



**Mary Taylor, CPA**  
Auditor of State



**UNION COUNTY**  
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UNION COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

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			
Food Assistance Employment and Training	G-89-20-1157 / G-1011-11-5122	10.561	\$ 10,788
State Administrative Grants for the Supplemental Nutrition Assistance Program	G-89-20-1157 / G-1011-11-5122	10.561	152,939
ARRA- State Administrative Grants for the Supplemental Nutrition Assistance Program	G-89-20-1157 / G-1011-11-5122	10.561	12,411
Total State Administrative Grants for the Supplemental Nutrition Assistance Program			<u>176,138</u>
<b>Total U.S. Department of Agriculture</b>			<b>176,138</b>
<b>U. S. DEPARTMENT OF COMMERCE</b>			
<i>Central Ohio Area Agency on Aging (COAAA)</i>			
Senior Services			
Digital TV: Keeping Seniors Connected Campaign	ED038334	11.553	5,550
<b>Total U.S. Department of Commerce</b>			<u>5,550</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Mental Health and Recovery Board			
Supportive Housing Program	NA	14.235	133,917
<i>Ohio Department of Development</i>			
County Commissioners			
Community Development Block Grants/State's Program	B-C-08-073-1	14.228	49,098
Community Development Block Grants/State's Program	B-F-07-073-1	14.228	85,000
Community Development Block Grants/State's Program	B-F-08-073-1	14.228	71,000
Total Community Development Block Grant/State's Program			<u>205,098</u>
Home Investment Partnership Program	B-C-08-073-2	14.239	50,654
<b>Total U.S. Department of Housing and Urban Development</b>			<b>389,669</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
County Sheriff			
Bulletproof Vest Partnership Program	NA	16.607	2,254
County Sheriff			
2009 State Criminal Alien Assistance Program	N/A	16.606	652
2007-2008 Gang Resistance Education and Training Grant	N/A	16.737	16,499
			<u>17,151</u>
<i>Attorney General of the State of Ohio</i>			
County Prosecutor			
Crime Victim Assistance	2008-VA-GENE-430T	16.575	72,166
ARRA- State Victim Assistance Formula Grant Program	2009-VA-GENE-871X	16.807	38,530
			<u>110,696</u>
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Sheriff			
2009 Edward Byrne Memorial Justice Assistance Grant	2005-JG-LLE-5157	16.738	10,000
2009 Edward Byrne Memorial Justice Assistance Grant	2007-JG-LLE-5291	16.738	14,458
ARRA- Edward Byrne Memorial Justice Assistance	2009-RA-A02-2247	16.803	76,321
ARRA- Edward Byrne Memorial Justice Assistance	2009-RA-E01-2246	16.803	6,997
ARRA- Edward Byrne Memorial Justice Assistance	2009-SB-B9-0900	16.804	8,796
ARRA- Edward Byrne Memorial Justice Assistance	2009-SC-B9-0065	16.808	10,145
ARRA- Assistance to Rural Law Enforcement to Combat Crime and Drugs			
Competitive Grant Program	2009-SD-B9-0092	16.810	13,665
Total Edward Byrne Memorial Justice Assistance Grant			<u>140,382</u>
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Prosecutor			
Violence Against Women Formula Grants	2008-WF-VA5-8421	16.588	32,503
<b>Total U.S. Department of Justice</b>			<b>302,986</b>
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Unemployment Insurance	2008-7380-1 / 2009-7380-2	17.225	<b>9,982</b>
<i>Passed through Workforce Investment Board, Area 7</i>			
Department of Job and Family Services			
Workforce Investment Act - Adult			104,388
Workforce Investment Act - Adult Administrative			4,517
ARRA Workforce Investment Act - Adult			43,658

UNION COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(Continued)

