assets. 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 assets. The Organization currently has only unrestricted net assets.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2011

#### NOTE 26 - U-CO INDUSTRIES, INC. - (Continued)

Property and Equipment - Property and equipment are carried at cost less accumulated depreciation. Depreciation is provided over the statutory lives of the related assets as allowed by the Internal Revenue Service. Maintenance and repairs are charged to operations when incurred. Renewals and betterments of a nature considered to materially extend the useful lives of the assets are capitalized. When assets are retired or otherwise disposed of, the assets and related allowances for depreciation are eliminated from the accounts and any resulting gain or loss is reflected in income.

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, 2011 and 2010.

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 2011, the Organization evaluates uncertain tax positions in accordance with existing generally accepted accounting principles and makes such accruals and disclosures as might be required there under. The Organization doesn't anticipate that the provisions of FIN 48 will have any significant impact on its financial statements.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 26 - U-CO INDUSTRIES, INC. - (Continued)**

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

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

*Fair Value Measurements* - The Financial Accounting Standards Board ("FASB") has issued FAS 157, Fair Value Measurements, which establishes a single definition of fair value and a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. FASB Staff Position FAS 157-b delays the effective date of FAS 157 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value in the financial statements on a recurring basis, to fiscal years beginning after November 15, 2008. As a result, the Organization has only partially adopted FAS 175 during 2011. Major categories of assets and liabilities that are measured at fair value for which the entity has not applied the provisions of Statement 157 consists of property and equipment.

**B. Inventory**

Inventory is comprised of the following as of June 30:

	<u>2011</u>	<u>2010</u>
Raw materials	\$ 234,893	\$ 364,076
Finished goods	116,028	170,320
Inventory obsolescence reserve	<u>-</u>	<u>(7,500)</u>
Total inventory	<u>\$ 350,921</u>	<u>\$ 526,896</u>

**C. Note Payable**

During the year ending June 30, 2008, the Organization purchased a new facility in Marysville, Ohio. The Organization was financed with a \$2.5 million bond through Union County that was purchased by Park National Bank. The total financing was reduced by a payment from the Union County Board of Developmental Disabilities (UCBDD) in December 2007. The mortgage note is payable in monthly installments of \$17,027, including interest at 5.08% as of June 30, 2011, through 2017. The building's fair market value was estimated to approximate the note assumed. The note is secured by the land and building.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 26 - U-CO INDUSTRIES, INC. - (Continued)**

The minimum principal payments on the note payable at June 30, 2011 due in each of the next five years are as follows:

Year Ended <u>December 31,</u>	<u>U-CO Industries Debt</u> <u>Principal</u>
2012	\$ 168,714
2013	177,487
2014	186,716
2015	196,425
2016	<u>48,266</u>
Total	<u>\$ 777,608</u>

**D. Deferred Lease**

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

The lease payment amortization at June 30, 2011 in each of the next five years and thereafter is as follows:

Year Ended <u>December 31,</u>	<u>U-CO Industries Lease Payment</u> <u>Principal</u>
2012	\$ 93,634
2013	93,634
2014	93,634
2015	93,634
2016	93,634
Thereafter	<u>140,448</u>
Total	<u>\$ 608,618</u>

At December 31, 2011, the Union County's financial statements reflect the prepayment of the County's lease in the amount of \$561,801.

**E. Related Party**

The Organization has an ongoing contractual relationship with UCBDD. As part of that relationship, the Organization leases to UCBDD its adult training and day care facility on a year-to-year basis. The Organization also receives payments from UCBDD for utilities and janitorial services. The lease period ends January 31, 2011. The Organization received payments of \$217,941 and \$177,722 during the years ended June 30, 2011 and 2010, respectively.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 26 - U-CO INDUSTRIES, INC. - (Continued)**

Labor and rent donated by UCBDD are handled on an in-kind basis. The value of this in-kind support was calculated at \$229,014 and \$188,186 for the years ended June 30, 2011 and 2010, respectively, and is comprised of the following:

<u>Description</u>	<u>2011</u>	<u>2010</u>
In-kind labor	<u>\$ 229,014</u>	<u>\$ 188,186</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, 2011 and 2010.

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, 2011 and 2010. At June 30, 2011 and 2010 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 assets, 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, 2011 and 2010, 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, 2011 and 2010 was \$41,077 and \$59,329, respectively.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 27 - 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. The Airport Authority also applies Financial Accounting Standards Board (FASB) guidance issued on or before November 30, 1989, provided it does not conflict with or contradict GASB pronouncements. The Airport Authority has the option to also apply FASB guidance issued after November 30, 1989 subject to this same limitation. The Airport Authority has elected not to apply these FASB Statements and Interpretations.

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, 2011, follows:

Land and construction in progress	\$ 802,890
Depreciable capital assets, net	<u>2,187,204</u>
Net capital assets	<u>\$ 2,990,094</u>

**B. Deposits with Financial Institutions**

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 27 - UNION COUNTY AIRPORT AUTHORITY - (Continued)**

**C. Airport Long-Term Obligations**

During 2011, the following changes occurred in the Airport activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2011</u>	<u>Amount Due in One Year</u>
<b><u>General Obligation Loans:</u></b>						
Union county airport authority	3.80%	\$ 28,336	\$ -	\$ (28,336)	\$ -	\$ -
Total Loans		<u>\$ 28,336</u>	<u>\$ -</u>	<u>\$ (28,336)</u>	<u>\$ -</u>	<u>\$ -</u>

The Airport Authority entered into a loan agreement with the County in 2003 with an issue cost of \$220,000. This loan had a 3.80% interest rate and matured in 2011. Principal and interest payments are reflected as principal retirement and interest expenditure in the Airport Authority fund.

**NOTE 28 - SUBSEQUENT EVENT**

On June 19, 2012, the County approved \$1,900,000 in Series 2012 Sales Tax Obligation Refunding Bonds and \$220,000 in 2012 Ditch Assessment Bonds to be issued in July 2012.

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INFORMATION

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**UNION COUNTY, OHIO**

**REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**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 2011 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, 2011

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

The following summarizes the overall ratings as of December 31, 2011.

	2009		2010		2011	
	Centerline Miles	Percent	Centerline Miles	Percent	Centerline Miles	Percent
Condition Assessment of Fair or Better	455	98%	444	95%	456	98%
Condition Assessment of Less than Fair	11	2%	22	5%	11	2%

	2009		2010		2011	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
Condition Assessment of Fair or Better	307	96%	302	95%	308	97%
Condition Assessment of Less than Fair	12	4%	17	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
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
2005	5,516,054	4,875,274	640,780

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, 2011

	<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 . . . . .	\$ 3,968,486	\$ 3,968,486	\$ 3,755,705	\$ (212,781)
Sales taxes . . . . .	7,418,380	7,418,380	7,556,684	138,304
Charges for services . . . . .	2,123,970	2,123,970	2,257,379	133,409
Licenses and permits . . . . .	2,900	2,900	2,298	(602)
Fines and forfeitures . . . . .	116,100	116,100	102,808	(13,292)
Intergovernmental . . . . .	2,334,869	2,336,144	2,751,790	415,646
Investment income . . . . .	706,000	706,000	694,582	(11,418)
Rental income . . . . .	394,000	394,000	419,887	25,887
Other . . . . .	333,397	333,397	475,112	141,715
Total revenues . . . . .	<u>17,398,102</u>	<u>17,399,377</u>	<u>18,016,245</u>	<u>616,868</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Commissioners:				
Personal services . . . . .	253,005	252,688	231,111	21,577
Materials and supplies . . . . .	3,000	3,000	1,380	1,620
Contractual services . . . . .	252,860	241,396	224,588	16,808
Other . . . . .	39,397	39,397	32,438	6,959
Total commissioners . . . . .	<u>548,262</u>	<u>536,481</u>	<u>489,517</u>	<u>46,964</u>
Environmental engineer - general:				
Personal services . . . . .	56,744	56,744	56,637	107
Total environmental engineer . . . . .	<u>56,744</u>	<u>56,744</u>	<u>56,637</u>	<u>107</u>
Auditor - general:				
Personal services . . . . .	283,132	275,332	259,176	16,156
Materials and supplies . . . . .	16,000	20,642	12,465	8,177
Contractual services . . . . .	49,000	44,200	28,854	15,346
Other . . . . .	17,000	13,400	6,910	6,490
Total auditor . . . . .	<u>365,132</u>	<u>353,574</u>	<u>307,405</u>	<u>46,169</u>
Treasurer:				
Personal services . . . . .	121,157	121,157	120,387	770
Materials and supplies . . . . .	26,000	26,000	23,951	2,049
Contractual services . . . . .	6,400	6,400	5,513	887
Other . . . . .	3,175	3,175	2,516	659
Total treasurer . . . . .	<u>156,732</u>	<u>156,732</u>	<u>152,367</u>	<u>4,365</u>
Prosecutor:				
Personal services . . . . .	407,843	416,163	414,863	1,300
Materials and supplies . . . . .	15,000	15,000	9,365	5,635
Contractual services . . . . .	73,125	64,805	39,851	24,954
Other . . . . .	154,190	154,190	153,921	269
Total prosecutor . . . . .	<u>650,158</u>	<u>650,158</u>	<u>618,000</u>	<u>32,158</u>

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**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Risk management:</b>				
Personal services . . . . .	\$ 105,220	\$ 105,220	\$ 102,992	\$ 2,228
Materials and supplies . . . . .	7,878	8,386	6,457	1,929
Contractual services . . . . .	10,522	11,539	10,796	743
Capital outlay . . . . .	10,000	10,000	1,109	8,891
Other . . . . .	190,494	342,771	202,938	139,833
<b>Total risk management . . . . .</b>	<b>324,114</b>	<b>477,916</b>	<b>324,292</b>	<b>153,624</b>
<b>Data processing:</b>				
Personal services . . . . .	124,000	124,000	123,933	67
Materials and supplies . . . . .	1,500	1,500	966	534
Contractual services . . . . .	128,346	152,048	146,409	5,639
Other . . . . .	7,000	1,374	1,374	-
<b>Total data processing . . . . .</b>	<b>260,846</b>	<b>278,922</b>	<b>272,682</b>	<b>6,240</b>
<b>Board of elections:</b>				
Personal services . . . . .	267,695	257,695	232,860	24,835
Materials and supplies . . . . .	34,966	44,966	27,768	17,198
Contractual services . . . . .	63,000	89,939	89,287	652
Capital outlay . . . . .	30,000	5,000	-	5,000
Other . . . . .	7,734	5,795	4,212	1,583
<b>Total board of elections . . . . .</b>	<b>403,395</b>	<b>403,395</b>	<b>354,127</b>	<b>49,268</b>
<b>Recorder:</b>				
Personal services . . . . .	153,174	153,174	152,812	362
Materials and supplies . . . . .	7,500	7,500	4,329	3,171
Contractual services . . . . .	13,300	13,300	11,037	2,263
Other . . . . .	3,000	3,000	1,836	1,164
<b>Total recorder . . . . .</b>	<b>176,974</b>	<b>176,974</b>	<b>170,014</b>	<b>6,960</b>
<b>Maintenance and operations:</b>				
Personal services . . . . .	496,000	502,005	487,001	15,004
Materials and supplies . . . . .	136,233	147,142	128,456	18,686
Contractual services . . . . .	1,252,062	1,341,253	1,019,893	321,360
Capital outlay . . . . .	16,147	26,147	25,307	840
Other . . . . .	2,000	2,000	175	1,825
<b>Total maintenance and operations . . . . .</b>	<b>1,902,442</b>	<b>2,018,547</b>	<b>1,660,832</b>	<b>357,715</b>
<b>Assessing property:</b>				
Personal services . . . . .	57,720	57,720	57,565	155
<b>Total assessing property . . . . .</b>	<b>57,720</b>	<b>57,720</b>	<b>57,565</b>	<b>155</b>
<b>Insurance and bonds:</b>				
Contractual services . . . . .	214,295	226,405	219,926	6,479
Other . . . . .	1,496	2,309	1,773	536
<b>Total insurance and bonds . . . . .</b>	<b>215,791</b>	<b>228,714</b>	<b>221,699</b>	<b>7,015</b>

-- 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, 2011

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Bureau of inspection:				
Contractual services . . . . .	\$ 83,000	\$ 83,000	\$ 63,122	\$ 19,878
Total bureau of inspection . . . . .	83,000	83,000	63,122	19,878
County planning:				
Other . . . . .	39,200	40,175	20,911	19,264
Total county planning . . . . .	39,200	40,175	20,911	19,264
Fringe benefits:				
Personal services . . . . .	2,548,039	2,568,768	2,408,749	160,019
Total fringe benefits . . . . .	2,548,039	2,568,768	2,408,749	160,019
Equipment:				
Capital outlay . . . . .	547,138	832,871	511,790	321,081
Total equipment . . . . .	547,138	832,871	511,790	321,081
Archives:				
Personal services . . . . .	40,701	40,701	40,700	1
Materials and supplies . . . . .	2,800	2,800	2,600	200
Contractual services . . . . .	606	762	703	59
Other . . . . .	200	1,325	1,289	36
Total archives . . . . .	44,307	45,588	45,292	296
Total general government - legislative and executive . . . . .	8,379,994	8,966,279	7,735,001	1,231,278
Judicial:				
Drug court grant:				
Personal services . . . . .	158,568	159,368	159,368	-
Materials and supplies . . . . .	25,000	25,000	22,577	2,423
Contractual services . . . . .	15,055	14,255	-	14,255
Capital outlay . . . . .	-	1,565	1,565	-
Other . . . . .	15,000	13,435	-	13,435
Total drug court grant . . . . .	213,623	213,623	183,510	30,113
Common pleas court:				
Personal services . . . . .	291,378	363,258	360,615	2,643
Materials and supplies . . . . .	26,000	6,828	6,828	-
Contractual services . . . . .	46,200	36,200	32,059	4,141
Other . . . . .	166,425	164,717	163,249	1,468
Total common pleas court . . . . .	530,003	571,003	562,751	8,252
Juvenile court:				
Personal services . . . . .	451,685	452,210	302,692	149,518
Contractual services . . . . .	32,500	32,500	26,396	6,104
Other . . . . .	3,055	6,555	3,322	3,233
Total juvenile court . . . . .	487,240	491,265	332,410	158,855
Probate court:				
Personal services . . . . .	139,588	141,638	135,409	6,229
Materials and supplies . . . . .	25,970	20,381	15,197	5,184
Contractual services . . . . .	14,850	14,850	5,726	9,124
Other . . . . .	1,250	1,250	577	673
Total probate court . . . . .	181,658	178,119	156,909	21,210

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**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Clerk of courts:				
Personal services . . . . .	\$ 338,750	\$ 338,750	\$ 332,211	\$ 6,539
Materials and supplies . . . . .	51,030	56,589	56,514	75
Contractual services . . . . .	21,133	34,378	26,754	7,624
Capital outlay. . . . .	3,677	7,354	3,677	3,677
Other. . . . .	1,858	1,858	1,807	51
Total clerk of courts . . . . .	<u>416,448</u>	<u>438,929</u>	<u>420,963</u>	<u>17,966</u>
Public defender:				
Contractual services . . . . .	401,010	401,010	401,010	-
Other . . . . .	4,000	2,629	-	2,629
Total public defender. . . . .	<u>405,010</u>	<u>403,639</u>	<u>401,010</u>	<u>2,629</u>
Court of appeals:				
Personal services. . . . .	1,000	2,371	2,371	-
Other . . . . .	15,241	15,241	15,240	1
Total court of appeals . . . . .	<u>16,241</u>	<u>17,612</u>	<u>17,611</u>	<u>1</u>
Jury commission:				
Personal services . . . . .	840	840	840	-
Materials and supplies . . . . .	1,000	1,000	1,000	-
Total jury commission . . . . .	<u>1,840</u>	<u>1,840</u>	<u>1,840</u>	<u>-</u>
County court:				
Personal services . . . . .	123,172	166,788	123,172	43,616
Contractual services . . . . .	4,000	4,000	1,700	2,300
Total county court . . . . .	<u>127,172</u>	<u>170,788</u>	<u>124,872</u>	<u>45,916</u>
Juvenile probation:				
Personal services. . . . .	95,770	88,695	70,129	18,566
Other. . . . .	3,000	4,000	3,157	843
Total juvenile probation . . . . .	<u>98,770</u>	<u>92,695</u>	<u>73,286</u>	<u>19,409</u>
Total general government - judicial. . . . .	<u>2,478,005</u>	<u>2,579,513</u>	<u>2,275,162</u>	<u>304,351</u>
Total general government . . . . .	<u>10,857,999</u>	<u>11,545,792</u>	<u>10,010,163</u>	<u>1,535,629</u>

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**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public safety:				
Coroner:				
Personal services . . . . .	\$ 50,112	\$ 50,112	\$ 49,530	\$ 582
Materials and supplies . . . . .	750	1,340	1,030	310
Contractual services . . . . .	40,000	37,131	19,478	17,653
Capital outlay . . . . .	400	2,679	1,435	1,244
Other . . . . .	1,924	1,924	1,516	408
Total coroner . . . . .	<u>93,186</u>	<u>93,186</u>	<u>72,989</u>	<u>20,197</u>
Sheriff:				
Personal services . . . . .	375,142	354,411	329,192	25,219
Materials and supplies . . . . .	17,129	17,129	17,120	9
Contractual services . . . . .	76,000	76,000	64,094	11,906
Other . . . . .	29,961	29,961	28,997	964
Total sheriff . . . . .	<u>498,232</u>	<u>477,501</u>	<u>439,403</u>	<u>38,098</u>
Law enforcement:				
Personal services . . . . .	1,636,332	1,637,832	1,520,527	117,305
Materials and supplies . . . . .	128,180	141,180	141,180	-
Contractual services . . . . .	80,217	80,217	74,648	5,569
Other . . . . .	16,500	16,500	10,249	6,251
Total law enforcement . . . . .	<u>1,861,229</u>	<u>1,875,729</u>	<u>1,746,604</u>	<u>129,125</u>
Jail:				
Personal services . . . . .	378,716	378,716	338,502	40,214
Materials and supplies . . . . .	14,650	9,650	6,041	3,609
Contractual services . . . . .	1,392,629	1,392,629	1,351,242	41,387
Other . . . . .	5,800	5,800	2,000	3,800
Total jail . . . . .	<u>1,791,795</u>	<u>1,786,795</u>	<u>1,697,785</u>	<u>89,010</u>
Investigation:				
Personal services . . . . .	245,695	245,695	188,635	57,060
Materials and supplies . . . . .	15,000	7,000	2,595	4,405
Contractual services . . . . .	14,000	14,000	7,623	6,377
Other . . . . .	11,400	11,400	2,861	8,539
Total investigation . . . . .	<u>286,095</u>	<u>278,095</u>	<u>201,714</u>	<u>76,381</u>
Community service:				
Personal services . . . . .	44,622	44,622	11,125	33,497
Materials and supplies . . . . .	4,000	4,000	2,813	1,187
Contractual services . . . . .	5,060	5,060	185	4,875
Other . . . . .	1,450	1,450	465	985
Total community service . . . . .	<u>55,132</u>	<u>55,132</u>	<u>14,588</u>	<u>40,544</u>

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**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Pursuit sheriff:				
Other . . . . .	\$ 15,000	\$ 15,000	\$ 5,855	\$ 9,145
Total pursuit sheriff . . . . .	15,000	15,000	5,855	9,145
Detention home COYC:				
Contractual services . . . . .	346,055	346,055	337,218	8,837
Total detention home COYC . . . . .	346,055	346,055	337,218	8,837
Total public safety . . . . .	4,946,724	4,927,493	4,516,156	411,337
Public works:				
Engineer:				
Personal services . . . . .	121,052	121,052	120,182	870
Contractual services . . . . .	7,700	6,411	6,308	103
Total engineer . . . . .	128,752	127,463	126,490	973
Total public works . . . . .	128,752	127,463	126,490	973
Health:				
Agriculture:				
Contractual services . . . . .	1,200	1,200	1,200	-
Total agriculture . . . . .	1,200	1,200	1,200	-
Humane society:				
Contractual services . . . . .	81,514	81,514	81,514	-
Total humane society . . . . .	81,514	81,514	81,514	-
CEBCO wellness:				
Materials and supplies . . . . .	-	7,000	7,000	-
Total humane society . . . . .	-	7,000	7,000	-
Other health department:				
Contractual services . . . . .	311,000	311,000	238,894	72,106
Total other health department . . . . .	311,000	311,000	238,894	72,106
Total health . . . . .	393,714	400,714	328,608	72,106
Human services:				
Veteran's services:				
Personal services . . . . .	198,918	198,168	192,513	5,655
Materials and supplies . . . . .	14,000	16,500	14,390	2,110
Contractual services . . . . .	99,000	83,000	69,238	13,762
Capital outlay . . . . .	24,000	4,000	3,002	998
Other . . . . .	265,182	300,389	277,365	23,024
Total veteran's services . . . . .	601,100	602,057	556,508	45,549
Children's services:				
Other . . . . .	235,070	235,070	235,070	-
Total children's services . . . . .	235,070	235,070	235,070	-
Other endowments:				
Other . . . . .	39,544	39,544	39,544	-
Total other endowments . . . . .	39,544	39,544	39,544	-

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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, 2011

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public assistance:				
Other . . . . .	\$ 902,326	\$ 902,326	\$ 728,293	\$ 174,033
Total public assistance . . . . .	<u>902,326</u>	<u>902,326</u>	<u>728,293</u>	<u>174,033</u>
Total human services . . . . .	<u>1,778,040</u>	<u>1,778,997</u>	<u>1,559,415</u>	<u>219,582</u>
Economic development:				
Economic development:				
Contractual services . . . . .	161,535	161,535	146,534	15,001
Total economic development . . . . .	<u>161,535</u>	<u>161,535</u>	<u>146,534</u>	<u>15,001</u>
Total economic development . . . . .	<u>161,535</u>	<u>161,535</u>	<u>146,534</u>	<u>15,001</u>
Intergovernmental:				
Agriculture:				
Intergovernmental . . . . .	271,109	271,109	271,109	-
Total agriculture . . . . .	<u>271,109</u>	<u>271,109</u>	<u>271,109</u>	<u>-</u>
Conservation and recreation:				
Intergovernmental . . . . .	294,094	294,094	280,571	13,523
Total conservation and recreation . . . . .	<u>294,094</u>	<u>294,094</u>	<u>280,571</u>	<u>13,523</u>
Historical society:				
Intergovernmental . . . . .	22,500	22,500	22,500	-
Total historical society . . . . .	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>-</u>
Other:				
Intergovernmental . . . . .	1,000	1,000	509	491
Total other . . . . .	<u>1,000</u>	<u>1,000</u>	<u>509</u>	<u>491</u>
Total intergovernmental . . . . .	<u>588,703</u>	<u>588,703</u>	<u>574,689</u>	<u>14,014</u>
Total expenditures . . . . .	<u>18,855,467</u>	<u>19,530,697</u>	<u>17,262,055</u>	<u>2,268,642</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(1,457,365)	(2,131,320)	754,190	2,885,510
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	38,038	38,038
Advances out . . . . .	-	-	(67,687)	(67,687)
Transfers out . . . . .	(1,266,066)	(1,303,923)	(1,303,923)	-
Total other financing sources (uses) . . . . .	<u>(1,266,066)</u>	<u>(1,303,923)</u>	<u>(1,333,572)</u>	<u>(29,649)</u>
Net change in fund balance . . . . .	(2,723,431)	(3,435,243)	(579,382)	2,855,861
<b>Fund balance at beginning of year . . . . .</b>	4,206,678	4,206,678	4,206,678	-
<b>Prior year encumbrances appropriated. . . . .</b>	508,884	508,884	508,884	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,992,131</u>	<u>\$ 1,280,319</u>	<u>\$ 4,136,180</u>	<u>\$ 2,855,861</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ 5,470,695	\$ 5,470,695	\$ 5,378,757	\$ (91,938)
Intergovernmental . . . . .	3,248,305	3,248,305	3,782,538	534,233
Contributions and donations . . . . .	4,000	4,000	6,841	2,841
Other . . . . .	154,000	154,000	211,403	57,403
<b>Total revenues . . . . .</b>	<u>8,877,000</u>	<u>8,877,000</u>	<u>9,379,539</u>	<u>502,539</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Personal services . . . . .	4,315,185	4,452,440	4,345,793	106,647
Materials and supplies . . . . .	62,588	65,277	50,516	14,761
Contractual services . . . . .	3,702,487	3,907,359	3,670,245	237,114
Capital outlay . . . . .	102,416	105,256	80,052	25,204
Other . . . . .	2,516,751	2,463,628	821,818	1,641,810
<b>Total expenditures . . . . .</b>	<u>10,699,427</u>	<u>10,993,960</u>	<u>8,968,424</u>	<u>2,025,536</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,822,427)</u>	<u>(2,116,960)</u>	<u>411,115</u>	<u>2,528,075</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	(732,224)	(468,667)	-	468,667
<b>Total other financing uses . . . . .</b>	<u>(732,224)</u>	<u>(468,667)</u>	<u>-</u>	<u>468,667</u>
Net change in fund balance . . . . .	(2,554,651)	(2,585,627)	411,115	2,996,742
<b>Fund balance at beginning of year . . . . .</b>	11,948,944	11,948,944	11,948,944	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>16,420</u>	<u>16,420</u>	<u>16,420</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 9,410,713</u>	<u>\$ 9,379,737</u>	<u>\$ 12,376,479</u>	<u>\$ 2,996,742</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE AND GASOLINE TAX  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
Sales tax . . . . .	\$ 941,000	\$ 941,000	\$ 973,106	\$ 32,106
Charges for services . . . . .	475,000	475,000	735,594	260,594
Licenses and permits . . . . .	1,000	1,000	2,820	1,820
Intergovernmental . . . . .	4,634,890	4,634,890	4,595,004	(39,886)
Investment income . . . . .	25,000	25,000	28,687	3,687
Other . . . . .	82,000	82,000	133,314	51,314
<b>Total revenues . . . . .</b>	<b>6,158,890</b>	<b>6,158,890</b>	<b>6,468,525</b>	<b>309,635</b>
<b>Expenditures:</b>				
Current:				
Public works:				
Engineer:				
Personal services . . . . .	586,974	576,974	421,264	155,710
Materials and supplies . . . . .	18,000	18,000	11,229	6,771
Contractual services . . . . .	218,043	263,149	203,508	59,641
Capital outlay . . . . .	30,000	30,000	3,757	26,243
Other . . . . .	40,000	48,066	44,391	3,675
<b>Total engineer . . . . .</b>	<b>893,017</b>	<b>936,189</b>	<b>684,149</b>	<b>252,040</b>
Roads:				
Personal services . . . . .	1,706,898	1,699,680	1,582,560	117,120
Materials and supplies . . . . .	1,383,746	1,515,964	1,475,607	40,357
Contractual services . . . . .	573,391	574,397	442,996	131,401
Capital outlay . . . . .	292,238	318,339	285,442	32,897
Other . . . . .	4,500	4,500	1,455	3,045
<b>Total roads . . . . .</b>	<b>3,960,773</b>	<b>4,112,880</b>	<b>3,788,060</b>	<b>324,820</b>
Bridges and culverts:				
Materials and supplies . . . . .	160,000	160,000	45,856	114,144
Contractual services . . . . .	380,000	270,000	59,846	210,154
Principal payment . . . . .	119,000	2,109	-	2,109
Other . . . . .	1,797,193	1,853,903	1,270,235	583,668
<b>Total bridges and culverts . . . . .</b>	<b>2,456,193</b>	<b>2,286,012</b>	<b>1,375,937</b>	<b>910,075</b>
<b>Total expenditures . . . . .</b>	<b>7,309,983</b>	<b>7,335,081</b>	<b>5,848,146</b>	<b>1,486,935</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(1,151,093)	(1,176,191)	620,379	1,796,570
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	29,283	29,283
Transfers out . . . . .	(336,518)	(453,541)	(253,409)	200,132
<b>Total other financing sources (uses) . . . . .</b>	<b>(336,518)</b>	<b>(453,541)</b>	<b>(224,126)</b>	<b>229,415</b>
Net change in fund balance . . . . .	(1,487,611)	(1,629,732)	396,253	2,025,985
<b>Fund balance at beginning of year . . . . .</b>	<b>1,403,624</b>	<b>1,403,624</b>	<b>1,403,624</b>	<b>-</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>193,629</b>	<b>193,629</b>	<b>193,629</b>	<b>-</b>
<b>Fund balance (deficit) at end of year. . . . .</b>	<b>\$ 109,642</b>	<b>\$ (32,479)</b>	<b>\$ 1,993,506</b>	<b>\$ 2,025,985</b>