FEDERAL GRANTOR / <i>Pass-Through Grantor /</i> County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
ARRA Workforce Investment Act - Adult Administrative Workforce Investment Act - Adult	2008-7380-1 / 2009-7380-2	17.258	691 <hr/> 153,254
Workforce Investment Act-Youth			46,541
Workforce Investment Act - Youth Administrative			4,060
ARRA Workforce Investment Act-Youth			72,186
ARRA Workforce Investment Act - Youth Administrative Workforce Investment Act - Youth	2008-7380-1 / 2009-7380-2	17.259	3,287 <hr/> 126,074
Workforce Investment Act - Dislocated Worker			73,461
Workforce Investment Act - Dislocated Worker Administrative			4,574
ARRA Workforce Investment Act - Dislocated Worker			31,702
ARRA Workforce Investment Act - Dislocated Worker Administrative Workforce Investment Act - Dislocated Worker Total	2008-7380-1 / 2009-7380-2	17.260	952 <hr/> 110,689
Total Workforce Investment Act Cluster			<hr/> 390,017
<b>Total U.S. Department of Labor</b>			<b>399,999</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Federal Aviation Administration			
Airport Authority			
Airport Improvement Program	N/A	20.106	11,595
Airport Improvement Program	N/A	20.106	6,472
Airport Improvement Program	N/A	20.106	<hr/> 49,371
<i>Ohio Department of Transportation</i>			
County Engineer			
Highway Planning and Construction	PID #24478	20.205	4,426
Highway Planning and Construction	PID #24492	20.205	5,981
Highway Planning and Construction	PID #81548	20.205	403,247
Highway Planning and Construction	PID #85646	20.205	76,830
Highway Planning and Construction			<hr/> 490,484
<i>Ohio Department of Transportation</i>			
Union County Agency Transportation Service			
Capital Assistance Program for Elderly and Persons with Disabilities	OH-16-002	20.513	<hr/> 61,099
<b>Total U.S. Department of Transportation</b>			<b>619,021</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Ohio Department of Education</i>			
Adult Basic Literacy Education			
Adult Education - State Grant Program	114975-AB-SL-2008-2009	84.002	15,882
Adult Education - State Grant Program	114975-AB-SL-2009-2010	84.002	8,000
			<hr/> 23,882
<i>Ohio Department of Education</i>			
Board of Mental Retardation Developmentally Disabled			
Special Education Cluster			
Special Education - Preschool Grants	071175-PGS1-2009	84.173	18,004
Special Education - Preschool Grants	071175-PGS1-2010	84.173	2,055
Total Special Education Cluster			<hr/> 20,059
<i>Ohio Department of Education</i>			
Board of Mental Retardation Developmentally Disabled			
Innovative Educational Program Strategies	071175-C2S1-2009	84.298	<hr/> 47
<b>Total U.S. Department of Education</b>			<b>43,988</b>
<b>U. S. ELECTION ASSISTANCE COMMISSION</b>			
<i>Ohio Secretary of State</i>			
Board of Elections			
Help America Voter Act (HAVA), Title II, 251	n/a	90.401	5,292
<b>Total Election Assistance Commission</b>			<b>5,292</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Central Ohio Agency on Aging</i>			
Union County Agency Transportation Service			
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	ED038334	93.044	7,246

**UNION COUNTY**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
**(Continued)**

FEDERAL GRANTOR / Pass-Through Grantor / County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
Union County Senior Services 2009 Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Citizens	EL009009	93.044	9,688
Total Special Programs for Aging Title III, Part B for Supportive Services and Senior Citizens			16,934
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services Promoting Safe and Stable Families	G-89-20-1157 / G-1011-11-5122	93.556	33,669
Temporary Assistance for Needy Families	G-89-20-1157 / G-1011-11-5122	93.558	1,372,241
Child Support Enforcement	G-89-20-1157 / G-1011-11-5122	93.563	322,621
ARRA- Child Support Enforcement	G-89-20-1157 / G-1011-11-5122	93.563	152,372
Total Child Support Enforcement			474,993
Child Care and Development Block Grant	G-89-20-1157 / G-1011-11-5122	93.575	265,109
ARRA-- Child Care and Development Block Grant	G-89-20-1157 / G-1011-11-5122	93.713	140,000
Child Care Services - Child Care Development Fund	G-89-20-1157 / G-1011-11-5122	93.596	375,392
Total Child Care and Development Block Grant			780,501
<i>Ohio Department of Mental Health</i>			
Mental Health & Recovery Board Community Based Child Abuse Prevention Grants	31-6400-087	93.590	20,604
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services Child Welfare Services State Grants	G-89-20-1157 / G-1011-11-5122	93.645	58,066
Foster Care Title IV-E	G-89-20-1157 / G-1011-11-5122	93.658	184,610
ARRA- Foster Care- Title IV-E	G-89-20-1157 / G-1011-11-5122	93.658	20,197
Total Foster Care Title IV-E			204,807
Adoption Assistance	G-89-20-1157 / G-1011-11-5122	93.659	108,685
Child Abuse and Neglect State Grants	G-89-20-1157 / G-1011-11-5122	93.669	1,654
Chafee Foster Care Independence Program	G-89-20-1157 / G-1011-11-5122	93.674	29,736
Social Services Block Grant	G-89-20-1157 / G-1011-11-5122	93.667	321,315
<i>Ohio Department of Developmental Disabilities</i>			
Board of Developmental Disabilities Social Services Block Grant-2009	31-6400-087	93.667	19,354
Social Services Block Grant-2010	31-6400-087	93.667	19,624
			38,978
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board Social Services Block Grant	31-6400-087	93.667	22,451
Total Social Services Block Grant			382,744
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board State Children's Insurance Program	31-6400-087	93.767	37,415
<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	12,502
Total State Children's Insurance Program			49,917
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board Block Grants for Community Mental Health Services	31-6400-087	93.958	44,148
<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	186,506
<i>Ohio Department of Developmental Disabilities</i>			
Board of Developmental Disabilities Medicaid Cluster			
Waiver Admin. Claiming	31-6400-087	93.778	32,030
ARRA eFMAP Medical Assistance Program	31-6400-087	93.778	93,587

UNION COUNTY  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**  
(Continued)

FEDERAL GRANTOR / <i>Pass-Through Grantor /</i> County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
			125,617
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Medical Assistance Program	31-6400-087	93.778	514,237
ARRA Medical Assistance Program	31-6400-087	93.778	90,779
Medical Assistance Program - Title XIX - BCCP	31-6400-087	93.778	523
			<u>605,539</u>
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board			
Medical Assistance Program	31-6400-087	93.778	89,522
ARRA Medical Assistance Program	31-6400-087	93.778	15,018
			<u>104,540</u>
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Medical Assistance Program	G-89-20-1157 / G-1011-11-5122	93.778	268,551
Total Medical Assistance Program			1,104,247
<b>Total U.S. Department of Health and Human Services</b>			<b>4,869,452</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Ohio Emergency Management Agency</i>			
Risk Management			
Emergency Management Performance Grants	2008-EM-E8-0002	97.042	44,665
Citizen Corps. Program Grant	2007-GE-T7-0030	97.067	4,034
Citizen Corps. Program Grant	2008-GE-T8-0025	97.067	42,132
			<u>46,166</u>
State Homeland Security Grant Program	2007-GE-T7-0030	97.067	4,177
Total Homeland Security Program			50,343
<b>Total U.S. Department of Homeland Security</b>			<b>95,008</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$ 6,907,103</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, 2009**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the County's federal award programs' disbursements. The schedule has been prepared on the cash basis of accounting except Highway Planning Construction (CFDA 20.205) expenditures are presented on an accrual basis.

**NOTE B - MATCHING REQUIREMENTS**

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

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# Mary Taylor, CPA

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio (the County) as of and for the year ended December 31, 2009 which collectively comprise the County's basic financial statements and have issued our report thereon dated June 21, 2010. 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 other 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 *Government 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 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.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying schedule of findings to be a material weakness.

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, 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 also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 21, 2010.

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

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

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 21, 2010



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON 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 apply to each of its major federal programs for the year ended December 31, 2009. 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 express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of 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 those 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 those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

### 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 in order to determine our auditing procedures for the purpose of opining on 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 21, 2010.

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

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Union County as of and for the year ended December 31, 2009, and have issued our report thereon dated June 21, 2010, 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 audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. 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, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 21, 2010

UNION COUNTY  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2009**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medical Assistance Program – CFDA # 93.778 Workforce Investment Act – CFDA # 17.258/17.259/17.260 Child Care Block Grant – CFDA # 93.575/93.596/93.713 Temporary Assistance for Needy Families – CFDA # 93.558 Child Support Enforcement – CFDA # 95.563 Social Services Block Grant – CFDA # 93.667 Community Development Block Grant—CFDA #14.228 Foster Care- Title IV-E—CFDA #93.658
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

**UNION COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2009**  
**(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2009-001**

**Material Weakness**

The County currently has monitoring controls over daily cash-basis transactions entered into the accounting system. At year-end the cash basis information from the accounting system is converted into the Comprehensive Annual Financial Report reported under Generally Accepted Accounting Principles. Accrual information is prepared by the County and is submitted to an outside consultant to prepare the trial balances and basic financial statements.

An adjustment to properly report prepaid lease obligations by the Department of Developmental Disabilities of \$749,074 to U-Co Industries was made to the County Board of Developmental Disabilities Fund and the Governmental Activities on the County's basic financial statements. In addition there were twelve adjustments and reclassifications that were inconsequential to the overall financial statements of the County and were not posted to the December 31, 2009 financial statements.