## UNION COUNTY, OHIO

### INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

#### **Nonmajor Special Revenue Funds**

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

##### ***Real Estate Assessment***

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

##### ***Computerized Legal Research***

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

##### ***Delinquent Real Estate Collection***

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

##### ***Treasurer Prepaid Interest***

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

##### ***Federal Chip***

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

##### ***Law Library***

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

##### ***Probate Court Conduct of Business***

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

##### ***Indigent Guardianship***

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

##### ***Probate and Juvenile Special Projects***

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

##### ***Common Pleas Special Projects***

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

##### ***Clerk of Courts Computerization***

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

##### ***Project Retainage***

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

##### ***Probate and Juvenile Court Computer***

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

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

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

##### ***Juvenile Court Indigent Offenders***

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

**UNION COUNTY, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

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

***Dispute Resolution***

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

***Economic Development***

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

***Convention and Tourist Bureau***

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

***DUI***

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

***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.

***VOCA Stimulus***

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

***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.

## UNION COUNTY, OHIO

### INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

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

***Adult Basic Literacy Education Grant***

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

***Senior Services***

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

***Workplace Investment Act***

To account for revenues and expenditures associated with the Workforce Investment Act of 1998. This was included in the Public Assistance fund prior to 2004.

***Collaborative Family Risk***

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

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

***Unclaimed Monies Fund***

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

***Certificate Title Administration***

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

#### **Nonmajor Debt Service Funds**

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

***Bond Retirement***

To account for the retirement of debt.

***Sales Tax Debt***

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

#### **Nonmajor Capital Project Funds**

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

***Capital Improvements***

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

***ARRA EECBG***

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

***Federal Grant and Recapture CDBG***

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

***Ditch Equipment Building***

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

***DD Capital***

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

**UNION COUNTY, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

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

***Sheriff's Facility Construction***

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

***AG Center***

To account for building renovation costs.

***London Ave. Government Building***

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

***Boylan and Phelps Ditch***

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

***Main Street Building***

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

***Lower Green JT Ditch***

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

***Cattail Swamp Ditch***

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

***Capital Project Issue II***

To account for funds received for Issue II certified projects.

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2011

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Fund</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 7,107,099	\$ 158,546	\$ 1,771,063	\$ 9,036,708
Cash and cash equivalents in segregated accounts . . . . .	697,981	-	269,652	967,633
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	245,229	-	-	245,229
Real estate and other taxes . . . . .	1,608,696	-	-	1,608,696
Accounts . . . . .	98,416	-	-	98,416
Accrued interest . . . . .	1,045	-	-	1,045
Due from other governments . . . . .	1,401,858	-	-	1,401,858
Special assessments . . . . .	117,811	-	-	117,811
Loans receivable . . . . .	-	1,245,000	-	1,245,000
Prepayments . . . . .	24,273	-	-	24,273
Materials and supplies inventory . . . . .	14,238	-	-	14,238
Due from other funds . . . . .	2,000	-	-	2,000
<b>Total assets . . . . .</b>	<b>\$ 11,318,646</b>	<b>\$ 1,403,546</b>	<b>\$ 2,040,715</b>	<b>\$ 14,762,907</b>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 739,190	\$ -	\$ 12,582	\$ 751,772
Retainage payable . . . . .	136,528	-	-	136,528
Accrued wages and benefits payable . . . . .	227,118	-	-	227,118
Compensated absences payable . . . . .	5,221	-	-	5,221
Due to other funds . . . . .	52,000	-	-	52,000
Due to other governments . . . . .	147,049	-	-	147,049
Interfund loans payable . . . . .	-	-	315,127	315,127
Accrued interest payable . . . . .	-	3,579	2,774	6,353
Notes payable . . . . .	-	450,000	250,000	700,000
Deferred revenue . . . . .	1,238,387	-	-	1,238,387
Unearned revenue . . . . .	1,527,490	-	-	1,527,490
<b>Total liabilities . . . . .</b>	<b>4,072,983</b>	<b>453,579</b>	<b>580,483</b>	<b>5,107,045</b>
<b>Fund balances:</b>				
Nonspendable . . . . .	38,511	1,245,000	-	1,283,511
Restricted . . . . .	6,953,309	-	6,522	6,959,831
Committed . . . . .	253,843	-	1,834,092	2,087,935
Assigned . . . . .	-	152,397	-	152,397
Unassigned (deficit) . . . . .	-	(447,430)	(380,382)	(827,812)
<b>Total fund balances . . . . .</b>	<b>7,245,663</b>	<b>949,967</b>	<b>1,460,232</b>	<b>9,655,862</b>
<b>Total liabilities and fund balances . . . . .</b>	<b>\$ 11,318,646</b>	<b>\$ 1,403,546</b>	<b>\$ 2,040,715</b>	<b>\$ 14,762,907</b>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ 1,262,314	\$ -	\$ -	\$ 1,262,314
Sales taxes . . . . .	975,221	-	-	975,221
Charges for services . . . . .	2,321,406	-	-	2,321,406
Licenses and permits . . . . .	135,422	-	-	135,422
Fines and forfeitures . . . . .	206,629	-	-	206,629
Intergovernmental . . . . .	8,641,401	-	3,350,148	11,991,549
Special assessments . . . . .	109,946	-	192,979	302,925
Investment income . . . . .	10,469	-	1,046	11,515
Rental income . . . . .	19,064	-	-	19,064
Contributions and donations . . . . .	8,973	-	-	8,973
Other . . . . .	417,768	1,476,043	-	1,893,811
<b>Total revenues . . . . .</b>	<b>14,108,613</b>	<b>1,476,043</b>	<b>3,544,173</b>	<b>19,128,829</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	3,393,187	-	-	3,393,187
Judicial . . . . .	259,736	-	-	259,736
Public safety . . . . .	1,902,761	-	-	1,902,761
Public works . . . . .	165,489	-	-	165,489
Health . . . . .	2,863,577	-	-	2,863,577
Human services . . . . .	5,028,708	-	-	5,028,708
Economic development . . . . .	214,713	-	-	214,713
Intergovernmental . . . . .	-	450,000	-	450,000
Capital outlay . . . . .	136,528	-	3,992,768	4,129,296
Debt service:				
Principal retirement . . . . .	3,167	990,000	-	993,167
Interest and fiscal charges . . . . .	-	320,006	2,774	322,780
<b>Total expenditures . . . . .</b>	<b>13,967,866</b>	<b>1,760,006</b>	<b>3,995,542</b>	<b>19,723,414</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	140,747	(283,963)	(451,369)	(594,585)
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	172,583	1,082,957	300,000	1,555,540
Transfers out . . . . .	(35,949)	-	-	(35,949)
<b>Total other financing sources (uses) . . . . .</b>	<b>136,634</b>	<b>1,082,957</b>	<b>300,000</b>	<b>1,519,591</b>
<b>Net change in fund balances . . . . .</b>	<b>277,381</b>	<b>798,994</b>	<b>(151,369)</b>	<b>925,006</b>
<b>Fund balances at beginning of year . . . . .</b>	<b>6,960,940</b>	<b>150,973</b>	<b>1,611,601</b>	<b>8,723,514</b>
<b>Increase in materials and supplies inventory . . . . .</b>	<b>7,342</b>	<b>-</b>	<b>-</b>	<b>7,342</b>
<b>Fund balances at end of year . . . . .</b>	<b>\$ 7,245,663</b>	<b>\$ 949,967</b>	<b>\$ 1,460,232</b>	<b>\$ 9,655,862</b>

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2011

	<u>Real Estate Assessment</u>	<u>Computerized Legal Research</u>	<u>Delinquent Real Estate Collection</u>	<u>Treasurer Prepaid Interest</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 1,041,359	\$ 38,001	\$ 293,982	\$ 50,243
Cash and cash equivalents in segregated accounts. . .	-	-	-	-
Receivables (net of allowance for uncollectible):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts. . . . .	25	225	-	-
Accrued interest . . . . .	-	-	-	1,043
Due from other governments . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	2,282	-	-	-
Materials and supplies inventory. . . . .	-	-	-	-
Due from other funds. . . . .	-	-	-	-
Total assets. . . . .	<u>\$ 1,043,666</u>	<u>\$ 38,226</u>	<u>\$ 293,982</u>	<u>\$ 51,286</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 7,471	\$ -	\$ -	\$ -
Retainage payable . . . . .	-	-	-	-
Accrued wages and benefits payable . . . . .	17,605	-	3,833	795
Compensated absences payable . . . . .	-	-	-	-
Due to other funds . . . . .	-	-	-	-
Due to other governments. . . . .	10,072	-	2,051	474
Deferred revenue. . . . .	-	-	-	-
Unearned revenue . . . . .	-	-	-	-
Total liabilities. . . . .	<u>35,148</u>	<u>-</u>	<u>5,884</u>	<u>1,269</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	2,282	-	-	-
Restricted . . . . .	1,006,236	38,226	288,098	50,017
Committed . . . . .	-	-	-	-
Total fund balances . . . . .	<u>1,008,518</u>	<u>38,226</u>	<u>288,098</u>	<u>50,017</u>
Total liabilities and fund balances . . . . .	<u>\$ 1,043,666</u>	<u>\$ 38,226</u>	<u>\$ 293,982</u>	<u>\$ 51,286</u>

<u>Federal Chip</u>	<u>Law Library</u>	<u>Probate Court Conduct of Business</u>	<u>Indigent Guardianship</u>	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>
\$ 8,491	\$ 140,617	\$ 3,333	\$ 5,307	\$ 15,510	\$ 413,817
-	-	-	-	-	-
-	-	-	-	-	-
-	13,375	14	680	460	20,000
2	-	-	-	-	-
-	-	-	-	-	7,750
-	-	-	-	-	-
-	116	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 8,493</u>	<u>\$ 154,108</u>	<u>\$ 3,347</u>	<u>\$ 5,987</u>	<u>\$ 15,970</u>	<u>\$ 441,567</u>
\$ -	\$ 5,102	\$ -	\$ -	\$ -	\$ 2,842
-	-	-	-	-	-
-	2,247	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,448	-	-	-	-
-	13,375	-	-	-	-
-	-	-	-	-	-
-	22,172	-	-	-	2,842
-	116	-	-	-	-
8,493	131,820	3,347	5,987	15,970	438,725
-	-	-	-	-	-
<u>8,493</u>	<u>131,936</u>	<u>3,347</u>	<u>5,987</u>	<u>15,970</u>	<u>438,725</u>
<u>\$ 8,493</u>	<u>\$ 154,108</u>	<u>\$ 3,347</u>	<u>\$ 5,987</u>	<u>\$ 15,970</u>	<u>\$ 441,567</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2011

	<u>Clerk of Courts Computerization</u>	<u>Project Retainage</u>	<u>Probate and Juvenile Court Computer</u>	<u>Probate and Juvenile Court Computer Research</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 28,793	\$ 136,528	\$ 20,636	\$ 7,585
Cash and cash equivalents in segregated accounts. . .	-	-	-	-
Receivables (net of allowance for uncollectible):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts. . . . .	1,130	-	807	198
Accrued interest . . . . .	-	-	-	-
Due from other governments . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	-	-	496	-
Materials and supplies inventory . . . . .	-	-	-	-
Due from other funds. . . . .	-	-	-	-
Total assets. . . . .	<u>\$ 29,923</u>	<u>\$ 136,528</u>	<u>\$ 21,939</u>	<u>\$ 7,783</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ -	\$ -	\$ -
Retainage payable . . . . .	-	136,528	-	-
Accrued wages and benefits payable . . . . .	-	-	-	-
Compensated absences payable . . . . .	-	-	-	-
Due to other funds . . . . .	-	-	-	-
Due to other governments. . . . .	-	-	-	-
Deferred revenue. . . . .	-	-	-	-
Unearned revenue . . . . .	-	-	-	-
Total liabilities. . . . .	<u>-</u>	<u>136,528</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	-	-	496	-
Restricted . . . . .	29,923	-	21,443	7,783
Committed . . . . .	-	-	-	-
Total fund balances . . . . .	<u>29,923</u>	<u>-</u>	<u>21,939</u>	<u>7,783</u>
Total liabilities and fund balances . . . . .	<u>\$ 29,923</u>	<u>\$ 136,528</u>	<u>\$ 21,939</u>	<u>\$ 7,783</u>

<b>Juvenile Court Indigent Offenders</b>	<b>Dispute Resolution</b>	<b>Economic Development</b>	<b>Convention and Tourist Bureau</b>	<b>DUI</b>
\$ 2,123	\$ 86,021	\$ 7,646	\$ 221,112	\$ 6,951
-	-	-	-	697,981
-	-	-	-	-
-	-	-	-	-
35	3,640	-	-	35
-	-	-	-	-
-	-	-	30,148	-
-	-	-	-	-
-	49	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 2,158</u>	<u>\$ 89,710</u>	<u>\$ 7,646</u>	<u>\$ 251,260</u>	<u>\$ 704,967</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	4,560	-	-
-	-	-	-	-
-	-	-	-	-
-	-	2,932	-	-
-	-	-	30,148	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>7,492</u>	<u>30,148</u>	<u>-</u>
-	49	-	-	-
2,158	89,661	154	-	704,967
-	-	-	221,112	-
<u>2,158</u>	<u>89,710</u>	<u>154</u>	<u>221,112</u>	<u>704,967</u>
<u>\$ 2,158</u>	<u>\$ 89,710</u>	<u>\$ 7,646</u>	<u>\$ 251,260</u>	<u>\$ 704,967</u>

-- Continued

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2011

	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>	<u>Sheriff Policing Rotary</u>	<u>DARE Community Education</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 49,747	\$ 47,720	\$ 108,521	\$ 52,060
Cash and cash equivalents in segregated accounts. . . . .	-	-	-	-
Receivables (net of allowance for uncollectible):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts. . . . .	-	-	609	-
Accrued interest . . . . .	-	-	-	-
Due from other governments . . . . .	-	16,585	1,350	-
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	189	-	-	1,043
Materials and supplies inventory . . . . .	-	-	-	-
Due from other funds. . . . .	-	-	-	-
Total assets. . . . .	<u>\$ 49,936</u>	<u>\$ 64,305</u>	<u>\$ 110,480</u>	<u>\$ 53,103</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 4,913	\$ -	\$ 1,668	\$ -
Retainage payable . . . . .	-	-	-	-
Accrued wages and benefits payable . . . . .	-	-	-	-
Compensated absences payable . . . . .	-	-	-	-
Due to other funds . . . . .	-	-	-	-
Due to other governments. . . . .	-	1,234	55	-
Deferred revenue. . . . .	-	16,585	-	-
Unearned revenue . . . . .	-	-	-	-
Total liabilities. . . . .	<u>4,913</u>	<u>17,819</u>	<u>1,723</u>	<u>-</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	189	-	-	1,043
Restricted . . . . .	44,834	46,486	108,757	52,060
Committed . . . . .	-	-	-	-
Total fund balances . . . . .	<u>45,023</u>	<u>46,486</u>	<u>108,757</u>	<u>53,103</u>
Total liabilities and fund balances . . . . .	<u>\$ 49,936</u>	<u>\$ 64,305</u>	<u>\$ 110,480</u>	<u>\$ 53,103</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>	<u>Juvenile Special Projects</u>
\$ 127,974	\$ 1,041,746	\$ 41,035	\$ 455	\$ 287	\$ 48,428
-	-	-	-	-	-
-	-	-	-	-	-
-	912,477	-	-	-	-
-	-	-	-	-	854
-	-	-	-	-	-
67,699	54,878	-	-	-	-
-	-	-	-	-	-
-	5,789	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 195,673</u>	<u>\$ 2,014,890</u>	<u>\$ 41,035</u>	<u>\$ 455</u>	<u>\$ 287</u>	<u>\$ 49,282</u>
\$ 3,163	\$ 62,677	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
9,682	38,113	286	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,286	24,527	183	-	-	-
64,478	93,607	-	-	-	-
-	865,276	-	-	-	-
<u>83,609</u>	<u>1,084,200</u>	<u>469</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	5,789	-	-	-	-
112,064	924,901	40,566	455	287	49,282
-	-	-	-	-	-
<u>112,064</u>	<u>930,690</u>	<u>40,566</u>	<u>455</u>	<u>287</u>	<u>49,282</u>
<u>\$ 195,673</u>	<u>\$ 2,014,890</u>	<u>\$ 41,035</u>	<u>\$ 455</u>	<u>\$ 287</u>	<u>\$ 49,282</u>

-- Continued

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2011

	<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>Road and Bridge</u>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 15,552	\$ 5,394	\$ 9,721
Cash and cash equivalents in segregated accounts. . . . .	-	-	-
Receivables (net of allowance for uncollectible):			
Sales taxes . . . . .	-	-	-
Real estate and other taxes . . . . .	-	-	-
Accounts . . . . .	-	-	-
Accrued interest . . . . .	-	-	-
Due from other governments . . . . .	37,961	9,722	1,919
Special assessments . . . . .	-	-	-
Prepayments . . . . .	121	-	-
Materials and supplies inventory . . . . .	2,810	-	-
Due from other funds . . . . .	2,000	-	-
Total assets . . . . .	<u>\$ 58,444</u>	<u>\$ 15,116</u>	<u>\$ 11,640</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ -	\$ -	\$ -
Retainage payable . . . . .	-	-	-
Accrued wages and benefits payable . . . . .	5,367	1,850	1,568
Compensated absences payable . . . . .	-	-	-
Due to other funds . . . . .	-	2,000	-
Due to other governments. . . . .	3,287	1,340	1,234
Deferred revenue . . . . .	30,000	9,722	-
Unearned revenue . . . . .	-	-	-
Total liabilities . . . . .	<u>38,654</u>	<u>14,912</u>	<u>2,802</u>
<b>Fund balances:</b>			
Nonspendable . . . . .	2,931	-	-
Restricted . . . . .	16,859	204	8,838
Committed . . . . .	-	-	-
Total fund balances . . . . .	<u>19,790</u>	<u>204</u>	<u>8,838</u>
Total liabilities and fund balances . . . . .	<u>\$ 58,444</u>	<u>\$ 15,116</u>	<u>\$ 11,640</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>
\$ 25,257	\$ 314,139	\$ 213,666	\$ 545,211	\$ 23,135	\$ 55,005
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	696,219	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	380,980	-	66,211
-	117,811	-	-	-	-
-	-	96	6,160	-	-
-	-	-	1,180	-	-
-	-	-	-	-	-
<u>\$ 25,257</u>	<u>\$ 431,950</u>	<u>\$ 213,762</u>	<u>\$ 1,629,750</u>	<u>\$ 23,135</u>	<u>\$ 121,216</u>
\$ -	\$ -	\$ 1,000	\$ 82,929	\$ -	\$ 6,303
-	-	-	-	-	-
-	-	2,619	13,936	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,671	9,088	-	-
-	117,811	-	303,357	-	-
-	-	-	662,214	-	-
-	117,811	5,290	1,071,524	-	6,303
-	-	96	7,340	-	-
25,257	314,139	208,376	550,886	23,135	114,913
-	-	-	-	-	-
<u>25,257</u>	<u>314,139</u>	<u>208,472</u>	<u>558,226</u>	<u>23,135</u>	<u>114,913</u>
<u>\$ 25,257</u>	<u>\$ 431,950</u>	<u>\$ 213,762</u>	<u>\$ 1,629,750</u>	<u>\$ 23,135</u>	<u>\$ 121,216</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)  
DECEMBER 31, 2011

	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>	<u>Children Services</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 272,392	\$ 285,596	\$ 227,030	\$ 566,101
Cash and cash equivalents in segregated accounts. . . . .	-	-	-	-
Receivables (net of allowance for uncollectible):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts. . . . .	1,310	40,434	14,585	-
Accrued interest . . . . .	-	-	-	-
Due from other governments . . . . .	283,535	94,941	129,309	193,225
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	965	-	-	-
Materials and supplies inventory . . . . .	5,527	224	-	-
Due from other funds. . . . .	-	-	-	-
Total assets. . . . .	<u>\$ 563,729</u>	<u>\$ 421,195</u>	<u>\$ 370,924</u>	<u>\$ 759,326</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 22,161	\$ 10,128	\$ 83,048	\$ 193,162
Retainage payable . . . . .	-	-	-	-
Accrued wages and benefits payable . . . . .	74,434	25,460	11,615	-
Compensated absences payable . . . . .	5,221	-	-	-
Due to other funds . . . . .	-	50,000	-	-
Due to other governments. . . . .	48,801	16,429	7,866	-
Deferred revenue. . . . .	42,875	135,375	129,309	71,309
Unearned revenue . . . . .	-	-	-	-
Total liabilities. . . . .	<u>193,492</u>	<u>237,392</u>	<u>231,838</u>	<u>264,471</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	6,492	224	-	-
Restricted . . . . .	363,745	183,579	139,086	494,855
Committed . . . . .	-	-	-	-
Total fund balances . . . . .	<u>370,237</u>	<u>183,803</u>	<u>139,086</u>	<u>494,855</u>
Total liabilities and fund balances . . . . .	<u>\$ 563,729</u>	<u>\$ 421,195</u>	<u>\$ 370,924</u>	<u>\$ 759,326</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	\$ 384,068	\$ 31,237	\$ 87,451	\$ 7,107,099
-	-	-	-	697,981
-	245,229	-	-	245,229
-	-	-	-	1,608,696
-	-	-	-	98,416
-	-	-	-	1,045
-	3,947	21,698	-	1,401,858
-	-	-	-	117,811
-	6,937	30	-	24,273
-	4,497	-	-	14,238
-	-	-	-	2,000
<u>\$ 116</u>	<u>\$ 644,678</u>	<u>\$ 52,965</u>	<u>\$ 87,451</u>	<u>\$ 11,318,646</u>
\$ -	\$ 175,442	\$ 22,461	\$ 54,720	\$ 739,190
-	-	-	-	136,528
-	13,148	-	-	227,118
-	-	-	-	5,221
-	-	-	-	52,000
-	8,071	-	-	147,049
-	170,687	9,749	-	1,238,387
-	-	-	-	1,527,490
-	367,348	32,210	54,720	4,072,983
-	11,434	30	-	38,511
116	265,896	20,725	-	6,953,309
-	-	-	32,731	253,843
116	277,330	20,755	32,731	7,245,663
<u>\$ 116</u>	<u>\$ 644,678</u>	<u>\$ 52,965</u>	<u>\$ 87,451</u>	<u>\$ 11,318,646</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<b>Real Estate Assessment</b>	<b>Computerized Legal Research</b>	<b>Delinquent Real Estate Collection</b>	<b>Treasurer Prepaid Interest</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	952,899	2,499	122,166	-
Licenses and permits . . . . .	70	-	-	-
Fines and forfeitures . . . . .	200	-	-	-
Intergovernmental . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	10,160
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	3,263	-	1,314	-
	<u>956,432</u>	<u>2,499</u>	<u>123,480</u>	<u>10,160</u>
Total revenues . . . . .				
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	691,030	-	85,063	16,670
Judicial . . . . .	-	-	-	-
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Capital outlay . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
	<u>691,030</u>	<u>-</u>	<u>85,063</u>	<u>16,670</u>
Total expenditures . . . . .				
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>265,402</u>	<u>2,499</u>	<u>38,417</u>	<u>(6,510)</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	-	-
Transfers out . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	265,402	2,499	38,417	(6,510)
<b>Fund balance (deficit) at beginning of year . . . . .</b>	743,116	35,727	249,681	56,527
<b>Increase (decrease) in materials and supplies inventory . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 1,008,518</u>	<u>\$ 38,226</u>	<u>\$ 288,098</u>	<u>\$ 50,017</u>

<u>Federal Chip</u>	<u>Law Library</u>	<u>Probate Court Conduct of Business</u>	<u>Indigent Guardianship</u>	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	202	254	5,120	3,060	212,435
-	-	-	-	-	-
-	159,417	-	-	-	-
97,698	-	-	-	-	-
-	-	-	-	-	-
299	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,150	-	-	-	-
<u>97,997</u>	<u>162,769</u>	<u>254</u>	<u>5,120</u>	<u>3,060</u>	<u>212,435</u>
165,652	-	-	-	-	-
-	168,108	-	3,498	1,569	17,832
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>165,652</u>	<u>168,108</u>	<u>-</u>	<u>3,498</u>	<u>1,569</u>	<u>17,832</u>
<u>(67,655)</u>	<u>(5,339)</u>	<u>254</u>	<u>1,622</u>	<u>1,491</u>	<u>194,603</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(67,655)</u>	<u>(5,339)</u>	<u>254</u>	<u>1,622</u>	<u>1,491</u>	<u>194,603</u>
76,148	137,275	3,093	4,365	14,479	244,122
-	-	-	-	-	-
<u>\$ 8,493</u>	<u>\$ 131,936</u>	<u>\$ 3,347</u>	<u>\$ 5,987</u>	<u>\$ 15,970</u>	<u>\$ 438,725</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, 2011

	<b>Clerk of Courts Computerization</b>	<b>Project Retainage</b>	<b>Probate and Juvenile Court Computer</b>	<b>Probate and Juvenile Court Computer Research</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	15,851	-	8,995	1,949
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	10	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	-	-	-	-
Total revenues . . . . .	15,851	10	8,995	1,949
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	6,526	-	13,678	-
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Capital outlay . . . . .	-	136,528	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Total expenditures . . . . .	6,526	136,528	13,678	-
Excess (deficiency) of revenues over (under) expenditures . . . . .	9,325	(136,518)	(4,683)	1,949
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	136,518	-	-
Transfers out . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	-	136,518	-	-
Net change in fund balances . . . . .	9,325	-	(4,683)	1,949
<b>Fund balance (deficit) at beginning of year . . . . .</b>	20,598	-	26,622	5,834
<b>Increase (decrease) in materials and supplies inventory . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	\$ 29,923	\$ -	\$ 21,939	\$ 7,783

<u>Juvenile Court Indigent Offenders</u>	<u>Dispute Resolution</u>	<u>Economic Development</u>	<u>Convention and Tourist Bureau</u>	<u>DUI</u>	<u>Forfeitures</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
346	42,063	22,534	-	100	-
-	-	-	-	-	-
-	-	54,046	113,398	218	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	82,161	-
<u>346</u>	<u>42,063</u>	<u>76,580</u>	<u>113,398</u>	<u>82,479</u>	<u>-</u>
-	-	-	-	-	-
-	48,525	-	-	-	-
-	-	-	-	92	5,799
-	-	-	-	-	-
-	-	-	-	-	-
-	-	101,213	113,500	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>48,525</u>	<u>101,213</u>	<u>113,500</u>	<u>92</u>	<u>5,799</u>
<u>346</u>	<u>(6,462)</u>	<u>(24,633)</u>	<u>(102)</u>	<u>82,387</u>	<u>(5,799)</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>346</u>	<u>(6,462)</u>	<u>(24,633)</u>	<u>(102)</u>	<u>82,387</u>	<u>(5,799)</u>
1,812	96,172	24,787	221,214	622,580	5,799
-	-	-	-	-	-
<u>\$ 2,158</u>	<u>\$ 89,710</u>	<u>\$ 154</u>	<u>\$ 221,112</u>	<u>\$ 704,967</u>	<u>\$ -</u>

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**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>	<u>Sheriff Policing Rotary</u>	<u>DARE Community Education</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	6,261	-	38,202	-
Licenses and permits . . . . .	9,275	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	56,173	11,805	1,583
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	8,261
Other . . . . .	-	-	4,370	5,993
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	15,536	56,173	54,377	15,837
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	-	-	-	-
Public safety . . . . .	11,412	57,592	52,012	14,296
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Capital outlay . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	11,412	57,592	52,012	14,296
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures . . . . .	4,124	(1,419)	2,365	1,541
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	8,770	16,748
Transfers out . . . . .	-	(25,518)	-	-
Total other financing sources (uses) . . . . .	<hr/>	<hr/>	<hr/>	<hr/>
	-	(25,518)	8,770	16,748
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances . . . . .	4,124	(26,937)	11,135	18,289
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance (deficit) at beginning of year . . . . .</b>	40,899	73,423	97,622	34,814
<b>Increase (decrease) in materials and supplies inventory . . . . .</b>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance (deficit) at end of year . . . . .</b>	\$ 45,023	\$ 46,486	\$ 108,757	\$ 53,103
	<hr/>	<hr/>	<hr/>	<hr/>

<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>	<u>Juvenile Special Projects</u>
\$ -	\$ 735,643	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	9,653
-	-	-	-	-	-
178,956	319,158	13,054	-	-	1,660
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
179	4,000	-	-	-	-
<u>179,135</u>	<u>1,058,801</u>	<u>13,054</u>	<u>-</u>	<u>-</u>	<u>11,313</u>
-	-	-	-	-	-
-	-	-	-	-	-
229,681	1,248,717	37,749	-	-	2,804
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>229,681</u>	<u>1,248,717</u>	<u>37,749</u>	<u>-</u>	<u>-</u>	<u>2,804</u>
<u>(50,546)</u>	<u>(189,916)</u>	<u>(24,695)</u>	<u>-</u>	<u>-</u>	<u>8,509</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>(50,546)</u>	<u>(189,916)</u>	<u>(24,695)</u>	<u>-</u>	<u>-</u>	<u>8,509</u>
162,610	1,120,606	65,261	455	287	40,773
-	-	-	-	-	-
<u>\$ 112,064</u>	<u>\$ 930,690</u>	<u>\$ 40,566</u>	<u>\$ 455</u>	<u>\$ 287</u>	<u>\$ 49,282</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, 2011

	<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>VOCA Stimulus</u>	<u>Road and Bridge</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	-	-	-	-
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	37,550
Intergovernmental . . . . .	106,756	37,531	45,692	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	42,252	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	149,008	37,531	45,692	37,550
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	-	-	-	-
Public safety . . . . .	146,158	50,757	45,692	-
Public works . . . . .	-	-	-	54,388
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Capital outlay . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	146,158	50,757	45,692	54,388
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures . . . . .	2,850	(13,226)	-	(16,838)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	878	-
Transfers out . . . . .	(878)	-	-	-
Total other financing sources (uses) . . . . .	(878)	-	878	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances . . . . .	1,972	(13,226)	878	(16,838)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance (deficit)</b>				
<b>at beginning of year . . . . .</b>	16,228	13,430	(878)	25,676
<b>Increase (decrease) in</b>				
<b>materials and supplies inventory . . . . .</b>	1,590	-	-	-
<b>Fund balance (deficit)</b>				
<b>at end of year . . . . .</b>	<u>\$ 19,790</u>	<u>\$ 204</u>	<u>\$ -</u>	<u>\$ 8,838</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>
\$ -	\$ -	\$ -	\$ 526,671	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	126,077	-	-	-
-	-	9,244	-	-	-
-	-	-	1,694,500	18,894	326,750
-	109,946	-	-	-	-
-	-	-	-	-	-
-	-	-	4,000	-	15,064
-	-	712	-	-	-
33,082	-	-	15,641	-	-
<u>33,082</u>	<u>109,946</u>	<u>136,033</u>	<u>2,240,812</u>	<u>18,894</u>	<u>341,814</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18,070	93,031	-	-	-	-
-	-	83,586	2,418,784	18,998	342,209
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,167	-	-
<u>18,070</u>	<u>93,031</u>	<u>83,586</u>	<u>2,421,951</u>	<u>18,998</u>	<u>342,209</u>
<u>15,012</u>	<u>16,915</u>	<u>52,447</u>	<u>(181,139)</u>	<u>(104)</u>	<u>(395)</u>
-	-	-	-	-	9,553
-	-	-	(9,553)	-	-
-	-	-	(9,553)	-	9,553
15,012	16,915	52,447	(190,692)	(104)	9,158
10,245	297,224	156,025	749,106	23,239	105,755
-	-	-	(188)	-	-
<u>\$ 25,257</u>	<u>\$ 314,139</u>	<u>\$ 208,472</u>	<u>\$ 558,226</u>	<u>\$ 23,135</u>	<u>\$ 114,913</u>

-- Continued

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	-	727,246	149,571	-
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	2,680,023	256,005	638,605	1,329,436
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	82,300	4,871	6,990	35,294
Total revenues . . . . .	<u>2,762,323</u>	<u>988,122</u>	<u>795,166</u>	<u>1,364,730</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	2,434,772	-	-	-
Judicial . . . . .	-	-	-	-
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	954,120	781,727	1,181,799
Economic development . . . . .	-	-	-	-
Capital outlay . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Total expenditures . . . . .	<u>2,434,772</u>	<u>954,120</u>	<u>781,727</u>	<u>1,181,799</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>327,551</u>	<u>34,002</u>	<u>13,439</u>	<u>182,931</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	-	-
Transfers out . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	327,551	34,002	13,439	182,931
<b>Fund balance (deficit) at beginning of year . . . . .</b>	41,345	149,600	125,647	311,924
<b>Increase (decrease) in materials and supplies inventory . . . . .</b>	1,341	201	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 370,237</u>	<u>\$ 183,803</u>	<u>\$ 139,086</u>	<u>\$ 494,855</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>
\$ -		\$ -	\$ -	1,262,314
-	975,221	-	-	975,221
-	-	-	-	2,321,406
-	-	-	-	135,422
-	-	-	-	206,629
22,384	252,052	164,602	220,640	8,641,401
-	-	-	-	109,946
-	-	-	-	10,469
-	-	-	-	19,064
-	-	-	-	8,973
-	92,908	-	-	417,768
<u>22,384</u>	<u>1,320,181</u>	<u>164,602</u>	<u>220,640</u>	<u>14,108,613</u>
-	-	-	-	3,393,187
-	-	-	-	259,736
-	-	-	-	1,902,761
-	-	-	-	165,489
-	-	-	-	2,863,577
22,384	1,589,615	241,061	258,002	5,028,708
-	-	-	-	214,713
-	-	-	-	136,528
-	-	-	-	3,167
<u>22,384</u>	<u>1,589,615</u>	<u>241,061</u>	<u>258,002</u>	<u>13,967,866</u>
-	(269,434)	(76,459)	(37,362)	140,747
116	-	-	-	172,583
-	-	-	-	(35,949)
<u>116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,634</u>
116	(269,434)	(76,459)	(37,362)	277,381
-	542,366	97,214	70,093	6,960,940
-	4,398	-	-	7,342
<u>\$ 116</u>	<u>\$ 277,330</u>	<u>\$ 20,755</u>	<u>\$ 32,731</u>	<u>\$ 7,245,663</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, 2011

	<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>Revenues:</b>				
Charges for services . . . . .	\$ 840,000	\$ 840,000	\$ 952,874	\$ 112,874
Licenses and permits . . . . .	60	60	70	10
Fines and forfeitures . . . . .	300	300	200	(100)
Other . . . . .	3,000	3,000	3,463	463
Total revenues . . . . .	<u>843,360</u>	<u>843,360</u>	<u>956,607</u>	<u>113,247</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Personal services . . . . .	372,400	384,400	358,219	26,181
Materials and supplies . . . . .	11,000	11,000	7,933	3,067
Contractual services . . . . .	427,410	472,820	351,249	121,571
Capital outlay . . . . .	-	8,500	8,396	104
Other . . . . .	50,000	50,000	8,221	41,779
Total expenditures . . . . .	<u>860,810</u>	<u>926,720</u>	<u>734,018</u>	<u>192,702</u>
Net change in fund balance . . . . .	(17,450)	(83,360)	222,589	305,949
<b>Fund balance at beginning of year . . . . .</b>	703,950	703,950	703,950	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>57,410</u>	<u>57,410</u>	<u>57,410</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 743,910</u>	<u>\$ 678,000</u>	<u>\$ 983,949</u>	<u>\$ 305,949</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, 2011

	<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 . . . . .	\$ 2,500	\$ 2,500	\$ 2,478	\$ (22)
Total revenues . . . . .	<u>2,500</u>	<u>2,500</u>	<u>2,478</u>	<u>(22)</u>
Net change in fund balance . . . . .	2,500	2,500	2,478	(22)
<b>Fund balance at beginning of year . . . . .</b>	<u>35,523</u>	<u>35,523</u>	<u>35,523</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 38,023</u>	<u>\$ 38,023</u>	<u>\$ 38,001</u>	<u>\$ (22)</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, 2011

	<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 . . . . .	\$ 108,000	\$ 108,000	\$ 122,166	\$ 14,166
Other . . . . .	-	-	1,314	1,314
<b>Total revenues . . . . .</b>	<u>108,000</u>	<u>108,000</u>	<u>123,480</u>	<u>15,480</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Treasurer:				
Personal services . . . . .	54,525	54,525	53,427	1,098
Materials and supplies . . . . .	1,200	1,200	875	325
Contractual services . . . . .	500	500	269	231
Capital outlay . . . . .	2,000	2,000	464	1,536
Other . . . . .	3,300	3,300	1,390	1,910
<b>Total treasurer . . . . .</b>	<u>61,525</u>	<u>61,525</u>	<u>56,425</u>	<u>5,100</u>
Prosecutor:				
Personal services . . . . .	35,000	35,000	24,792	10,208
Other . . . . .	-	1,314	1,314	-
<b>Total prosecutor . . . . .</b>	<u>35,000</u>	<u>36,314</u>	<u>26,106</u>	<u>10,208</u>
<b>Total expenditures . . . . .</b>	<u>96,525</u>	<u>97,839</u>	<u>82,531</u>	<u>15,308</u>
Net change in fund balance . . . . .	11,475	10,161	40,949	30,788
<b>Fund balance at beginning of year . . . . .</b>	<u>253,033</u>	<u>253,033</u>	<u>253,033</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 264,508</u>	<u>\$ 263,194</u>	<u>\$ 293,982</u>	<u>\$ 30,788</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, 2011

	<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 . . . . .	\$ 7,800	\$ 7,800	\$ 10,342	\$ 2,542
Total revenues. . . . .	<u>7,800</u>	<u>7,800</u>	<u>10,342</u>	<u>2,542</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Personal services . . . . .	15,080	15,080	14,572	508
Materials and supplies . . . . .	2,000	2,000	1,956	44
Other. . . . .	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total expenditures . . . . .	<u>18,080</u>	<u>18,080</u>	<u>16,528</u>	<u>1,552</u>
Net change in fund balance. . . . .	(10,280)	(10,280)	(6,186)	4,094
<b>Fund balance at beginning of year . . . . .</b>	<u>56,163</u>	<u>56,163</u>	<u>56,163</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 45,883</u>	<u>\$ 45,883</u>	<u>\$ 49,977</u>	<u>\$ 4,094</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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 99,997	\$ 99,997	\$ 97,698	\$ (2,299)
Interest . . . . .	-	-	338	338
Total revenues . . . . .	99,997	99,997	98,036	(1,961)
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Contractual services. . . . .	177,762	172,878	166,003	6,875
Total expenditures . . . . .	177,762	172,878	166,003	6,875
Excess of expenditures over revenues . . . . .	(77,765)	(72,881)	(67,967)	4,914
<b>Other financing sources (uses):</b>				
Advance in . . . . .	-	38,038	38,038	-
Advance out. . . . .	-	(5,574)	(38,038)	(32,464)
Total other financing sources (uses). . . . .	-	32,464	-	-
Net change in fund balance. . . . .	(77,765)	(40,417)	(67,967)	4,914
<b>Fund balance at beginning of year . . . . .</b>	76,450	76,450	76,450	-
<b>Fund balance (deficit) at end of year . . . . .</b>	\$ (1,315)	\$ 36,033	\$ 8,483	\$ 4,914

**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, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Charges for services . . . . .	\$ -	\$ -	\$ 202	\$ 202
Fines and forfeitures . . . . .	185,897	185,897	159,417	(26,480)
Other . . . . .	85,500	85,500	3,150	(82,350)
Total revenues . . . . .	<u>271,397</u>	<u>271,397</u>	<u>162,769</u>	<u>(108,628)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services . . . . .	62,238	66,457	60,711	5,746
Materials and supplies . . . . .	2,750	3,652	2,492	1,160
Contractual services . . . . .	120,000	119,039	98,450	20,589
Capital outlay . . . . .	2,500	2,500	1,212	1,288
Other . . . . .	21,844	21,903	8,493	13,410
Total expenditures . . . . .	<u>209,332</u>	<u>213,551</u>	<u>171,358</u>	<u>42,193</u>
Net change in fund balance . . . . .	62,065	57,846	(8,589)	(66,435)
<b>Fund balance at beginning of year . . . . .</b>	<u>149,206</u>	<u>149,206</u>	<u>149,206</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 211,271</u>	<u>\$ 207,052</u>	<u>\$ 140,617</u>	<u>\$ (66,435)</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, 2011

	<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 . . . . .	\$ 257	\$ 257	\$ 254	\$ (3)
Total revenues . . . . .	<u>257</u>	<u>257</u>	<u>254</u>	<u>(3)</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 . . . . .	(43)	(43)	254	297
<b>Fund balance at beginning of year . . . . .</b>	<u>3,079</u>	<u>3,079</u>	<u>3,079</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,036</u>	<u>\$ 3,036</u>	<u>\$ 3,333</u>	<u>\$ 297</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, 2011

	<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 . . . . .	\$ 4,000	\$ 4,000	\$ 4,790	\$ 790
Total revenues . . . . .	<u>4,000</u>	<u>4,000</u>	<u>4,790</u>	<u>790</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Contractual services . . . . .	4,650	4,650	3,498	1,152
Total expenditures . . . . .	<u>4,650</u>	<u>4,650</u>	<u>3,498</u>	<u>1,152</u>
Net change in fund balance. . . . .	(650)	(650)	1,292	1,942
<b>Fund balance at beginning of year . . . . .</b>	<u>4,015</u>	<u>4,015</u>	<u>4,015</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 3,365</u>	<u>\$ 3,365</u>	<u>\$ 5,307</u>	<u>\$ 1,942</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, 2011

	<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 . . . . .	\$ 2,200	\$ 2,200	\$ 2,780	\$ 580
Total revenues . . . . .	<u>2,200</u>	<u>2,200</u>	<u>2,780</u>	<u>580</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Other . . . . .	3,000	3,000	1,569	1,431
Total expenditures . . . . .	<u>3,000</u>	<u>3,000</u>	<u>1,569</u>	<u>1,431</u>
Net change in fund balance. . . . .	(800)	(800)	1,211	2,011
<b>Fund balance at beginning of year . . . . .</b>	<u>14,299</u>	<u>14,299</u>	<u>14,299</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 13,499</u>	<u>\$ 13,499</u>	<u>\$ 15,510</u>	<u>\$ 2,011</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, 2011

	<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 . . . . .	\$ 145,000	\$ 145,000	\$ 209,685	\$ 64,685
Total revenues . . . . .	<u>145,000</u>	<u>145,000</u>	<u>209,685</u>	<u>64,685</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Other. . . . .	219,123	219,123	16,187	202,936
Total expenditures. . . . .	<u>219,123</u>	<u>219,123</u>	<u>16,187</u>	<u>202,936</u>
Net change in fund balance. . . . .	(74,123)	(74,123)	193,498	267,621
<b>Fund balance at beginning of year . . . . .</b>	<u>219,122</u>	<u>219,122</u>	<u>219,122</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 144,999</u>	<u>\$ 144,999</u>	<u>\$ 412,620</u>	<u>\$ 267,621</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, 2011

	<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 . . . . .	\$ 15,000	\$ 15,000	\$ 16,054	\$ 1,054
Total revenues . . . . .	<u>15,000</u>	<u>15,000</u>	<u>16,054</u>	<u>1,054</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Capital outlay . . . . .	9,800	9,800	6,526	3,274
Total expenditures . . . . .	<u>9,800</u>	<u>9,800</u>	<u>6,526</u>	<u>3,274</u>
Net change in fund balance. . . . .	5,200	5,200	9,528	4,328
<b>Fund balance at beginning of year . . . . .</b>	<u>19,265</u>	<u>19,265</u>	<u>19,265</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 24,465</u>	<u>\$ 24,465</u>	<u>\$ 28,793</u>	<u>\$ 4,328</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROJECT RETAINAGE  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Other financing sources:</b>				
Transfers in . . . . .	\$ -	\$ -	\$ 136,518	\$ 136,518
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>136,518</u>	<u>136,518</u>
Net change in fund balance. . . . .	-	-	136,518	136,518
<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>	<u><u>\$ 136,518</u></u>	<u><u>\$ 136,518</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE AND JUVENILE COURT COMPUTER  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ 9,000	\$ 9,000	\$ 8,771	\$ (229)
Total revenues . . . . .	<u>9,000</u>	<u>9,000</u>	<u>8,771</u>	<u>(229)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Other . . . . .	10,000	20,000	13,703	6,297
Total expenditures . . . . .	<u>10,000</u>	<u>20,000</u>	<u>13,703</u>	<u>6,297</u>
Net change in fund balance. . . . .	(1,000)	(11,000)	(4,932)	6,068
<b>Fund balance at beginning of year . . . . .</b>	<u>25,568</u>	<u>25,568</u>	<u>25,568</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 24,568</u>	<u>\$ 14,568</u>	<u>\$ 20,636</u>	<u>\$ 6,068</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, 2011

	<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. . . . .	\$ 1,900	\$ 1,900	\$ 1,880	\$ (20)
Total revenues . . . . .	<u>1,900</u>	<u>1,900</u>	<u>1,880</u>	<u>(20)</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. . . . .	(3,100)	(3,100)	1,880	4,980
<b>Fund balance at beginning of year . . . . .</b>	<u>5,705</u>	<u>5,705</u>	<u>5,705</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 2,605</u>	<u>\$ 2,605</u>	<u>\$ 7,585</u>	<u>\$ 4,980</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, 2011

	<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 . . . . .	\$ 450	\$ 450	\$ 340	\$ (110)
Total revenues . . . . .	<u>450</u>	<u>450</u>	<u>340</u>	<u>(110)</u>
Net change in fund balance. . . . .	450	450	340	(110)
<b>Fund balance at beginning of year . . . . .</b>	<u>1,783</u>	<u>1,783</u>	<u>1,783</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 2,233</u>	<u>\$ 2,233</u>	<u>\$ 2,123</u>	<u>\$ (110)</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, 2011

	<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 . . . . .	\$ 45,000	\$ 45,000	\$ 41,933	\$ (3,067)
Total revenues . . . . .	<u>45,000</u>	<u>45,000</u>	<u>41,933</u>	<u>(3,067)</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services . . . . .	41,071	41,071	41,000	71
Other . . . . .	<u>20,000</u>	<u>20,000</u>	<u>7,965</u>	<u>12,035</u>
Total expenditures . . . . .	<u>61,071</u>	<u>61,071</u>	<u>48,965</u>	<u>12,106</u>
Net change in fund balance. . . . .	(16,071)	(16,071)	(7,032)	9,039
<b>Fund balance at beginning of year . . . . .</b>	<u>93,053</u>	<u>93,053</u>	<u>93,053</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 76,982</u>	<u>\$ 76,982</u>	<u>\$ 86,021</u>	<u>\$ 9,039</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, 2011

	<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 . . . . .	\$ 21,000	\$ 21,000	\$ 28,167	\$ 7,167
Intergovernmental . . . . .	80,000	80,000	54,046	(25,954)
<b>Total revenues . . . . .</b>	<u>101,000</u>	<u>101,000</u>	<u>82,213</u>	<u>(18,787)</u>
<b>Expenditures:</b>				
Current:				
Economic development:				
Personal services . . . . .	98,018	101,018	100,727	291
<b>Total expenditures . . . . .</b>	<u>98,018</u>	<u>101,018</u>	<u>100,727</u>	<u>291</u>
Net change in fund balance. . . . .	2,982	(18)	(18,514)	(18,496)
<b>Fund balance at beginning of year . . . . .</b>	<u>26,160</u>	<u>26,160</u>	<u>26,160</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 29,142</u>	<u>\$ 26,142</u>	<u>\$ 7,646</u>	<u>\$ (18,496)</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, 2011

	<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 . . . . .	\$ 110,000	\$ 110,000	\$ 113,398	\$ 3,398
<b>Total revenues</b> . . . . .	<u>110,000</u>	<u>110,000</u>	<u>113,398</u>	<u>3,398</u>
<b>Expenditures:</b>				
Current:				
Economic development:				
Contractual services . . . . .	113,500	113,500	113,500	-
<b>Total expenditures</b> . . . . .	<u>113,500</u>	<u>113,500</u>	<u>113,500</u>	<u>-</u>
Net change in fund balance. . . . .	(3,500)	(3,500)	(102)	3,398
<b>Fund balance at beginning of year</b> . . . . .	<u>221,214</u>	<u>221,214</u>	<u>221,214</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 217,714</u>	<u>\$ 217,714</u>	<u>\$ 221,112</u>	<u>\$ 3,398</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, 2011

	<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 . . . . .	\$ 700	\$ 700	\$ 100	\$ (600)
Fines and forfeitures . . . . .	300	300	183	(117)
<b>Total revenues . . . . .</b>	<u>1,000</u>	<u>1,000</u>	<u>283</u>	<u>(717)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	7,445	15	15	-
Materials and supplies . . . . .	281	281	84	197
<b>Total expenditures . . . . .</b>	<u>7,726</u>	<u>296</u>	<u>99</u>	<u>197</u>
<b>Net change in fund balance . . . . .</b>	<u>(6,726)</u>	<u>704</u>	<u>184</u>	<u>(520)</u>
<b>Fund balance at beginning of year . . . . .</b>	<u>6,767</u>	<u>6,767</u>	<u>6,767</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 41</u>	<u>\$ 7,471</u>	<u>\$ 6,951</u>	<u>\$ (520)</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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Public safety:				
Fines and forfeitures . . . . .	\$ 5,799	\$ 5,799	\$ 5,799	\$ -
Total expenditures . . . . .	5,799	5,799	5,799	-
Net change in fund balance . . . . .	(5,799)	(5,799)	(5,799)	-
<b>Fund balance at beginning of year . . . . .</b>	5,799	5,799	5,799	-
<b>Fund balance at end of year . . . . .</b>	\$ -	\$ -	\$ -	\$ -

**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, 2011

	<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 . . . . .	\$ 8,000	\$ 8,000	\$ 6,315	\$ (1,685)
Licenses and permits . . . . .	12,000	12,000	9,355	(2,645)
Total revenues. . . . .	<u>20,000</u>	<u>20,000</u>	<u>15,670</u>	<u>(4,330)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Materials and supplies . . . . .	4,000	4,000	363	3,637
Contractual services . . . . .	18,142	18,142	6,651	11,491
Other . . . . .	15,000	15,000	4,100	10,900
Total expenditures . . . . .	<u>37,142</u>	<u>37,142</u>	<u>11,114</u>	<u>26,028</u>
Net change in fund balance. . . . .	(17,142)	(17,142)	4,556	21,698
<b>Fund balance at beginning of year . . . . .</b>	<u>41,091</u>	<u>41,091</u>	<u>41,091</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 23,949</u>	<u>\$ 23,949</u>	<u>\$ 45,647</u>	<u>\$ 21,698</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, 2011

	<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>Revenues:</b>				
Intergovernmental . . . . .	\$ 58,942	\$ 58,942	\$ 56,174	\$ (2,768)
Total revenues . . . . .	<u>58,942</u>	<u>58,942</u>	<u>56,174</u>	<u>(2,768)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	66,848	58,956	55,604	3,352
Materials and supplies . . . . .	1,700	1,700	1,465	235
Contractual services . . . . .	9,423	8,703	-	8,703
Capital outlay . . . . .	1,600	1,600	-	1,600
Other . . . . .	500	500	250	250
Total expenditures . . . . .	<u>80,071</u>	<u>71,459</u>	<u>57,319</u>	<u>14,140</u>
Excess of expenditures over revenues . . . . .	<u>(21,129)</u>	<u>(12,517)</u>	<u>(1,145)</u>	<u>11,372</u>
<b>Other financing uses:</b>				
Transfer out . . . . .	-	(25,518)	(25,518)	-
Total other financing uses . . . . .	<u>-</u>	<u>(25,518)</u>	<u>(25,518)</u>	<u>-</u>
Net change in fund balance . . . . .	(21,129)	(38,035)	(26,663)	11,372
<b>Fund balance at beginning of year . . . . .</b>	<u>74,383</u>	<u>74,383</u>	<u>74,383</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 53,254</u>	<u>\$ 36,348</u>	<u>\$ 47,720</u>	<u>\$ 11,372</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, 2011

	<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 . . . . .	\$ 39,500	\$ 39,500	\$ 38,770	\$ (730)
Intergovernmental . . . . .	12,442	12,442	10,455	(1,987)
Other . . . . .	5,200	5,200	4,424	(776)
Total revenues . . . . .	<u>57,142</u>	<u>57,142</u>	<u>53,649</u>	<u>(3,493)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	4,795	4,795	3,840	955
Materials and supplies . . . . .	8,000	8,000	2,915	5,085
Contractual services . . . . .	87,451	87,451	33,717	53,734
Capital outlay . . . . .	47,942	47,942	11,270	36,672
Other . . . . .	5,000	5,000	-	5,000
Total expenditures . . . . .	<u>153,188</u>	<u>153,188</u>	<u>51,742</u>	<u>101,446</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(96,046)</u>	<u>(96,046)</u>	<u>1,907</u>	<u>97,953</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	-	-	8,770	8,770
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>8,770</u>	<u>8,770</u>
Net change in fund balance . . . . .	(96,046)	(96,046)	10,677	106,723
<b>Fund balance at beginning of year . . . . .</b>	<u>97,844</u>	<u>97,844</u>	<u>97,844</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,798</u>	<u>\$ 1,798</u>	<u>\$ 108,521</u>	<u>\$ 106,723</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, 2011

	<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 . . . . .	\$ 4,758	\$ 4,758	\$ 1,583	\$ (3,175)
Donations . . . . .	-	-	8,261	8,261
Other . . . . .	2,000	2,000	5,993	3,993
Total revenues. . . . .	<u>6,758</u>	<u>6,758</u>	<u>15,837</u>	<u>9,079</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	4,758	4,758	-	4,758
Materials and supplies . . . . .	6,126	6,126	4,953	1,173
Contractual services . . . . .	3,800	3,800	1,047	2,753
Capital outlay . . . . .	5,081	5,081	-	5,081
Other . . . . .	20,000	20,000	8,164	11,836
Total expenditures. . . . .	<u>39,765</u>	<u>39,765</u>	<u>14,164</u>	<u>25,601</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(33,007)</u>	<u>(33,007)</u>	<u>1,673</u>	<u>34,680</u>
<b>Other financing sources:</b>				
Transfer in . . . . .	-	-	16,747	16,747
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>16,747</u>	<u>16,747</u>
Net change in fund balance. . . . .	(33,007)	(33,007)	18,420	34,680
<b>Fund balance at beginning of year . . . . .</b>	<u>33,640</u>	<u>33,640</u>	<u>33,640</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 633</u>	<u>\$ 633</u>	<u>\$ 52,060</u>	<u>\$ 34,680</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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 150,000	\$ 244,291	\$ 244,124	\$ (167)
Other . . . . .	-	-	179	179
Total revenues . . . . .	<u>150,000</u>	<u>244,291</u>	<u>244,303</u>	<u>12</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	202,418	207,918	189,074	18,844
Contractual services . . . . .	23,000	28,000	15,770	12,230
Capital outlay . . . . .	-	8,115	8,066	49
Other . . . . .	8,250	13,250	10,231	3,019
Total expenditures . . . . .	<u>233,668</u>	<u>257,283</u>	<u>223,141</u>	<u>34,142</u>
Net change in fund balance . . . . .	(83,668)	(12,992)	21,162	34,154
<b>Fund balance at beginning of year . . . . .</b>	<u>106,812</u>	<u>106,812</u>	<u>106,812</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 23,144</u>	<u>\$ 93,820</u>	<u>\$ 127,974</u>	<u>\$ 34,154</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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 784,363	\$ 784,363	\$ 742,579	\$ (41,784)
Intergovernmental . . . . .	435,589	435,589	322,076	(113,513)
Other . . . . .	8,000	8,000	4,000	(4,000)
Total revenues . . . . .	1,227,952	1,227,952	1,068,655	(159,297)
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	1,079,665	1,079,665	874,546	205,119
Materials and supplies . . . . .	7,200	7,200	3,003	4,197
Contractual services . . . . .	286,777	286,777	202,501	84,276
Capital outlay . . . . .	525,647	525,647	172,865	352,782
Other . . . . .	22,500	22,500	2,580	19,920
Total expenditures . . . . .	1,921,789	1,921,789	1,255,495	666,294
Net change in fund balance . . . . .	(693,837)	(693,837)	(186,840)	506,997
<b>Fund balance at beginning of year . . . . .</b>	1,175,926	1,175,926	1,175,926	-
<b>Fund balance at end of year . . . . .</b>	\$ 482,089	\$ 482,089	\$ 989,086	\$ 506,997

**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, 2011

	<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>Revenues:</b>				
Intergovernmental . . . . .	\$ 15,800	\$ 15,800	\$ 13,054	\$ (2,746)
Total revenues . . . . .	<u>15,800</u>	<u>15,800</u>	<u>13,054</u>	<u>(2,746)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	5,691	5,852	5,790	62
Materials and supplies . . . . .	1,545	1,284	303	981
Contractual services . . . . .	1,545	-	-	-
Capital outlay . . . . .	25,000	33,645	33,610	35
Other . . . . .	7,000	-	-	-
Total expenditures . . . . .	<u>40,781</u>	<u>40,781</u>	<u>39,703</u>	<u>1,078</u>
Excess of expenditures over revenues . . . . .	<u>(24,981)</u>	<u>(24,981)</u>	<u>(26,649)</u>	<u>(1,668)</u>
<b>Other financing uses :</b>				
Transfers out . . . . .	(11,615)	(11,615)	-	11,615
Total other financing uses . . . . .	<u>(11,615)</u>	<u>(11,615)</u>	<u>-</u>	<u>11,615</u>
Net change in fund balance . . . . .	(36,596)	(36,596)	(26,649)	9,947
<b>Fund balance at beginning of year . . . . .</b>	<u>65,706</u>	<u>65,706</u>	<u>65,706</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 29,110</u>	<u>\$ 29,110</u>	<u>\$ 39,057</u>	<u>\$ 9,947</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, 2011

	<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, 2011

	<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>	\$ 287	\$ 287	\$ 287	\$ -
<b>Fund balance at end of year. . . . .</b>	<u>\$ 287</u>	<u>\$ 287</u>	<u>\$ 287</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JUVENILE SPECIAL PROJECTS  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ 10,500	\$ 10,500	\$ 9,522	\$ (978)
Intergovernmental . . . . .	20,000	20,000	3,294	(16,706)
<b>Total revenues . . . . .</b>	<u>30,500</u>	<u>30,500</u>	<u>12,816</u>	<u>(17,684)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Other. . . . .	9,500	9,500	3,095	6,405
<b>Total expenditures . . . . .</b>	<u>9,500</u>	<u>9,500</u>	<u>3,095</u>	<u>6,405</u>
Net change in fund balance . . . . .	21,000	21,000	9,721	(11,279)
<b>Fund balance at beginning of year . . . . .</b>	<u>38,707</u>	<u>38,707</u>	<u>38,707</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 59,707</u>	<u>\$ 59,707</u>	<u>\$ 48,428</u>	<u>\$ (11,279)</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, 2011

	<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 . . . . .	\$ 137,210	\$ 106,750	\$ 106,749	\$ (1)
Other . . . . .	900	42,252	42,252	-
<b>Total revenues . . . . .</b>	<u>138,110</u>	<u>149,002</u>	<u>149,001</u>	<u>(1)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	145,023	138,557	128,430	10,127
Materials and supplies . . . . .	3,450	9,438	7,677	1,761
Contractual services . . . . .	3,300	7,930	7,173	757
Capital outlay . . . . .	-	5,900	5,176	724
Other . . . . .	1,472	672	158	514
<b>Total expenditures . . . . .</b>	<u>153,245</u>	<u>162,497</u>	<u>148,614</u>	<u>13,883</u>
Excess of expenditures over revenues . . . . .	<u>(15,135)</u>	<u>(13,495)</u>	<u>387</u>	<u>13,882</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	(878)	(878)	(878)	-
<b>Total other financing sources . . . . .</b>	<u>(878)</u>	<u>(878)</u>	<u>(878)</u>	<u>-</u>
Net change in fund balance . . . . .	(16,013)	(14,373)	(491)	13,882
<b>Fund balance at beginning of year . . . . .</b>	<u>16,013</u>	<u>16,013</u>	<u>16,013</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ 1,640</u>	<u>\$ 15,522</u>	<u>\$ 13,882</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, 2011

	<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 . . . . .	\$ 61,096	\$ 61,096	\$ 37,531	\$ (23,565)
Total revenues . . . . .	<u>61,096</u>	<u>61,096</u>	<u>37,531</u>	<u>(23,565)</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	45,385	45,154	42,981	2,173
Materials and supplies . . . . .	2,300	3,780	2,248	1,532
Contractual services . . . . .	2,790	1,120	188	932
Capital outlay . . . . .	-	5,400	5,400	-
Other . . . . .	5,100	122	60	62
Total expenditures . . . . .	<u>55,575</u>	<u>55,576</u>	<u>50,877</u>	<u>4,699</u>
Net change in fund balance . . . . .	5,521	5,520	(13,346)	(18,866)
<b>Fund balance at beginning of year . . . . .</b>	<u>18,740</u>	<u>18,740</u>	<u>18,740</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 24,261</u>	<u>\$ 24,260</u>	<u>\$ 5,394</u>	<u>\$ (18,866)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 VOCA STIMULUS  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ 45,000	\$ 45,692	\$ 45,692	\$ -
Total revenues . . . . .	<u>45,000</u>	<u>45,692</u>	<u>45,692</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public safety:				
Personal services . . . . .	-	878	878	-
Contractual services . . . . .	43,000	45,692	45,692	-
Capital outlay . . . . .	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures . . . . .	<u>45,000</u>	<u>46,570</u>	<u>46,570</u>	<u>-</u>
Excess of expenditures over revenues . . . . .	<u>-</u>	<u>(878)</u>	<u>(878)</u>	<u>-</u>
<b>Other financing sources :</b>				
Transfers in. . . . .	-	878	878	-
Total other financing sources . . . . .	<u>-</u>	<u>878</u>	<u>878</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)  
 ROAD AND BRIDGE  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 49,000	\$ 49,000	\$ 37,550	\$ (11,450)
Total revenues . . . . .	<u>49,000</u>	<u>49,000</u>	<u>37,550</u>	<u>(11,450)</u>
<b>Expenditures:</b>				
Current:				
Public works:				
Personal services . . . . .	57,000	57,000	54,854	2,146
Capital outlay . . . . .	10,000	-	-	-
Total expenditures . . . . .	<u>67,000</u>	<u>57,000</u>	<u>54,854</u>	<u>2,146</u>
Net change in fund balance. . . . .	(18,000)	(8,000)	(17,304)	(9,304)
<b>Fund balance at beginning of year. . . . .</b>	<u>27,025</u>	<u>27,025</u>	<u>27,025</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 9,025</u>	<u>\$ 19,025</u>	<u>\$ 9,721</u>	<u>\$ (9,304)</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, 2011

	<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 . . . . .	\$ 35,755	\$ 35,755	\$ 33,082	\$ (2,673)
<b>Total revenues.</b> . . . . .	<u>35,755</u>	<u>35,755</u>	<u>33,082</u>	<u>(2,673)</u>
<b>Expenditures:</b>				
Current:				
Public works:				
Personal services. . . . .	25,000	25,000	11,770	13,230
Materials and supplies . . . . .	5,000	2,327	1,520	807
Capital outlay. . . . .	10,000	10,000	905	9,095
Other. . . . .	6,000	6,000	3,875	2,125
<b>Total expenditures</b> . . . . .	<u>46,000</u>	<u>43,327</u>	<u>18,070</u>	<u>25,257</u>
<b>Net change in fund balance</b> . . . . .	(10,245)	(7,572)	15,012	22,584
<b>Fund balance at beginning of year.</b> . . . . .	<u>10,245</u>	<u>10,245</u>	<u>10,245</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ -</u>	<u>\$ 2,673</u>	<u>\$ 25,257</u>	<u>\$ 22,584</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, 2011

	<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 . . . . .	\$ 96,470	\$ 97,594	\$ 109,946	\$ 12,352
Total revenues . . . . .	<u>96,470</u>	<u>97,594</u>	<u>109,946</u>	<u>12,352</u>
<b>Expenditures:</b>				
Current:				
Public works:				
Contractual services . . . . .	370,152	372,032	93,031	279,001
Total expenditures. . . . .	<u>370,152</u>	<u>372,032</u>	<u>93,031</u>	<u>279,001</u>
Net change in fund balance . . . . .	(273,682)	(274,438)	16,915	291,353
<b>Fund balance at beginning of year . . . . .</b>	<u>297,224</u>	<u>297,224</u>	<u>297,224</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 23,542</u>	<u>\$ 22,786</u>	<u>\$ 314,139</u>	<u>\$ 291,353</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, 2011

	<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>				
Licenses and permits . . . . .	\$ 110,000	\$ 110,000	\$ 126,077	\$ 16,077
Fines and forfeitures . . . . .	10,000	10,000	9,272	(728)
Contributions and donations . . . . .	500	500	712	212
Total revenues . . . . .	<u>120,500</u>	<u>120,500</u>	<u>136,061</u>	<u>15,561</u>
<b>Expenditures:</b>				
Current:				
Health:				
Personal services . . . . .	68,725	69,196	66,115	3,081
Materials and supplies . . . . .	7,881	9,331	7,593	1,738
Contractual services . . . . .	7,852	7,211	5,613	1,598
Capital outlay . . . . .	2,864	2,864	2,864	-
Other . . . . .	2,300	2,300	2,066	234
Total expenditures . . . . .	<u>89,622</u>	<u>90,902</u>	<u>84,251</u>	<u>6,651</u>
Net change in fund balance . . . . .	30,878	29,598	51,810	22,212
<b>Fund balance at beginning of year . . . . .</b>	160,215	160,215	160,215	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>1,361</u>	<u>1,361</u>	<u>1,361</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 192,454</u>	<u>\$ 191,174</u>	<u>\$ 213,386</u>	<u>\$ 22,212</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ADAMH  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>Revenues:</b>				
Property taxes . . . . .	\$ 547,289	\$ 547,289	\$ 531,988	\$ (15,301)
Intergovernmental . . . . .	1,929,711	2,070,202	1,935,352	(134,850)
Rental income . . . . .	15,000	15,000	4,000	(11,000)
Other . . . . .	63,500	48,500	15,641	(32,859)
<b>Total revenues . . . . .</b>	<b>2,555,500</b>	<b>2,680,991</b>	<b>2,486,981</b>	<b>(194,010)</b>
<b>Expenditures:</b>				
Current:				
Health:				
Personal services . . . . .	322,253	329,566	321,148	8,418
Materials and supplies . . . . .	6,500	6,000	3,410	2,590
Contractual services . . . . .	2,255,000	2,343,000	2,203,564	139,436
Capital outlay . . . . .	2,000	16,000	13,615	2,385
Other . . . . .	12,500	14,000	11,822	2,178
<b>Total expenditures . . . . .</b>	<b>2,598,253</b>	<b>2,708,566</b>	<b>2,553,559</b>	<b>155,007</b>
Excess of expenditures over revenues . . . . .	(42,753)	(27,575)	(66,578)	(39,003)
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	30,000	-	-	-
Transfers out . . . . .	(30,000)	(11,053)	(9,553)	1,500
<b>Total other financing sources (uses) . . . . .</b>	<b>-</b>	<b>(11,053)</b>	<b>(9,553)</b>	<b>1,500</b>
<b>Net change in fund balance . . . . .</b>	<b>(42,753)</b>	<b>(38,628)</b>	<b>(76,131)</b>	<b>(37,503)</b>
<b>Fund balance at beginning of year . . . . .</b>	<b>610,562</b>	<b>610,562</b>	<b>610,562</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 567,809</b>	<b>\$ 571,934</b>	<b>\$ 534,431</b>	<b>\$ (37,503)</b>

**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, 2011

	<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 . . . . .	\$ 20,437	\$ 20,437	\$ 18,893	\$ (1,544)
<b>Total revenues . . . . .</b>	<u>20,437</u>	<u>20,437</u>	<u>18,893</u>	<u>(1,544)</u>
<b>Expenditures:</b>				
Current:				
Health:				
Contractual services . . . . .	20,437	20,437	18,997	1,440
<b>Total expenditures. . . . .</b>	<u>20,437</u>	<u>20,437</u>	<u>18,997</u>	<u>1,440</u>
Net change in fund balance. . . . .	-	-	(104)	(104)
<b>Fund balance at beginning of year . . . . .</b>	<u>23,239</u>	<u>23,239</u>	<u>23,239</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 23,239</u>	<u>\$ 23,239</u>	<u>\$ 23,135</u>	<u>\$ (104)</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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 300,000	\$ 300,000	\$ 327,764	\$ 27,764
Rental income . . . . .	-	-	15,465	15,465
<b>Total revenues . . . . .</b>	300,000	300,000	343,229	43,229
<b>Expenditures:</b>				
Current:				
Health:				
Contractual services . . . . .	318,000	347,900	335,415	12,485
Capital outlay . . . . .	8,000	1,800	1,752	48
Other . . . . .	4,000	2,100	2,051	49
<b>Total expenditures . . . . .</b>	330,000	351,800	339,218	12,582
Excess (deficiency) of revenues over (under) expenditures . . . . .	(30,000)	(51,800)	4,011	55,811
<b>Other financing sources:</b>				
Transfers in . . . . .	30,000	30,000	9,553	(20,447)
<b>Total other financing sources . . . . .</b>	30,000	30,000	9,553	(20,447)
Net change in fund balance . . . . .	-	(21,800)	13,564	35,364
<b>Fund balance at beginning of year . . . . .</b>	41,441	41,441	41,441	-
<b>Fund balance at end of year . . . . .</b>	\$ 41,441	\$ 19,641	\$ 55,005	\$ 35,364

**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, 2011

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 3,125,000	\$ 3,125,000	\$ 2,571,463	\$ (553,537)
Other . . . . .	123,000	123,000	82,840	(40,160)
<b>Total revenues . . . . .</b>	<b>3,248,000</b>	<b>3,248,000</b>	<b>2,654,303</b>	<b>(593,697)</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
DJFS:				
Personal services . . . . .	1,817,543	1,817,543	1,749,448	68,095
Materials and supplies . . . . .	35,000	34,874	18,031	16,843
Contractual services . . . . .	562,200	562,200	502,795	59,405
Capital outlay . . . . .	11,000	11,000	748	10,252
Other . . . . .	221,000	220,469	142,671	77,798
<b>Total legislative and executive . . . . .</b>	<b>2,646,743</b>	<b>2,646,086</b>	<b>2,413,693</b>	<b>232,393</b>
Human services				
Public social services				
Personal services . . . . .	3,160	3,691	3,160	531
Contractual services . . . . .	527,220	22,302	22,302	-
<b>Total human services . . . . .</b>	<b>530,380</b>	<b>25,993</b>	<b>25,462</b>	<b>531</b>
<b>Total expenditures . . . . .</b>	<b>3,177,123</b>	<b>2,672,079</b>	<b>2,439,155</b>	<b>232,924</b>
<b>Net change in fund balance . . . . .</b>	<b>70,877</b>	<b>575,921</b>	<b>215,148</b>	<b>(360,773)</b>
<b>Fund balance at beginning of year . . . . .</b>	<b>57,244</b>	<b>57,244</b>	<b>57,244</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 128,121</b>	<b>\$ 633,165</b>	<b>\$ 272,392</b>	<b>\$ (360,773)</b>

**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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 605,000	\$ 605,000	\$ 727,417	\$ 122,417
Intergovernmental . . . . .	265,915	265,915	266,241	326
Other . . . . .	-	-	4,871	4,871
Total revenues . . . . .	870,915	870,915	998,529	127,614
<b>Expenditures:</b>				
Current:				
Human services:				
Personal services . . . . .	583,500	612,300	602,808	9,492
Materials and supplies . . . . .	2,500	2,500	2,419	81
Contractual services . . . . .	82,000	48,571	24,264	24,307
Capital outlay . . . . .	40,000	27,000	25,347	1,653
Other . . . . .	101,000	218,975	300,905	(81,930)
Total expenditures . . . . .	809,000	909,346	955,743	(46,397)
Net change in fund balance . . . . .	61,915	(38,431)	42,786	81,217
<b>Fund balance at beginning of year . . . . .</b>	242,810	242,810	242,810	-
<b>Fund balance at end of year . . . . .</b>	\$ 304,725	\$ 204,379	\$ 285,596	\$ 81,217

**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, 2011

	<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	\$ 149,366	\$ (3,134)
Intergovernmental . . . . .	656,000	656,000	638,605	(17,395)
Other . . . . .	4,000	4,000	6,321	2,321
<b>Total revenues.</b> . . . .	<u>812,500</u>	<u>812,500</u>	<u>794,292</u>	<u>(18,208)</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Personal services . . . . .	373,203	379,577	334,392	45,185
Materials and supplies . . . . .	1,500	1,500	1,459	41
Contractual services . . . . .	332,500	446,500	353,115	93,385
Capital outlay . . . . .	1,800	1,211	-	1,211
Other . . . . .	15,237	15,826	15,116	710
<b>Total expenditures.</b> . . . .	<u>724,240</u>	<u>844,614</u>	<u>704,082</u>	<u>140,532</u>
Net change in fund balance . . . . .	88,260	(32,114)	90,210	122,324
<b>Fund balance at beginning of year . . . . .</b>	<u>136,820</u>	<u>136,820</u>	<u>136,820</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 225,080</u>	<u>\$ 104,706</u>	<u>\$ 227,030</u>	<u>\$ 122,324</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, 2011

	<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 . . . . .	\$ 1,224,500	\$ 1,224,500	\$ 1,221,135	\$ (3,365)
Other . . . . .	38,600	38,600	37,052	(1,548)
Total revenues . . . . .	<u>1,263,100</u>	<u>1,263,100</u>	<u>1,258,187</u>	<u>(4,913)</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Contractual services . . . . .	1,164,500	1,164,500	966,189	198,311
Other . . . . .	130,000	130,000	69,375	60,625
Total expenditures . . . . .	<u>1,294,500</u>	<u>1,294,500</u>	<u>1,035,564</u>	<u>258,936</u>
Net change in fund balance . . . . .	(31,400)	(31,400)	222,623	254,023
<b>Fund balance at beginning of year . . . . .</b>	<u>343,478</u>	<u>343,478</u>	<u>343,478</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 312,078</u>	<u>\$ 312,078</u>	<u>\$ 566,101</u>	<u>\$ 254,023</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, 2011

	<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>Revenues:</b>				
Intergovernmental . . . . .	\$ 29,768	\$ 29,768	\$ 22,384	\$ (7,384)
Total revenues . . . . .	<u>29,768</u>	<u>29,768</u>	<u>22,384</u>	<u>(7,384)</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Contractual services . . . . .	29,768	22,384	22,384	-
Total expenditures . . . . .	<u>29,768</u>	<u>22,384</u>	<u>22,384</u>	<u>-</u>
Excess of revenues over expenditures . . . . .	<u>-</u>	<u>7,384</u>	<u>-</u>	<u>(7,384)</u>
<b>Other financing sources:</b>				
Transfer in . . . . .	-	116	116	-
Total other financing uses . . . . .	<u>-</u>	<u>116</u>	<u>116</u>	<u>-</u>
Net change in fund balance . . . . .	-	7,500	116	(7,384)
<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>\$ 7,500</u>	<u>\$ 116</u>	<u>\$ (7,384)</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, 2011

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Sales taxes . . . . .	\$ 941,000	\$ 941,000	\$ 973,106	\$ 32,106
Intergovernmental . . . . .	257,000	257,000	252,947	(4,053)
Other . . . . .	16,000	16,000	92,908	76,908
Total revenues . . . . .	<u>1,214,000</u>	<u>1,214,000</u>	<u>1,318,961</u>	<u>104,961</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Personal services . . . . .	261,000	270,500	267,715	2,785
Materials and supplies . . . . .	20,000	10,500	5,552	4,948
Contractual services . . . . .	1,207,753	1,439,529	1,240,065	199,464
Capital outlay . . . . .	20,000	31,240	24,443	6,797
Other . . . . .	53,216	53,216	50,038	3,178
Total expenditures . . . . .	<u>1,561,969</u>	<u>1,804,985</u>	<u>1,587,813</u>	<u>217,172</u>
Net change in fund balance . . . . .	(347,969)	(590,985)	(268,852)	322,133
<b>Fund balance at beginning of year . . . . .</b>	440,538	440,538	440,538	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>152,753</u>	<u>152,753</u>	<u>152,753</u>	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 245,322</u>	<u>\$ 2,306</u>	<u>\$ 324,439</u>	<u>\$ 322,133</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 WORKPLACE INVESTMENT ACT  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ 226,000	\$ 239,512	\$ 256,055	\$ 16,543
<b>Total revenues . . . . .</b>	<u>226,000</u>	<u>239,512</u>	<u>256,055</u>	<u>16,543</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Contractual services . . . . .	10,000	58,089	58,089	-
Other . . . . .	212,786	194,233	188,113	6,120
<b>Total expenditures . . . . .</b>	<u>222,786</u>	<u>252,322</u>	<u>246,202</u>	<u>6,120</u>
Net change in fund balance. . . . .	3,214	(12,810)	9,853	22,663
<b>Fund balance at beginning of year. . . . .</b>	12,210	12,210	12,210	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>2,103</u>	<u>2,103</u>	<u>2,103</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 17,527</u>	<u>\$ 1,503</u>	<u>\$ 24,166</u>	<u>\$ 22,663</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, 2011

	<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 . . . . .	\$ 220,640	\$ 220,640	\$ 220,640	\$ -
<b>Total revenues</b> . . . . .	<u>220,640</u>	<u>220,640</u>	<u>220,640</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Contractual services . . . . .	220,640	220,640	220,640	-
<b>Total expenditures</b> . . . . .	<u>220,640</u>	<u>220,640</u>	<u>220,640</u>	<u>-</u>
Net change in fund balance . . . . .	-	-	-	-
<b>Fund balance at beginning of year</b> . . . . .	<u>87,451</u>	<u>87,451</u>	<u>87,451</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 87,451</u>	<u>\$ 87,451</u>	<u>\$ 87,451</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 UNCLAIMED MONIES FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ -	\$ -	\$ 9,629	\$ 9,629
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>9,629</u>	<u>9,629</u>
<b>Expenditures:</b>				
Current:				
Other:				
Contractual services . . . . .	-	-	27,362	(27,362)
Total expenditures . . . . .	<u>-</u>	<u>-</u>	<u>27,362</u>	<u>(27,362)</u>
Net change in fund balance . . . . .	-	-	(17,733)	(17,733)
<b>Fund balance at beginning of year . . . . .</b>	<u>99,178</u>	<u>99,178</u>	<u>99,178</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 99,178</u>	<u>\$ 99,178</u>	<u>\$ 81,445</u>	<u>\$ (17,733)</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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 278,000	\$ 278,000	\$ 332,016	\$ 54,016
Intergovernmental . . . . .	2,000	2,000	-	(2,000)
Interest . . . . .	-	350	180	(170)
Total revenues . . . . .	280,000	280,350	332,196	51,846
<b>Expenditures:</b>				
Current:				
General government:				
Judicial:				
Personal services . . . . .	182,142	293,493	292,008	1,485
Materials and supplies . . . . .	7,600	7,600	7,127	473
Contractual services . . . . .	7,200	6,997	5,662	1,335
Capital outlay . . . . .	1,000	1,000	997	3
Other . . . . .	200	149	75	74
Total expenditures . . . . .	198,142	309,239	305,869	3,370
Net change in fund balance . . . . .	81,858	(28,889)	26,327	55,216
<b>Fund balance at beginning of year . . . . .</b>	236,519	236,519	236,519	-
<b>Fund balance at end of year . . . . .</b>	\$ 318,377	\$ 207,630	\$ 262,846	\$ 55,216

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2011

	<b>Bond Retirement</b>	<b>Sales Tax Debt</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 6,149	\$ 152,397	\$ 158,546
Receivables (net of allowance for uncollectibles):			
Loans receivable . . . . .	<u>1,245,000</u>	<u>-</u>	<u>1,245,000</u>
Total assets . . . . .	<u>\$ 1,251,149</u>	<u>\$ 152,397</u>	<u>\$ 1,403,546</u>
<b>Liabilities:</b>			
Accrued interest payable . . . . .	\$ 3,579	\$ -	\$ 3,579
Notes payable . . . . .	<u>450,000</u>	<u>-</u>	<u>450,000</u>
Total liabilities . . . . .	<u>453,579</u>	<u>-</u>	<u>453,579</u>
<b>Fund balances:</b>			
Nonspendable . . . . .	\$ 1,245,000	\$ -	\$ 1,245,000
Assigned . . . . .	-	152,397	152,397
Unassigned (deficit) . . . . .	<u>(447,430)</u>	<u>-</u>	<u>(447,430)</u>
Total fund balances . . . . .	<u>797,570</u>	<u>152,397</u>	<u>949,967</u>
Total liabilities and fund balances . . . . .	<u>\$ 1,251,149</u>	<u>\$ 152,397</u>	<u>\$ 1,403,546</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Revenues:</b>			
Other . . . . .	\$ 1,476,043	\$ -	\$ 1,476,043
Total revenues . . . . .	<u>1,476,043</u>	<u>-</u>	<u>1,476,043</u>
<b>Expenditures:</b>			
Intergovernmental . . . . .	450,000	-	450,000
Debt service:			
Principal retirement . . . . .	835,000	155,000	990,000
Interest and fiscal charges . . . . .	<u>208,050</u>	<u>111,956</u>	<u>320,006</u>
Total expenditures . . . . .	<u>1,493,050</u>	<u>266,956</u>	<u>1,760,006</u>
Excess of expenditures over revenues . . . . .	<u>(17,007)</u>	<u>(266,956)</u>	<u>(283,963)</u>
<b>Other financing sources:</b>			
Transfers in . . . . .	<u>814,577</u>	<u>268,380</u>	<u>1,082,957</u>
Total other financing sources . . . . .	<u>814,577</u>	<u>268,380</u>	<u>1,082,957</u>
Net change in fund balance . . . . .	797,570	1,424	798,994
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>150,973</u>	<u>150,973</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 797,570</u>	<u>\$ 152,397</u>	<u>\$ 949,967</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other . . . . .	\$ -	\$ 133,435	\$ 231,043	97,608
Total revenues. . . . .	-	133,435	231,043	97,608
<b>Expenditures:</b>				
Current:				
Debt service:				
Principal retirement . . . . .	\$ 710,000	\$ 835,000	\$ 835,000	\$ -
Interest and fiscal charges . . . . .	202,184	204,467	204,467	-
Total expenditures. . . . .	912,184	1,039,467	1,039,467	-
Excess of expenditures over revenues. . . . .	(912,184)	(906,032)	(808,424)	97,608
<b>Other financing sources:</b>				
Transfers in. . . . .	912,184	12,185	814,577	802,392
Total other financing sources. . . . .	912,184	12,185	814,577	802,392
Net change in fund balance. . . . .	-	(893,847)	6,153	900,000
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	\$ -	\$ (893,847)	\$ 6,153	\$ 900,000

**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, 2011

	<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 . . . . .	\$ 155,000	\$ 155,000	\$ 155,000	\$ -
Interest and fiscal charges . . . . .	113,380	113,380	111,956	1,424
Total expenditures . . . . .	<u>268,380</u>	<u>268,380</u>	<u>266,956</u>	<u>1,424</u>
Excess of expenditures over revenues . . . . .	<u>(268,380)</u>	<u>(268,380)</u>	<u>(266,956)</u>	<u>1,424</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	268,380	268,380	268,380	-
Total other financing sources . . . . .	<u>268,380</u>	<u>268,380</u>	<u>268,380</u>	<u>-</u>
Net change in fund balance. . . . .	-	-	1,424	1,424
<b>Fund balance at beginning of year. . . . .</b>	<u>150,973</u>	<u>150,973</u>	<u>150,973</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 150,973</u>	<u>\$ 150,973</u>	<u>\$ 152,397</u>	<u>\$ 1,424</u>

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)  
DECEMBER 31, 2011

	<b>Capital Improvements</b>	<b>ARRA EECBG</b>	<b>Federal Grant and Recapture CDBG</b>	<b>Ditch Equipment Building</b>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 1,339,178	\$ 24,475	\$ 3,441	\$ 3,081
Cash and cash equivalents in segregated accounts . . . . .	-	-	-	-
<b>Total assets</b> . . . . .	<u>\$ 1,339,178</u>	<u>\$ 24,475</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ -	\$ -	\$ -
Interfund loans payable . . . . .	-	315,127	-	-
Accrued interest payable . . . . .	-	-	-	-
Notes payable . . . . .	-	-	-	-
<b>Total liabilities</b> . . . . .	<u>-</u>	<u>315,127</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Restricted . . . . .	-	-	3,441	3,081
Committed . . . . .	1,339,178	-	-	-
Unassigned (deficit) . . . . .	-	(290,652)	-	-
<b>Total fund balances</b> . . . . .	<u>1,339,178</u>	<u>(290,652)</u>	<u>3,441</u>	<u>3,081</u>
<b>Total liabilities and fund balances</b> . . . . .	<u>\$ 1,339,178</u>	<u>\$ 24,475</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>

<b>DD Capital</b>	<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>
\$ 1,700	\$ 3,807	\$ 325	\$ 34,989	\$ 30,405	\$ 68,444
-	-	-	269,652	-	-
<u>\$ 1,700</u>	<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 304,641</u>	<u>\$ 30,405</u>	<u>\$ 68,444</u>
\$ -	\$ -	\$ -	\$ 12,582	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	12,582	-	-
-	-	-	-	-	-
1,700	3,807	325	292,059	30,405	68,444
-	-	-	-	-	-
<u>1,700</u>	<u>3,807</u>	<u>325</u>	<u>292,059</u>	<u>30,405</u>	<u>68,444</u>
<u>\$ 1,700</u>	<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 304,641</u>	<u>\$ 30,405</u>	<u>\$ 68,444</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS (CONCLUDED)  
DECEMBER 31, 2011

	<b>Lower Green JT Ditch</b>	<b>Cattail Swamp Ditch</b>	<b>Total Nonmajor Capital Project Funds</b>
<b>Assets:</b>			
Equity in pooled cash and investments . . . . .	\$ 98,174	\$ 163,044	\$ 1,771,063
Cash and cash equivalents in segregated accounts. . . . .	-	-	269,652
Total assets . . . . .	<u>\$ 98,174</u>	<u>\$ 163,044</u>	<u>\$ 2,040,715</u>
<b>Liabilities:</b>			
Accounts payable. . . . .	\$ -	\$ -	\$ 12,582
Interfund loans payable. . . . .	-	-	315,127
Accrued interest payable. . . . .	-	2,774	2,774
Notes payable. . . . .	-	250,000	250,000
Total liabilities . . . . .	<u>-</u>	<u>252,774</u>	<u>580,483</u>
<b>Fund balances:</b>			
Restricted . . . . .	-	-	6,522
Committed . . . . .	98,174	-	1,834,092
Unassigned (deficit) . . . . .	<u>-</u>	<u>(89,730)</u>	<u>(380,382)</u>
Total fund balances . . . . .	<u>98,174</u>	<u>(89,730)</u>	<u>1,460,232</u>
Total liabilities and fund balances . . . . .	<u>\$ 98,174</u>	<u>\$ 163,044</u>	<u>\$ 2,040,715</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, 2011

	<b>Capital Improvements</b>	<b>ARRA EECBG</b>	<b>Federal Grant and Recapture CDBG</b>	<b>Ditch Equipment Building</b>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ -	\$ 85,000	\$ -
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Total revenues. . . . .	<u>-</u>	<u>-</u>	<u>85,000</u>	<u>-</u>
<b>Expenditures:</b>				
Capital outlay. . . . .	-	331,644	85,000	-
Debt service:				
Interest and fiscal charges . . . . .	-	-	-	-
Total expenditures. . . . .	<u>-</u>	<u>331,644</u>	<u>85,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>-</u>	<u>(331,644)</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>				
Transfers in. . . . .	<u>300,000</u>	-	-	-
Total other financing sources (uses) . . . . .	<u>300,000</u>	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	<u>1,039,178</u>	<u>40,992</u>	<u>3,441</u>	<u>3,081</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 1,339,178</u></u>	<u><u>\$ (290,652)</u></u>	<u><u>\$ 3,441</u></u>	<u><u>\$ 3,081</u></u>

<b>DD Capital</b>	<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	24	-	1,022
-	-	-	24	-	1,022
1	-	-	20,079	-	-
-	-	-	-	-	-
1	-	-	20,079	-	-
(1)	-	-	(20,055)	-	1,022
-	-	-	-	-	-
-	-	-	-	-	-
1,701	3,807	325	312,114	30,405	67,422
<u>\$ 1,700</u>	<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 292,059</u>	<u>\$ 30,405</u>	<u>\$ 68,444</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, 2011

	<b>Lower Green JT Ditch</b>	<b>Cattail Swamp Ditch</b>	<b>Capital Projects Issue II</b>	<b>Total Nonmajor Capital Project Funds</b>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ -	\$ 3,265,148	\$ 3,350,148
Special assessments . . . . .	2,000	190,979	-	192,979
Investment income . . . . .	-	-	-	1,046
<b>Total revenues . . . . .</b>	<b>2,000</b>	<b>190,979</b>	<b>3,265,148</b>	<b>3,544,173</b>
<b>Expenditures:</b>				
Capital outlay. . . . .	-	290,896	3,265,148	3,992,768
Debt service:				
Interest and fiscal charges . . . . .	-	2,774	-	2,774
<b>Total expenditures. . . . .</b>	<b>-</b>	<b>293,670</b>	<b>3,265,148</b>	<b>3,995,542</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	2,000	(102,691)	-	(451,369)
<b>Other financing sources (uses):</b>				
Transfers in. . . . .	-	-	-	300,000
<b>Total other financing sources (uses) . . . . .</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
<b>Fund balance at beginning of year . . . . .</b>	<b>96,174</b>	<b>12,961</b>	<b>-</b>	<b>1,611,601</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 98,174</b>	<b>\$ (89,730)</b>	<b>\$ -</b>	<b>\$ 1,460,232</b>

**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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Other financing sources:</b>				
Transfers in . . . . .	\$ -	\$ -	\$ 300,000	\$ 300,000
Total other financing sources . . . . .	-	-	300,000	300,000
Net change in fund balance. . . . .	-	-	300,000	300,000
<b>Fund balance at beginning of year . . . . .</b>	1,039,178	1,039,178	1,039,178	-
<b>Fund balance at end of year . . . . .</b>	\$ 1,039,178	\$ 1,039,178	\$ 1,339,178	\$ 300,000

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ARRA EECBG  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Capital outlay:				
Contractual services . . . . .	\$ 326,470	\$ 614,489	\$ 331,644	\$ 282,845
Total expenditures . . . . .	326,470	614,489	331,644	282,845
Excess of expenditures over revenues . . . . .	(326,470)	(614,489)	(331,644)	282,845
<b>Other financing sources:</b>				
Advances in . . . . .	-	29,649	29,649	-
Total other financing sources . . . . .	-	29,649	29,649	-
Net change in fund balance . . . . .	(326,470)	(584,840)	(301,995)	282,845
<b>Fund balance at beginning of year . . . . .</b>	68,100	68,100	68,100	-
<b>Prior year encumbrances appropriated. . . . .</b>	258,370	258,370	258,370	-
<b>Fund balance (deficit) at end of year . . . . .</b>	\$ -	\$ (258,370)	\$ 24,475	\$ 282,845

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FEDERAL GRANT FUND AND RECAPTURE CDBG  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ -	\$ 85,000	\$ 85,000	\$ -
<b>Total revenues . . . . .</b>	<u>-</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Capital outlay:				
Other . . . . .	-	85,000	85,000	-
<b>Total expenditures . . . . .</b>	<u>-</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>
Net change in fund balance. . . . .	-	-	-	-
<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>\$ 3,441</u>	<u>\$ 3,441</u>	<u>\$ 3,441</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DITCH EQUIPMENT BUILDING  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<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, 2011

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Current:				
Human services:				
Contractual services. . . . .	\$ 29,600	\$ -	\$ -	\$ -
Total expenditures. . . . .	<u>29,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of expenditures over revenues . . . . .	<u>(29,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>-</u>	<u>29,600</u>	<u>-</u>	<u>(29,600)</u>
Total other financing sources . . . . .	<u>-</u>	<u>29,600</u>	<u>-</u>	<u>(29,600)</u>
Net change in fund balance. . . . .	(29,600)	29,600	-	(29,600)
<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 (deficit) at end of year. . . . .</b>	<u>\$ (27,900)</u>	<u>\$ 31,300</u>	<u>\$ 1,700</u>	<u>\$ (29,600)</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, 2011

	<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, 2011

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

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LONDON AVE. GOVERNMENT BUILDING  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ -	\$ -	\$ 26	\$ 26
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>26</u>	<u>26</u>
<b>Expenditures:</b>				
Current:				
Capital outlay:				
Contractual services . . . . .	30,000	30,000	18,016	11,984
Total expenditures . . . . .	<u>30,000</u>	<u>30,000</u>	<u>18,016</u>	<u>11,984</u>
Net change in fund balance. . . . .	(30,000)	(30,000)	(17,990)	12,010
<b>Fund balance at beginning of year . . . . .</b>	<u>42,392</u>	<u>42,392</u>	<u>42,392</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 12,392</u>	<u>\$ 12,392</u>	<u>\$ 24,402</u>	<u>\$ 12,010</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, 2011

	<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, 2011

	<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 . . . . .	\$ -	\$ -	\$ 1,018	\$ 1,018
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>1,018</u>	<u>1,018</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive:				
Contractual services . . . . .	60,000	60,000	-	60,000
Total expenditures . . . . .	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Net change in fund balance . . . . .	(60,000)	(60,000)	1,018	61,018
<b>Fund balance at beginning of year . . . . .</b>	<u>67,396</u>	<u>67,396</u>	<u>67,396</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 7,396</u></u>	<u><u>\$ 7,396</u></u>	<u><u>\$ 68,414</u></u>	<u><u>\$ 61,018</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LOWER GREEN JT DITCH  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ -	\$ -	\$ 2,000	\$ 2,000
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Net change in fund balance. . . . .	-	-	2,000	2,000
<b>Fund balance at beginning of year. . . . .</b>	<u>96,174</u>	<u>96,174</u>	<u>96,174</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 96,174</u>	<u>\$ 96,174</u>	<u>\$ 98,174</u>	<u>\$ 2,000</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Special assessments . . . . .	\$ -	\$ 190,978	\$ 190,978	\$ -
Total revenues . . . . .	<u>-</u>	<u>190,978</u>	<u>190,978</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public works:				
Contractual services . . . . .	-	319,848	288,947	30,901
Other . . . . .	-	134,389	2,246	132,143
Total expenditures . . . . .	<u>-</u>	<u>454,237</u>	<u>291,193</u>	<u>163,044</u>
Excess of expenditures over revenues . . . . .	<u>-</u>	<u>(263,259)</u>	<u>(100,215)</u>	<u>163,044</u>
<b>Other financing sources:</b>				
Note issuance . . . . .	-	250,298	250,298	-
Total other financing sources . . . . .	<u>-</u>	<u>250,298</u>	<u>250,298</u>	<u>-</u>
Net change in fund balance . . . . .	-	(12,961)	150,083	163,044
<b>Fund balance at beginning of year . . . . .</b>	<u>12,961</u>	<u>12,961</u>	<u>12,961</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 12,961</u>	<u>\$ -</u>	<u>\$ 163,044</u>	<u>\$ 163,044</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, 2011

	<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 . . . . .	\$ 394,790	\$ 3,220,738	\$ 3,128,355	\$ (92,383)
Total revenues . . . . .	<u>394,790</u>	<u>3,220,738</u>	<u>3,128,355</u>	<u>(92,383)</u>
<b>Expenditures:</b>				
Current:				
Capital outlay				
Contractual services. . . . .	394,790	3,134,438	3,128,355	6,083
Total expenditures. . . . .	<u>394,790</u>	<u>3,134,438</u>	<u>3,128,355</u>	<u>6,083</u>
Net change in fund balance. . . . .	-	86,300	-	(86,300)
<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>\$ 86,300</u>	<u>\$ -</u>	<u>\$ (86,300)</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 ASSETS  
NONMAJOR PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ 1,462,137	\$ 115,680	\$ 1,577,817
Receivables (net of allowance for uncollectibles):			
Accounts . . . . .	810	-	810
Prepayments . . . . .	130	172	302
Total current assets . . . . .	<u>1,463,077</u>	<u>115,852</u>	<u>1,578,929</u>
Noncurrent assets:			
Capital assets:			
Land and construction in progress . . . . .	472,639	-	472,639
Depreciable capital assets, net . . . . .	302,455	9,807	312,262
Total noncurrent assets . . . . .	<u>775,094</u>	<u>9,807</u>	<u>784,901</u>
Total assets . . . . .	<u>2,238,171</u>	<u>125,659</u>	<u>2,363,830</u>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable . . . . .	32,780	7,669	40,449
Contracts payable . . . . .	19,308	-	19,308
Accrued wages and benefits . . . . .	6,363	15,747	22,110
Due to other governments . . . . .	6,125	21,774	27,899
Current portion of compensated absences payable . . . . .	9,439	41,379	50,818
Current portion of OWDA loans . . . . .	25,130	-	25,130
Total current liabilities . . . . .	<u>99,145</u>	<u>86,569</u>	<u>185,714</u>
Long-term liabilities:			
Compensated absences payable . . . . .	6,540	18,287	24,827
OWDA loans payable . . . . .	431,476	-	431,476
Total long-term liabilities . . . . .	<u>438,016</u>	<u>18,287</u>	<u>456,303</u>
Total liabilities . . . . .	<u>537,161</u>	<u>104,856</u>	<u>642,017</u>
<b>Net assets:</b>			
Invested in capital assets, net of related debt . . . . .	318,488	9,807	328,295
Unrestricted . . . . .	1,382,522	10,996	1,393,518
Total net assets . . . . .	<u>\$ 1,701,010</u>	<u>\$ 20,803</u>	<u>\$ 1,721,813</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
NONMAJOR PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<b>Sanitary Sewer</b>	<b>Building and Development</b>	<b>Total Nonmajor Proprietary Funds</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$ 221,563	\$ 401,420	\$ 622,983
License and permits . . . . .	350	16,151	16,501
Special assessments . . . . .	36,100	-	36,100
Other . . . . .	-	29,697	29,697
Total operating revenues . . . . .	<u>258,013</u>	<u>447,268</u>	<u>705,281</u>
<b>Operating expenses:</b>			
Personal services . . . . .	148,021	363,734	511,755
Contract services . . . . .	151,569	68,931	220,500
Materials and supplies . . . . .	18,129	1,832	19,961
Depreciation . . . . .	20,954	5,355	26,309
Other . . . . .	7,597	11,238	18,835
Total operating expenses . . . . .	<u>346,270</u>	<u>451,090</u>	<u>797,360</u>
Operating loss . . . . .	<u>(88,257)</u>	<u>(3,822)</u>	<u>(92,079)</u>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue . . . . .	24,113	-	24,113
Interest expense and fiscal charges . . . . .	(2,386)	-	(2,386)
Total nonoperating revenues (expenses). . . . .	<u>21,727</u>	<u>-</u>	<u>21,727</u>
Loss before transfers . . . . .	(66,530)	(3,822)	(70,352)
Transfers in. . . . .	-	8,458	8,458
Change in net assets . . . . .	(66,530)	4,636	(61,894)
<b>Net assets at beginning of year . . . . .</b>	<u>1,767,540</u>	<u>16,167</u>	<u>1,783,707</u>
<b>Net assets at end of year. . . . .</b>	<u>\$ 1,701,010</u>	<u>\$ 20,803</u>	<u>\$ 1,721,813</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<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 . . . . .	\$ 221,913	\$ 417,571	\$ 639,484
Cash received from special assessments. . . . .	36,100	-	36,100
Cash received from other operating revenue . . . . .	-	29,697	29,697
Cash payments for personal services . . . . .	(141,020)	(373,665)	(514,685)
Cash payments for contract services. . . . .	(132,259)	(63,431)	(195,690)
Cash payments for materials and supplies . . . . .	(17,292)	(2,587)	(19,879)
Cash payments for other expenses. . . . .	<u>(7,597)</u>	<u>(9,738)</u>	<u>(17,335)</u>
Net cash used in operating activities . . . . .	<u>(40,155)</u>	<u>(2,153)</u>	<u>(42,308)</u>
<b>Cash flows from noncapital financing activities:</b>			
Cash received from transfers in . . . . .	-	8,458	8,458
Net cash provided by noncapital financing activities. . . . .	<u>-</u>	<u>8,458</u>	<u>8,458</u>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets. . . . .	(173,397)	-	(173,397)
Principal payments on loans. . . . .	(25,130)	-	(25,130)
Interest payments on loans . . . . .	(2,386)	-	(2,386)
Proceeds from loans . . . . .	<u>23,057</u>	<u>-</u>	<u>23,057</u>
Net cash used in capital and related financing activities . . . . .	<u>(177,856)</u>	<u>-</u>	<u>(177,856)</u>
<b>Cash flows from investing activities:</b>			
Interest received . . . . .	<u>24,113</u>	<u>-</u>	<u>24,113</u>
Net cash provided by investing activities . . . . .	<u>24,113</u>	<u>-</u>	<u>24,113</u>
Net increase (decrease) in cash and cash equivalents. . . . .	(193,898)	6,305	(187,593)
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<u>1,656,035</u>	<u>109,375</u>	<u>1,765,410</u>
<b>Cash and cash equivalents at end of year . . . . .</b>	<u><u>\$ 1,462,137</u></u>	<u><u>\$ 115,680</u></u>	<u><u>\$ 1,577,817</u></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating loss . . . . .	\$ (88,257)	\$ (3,822)	\$ (92,079)
Adjustments:			
Depreciation . . . . .	20,954	5,355	26,309
Changes in assets and liabilities:			
(Increase) in prepayments . . . . .	(130)	(27)	(157)
Increase in accounts payable. . . . .	20,147	6,272	26,419
Increase in accrued wages and benefits. . . . .	771	1,063	1,834
Increase in due to other governments. . . . .	257	496	753
Increase (decrease) in compensated absences payable . . . . .	<u>6,103</u>	<u>(11,490)</u>	<u>(5,387)</u>
Net cash used in operating activities . . . . .	<u><u>\$ (40,155)</u></u>	<u><u>\$ (2,153)</u></u>	<u><u>\$ (42,308)</u></u>

**Noncash capital and related financing activities:**  
During 2011, the sewer fund purchased \$2,991 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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 223,000	\$ 223,000	\$ 221,564	\$ (1,436)
Licenses and permits . . . . .	300	300	350	50
Special assessment . . . . .	42,000	42,000	36,100	(5,900)
Total operating revenues . . . . .	<u>265,300</u>	<u>265,300</u>	<u>258,014</u>	<u>(7,286)</u>
<b>Operating expenses:</b>				
Personal services . . . . .	201,200	201,051	141,020	60,031
Materials and supplies . . . . .	63,618	63,258	18,186	45,072
Contractual services . . . . .	841,491	936,331	296,930	639,401
Capital outlay . . . . .	28,373	28,373	10,353	18,020
Principal . . . . .	13,100	35,844	25,130	10,714
Other . . . . .	4,000	10,471	9,983	488
Total operating expenses . . . . .	<u>1,151,782</u>	<u>1,275,328</u>	<u>501,602</u>	<u>773,726</u>
Operating loss. . . . .	(886,482)	(1,010,028)	(243,588)	766,440
<b>Nonoperating revenues (expenses):</b>				
Interest revenue. . . . .	21,000	21,000	23,936	2,936
Intergovernmental. . . . .	-	-	795	795
Total nonoperating revenues (expenses). . . . .	<u>21,000</u>	<u>21,000</u>	<u>24,731</u>	<u>3,731</u>
Net loss . . . . .	(865,482)	(989,028)	(218,857)	770,171
<b>Fund equity at beginning of year. . . . .</b>	1,528,338	1,528,338	1,528,338	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>127,155</u>	<u>127,155</u>	<u>127,155</u>	-
<b>Fund equity at end of year. . . . .</b>	<u>\$ 790,011</u>	<u>\$ 666,465</u>	<u>\$ 1,436,636</u>	<u>\$ 770,171</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BUILDING AND DEVELOPMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 405,000	\$ 405,000	\$ 401,421	\$ (3,579)
Licenses and permits . . . . .	20,000	20,000	16,150	(3,850)
Other . . . . .	20,000	20,000	29,697	9,697
Total operating revenues . . . . .	<u>445,000</u>	<u>445,000</u>	<u>447,268</u>	<u>2,268</u>
<b>Operating expenses:</b>				
Personal services . . . . .	388,940	388,706	373,665	15,041
Materials and supplies . . . . .	2,800	2,800	2,587	213
Contractual services . . . . .	79,900	79,900	63,798	16,102
Capital outlay. . . . .	2,000	2,000	213	1,787
Other. . . . .	10,000	10,600	9,738	862
Total operating expenses . . . . .	<u>483,640</u>	<u>484,006</u>	<u>450,001</u>	<u>34,005</u>
Operating loss. . . . .	(38,640)	(39,006)	(2,733)	36,273
<b>Nonoperating revenues (expenses):</b>				
Transfer in . . . . .	-	-	8,458	8,458
Advance out . . . . .	-	(3,357)	-	3,357
Total nonoperating revenues (expenses). . . . .	<u>-</u>	<u>(3,357)</u>	<u>8,458</u>	<u>11,815</u>
Net income (loss) . . . . .	(38,640)	(42,363)	5,725	48,088
<b>Fund equity at beginning of year . . . . .</b>	<u>109,375</u>	<u>109,375</u>	<u>109,375</u>	<u>-</u>
<b>Fund equity at end of year . . . . .</b>	<u>\$ 70,735</u>	<u>\$ 67,012</u>	<u>\$ 115,100</u>	<u>\$ 48,088</u>

## UNION COUNTY, OHIO

### FUND DESCRIPTIONS - AGENCY FUNDS

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

#### **Agency Funds**

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

##### ***Tax Collection***

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

##### ***Central Ohio Youth Center***

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

##### ***Five County JDC Debt***

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

##### ***General Health District***

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

##### ***Soil and Water Conservation District***

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

##### ***Marriage License***

To account for monies collected on each marriage license to be used for a battered spouse program providing by Turing 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.

***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, 2011

	<u>Balance</u> <u>12/31/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/11</u>
<b>Tax Collections</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 3,737,144	\$ 90,625,251	\$ 90,844,411	\$ 3,517,984
Receivables:				
Real estate and other taxes . . . . .	88,723,785	90,962,083	88,723,785	90,962,083
Due from other governments . . . . .	1,930,075	1,731,844	1,930,075	1,731,844
Total assets. . . . .	<u>\$ 94,391,004</u>	<u>\$ 183,319,178</u>	<u>\$ 181,498,271</u>	<u>\$ 96,211,911</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	<u>\$ 94,391,004</u>	<u>\$ 183,319,178</u>	<u>\$ 181,498,271</u>	<u>\$ 96,211,911</u>
Total liabilities . . . . .	<u>\$ 94,391,004</u>	<u>\$ 183,319,178</u>	<u>\$ 181,498,271</u>	<u>\$ 96,211,911</u>
<b>Central Ohio Youth Center</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 321,169	\$ 2,504,582	\$ 2,675,679	\$ 150,072
Total assets. . . . .	<u>\$ 321,169</u>	<u>\$ 2,504,582</u>	<u>\$ 2,675,679</u>	<u>\$ 150,072</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 321,169	\$ 2,504,582	\$ 2,675,679	\$ 150,072
Total liabilities . . . . .	<u>\$ 321,169</u>	<u>\$ 2,504,582</u>	<u>\$ 2,675,679</u>	<u>\$ 150,072</u>
<b>Five County JDC Debt</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 901,601	\$ 1,304,580	\$ 2,110,685	\$ 95,496
Total assets. . . . .	<u>\$ 901,601</u>	<u>\$ 1,304,580</u>	<u>\$ 2,110,685</u>	<u>\$ 95,496</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 901,601	\$ 1,304,580	\$ 2,110,685	\$ 95,496
Total liabilities . . . . .	<u>\$ 901,601</u>	<u>\$ 1,304,580</u>	<u>\$ 2,110,685</u>	<u>\$ 95,496</u>
<b>General Health District</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 2,501,359	\$ 2,843,970	\$ 2,778,093	\$ 2,567,236
Total assets. . . . .	<u>\$ 2,501,359</u>	<u>\$ 2,843,970</u>	<u>\$ 2,778,093</u>	<u>\$ 2,567,236</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 2,501,359	\$ 2,843,970	\$ 2,778,093	\$ 2,567,236
Total liabilities . . . . .	<u>\$ 2,501,359</u>	<u>\$ 2,843,970</u>	<u>\$ 2,778,093</u>	<u>\$ 2,567,236</u>
<b>Soil and Water Conservation District</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 74,783	\$ 448,071	\$ 393,207	\$ 129,647
Total assets. . . . .	<u>\$ 74,783</u>	<u>\$ 448,071</u>	<u>\$ 393,207</u>	<u>\$ 129,647</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 74,783	\$ 448,071	\$ 393,207	\$ 129,647
Total liabilities . . . . .	<u>\$ 74,783</u>	<u>\$ 448,071</u>	<u>\$ 393,207</u>	<u>\$ 129,647</u>
<b>Marriage License</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ -	\$ 4,318	\$ 1,836	\$ 2,482
Total assets. . . . .	<u>\$ -</u>	<u>\$ 4,318</u>	<u>\$ 1,836</u>	<u>\$ 2,482</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ -	\$ 4,318	\$ 1,836	\$ 2,482
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 4,318</u>	<u>\$ 1,836</u>	<u>\$ 2,482</u>

- - Continued

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Balance</u> <u>12/31/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/11</u>
<b>Indigent Counsel and Restitution</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 3,418	\$ 27,639	\$ 29,328	\$ 1,729
Total assets. . . . .	<u>\$ 3,418</u>	<u>\$ 27,639</u>	<u>\$ 29,328</u>	<u>\$ 1,729</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 3,418	\$ 27,639	\$ 29,328	\$ 1,729
Total liabilities. . . . .	<u>\$ 3,418</u>	<u>\$ 27,639</u>	<u>\$ 29,328</u>	<u>\$ 1,729</u>
<b>Domestic Violence</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ -	\$ 5,498	\$ 2,592	\$ 2,906
Total assets. . . . .	<u>\$ -</u>	<u>\$ 5,498</u>	<u>\$ 2,592</u>	<u>\$ 2,906</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ -	\$ 5,498	\$ 2,592	\$ 2,906
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 5,498</u>	<u>\$ 2,592</u>	<u>\$ 2,906</u>
<b>County Courts</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 973,118	\$ -	\$ 41,668	\$ 931,450
Total assets. . . . .	<u>\$ 973,118</u>	<u>\$ -</u>	<u>\$ 41,668</u>	<u>\$ 931,450</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 973,118	\$ -	\$ 41,668	\$ 931,450
Total liabilities . . . . .	<u>\$ 973,118</u>	<u>\$ -</u>	<u>\$ 41,668</u>	<u>\$ 931,450</u>
<b>Alimony and Child Support</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 1,506	\$ 3,225	\$ -	\$ 4,731
Total assets. . . . .	<u>\$ 1,506</u>	<u>\$ 3,225</u>	<u>\$ -</u>	<u>\$ 4,731</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 1,506	\$ 3,225	\$ -	\$ 4,731
Total liabilities . . . . .	<u>\$ 1,506</u>	<u>\$ 3,225</u>	<u>\$ -</u>	<u>\$ 4,731</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 57,066	\$ 13,036,305	\$ 13,022,818	\$ 70,553
Total assets. . . . .	<u>\$ 57,066</u>	<u>\$ 13,036,305</u>	<u>\$ 13,022,818</u>	<u>\$ 70,553</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 57,066	\$ 13,036,305	\$ 13,022,818	\$ 70,553
Total liabilities . . . . .	<u>\$ 57,066</u>	<u>\$ 13,036,305</u>	<u>\$ 13,022,818</u>	<u>\$ 70,553</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, 2011

	<u>Balance</u> <u>12/31/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/11</u>
<b>Joint Recreation Board</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 58,588	\$ 126,769	\$ 120,016	\$ 65,341
Total assets. . . . .	<u>\$ 58,588</u>	<u>\$ 126,769</u>	<u>\$ 120,016</u>	<u>\$ 65,341</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 58,588	\$ 126,769	\$ 120,016	\$ 65,341
Total liabilities . . . . .	<u>\$ 58,588</u>	<u>\$ 126,769</u>	<u>\$ 120,016</u>	<u>\$ 65,341</u>
<b>Housing Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 82,197	\$ 254,627	\$ 265,881	\$ 70,943
Total assets. . . . .	<u>\$ 82,197</u>	<u>\$ 254,627</u>	<u>\$ 265,881</u>	<u>\$ 70,943</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 82,197	\$ 254,627	\$ 265,881	\$ 70,943
Total liabilities . . . . .	<u>\$ 82,197</u>	<u>\$ 254,627</u>	<u>\$ 265,881</u>	<u>\$ 70,943</u>
<b>Union County Family and Children First</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 14,899	\$ 98,664	\$ 81,006	\$ 32,557
Total assets. . . . .	<u>\$ 14,899</u>	<u>\$ 98,664</u>	<u>\$ 81,006</u>	<u>\$ 32,557</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 14,899	\$ 98,664	\$ 81,006	\$ 32,557
Total liabilities . . . . .	<u>\$ 14,899</u>	<u>\$ 98,664</u>	<u>\$ 81,006</u>	<u>\$ 32,557</u>
<b>Medical and Dental Insurance</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 303,837	\$ 71,994,564	\$ 71,961,577	\$ 336,824
Total assets. . . . .	<u>\$ 303,837</u>	<u>\$ 71,994,564</u>	<u>\$ 71,961,577</u>	<u>\$ 336,824</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 303,837	\$ 71,994,564	\$ 71,961,577	\$ 336,824
Total liabilities . . . . .	<u>\$ 303,837</u>	<u>\$ 71,994,564</u>	<u>\$ 71,961,577</u>	<u>\$ 336,824</u>
<b>Ditch</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ -	\$ 4,810	\$ 4,810	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 4,810</u>	<u>\$ 4,810</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ -	\$ 4,810	\$ 4,810	\$ -
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 4,810</u>	<u>\$ 4,810</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, 2011

	<u>Balance</u> <u>12/31/10</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/11</u>
<b>Humane Society</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 58	\$ 108	\$ -	\$ 166
Total assets. . . . .	<u>\$ 58</u>	<u>\$ 108</u>	<u>\$ -</u>	<u>\$ 166</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 58	\$ 108	\$ -	\$ 166
Total liabilities . . . . .	<u>\$ 58</u>	<u>\$ 108</u>	<u>\$ -</u>	<u>\$ 166</u>
<b>Ohio Child's Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 19,292	\$ 24,543	\$ 25,014	\$ 18,821
Total assets. . . . .	<u>\$ 19,292</u>	<u>\$ 24,543</u>	<u>\$ 25,014</u>	<u>\$ 18,821</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 19,292	\$ 24,543	\$ 25,014	\$ 18,821
Total liabilities . . . . .	<u>\$ 19,292</u>	<u>\$ 24,543</u>	<u>\$ 25,014</u>	<u>\$ 18,821</u>
<b>Ohio Elections Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 1,935	\$ 1,775	\$ -	\$ 3,710
Total assets. . . . .	<u>\$ 1,935</u>	<u>\$ 1,775</u>	<u>\$ -</u>	<u>\$ 3,710</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 1,935	\$ 1,775	\$ -	\$ 3,710
Total liabilities . . . . .	<u>\$ 1,935</u>	<u>\$ 1,775</u>	<u>\$ -</u>	<u>\$ 3,710</u>
<b>Help Me Grow</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 70,836	\$ 157,958	\$ 129,274	\$ 99,520
Total assets. . . . .	<u>\$ 70,836</u>	<u>\$ 157,958</u>	<u>\$ 129,274</u>	<u>\$ 99,520</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 70,836	\$ 157,958	\$ 129,274	\$ 99,520
Total liabilities . . . . .	<u>\$ 70,836</u>	<u>\$ 157,958</u>	<u>\$ 129,274</u>	<u>\$ 99,520</u>
<i>All Agency Funds</i>				
<b>Assets</b>				
Equity in pooled cash and equivalents . . . . .	\$ 8,148,182	\$ 183,464,032	\$ 184,446,227	\$ 7,165,987
Cash and cash equivalents in segregated accounts . .	974,624	3,225	41,668	936,181
Receivables:				
Real estate and other taxes . . . . .	88,723,785	90,962,083	88,723,785	90,962,083
Due from other governments . . . . .	<u>1,930,075</u>	<u>1,731,844</u>	<u>1,930,075</u>	<u>1,731,844</u>
Total assets. . . . .	<u>\$ 99,776,666</u>	<u>\$ 276,161,184</u>	<u>\$ 275,141,755</u>	<u>\$ 100,796,095</u>
<b>Liabilities</b>				
Undistributed monies . . . . .	\$ 99,776,666	\$ 276,161,184	\$ 275,141,755	\$ 100,796,095
Total liabilities. . . . .	<u>\$ 99,776,666</u>	<u>\$ 276,161,184</u>	<u>\$ 275,141,755</u>	<u>\$ 100,796,095</u>

**UNION COUNTY, OHIO**

BALANCE SHEET  
DISCRETELY PRESENTED COMPONENT UNIT  
UNION COUNTY AIRPORT AUTHORITY  
DECEMBER 31, 2011

	<b>Airport Authority</b>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents . . . . .	\$ 440,998
Total assets . . . . .	440,998
<b>Liabilities:</b>	
Accounts payable . . . . .	38,324
Accrued wages and benefits. . . . .	300
Due to other governments . . . . .	193
Total liabilities . . . . .	38,817
<b>Fund balances:</b>	
Unassigned. . . . .	402,181
Total net assets . . . . .	\$ 402,181

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

<b>Total Airport Authority Fund Balances</b>	\$ 402,181
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*Amounts reported for governmental activities in the statement of net assets 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.	2,990,094
Net Assets of The Union County Airport Authority	3,392,275

**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, 2011

	<b>Airport Authority</b>
<b>Revenues:</b>	
Charges for services . . . . .	\$ 2,325
Intergovernmental . . . . .	207,572
Investment income . . . . .	489
Rental income . . . . .	182,158
Total revenues . . . . .	392,544
<b>Expenditures:</b>	
Current:	
Conservation and recreation . . . . .	375,160
Debt service:	
Principal retirement . . . . .	28,336
Interest and fiscal charges . . . . .	983
Total expenditures . . . . .	404,479
Net change in fund balance. . . . .	(11,935)
<b>Fund balance at beginning of year . . . . .</b>	<b>414,116</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 402,181</b>

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>	<b>\$ (11,935)</b>
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*Amounts reported for discretely presented component units on the statement of activities are different because:*

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

Capital asset additions	\$ 182,140	
Current year depreciation	(196,591)	
Total		(14,451)

Repayment of bond principal is an expenditure in the governmental type component unit funds, but the repayment reduces long-term liabilities on the statement of activities.

28,336

Change in Net Assets of The Airport Authority	<b>\$ 1,950</b>
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# **STATISTICAL SECTION**

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**UNION COUNTY, OHIO**  
**STATISTICAL SECTION**

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

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	<b>222-231</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>232-236</b>
These schedules contain information to help the reader assess the affordability of the County's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	<b>237-243</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>244-246</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>247-254</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. The County implemented GASB Statement 34 for the year ended December 31, 2003; schedules presenting government wide information include information beginning in that year.

**UNION COUNTY, OHIO**

NET ASSETS BY COMPONENT  
LAST NINE YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Government activities:</b>				
Invested in capital assets, net of related debt	\$ 70,118,951	\$ 65,696,098	\$ 62,877,921	\$ 61,759,667
Restricted for:				
Capital projects	6,522	47,514	1,487,548	1,906,616
Debt service	-	-	199,241	196,115
Human service programs	15,514,923	14,534,714	12,967,423	10,449,860
Public works programs	5,002,232	3,818,027	3,853,142	3,688,199
Health programs	1,206,926	1,325,802	1,358,434	1,057,715
Other purposes	4,339,996	4,346,889	3,584,543	3,765,806
Unrestricted	<u>9,076,655</u>	<u>9,104,696</u>	<u>6,871,486</u>	<u>8,837,717</u>
Total governmental activities net assets	<u>\$ 105,266,205</u>	<u>\$ 98,873,740</u>	<u>\$ 93,199,738</u>	<u>\$ 91,661,695</u>
<b>Business-type activities:</b>				
Invested in capital assets, net of related debt	\$ 15,727,188	\$ 14,143,190	\$ 14,124,261	\$ 13,508,658
Restricted	2,177,792	2,739,709	2,753,323	4,928,672
Unrestricted	<u>35,695,876</u>	<u>32,266,730</u>	<u>29,464,612</u>	<u>24,126,401</u>
Total business-type activities net assets	<u>\$ 53,600,856</u>	<u>\$ 49,149,629</u>	<u>\$ 46,342,196</u>	<u>\$ 42,563,731</u>
<b>Primary government:</b>				
Invested in capital assets, net of related debt	\$ 85,846,139	\$ 79,839,288	\$ 77,002,182	\$ 75,268,325
Restricted for:				
Capital projects	882,447	977,054	1,487,548	2,934,501
Debt service	3,591	95,345	199,241	199,840
Human service programs	15,514,923	14,534,714	12,967,423	10,449,860
Public works programs	5,002,232	3,818,027	3,853,142	3,688,199
Health programs	1,206,926	1,325,802	1,358,434	1,057,715
Other purposes	5,638,272	6,061,713	6,337,866	7,662,868
Unrestricted	<u>44,772,531</u>	<u>41,371,426</u>	<u>36,336,098</u>	<u>32,964,118</u>
Total	<u>\$ 158,867,061</u>	<u>\$ 148,023,369</u>	<u>\$ 139,541,934</u>	<u>\$ 134,225,426</u>

**Source:** County financial records

**Notes:**

2003 was the first year the County implemented GASB Statement No. 34, so comparative information before that date is not available.

The 2010 restricted and unrestricted net assets categories for governmental activities have been restated to conform to 2011 presentation.

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

**UNION COUNTY, OHIO**

CHANGES IN NET ASSETS  
LAST NINE YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

<b>Expenses</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
Governmental activities:				
General government:				
Legislative and executive	\$ 11,422,420	\$ 10,817,736	\$ 12,019,993	\$ 13,793,161
Judicial	2,777,476	2,851,552	2,461,340	2,637,145
Public safety	6,925,246	6,923,020	7,150,858	7,161,068
Public works	5,853,894	4,644,326	5,747,722	3,227,196
Health	3,306,813	3,297,771	3,950,543	4,020,931
Human services	15,644,260	15,210,709	15,526,434	16,904,850
Economic development	369,278	315,537	402,363	365,747
Intergovernmental	1,052,051	1,433,617	576,265	519,194
Interest and fiscal charges	334,789	313,006	491,417	485,352
<i>Total governmental activities expense</i>	<u>47,686,227</u>	<u>45,807,274</u>	<u>48,326,935</u>	<u>49,114,644</u>
Business-type activities:				
Memorial hospital	76,611,625	71,780,394	69,262,201	67,061,083
Nonmajor:				
Sanitary sewer district	348,656	311,995	175,941	319,305
Water district	-	-	-	-
Building and development	451,090	470,857	496,669	679,417
<i>Total business-type activities expense</i>	<u>77,411,371</u>	<u>72,563,246</u>	<u>69,934,811</u>	<u>68,059,805</u>
<i>Total primary government expenses</i>	<u>\$ 125,097,598</u>	<u>\$ 118,370,520</u>	<u>\$ 118,261,746</u>	<u>\$ 117,174,449</u>
<b>Program revenues</b>				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 2,828,412	\$ 2,852,106	\$ 2,657,714	\$ 2,799,982
Judicial	1,093,056	1,021,837	672,310	696,302
Public safety	793,920	1,411,167	1,038,616	793,587
Public works	879,349	677,752	643,515	800,713
Health	154,385	195,346	256,573	174,411
Human services	917,251	823,824	770,661	1,252,022
Economic development	22,534	22,533	22,534	21,876
Operating grants and contributions				
General government:				
Legislative and executive	102,584	501,389	175,388	158,828
Judicial	3,150	133,971	-	7,593
Public safety	796,276	802,050	808,188	983,000
Public works	4,907,379	4,551,194	4,495,345	4,124,622
Health	1,898,428	2,173,817	2,459,350	2,882,747
Human services	7,813,675	7,363,520	8,711,064	8,038,000
Economic development	197,592	142,938	79,809	316,391
Capital grants and contributions				
General government:				
Legislative and executive	-	-	-	140,828
Public works	3,543,127	1,824,731	1,474,017	2,900,836
Human services	-	-	-	-
<i>Total governmental activities program revenues</i>	<u>25,951,118</u>	<u>24,498,175</u>	<u>24,265,084</u>	<u>26,091,738</u>

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

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

- (continued)

**UNION COUNTY, OHIO**

CHANGES IN NET ASSETS (CONTINUED)  
LAST NINE YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

<b>Program revenues (continued)</b>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Business-type activities:				
Charges for services:				
Memorial hospital	78,417,777	71,729,744	69,091,683	67,410,277
Nonmajor:				
Sanitary sewer district	221,913	222,331	224,570	264,358
Water district	-	-	-	3,989
Building and development	417,571	469,350	446,577	609,618
Capital grants and contributions				
Memorial hospital	326,233	359,032	1,064,803	370,484
<i>Total business-type activities</i>				
<i>Program revenues</i>	<u>79,383,494</u>	<u>72,780,457</u>	<u>70,827,633</u>	<u>68,658,726</u>
<i>Total primary government</i>				
<i>Program revenues</i>	<u>\$ 105,334,612</u>	<u>\$ 97,278,632</u>	<u>\$ 95,092,717</u>	<u>\$ 94,750,464</u>
 <b>Net (expense)/revenue</b>				
Governmental activities	\$ (21,735,109)	\$ (21,309,099)	\$ (24,061,851)	\$ (23,022,906)
Business-type activities	1,972,123	217,211	892,822	598,921
<i>Total primary government net expense</i>	<u>\$ (19,762,986)</u>	<u>\$ (21,091,888)</u>	<u>\$ (23,169,029)</u>	<u>\$ (22,423,985)</u>
 <b>General revenues and other changes in net assets</b>				
Governmental activities:				
Property taxes	\$ 10,251,898	\$ 10,893,125	\$ 10,264,681	\$ 10,360,679
Sales taxes	10,332,911	9,298,891	8,001,168	9,565,905
Unrestricted grants and contributions	4,919,814	5,284,472	5,452,939	4,312,843
Interest	657,302	768,985	1,001,949	1,516,355
Other	1,974,107	735,260	889,908	1,687,155
Transfers	(8,458)	2,368	(10,751)	3,146
<i>Total governmental activities:</i>	<u>28,127,574</u>	<u>26,983,101</u>	<u>25,599,894</u>	<u>27,446,083</u>
Business-type activities:				
Unrestricted grants and contributions	-	-	-	-
Interest	171,106	139,436	169,467	565,872
Gain on sale of capital assets	-	-	-	-
Transfers	8,458	(2,368)	10,751	(3,146)
Other	2,299,540	2,453,154	2,705,425	2,166,086
<i>Total business-type activities:</i>	<u>2,479,104</u>	<u>2,590,222</u>	<u>2,885,643</u>	<u>2,728,812</u>
<i>Total primary government</i>	<u>\$ 30,606,678</u>	<u>\$ 29,573,323</u>	<u>\$ 28,485,537</u>	<u>\$ 30,174,895</u>
 <b>Change in net assets</b>				
Governmental activities:	\$ 6,392,465	\$ 5,674,002	\$ 1,538,043	\$ 4,423,177
Business-type activities:	4,451,227	2,807,433	3,778,465	3,327,733
<i>Total primary government</i>	<u>\$ 10,843,692</u>	<u>\$ 8,481,435</u>	<u>\$ 5,316,508</u>	<u>\$ 7,750,910</u>

**Source:** County financial records

**Note:**

2003 was the first year the County implemented GASB Statement No. 34, so comparative information before that date is not available.

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

**UNION COUNTY, OHIO**

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>General fund</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Reserved	1,089,106	743,360	747,942	777,801
Unreserved	2,377,961	3,665,656	3,089,674	4,443,403
Total general fund	<u>3,467,067</u>	<u>4,409,016</u>	<u>3,837,616</u>	<u>5,221,204</u>
<b>All other governmental funds</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Reserved	856,041	431,965	446,049	684,784
Unreserved, reported in:				
Special revenue funds	5,962,109	6,396,190	8,150,227	10,035,585
Cap. projects fund	2,751,707	2,864,090	1,401,758	1,663,846
Total all other governmental Funds	<u>9,569,857</u>	<u>9,692,245</u>	<u>9,998,034</u>	<u>12,384,215</u>
Total governmental funds	<u>\$ 13,036,924</u>	<u>\$ 14,101,261</u>	<u>\$ 13,835,650</u>	<u>\$ 17,605,419</u>

**Source:** County financial records

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

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,443
-	-	-	-	-	168,425
-	-	-	-	-	32,380
-	-	-	-	-	5,416,856
845,718	899,462	245,743	525,319	863,451	-
5,090,874	6,775,931	6,288,735	4,947,149	5,810,986	-
<u>5,936,592</u>	<u>7,675,393</u>	<u>6,534,478</u>	<u>5,472,468</u>	<u>6,674,437</u>	<u>5,878,104</u>
-	-	-	-	-	2,916,146
-	-	-	-	-	21,392,257
-	-	-	-	-	2,087,935
-	-	-	-	-	152,397
-	-	-	-	-	(827,812)
943,813	612,590	425,736	1,121,733	2,001,621	-
11,284,106	14,084,346	15,283,376	17,822,141	20,160,285	-
1,303,416	1,675,771	1,695,857	1,483,648	1,353,231	-
<u>13,531,335</u>	<u>16,372,707</u>	<u>17,404,969</u>	<u>20,427,522</u>	<u>23,515,137</u>	<u>25,720,923</u>
<u>\$ 19,467,927</u>	<u>\$ 24,048,100</u>	<u>\$ 23,939,447</u>	<u>\$ 25,899,990</u>	<u>\$ 30,189,574</u>	<u>\$ 31,599,027</u>

**UNION COUNTY, OHIO**

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>Revenues</b>				
Property taxes	\$ 9,212,683	\$ 9,439,349	\$ 10,046,282	\$ 11,606,766
Sales taxes	5,983,016	8,187,253	6,803,685	7,084,993
Charges for services	3,931,159	5,218,750	5,652,805	6,097,268
Licenses and permits	208,712	138,446	96,808	94,460
Fines and forfeitures	190,320	112,740	373,099	141,674
Intergovernmental	13,904,313	16,864,852	17,595,228	17,154,412
Special assessments	41,677	57,295	91,147	89,389
Investment earnings	735,429	542,185	527,910	903,077
Rental income	-	-	-	84,593
Other	1,846,861	1,246,172	1,705,461	1,508,496
Total revenues	<u>36,054,170</u>	<u>41,807,042</u>	<u>42,892,425</u>	<u>44,765,128</u>
<b>Expenditures</b>				
General government:				
Legislative and executive	8,514,138	9,283,243	10,949,185	10,554,369
Judicial	1,628,576	1,662,842	1,799,920	1,930,903
Public safety	4,846,121	5,194,829	5,560,597	5,694,979
Public works	3,680,137	4,020,510	4,554,497	4,266,177
Health	3,448,408	3,364,327	3,040,817	3,292,537
Human services	10,618,297	11,483,709	11,460,825	12,859,327
Economic development	63,260	235,593	244,776	248,882
Intergovernmental	649,572	663,205	1,176,961	335,732
Capital outlay	5,466,427	4,254,021	3,354,540	861,815
Debt service				
Principal retirement	648,804	542,511	565,363	585,557
Interest and fiscal charges	427,969	454,318	460,281	416,828
Bond issuance costs	-	-	-	-
Total expenditures	<u>39,991,709</u>	<u>41,159,108</u>	<u>43,167,762</u>	<u>41,047,106</u>
Excess of revenues over (under) expenditures	<u>(3,937,539)</u>	<u>647,934</u>	<u>(275,337)</u>	<u>3,718,022</u>
<b>Other financing sources (uses)</b>				
Transfers in	2,459,007	3,545,026	3,176,210	1,500,530
Transfers out	(2,367,987)	(3,540,147)	(3,169,955)	(1,500,530)
Sale of capital assets	16,890	253,647	25,512	18,936
Issuance of bonds/other sources	3,435,000	-	-	-
Total other financing sources (uses)	<u>3,542,910</u>	<u>258,526</u>	<u>31,767</u>	<u>18,936</u>
Net change in fund balance	<u>\$ (394,629)</u>	<u>\$ 906,460</u>	<u>\$ (243,570)</u>	<u>\$ 3,736,958</u>
Debt service as a percentage of noncapital expenditures	3.1%	3.0%	2.6%	2.6%

**Source:** County financial records

	2006	2007	2008	2009	2010	2011
\$	11,160,274	\$ 11,534,140	\$ 11,009,045	\$ 10,966,686	\$ 10,774,173	\$ 10,312,236
	7,120,385	8,369,261	9,433,349	8,981,387	9,232,138	9,532,046
	5,635,607	5,343,223	5,761,653	4,836,343	5,270,357	5,746,123
	180,251	118,402	128,261	131,311	149,043	140,540
	164,042	235,629	192,350	561,756	883,143	310,308
	21,396,153	19,777,156	22,584,156	22,747,753	22,216,858	23,185,233
	88,551	126,962	97,984	118,378	221,038	302,925
	1,542,329	1,800,912	1,516,355	1,018,093	806,883	696,775
	521,706	430,510	449,072	526,924	447,374	435,660
	1,319,146	1,484,520	1,713,362	1,542,400	1,826,325	2,710,709
	<u>49,128,444</u>	<u>49,220,715</u>	<u>52,885,587</u>	<u>51,431,031</u>	<u>51,827,332</u>	<u>53,372,555</u>
	12,236,331	11,043,570	12,270,523	11,414,974	10,184,817	10,794,384
	1,989,364	2,170,932	2,461,789	2,475,547	2,540,917	2,812,044
	6,386,829	6,596,109	7,054,154	6,852,816	6,718,534	6,878,971
	6,979,286	5,539,221	8,189,213	5,895,941	6,231,680	5,876,236
	3,896,255	3,694,242	3,806,892	3,819,033	3,178,564	3,199,561
	14,265,234	13,873,946	16,835,929	15,427,818	15,033,670	15,542,198
	305,905	296,826	283,263	959,955	310,486	361,247
	667,141	638,179	676,156	-	1,433,617	1,052,051
	45,914	391,053	3,109,724	1,706,028	1,686,313	4,129,296
	611,771	567,807	600,000	3,630,375	856,794	993,167
	382,123	325,986	485,352	421,651	341,620	322,780
	-	-	-	176,378	18,399	-
	<u>47,766,153</u>	<u>45,137,871</u>	<u>55,772,995</u>	<u>52,780,516</u>	<u>48,535,411</u>	<u>51,961,935</u>
	<u>1,362,291</u>	<u>4,082,844</u>	<u>(2,887,408)</u>	<u>(1,349,485)</u>	<u>3,291,921</u>	<u>1,410,620</u>
	931,130	1,746,800	1,297,061	1,063,200	1,109,452	1,584,823
	(931,130)	(1,746,800)	(1,293,915)	(1,073,951)	(1,107,084)	(1,593,281)
	537,301	400,000				
	-	42,280	3,000,000	3,015,122	920,000	-
	<u>537,301</u>	<u>442,280</u>	<u>3,003,146</u>	<u>3,004,371</u>	<u>922,368</u>	<u>(8,458)</u>
\$	<u>1,899,592</u>	<u>\$ 4,525,124</u>	<u>\$ 115,738</u>	<u>\$ 1,654,886</u>	<u>\$ 4,214,289</u>	<u>\$ 1,402,162</u>
	2.4%	2.1%	2.3%	8.4%	2.7%	2.8%

**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
2002	\$ 605,098,020	\$ 160,071,330	\$ 201,889,553	\$ 49,373,040
2003	640,161,440	173,541,860	203,292,500	51,063,100
2004	667,252,290	179,445,910	238,986,460	52,013,960
2005	751,898,720	207,204,030	175,853,243	54,180,240
2006	804,078,830	218,700,810	102,984,000	54,697,210
2007	852,330,970	229,413,290	102,984,000	55,416,250
2008	969,568,317	249,268,670	58,786,230	50,922,180
2009	987,109,240	250,813,100	-	52,115,040
2010	977,083,700	252,127,160	-	51,952,330
2011	1,023,108,310	254,817,810	-	52,772,850

**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>		
\$ 1,016,431,943	\$ 3,066,342,862	33.15%	\$ 10.6000
1,068,058,900	3,212,658,127	33.25%	10.6000
1,137,698,620	3,453,699,426	32.94%	10.6000
1,189,136,233	3,534,583,872	33.64%	10.6000
1,180,460,850	3,413,483,463	34.58%	10.6000
1,240,144,510	3,582,770,897	34.61%	10.6000
1,328,545,397	3,785,200,130	35.10%	10.8500
1,290,037,380	3,596,142,608	35.87%	10.8500
1,281,163,190	3,571,067,767	35.88%	10.8500
1,330,698,970	3,711,186,633	35.86%	10.8500

**UNION COUNTY, OHIO**

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Union County</u>										
<i>County Unvoted Millage:</i>										
General	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40
<i>County Voted Millage:</i>										
DD	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
9-1-1	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75
Total County	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</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	37.00	36.80	41.70	41.70	40.90	45.50	45.50	46.00	45.80	45.80
Marysville EVSD	47.56	52.56	52.56	52.56	54.06	54.06	58.06	58.06	58.06	58.06
North Union LSD	34.70	41.30	41.30	41.30	41.40	41.25	39.55	37.70	37.70	37.70
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	41.65	41.65	39.70	39.70	39.40	39.30	36.80	35.71	35.71	35.71
Triad LSD	36.15	36.10	28.85	28.85	28.80	28.75	28.60	28.60	28.60	28.60
Jonathon Alder LSD	49.00	48.60	48.10	48.10	38.60	38.10	38.10	38.10	37.60	38.35
Hilliard CSD	64.44	64.44	74.40	74.40	73.14	75.89	82.79	82.85	82.95	82.95
Dublin CSD	64.60	64.60	64.60	64.60	72.50	72.50	72.50	80.40	80.40	80.40
Buckeye Valley LSD	33.95	33.52	33.20	33.20	33.06	32.80	34.80	34.95	34.73	34.73
<u>Corporations</u>										
Richwood	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	10.70	10.70
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Plain City	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Magnetic Springs	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	10.90	10.90
Marysville	4.50	4.50	4.50	4.50	4.50	5.20	4.50	5.20	4.50	4.50
Milford Center	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
<u>Joint Vocational Schools</u>										
Tolles Career & Technical Center	0.50	0.50	0.50	0.50	0.50	1.30	1.30	1.30	1.30	1.30
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	6.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	6.30	6.30	6.50	6.30	6.30	6.50	6.30	4.80	4.60	4.60
Dover	5.40	4.90	4.90	4.90	4.90	4.90	4.90	4.90	5.40	5.40
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Jerome	13.90	13.90	13.90	13.90	13.90	13.90	15.10	15.10	15.10	18.00
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Liberty	6.40	6.40	5.40	5.40	7.15	7.15	7.15	7.15	7.15	7.15
Millcreek	6.50	6.50	6.20	6.20	6.20	6.20	8.20	8.20	8.20	8.20
Paris	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Taylor	6.20	6.20	6.20	6.20	7.70	7.70	7.95	7.95	7.95	7.95
Union	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	7.10	7.10
Washington	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	5.40	5.40	5.40	5.40	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, 2011 AND DECEMBER 31, 2002**

<b>2011</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Honda of America	\$ 78,029,820	5.86%
Ohio Power Company	19,261,750	1.45%
Union Rural Electric	15,201,350	1.14%
O M Scotts & Sons	13,789,030	1.04%
Dayton Power & Light	11,608,940	0.87%
Ohio Edison	5,836,540	0.44%
Nestle USA	5,364,370	0.40%
Select Sires	4,753,170	0.36%
Watkins Glen Holdings	3,396,510	0.26%
SM Links	2,817,500	0.21%
<b>Total</b>	<b>\$ 160,058,980</b>	<b>12.03%</b>
Total County Assessed Valuation	<b>\$ 1,330,698,970</b>	

<b>2002</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Honda of America	\$ 51,378,310	5.05%
Ohio Power Company	12,680,560	1.25%
O M Scotts & Sons	11,353,820	1.12%
Dayton Power and Light	9,571,270	0.94%
Union Rural Electric	9,452,720	0.93%
United Telephone	5,531,730	0.54%
Dominion Homes	4,237,820	0.42%
Nestle USA	3,760,380	0.37%
NHG Development	3,385,030	0.33%
Watkin Glen Holding	3,079,060	0.30%
<b>Total</b>	<b>\$ 114,430,700</b>	<b>11.25%</b>
Total County Assessed Valuation	<b>\$ 1,016,431,943</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>			
2002	\$ 7,062,704	\$ 6,519,683	92.31%	\$ 204,095	\$ 6,723,778	94.23%
2003	7,531,189	6,912,890	91.79%	302,034	7,214,924	95.80%
2004	7,463,029	7,250,351	97.15%	284,305	7,534,656	100.96%
2005	8,684,051	8,130,450	93.63%	304,813	8,435,263	97.14%
2006	9,744,662	8,883,821	91.17%	294,585	9,178,406	94.19%
2007	10,241,038	10,009,698	97.74%	480,983	10,490,681	102.44%
2008	10,707,861	9,969,683	93.11%	649,395	10,619,078	99.17%
2009	12,605,001	11,924,952	94.60%	330,996	12,255,948	97.23%
2010	12,483,571	11,944,992	95.69%	341,588	12,286,580	98.42%
2011	12,683,429	12,247,069	96.56%	380,089	12,627,158	99.56%

**Source:** Union County Auditor

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

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**UNION COUNTY, OHIO**

RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS

Year	Government Activities				Business-type Activities				
	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan Debt	Bond Anticipation Note	General Obligation Bonds	Enterprise/ Hospital Notes	Capital Leases	Revenue Bonds	OWDA Loan
2002	\$ 3,955,000	\$ 5,905,000	\$ 142,392	\$ -	\$ 14,478,164	\$ 5,290,208	\$ 1,524,095	\$ -	\$ -
2003	3,655,000	5,675,000	129,881	-	18,960,237	8,232,010	954,253	-	-
2004	3,340,000	5,440,000	114,518	-	16,592,310	9,257,395	552,985	-	-
2005	3,010,000	5,200,000	98,961	-	16,749,383	4,776,058	340,734	-	-
2006	2,665,000	4,950,000	82,190	-	16,095,000	7,253,019	106,897	-	-
2007	6,275,000	4,690,000	64,367	-	20,910,000	3,544,239	57,192	-	-
2008	2,445,000	4,420,000	45,336	3,000,000	19,730,000	3,456,853	33,383	-	-
2009	6,680,000	2,535,000	24,961	-	22,900,000	3,364,438	11,322	-	364,023
2010	6,915,000	2,385,000	3,167	-	21,947,795	3,266,201	-	1,002,109	458,679
2011	6,080,000	2,230,000	-	700,000	21,044,144	1,061,391	820,000	2,655,211	456,606

**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 244 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>
\$ 31,294,859	2.69%	\$ 729
37,606,381	3.03%	860
35,297,208	2.73%	789
30,175,136	2.22%	660
31,152,106	2.19%	667
35,540,798	2.42%	752
33,130,572	2.13%	687
35,879,744	2.31%	734
35,977,951	2.54%	688
35,047,352	2.43%	664

**UNION COUNTY, OHIO**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS

<b>Year</b>	<b>General Obligation Bonds (1)</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Net General Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	<b>Net Bonded Debt per Capita (2)</b>
2002	\$ 18,433,164	\$ 92,216	\$ 18,340,948	0.60%	\$ 427
2003	22,615,237	90,000	22,525,237	0.70%	515
2004	19,932,310	157,186	19,775,124	0.57%	442
2005	19,759,383	-	19,759,383	0.56%	432
2006	18,760,000	-	18,760,000	0.55%	402
2007	27,185,000	-	27,185,000	0.76%	576
2008	22,175,000	-	22,175,000	0.59%	460
2009	29,580,000	209,378	29,370,622	0.82%	601
2010	28,862,795	150,973	28,711,822	0.80%	549
2011	27,124,144	949,967	26,174,177	0.71%	496

**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) Population data can be found in the Schedule of Demographic and Economic Statistics on page 244.

**Source:** Union County Auditor

**UNION COUNTY, OHIO**

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2011

<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	\$ 9,010,000	100.00%	\$ 9,010,000
Total direct debt			<u>9,010,000</u>
<b>Overlapping debt:</b>			
All Villages and Cities wholly within the County	28,878,000	100.00%	28,878,000
City of Dublin	39,845,000	4.75%	1,892,638
Village of Plain City	2,020,000	18.93%	382,386
Washington Township-Franklin County	1,754,999	4.59%	80,554
<u>All School Districts</u>			
Dublin City School District	168,425,858	5.91%	9,953,968
Benjamin Logan Local School District	550,625	1.20%	6,608
Buckeye Valley Local School District	21,579,986	0.07%	15,106
Fairbanks School District	10,795,062	90.52%	9,771,690
Jonathan Alder Local School District	20,879,993	39.50%	8,247,597
Marysville Exempted Village School District	85,450,605	100.00%	85,450,605
North Union Local School District	10,390,000	94.76%	9,845,564
Triad Local School District	2,795,807	6.90%	192,911
Tolles Career & Tech. Jt. Vocational School	4,165,000	7.41%	308,627
Solid Waste Authority of Central Ohio	111,030,000	0.33%	366,399
Total overlapping debt			<u>155,392,653</u>
Total direct and overlapping debt			<u>\$ 164,402,653</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>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Assessed value (a)	\$ 1,016,431,943	\$ 1,068,058,900	\$ 1,137,698,620	\$ 1,189,136,233
Unvoted debt limit (1% of total assessed)	10,164,319	10,680,589	11,376,986	11,891,362
Debt applicable to limit:				
General obligation bonds	3,955,000	4,970,000	3,215,000	3,010,000
Less: amount set aside for repayment of general obligation debt	92,216	90,000	157,186	-
Total debt applicable to limit	<u>3,862,784</u>	<u>4,880,000</u>	<u>3,057,814</u>	<u>3,010,000</u>
Legal debt margin	<u>\$ 6,301,535</u>	<u>\$ 5,800,589</u>	<u>\$ 8,319,172</u>	<u>\$ 8,881,362</u>
Legal debt margin as a percentage of the unvoted debt limit	62.00%	54.31%	73.12%	74.69%
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.	17,910,799	19,201,473	20,942,466	22,228,406
	<u>23,910,799</u>	<u>25,201,473</u>	<u>26,942,466</u>	<u>28,228,406</u>
Debt applicable to limit:				
General obligation bonds	3,955,000	4,970,000	3,215,000	3,010,000
Less: amount set aside for repayment of general obligation debt	92,216	90,000	157,186	-
Total debt applicable to limit	<u>3,862,784</u>	<u>4,880,000</u>	<u>3,057,814</u>	<u>3,010,000</u>
Legal debt margin	<u>\$ 20,048,015</u>	<u>\$ 20,321,473</u>	<u>\$ 23,884,652</u>	<u>\$ 25,218,406</u>
Legal debt margin as a percentage of the unvoted debt limit	83.85%	80.64%	88.65%	89.34%

**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.

<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
\$ 1,180,460,850	\$ 1,240,144,510	\$ 1,328,545,397	\$ 1,289,221,460	\$ 1,280,889,570	\$ 1,330,425,350
11,804,609	12,401,445	13,285,454	12,892,215	12,808,896	13,304,254
2,665,000	6,275,000	2,445,000	6,680,000	5,995,000	5,285,000
-	-	-	-	-	-
<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>	<u>6,680,000</u>	<u>5,995,000</u>	<u>5,285,000</u>
<u>\$ 9,139,609</u>	<u>\$ 6,126,445</u>	<u>\$ 10,840,454</u>	<u>\$ 6,212,215</u>	<u>\$ 6,813,896</u>	<u>\$ 8,019,254</u>
77.42%	49.40%	81.60%	48.19%	53.20%	60.28%
\$ 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
<u>22,011,521</u>	<u>23,503,613</u>	<u>25,713,635</u>	<u>24,730,537</u>	<u>24,522,239</u>	<u>25,760,634</u>
<u>28,011,521</u>	<u>29,503,613</u>	<u>31,713,635</u>	<u>30,730,537</u>	<u>30,522,239</u>	<u>31,760,634</u>
2,665,000	6,275,000	2,445,000	6,680,000	5,995,000	5,285,000
-	-	-	-	-	-
<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>	<u>6,680,000</u>	<u>5,995,000</u>	<u>5,285,000</u>
<u>\$ 25,346,521</u>	<u>\$ 23,228,613</u>	<u>\$ 29,268,635</u>	<u>\$ 24,050,537</u>	<u>\$ 24,527,239</u>	<u>\$ 26,475,634</u>
90.49%	78.73%	92.29%	78.26%	80.36%	83.36%

**UNION COUNTY, OHIO**

PLEGDED REVENUE BOND COVERAGE  
LAST TEN YEARS

Year	Sales Tax Revenue Bonds					
	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2002	\$ 5,983,016	\$ 5,755,016	\$ 228,000	\$ 105,000	\$ 201,470	0.74
2003	7,908,319	7,429,403	478,916	230,000	259,431	0.98
2004	6,776,434	6,236,434	540,000	235,000	258,484	1.09
2005	7,115,148	6,575,148	536,200	240,000	250,597	1.09
2006	7,163,499	6,669,099	494,400	250,000	232,604	1.02
2007	8,839,988	8,347,988	492,000	260,000	193,065	1.09
2008	8,769,759	8,277,759	492,000	270,000	214,789	1.01
2009	7,164,413	6,841,213	323,200	140,000	167,563	1.05
2010	7,338,903	7,127,703	211,200	150,000	119,605	0.78
2011	7,556,684	7,288,304	268,380	155,000	111,956	1.01

**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>
2002	42,955	\$ 1,162,620,030	\$ 27,066	239,142	575	3.8%
2003	43,733	1,242,935,593	28,421	237,745	616	4.1%
2004	44,729	1,293,641,000	28,922	235,022	570	4.9%
2005	45,751	1,359,216,459	29,709	233,229	735	4.9%
2006	46,702	1,423,523,662	30,481	231,812	578	4.5%
2007	47,234	1,467,418,678	31,067	230,729	364	4.5%
2008	48,223	1,553,600,391	32,217	231,047	811	5.2%
2009	48,903	1,553,452,698	31,766	231,843	485	8.4%
2010	52,300	1,417,539,200	27,104	236,835	434	8.4%
2011	52,764	1,445,153,196	27,389	231,655	402	5.9%

**Sources:**

(a) The 2000 numbers came from the census. Numbers from 2000 to 2005 were estimates provided by Ohio State University. The source for the 2009 estimate is Population Division, U.S. Census Bureau. The 2010 numbers came from the the 2010 census. The 2011 numbers came from the Dispatch.com.

(b) Per capita income was from the 2009 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>2011</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Employment</b>
Honda of America	5,893	1	23.68%
The Scotts Company	1,165	2	4.68%
Memorial Hospital	650	3	2.61%
Marysville Schools	616	4	2.47%
Transportation Research Ctr.	517	5	2.08%
Ohio Reformatory for Women	487	6	1.96%
Union County	478	7	1.92%
Scioto Services	416	8	1.67%
Wal Mart	363	9	1.46%
Veyance Technologies	311	10	1.25%
<b>Total top 10 employers</b>	<b>10,896</b>		<b>43.78%</b>
<b>Total Employment within the County</b>	<b>24,900</b>		

<b>Employer</b>	<b>2002</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Employment</b>
Honda of America	13,820	1	62.54%
The Scotts Company	1,049	2	4.75%
Honda R & D NA	675	3	3.05%
Union County School System	640	4	2.90%
Memorial Hospital	600	5	2.71%
Midwest Express	557	6	2.52%
Marysville Exempted Village Schools	550	7	2.49%
Ohio Reformatory for Women	500	8	2.26%
Union County	425	9	1.92%
OEM/Ranco	400	10	1.81%
<b>Total top 10 employers</b>	<b>19,216</b>		<b>86.95%</b>
<b>Total Employment within the County</b>	<b>22,100</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>2002</b>	<b>2003</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>
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	13	13	13	13	12	13	14	12	13	11
Board of Elections	2	2	2	4	4	4	4	4	7	4
Commissioners Dept.	9	13	12	10	12	14	15	16	15	15
Data Processing	2	2	2	2	2	2	2	2	2	2
Engineers Office	6	10	7	7	7	7	8	8	12	6
Janitor / Maintenance	11	16	16	16	17	18	18	17	16	16
Prosecutor	9	7	12	12	11	12	12	11	12	12
Recorder	4	4	4	4	4	4	5	4	4	4
Treasurer	5	5	5	5	5	5	5	5	5	4
Welfare Administration	19	19	21	21	20	23	26	21	19	19
<i>Judicial</i>										
Clerk of Courts	10	11	11	11	11	11	11	11	11	12
Common Pleas Court	8	7	7	7	6	6	10	9	12	12
Law Library	-	1	1	1	1	1	1	1	1	1
Juvenile Court	10	12	14	12	13	14	18	15	15	14
Probate Court	5	4	5	5	5	5	5	5	5	5
<i>Public Safety</i>										
Coroner	2	2	2	2	2	2	2	2	2	2
Sheriff	53	56	56	66	65	69	74	68	111	56
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	25	25	26	26	25	24	26	32	48	25
<i>Health</i>										
Dog Warden	1	1	1	1	-	1	1	1	1	1
Mental Health	3	3	3	3	3	3	5	3	3	3
DD	79	72	70	68	69	76	76	78	81	85
<i>Human Services</i>										
Able	1	1	2	2	2	2	1	-	-	-
Child Support	12	13	11	9	11	10	11	8	9	6
PA Transportation	6	5	6	7	6	7	12	9	13	16
Public Social Service	17	13	14	14	19	20	20	13	16	15
Veterans	2	3	3	3	3	3	3	4	4	4
<i>Sewer</i>										
Sanitary Engineer	4	4	4	4	2	2	4	7	7	4
<i>Building Development</i>										
Building Regulation	8	10	10	9	9	8	6	9	10	5
	<u>327</u>	<u>335</u>	<u>341</u>	<u>345</u>	<u>347</u>	<u>367</u>	<u>396</u>	<u>376</u>	<u>455</u>	<u>360</u>

Source: Union County Auditor

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION  
LAST TEN YEARS

<b>Function</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<u>General Government</u>				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	n/a	n/a	n/a	669
Number of Meetings	n/a	n/a	n/a	104
<u>Auditor</u>				
Number of Non Exempt Conveyances	n/a	1,696	1,805	1,840
Number of Exempt Conveyances	n/a	922	1,033	953
Number of Real Estate Transfers	n/a	2,618	2,838	2,793
Number of Checks Issued (budgetary)	n/a	22,389	20,334	18,694
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	n/a	23,781	24,538	25,377
Number of Pay-Ins Processed	n/a	6,149	6,505	6,856
Return on Portfolio	n/a	1.97%	1.88%	3.07%
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	n/a	n/a	n/a	329
Number of Cases Prosecuted	n/a	n/a	n/a	180
Number of Mortgage Foreclosures Answered	n/a	n/a	n/a	229
Number of County Contracts Reviewed	n/a	n/a	n/a	121
Number of Township Issues Assisted With	n/a	n/a	n/a	82
Number of Nonsupport Cases Opened & Serviced	n/a	n/a	n/a	172
Number of Crime Victims Assisted	n/a	n/a	n/a	819
Number of new Juvenile Cases	n/a	n/a	n/a	443
<u>Board of Elections</u>				
Number of Registered Voters	25,880	26,459	30,200	28,608
Number of Voters-Last General Election	12,597	10,675	22,911	11,881
Percentage of Registered Voters	48.67	40.35	75.86	41.74
<u>Recorder</u>				
Number of Deeds Recorded	2,527	2,658	2,727	2,756
Number of Mortgages Recorded	5,425	6,701	4,883	4,769
<u>Buildings and Grounds</u>				
Number of Buildings Maintained	n/a	n/a	n/a	13
Square Footage of Buildings	n/a	n/a	n/a	257,199
<u>Data Processing</u>				
Number of Users Served	n/a	n/a	n/a	326
<u>Risk Management</u>				
Number of Claims	11	13	8	13
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	147	150	128	180
Number of Cases Filed- Civil	333	471	460	557
Number of Cases Filed- Divorce/Dissolution	254	278	246	238
Number of Cases Filed- Domestic Reopens	165	170	124	155
<u>Probate Court</u>				
Number of Cases Filed- Civil	264	282	286	265
Passports Issued	432	493	513	332
Marriage License Issued	336	303	328	307
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	579	462	398	440
Number of Cases Filed- Mediation	242	271	317	273
Number of Cases Filed- Other	651	728	743	798
Number of Filings Terminated	1,203	1,173	1,138	1,272
<u>Clerk of Courts</u>				
Titles Issued	n/a	n/a	19,982	22,559
Watercraft Titles Issued	n/a	n/a	247	269

**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.

2006	2007	2008	2009	2010	2011
702	684	649	710	548	460
103	104	102	102	104	103
1,541	1,371	853	974	707	674
932	782	1,062	768	941	917
2,373	2,153	1,915	1,742	1,648	1,591
15,856	16,178	20,060	14,974	15,032	13,875
26,042	25,400	25,526	25,529	25,511	25,511
7,092	7,429	7,255	7,361	7,358	6,884
5.19%	5.00%	4.60%	3.75%	2.75%	1.95%
259	223	245	276	254	415
199	216	202	224	232	237
231	272	297	316	236	313
62	113	122	275	206	171
106	32	34	33	35	34
567	457	24	12	14	101
923	532	1,238	1,076	570	856
375	957	841	921	812	835
30,185	30,893	33,114	33,035	34,147	32,689
17,382	11,300	25,227	15,434	17,912	16,992
57.58	36.58	76.18	46.72	52.46	51.98
2,305	2,065	1,627	1,642	1,946	1,969
4,043	3,329	2,447	3,011	3,402	2,528
14	15	15	15	15	15
279,199	301,199	301,199	301,199	301,199	301,199
370	370	371	384	380	400
11	16	11	4	10	9
199	216	202	224	232	237
585	545	618	613	641	546
244	269	253	241	276	257
149	269	211	43	244	158
257	7	6	3	5	5
309	329	281	146	145	79
301	299	314	276	253	254
429	367	349	315	342	347
305	243	256	297	275	250
1,067	1,106	14	6	11	27
1,769	1,689	1,644	1,514	1,521	1,618
23,629	24,385	15,400	15,680	21,049	24,814
329	325	222	289	331	319

- (continued)

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION (Continued)  
LAST TEN YEARS

<b>Function</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<u>General Government (continued)</u>				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	n/a	n/a	n/a	39.6
Prisoners Booked	n/a	n/a	n/a	1,464
Prisoners Released	n/a	n/a	n/a	1,461
<u>Enforcement</u>				
Number of Incidents Reported	1,317	1,250	1,326	1,403
Number of Citations Issued	2,904	3,059	3,080	3,915
Number of Papers Served	2,047	2,749	2,368	3,212
Number of Telephone Calls	15,435	12,546	12,785	16,870
Number of Warrants Served	1,716	1,337	1,129	1,236
Number of Prisoner Transports	1,155	1,078	1,103	1,185
Number of Sheriff's Appraisals & Sales	228	154	187	181
Number of Record Checks	573	577	666	639
Number of Sex Offender Registrations	18	34	46	64
Number of CCW Permits Issued	n/a	n/a	348	157
<u>Emergency Medical Services</u>				
Number of Emergency Responses	350	450	474	366
<u>911 Services</u>				
Number of Calls	4,430	5,482	6,729	8,110
<u>Coroner</u>				
Number of Cases Investigated	29	38	36	23
Number of Autopsies Performed	10	26	23	13
<u>Emergency Management Agency (EMA)</u>				
Number of Emergency Responses	n/a	n/a	n/a	14
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	18	32	29	24
Miles of Roads Widened	7	13	10	14
Miles of Roads Chip Sealed	65	62	48	52
Miles of Roads Striped	106	95	104	104
Number of Bridges Replaced / Improved	5	5	8	5
Number of Culverts Replaced / Improved	40	37	38	44
Driveway Permits Issued	283	434	296	270
Property Transfers Checked	2,487	2,862	3,046	3,544
Deed Approvals	1,533	1,802	1,824	2,026
<u>Building Development</u>				
Number of Permits Issued	1,140	1,107	943	1,120
Number of Inspections Performed	15,997	17,130	16,319	15,606
Correction Notices Written	4,890	4,078	4,822	5,157
<u>Sewer District</u>				
Number of Tap-ins	47	74	91	70
Number of Customers	687	761	852	922
<u>Water District</u>				
Number of Tap-ins	57	55	69	56
Number of Customers	300	355	424	480
<u>Health</u>				
<u>Dog Warden</u>				
Calls for Service	n/a	n/a	n/a	2,173
Total Dogs to Humane Society	n/a	n/a	n/a	578
Citations Issued	n/a	n/a	n/a	3

**Source:** Union County Elected Officials and Department Heads

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

2006	2007	2008	2009	2010	2011
38.4	42.8	35.0	44.0	46.0	158.0
1,644	1,595	1,292	1,312	1,168	4,247
1,617	1,608	1,306	1,302	1,163	4,235
1,214	1,393	1,418	1,502	1,068	927
4,416	4,598	3,166	3,087	2,682	1,844
3,036	2,354	2,436	1,061	2,182	1,972
19,612	17,260	18,367	17,680	15,574	12,978
1,335	1,200	975	768	790	782
1,346	1,343	1,176	1,381	1,396	1,426
188	192	240	350	219	172
910	1,045	1,178	742	1,935	728
105	123	201	341	671	522
99	146	461	451	306	239
585	274	236	236	173	349
10,674	10,743	13,111	12,861	13,433	13,048
34	35	30	28	32	29
26	27	25	16	19	14
31	37	35	57	18	24
16	12	35	11	13	11
8	4	2	4	4	0
28	60	65	83	86	73
99	98	175	175	240	192
9	8	9	1	1	2
39	26	2	5	8	4
205	145	96	85	82	99
3,082	2,980	2,401	2,098	2,011	2,116
1,666	1,625	1,263	1,697	1,846	1,722
944	1,035	811	485	434	402
12,417	10,128	8,439	6,257	5,386	5,010
4,287	3,104	2,081	1,554	1,581	1,505
1	6	2	0	0	0
455	461	466	467	467	467
1	n/a	n/a	n/a	n/a	n/a
-	n/a	n/a	n/a	n/a	n/a
780	1,429	1,752	1,600	1,836	1,775
209	522	705	645	657	652
-	22	49	41	45	56

- (continued)

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION (Concluded)  
LAST TEN YEARS

<b>Function</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<u>Health (continued)</u>				
<u>DD</u>				
Number of Students Enrolled				
Early Intervention Program	65	73	61	66
Preschool	74	78	73	88
School Age	-	-	-	-
Number Employed at Workshop	56	61	68	70
<u>Mental Health</u>				
Client Count - direct outpatient services	n/a	n/a	n/a	1,458
Client Count - other including prevention services	n/a	n/a	n/a	4,580
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Employmnt Resource Cntr.	n/a	n/a	n/a	7,280
Client Count - Number of Job Club Participants	n/a	n/a	n/a	296
Job Club Part. - Successfully Completed Classes	n/a	n/a	n/a	84
Client Applications Processed - Food Stamps	n/a	n/a	n/a	1,021
Client Applications Processed - OWF	n/a	n/a	n/a	729
Client Applications Processed - Medicaid	n/a	n/a	n/a	6,458
Number of Open Public Assitance Cases	n/a	n/a	n/a	2,037
Average Number of Cerified Daycare Providers.	n/a	n/a	n/a	38
<u>Children's Services</u>				
Number of Placements	n/a	n/a	n/a	55
Number of Investigations	n/a	n/a	n/a	472
Number of Information and Referrals	n/a	n/a	n/a	398
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	n/a	n/a	n/a	2,573
Number of new Cases	n/a	n/a	n/a	229
Percentage Collected	n/a	n/a	n/a	81.57%
<u>Veteran Services</u>				
Number of Clients Served	1,246	852	946	695
Amount of Benefits paid to Residents (\$000)	154	104	136	111
Number of Veterans Transported	1,002	985	1,433	1,244
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	n/a	n/a	n/a	19,001
Total Vehicle Miles	n/a	n/a	n/a	220,628
Total Vehicle Hours	n/a	n/a	n/a	15,951
<u>Council on Aging</u>				
Number of Function Attendees	n/a	n/a	n/a	2,057
Monthly Newsletter Circulation	n/a	n/a	n/a	1,848
<u>ABLE</u>				
Number of Students who Enroll in the Pgm.	n/a	n/a	49	73
Number of Students Earning their GED	n/a	n/a	20	28
No. of Students -Trans. to Post Secondary	n/a	n/a	3	14
<u>Economic Development</u>				
Commercial / Industrial Projects	n/a	n/a	n/a	40
Estimated Number of Jobs Created	n/a	n/a	n/a	400
Estimated Number of Site/Building Inquiries	n/a	n/a	n/a	30
Economic Development Grants Received	n/a	n/a	n/a	2
Retention Visits	n/a	n/a	n/a	14

**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.

2006	2007	2008	2009	2010	2011
88	59	49	55	45	40
82	103	118	121	166	97
-	-	-	-	-	-
58	47	85	86	74	84
1,637	2,023	1,590	1,348	1,515	1,709
5,083	10,165	8,740	12,217	12,400	13,657
7,010	5,102	8,013	11,097	8,986	7,603
218	168	162	196	25	4
54	39	24	58	21	4
1,480	1,580	1,474	2,100	2,069	1,652
884	653	538	820	715	640
10,221	10,824	10,410	11,237	10,421	9,289
1,946	2,100	2,218	2,504	2,746	2,902
51	46	44	35	29	18
77	96	89	82	89	92
513	492	565	525	514	519
569	374	877	494	402	822
2,570	2,165	2,272	2,799	3,293	2,908
208	505	362	362	494	448
77.79%	78.57%	78.18%	78.18%	77.02%	81.00%
551	327	5,342	5,554	2,434	4,883
89	49	193	286	279,706	250,514
1,540	1,359	1,182	1,365	1,442	1,216
17,493	22,276	18,819	27,375	28,097	29,382
208,450	232,930	251,440	423,596	462,663	425,622
16,590	18,540	20,014	687,827	11,731	11,489
2,938	4,933	3,950	11,433	15,482	1,384
2,119	2,108	2,669	2,991	2,578	2,188
70	51	37	169	130	130
24	17	16	53	22	25
2	1	2	29	8	10
48	28	32	19	13	22
400	90	90	53	180	382
32	30	23	3	65	25
3	4	5	5	0	3
18	21	178	178	202	214

**UNION COUNTY, OHIO**

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

<b>Function</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
<b>General government</b>					
Legislative and executive					
Land & improvements	\$ 598	\$ 585	\$ 1,097	\$ 1,495	\$ 1,411
Buildings	15,712	14,120	15,835	15,734	16,112
Equipment	1,004	1,036	1,730	1,206	1,180
Furniture & fixtures	179	171	223	247	244
Vehicles	117	98	126	108	137
Judicial					
Land & improvements	20	20	20	20	20
Buildings	4,776	4,808	4,808	4,808	4,808
Equipment	271	293	240	290	390
Furniture & fixtures	123	121	143	143	145
Public safety					
Land & improvements	133	133	133	133	139
Buildings	24	914	914	914	940
Equipment	739	556	617	714	844
Furniture & fixtures	51	52	119	52	52
Vehicles	882	726	843	862	955
Public works					
Land & improvements	15	15	15	15	9
Buildings	61	67	61	61	15
Equipment	357	398	415	445	468
Furniture & fixtures	47	53	7	87	87
Vehicles	2,954	3,153	3,233	3,373	3,493
Infrastructure	31,944	36,203	38,455	42,872	44,079
Health					
Land & improvements	355	341	311	311	355
Buildings	3,988	7,341	7,231	7,229	4,060
Equipment	382	382	400	391	419
Furniture & fixtures	71	71	71	71	106
Vehicles	80	110	83	90	132
Human Services					
Land & improvements	-	17	17	17	31
Buildings	9	15	15	15	93
Equipment	100	70	84	65	86
Furniture & fixtures	64	211	217	217	215
Vehicles	178	180	222	258	237
Construction in progress					
	-	-	-	289	743
Sewer					
Land	33	33	33	33	29
Net depreciable assets	3,070	4,012	2,926	2,868	756
Water					
Net depreciable assets	1,600	1,750	1,530	1,495	-
Building development					
Net depreciable assets	17	28	68	82	61
Memorial Hospital					
Net capital assets	30,867	33,565	35,744	33,680	35,911

**Source:** Union County Auditor

	2007	2008	2009	2010	2011
\$	1,537	\$ 1,537	\$ 1,584	\$ 1,584	\$ 1,584
	16,239	18,923	18,936	18,936	18,942
	1,793	1,889	1,879	1,898	1,872
	244	296	296	296	296
	146	207	134	134	134
	20	20	20	20	20
	4,830	4,830	4,830	4,830	4,830
	493	515	547	571	644
	145	149	176	174	186
	139	440	440	440	437
	938	936	936	936	936
	909	1,178	1,192	1,235	1,380
	52	52	66	66	66
	947	1,232	1,277	1,368	1,471
	9	9	9	9	9
	15	15	15	15	42
	492	427	406	410	457
	87	87	87	87	87
	3,680	3,754	3,768	3,871	3,839
	46,409	51,000	52,699	53,371	53,371
	355	355	355	355	355
	4,060	4,078	4,078	4,078	4,078
	426	439	439	439	397
	106	106	106	104	104
	110	93	49	49	29
	31	31	31	31	31
	165	93	93	93	93
	96	58	58	152	163
	215	215	215	214	214
	232	296	261	302	293
	172	-	-	1,330	-
	29	29	29	29	29
	728	603	159	159	250
	-	-	-	-	-
	122	118	24	122	122
	36,004	35,943	40,188	40,183	40,980

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# Dave Yost • Auditor of State

UNION COUNTY

UNION COUNTY

## CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 17, 2012