Although the consultant prepares the basic financial statements, management is responsible for the presentation of the basic financial statements and accordingly should implement review procedures and controls over the financial statement preparation and reporting processes.

We recommend the County implement additional procedures to provide assurances over the completeness and accuracy of financial information reported within the Comprehensive Annual Financial Report. Such procedures may include review of the financial statements including the notes to the financial statements by a member of management and an analytical comparison of the current year annual report to the prior year annual report for obvious errors or omissions.

**Official's response:**

The pre-paid lease obligation was inadvertently missed during the preparation of the 2009 financial statements. The Auditor's office has made note of the adjustment and will continue to work with its consultants, and the management of the various county departments, to insure pre-paid items are accurately presented in the financial statements.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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None.



**UNION COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2009**

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>
2008-001	Financial Reporting	No	Reissued – Finding 2009-001
2008-002	Cash Management – Community Development Block Grant	No	Partially Corrected-- Reissued in Management Letter

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**UNION COUNTY, OHIO**  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2009

PREPARED BY:

MARY H. SNIDER, 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, 2009**

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# **INTRODUCTORY SECTION**

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Mary H. Snider

Union County Auditor  
233 West Sixth Street  
P.O. Box 420  
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937-645-3003  
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GIS  
645-3054

Payroll  
645-3063

Accounting  
645-3064

Real Estate  
645-3068

Settlements  
645-3071

Weights & Measures  
707-9429

June 21, 2010

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, 2009. 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, 2009. The independent accountant's report is located on page 11 at the front of the financial section of this report.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet requirements of the Federal Single Audit Act of 1996 and the related U.S. Office of Management and Budget's Circular A-133, Revised. United States of America generally accepted auditing standards and the standards set forth in the 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. MD&A complement this letter of transmittal and should be read in conjunction with it.

**Profile of the Government:**

Formed on April 1, 1820, from portions of Delaware, Franklin, Madison, and Logan Counties together with a part of the old Indian Territory, Union County contains 277,760 acres lying in a nearly central position in the State of Ohio. Through the effort of Colonel James Curry, then a member of the State legislature, an act was passed January 10, 1820, entitled, "An act to erect the county of Union". The formation of fourteen townships and the selection of Marysville as the County Seat followed on May 15, 1821. A portion of the City of Dublin that is now wholly in a fifteenth township and five other municipalities are within the 434 square miles of the County that contained 40,909 people as of the 2000 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 but 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 231,843 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2009 remained about the same as 2008.

Unemployment rates in Union County showed a slightly higher average annual rate of 8.4% during 2009, an increase from the 2008 average of 5.2%. However, these rates continually remain below the overall state and national rates, which were 10.2% and 9.3% respectively for 2009.

During 2009, Union County issued 322 residential permits for an estimated construction value of \$27 million. There were 163 commercial building permits issued at an estimated construction value of \$26 million.

The Union County Commissioners, in conjunction with the Union County Community Improvement Corporation (CIC) and Union County Chamber of Commerce, established the Union County Small Business Entrepreneurial Incubator Program (SBEIP) at the Marysville Entrepreneurial Center (MEC). The MEC office space is provided to the CIC by the Union County Commissioners in order to assist with start-up businesses and job growth in the community. The SBEIP is targeting specific uses needed in Union County and also requires businesses to develop business plans for their future growth.

In 2009, the City of Marysville's Uptown Renewal Team (URT) hired the first ever Uptown Manager to oversee revitalization efforts in historic uptown Marysville. The URT worked closely with the City of Marysville to secure Ohio EPA, ODNR Nature Works, and CDBG Tier II grants toward their efforts.

The Uptown Plain City Organization (UPCO) began the development of an Uptown Land Use Plan, and developed a membership program for residents and businesses.

Several large employers in Union County launched or announced new investments during 2009. Nestle's Product Technology Center began a multi-million dollar renovation investment making the Marysville plant the largest Nestle research and development facility in the United States. Select Sires, Inc., a world leader in bovine genetics production, announced plans for a major investment in its facilities securing its home in Union County for years to come. The Scotts Miracle-Gro Company began construction on a new office building and manufacturing expansion totaling over \$29,000,000 of investment and creating 53 new jobs.

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.

A specific capital project that the Commissioners have envisioned is the development of a central sewer system for the area of Raymond and Peoria, Ohio. In late 2008, the Commissioners obtained approval for an Ohio Water Development Authority (OWDA) loan in the amount of \$502,590 to begin engineering services, land acquisition and legal costs associated with the development of a centralized sanitary sewer system and wastewater treatment plant. 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.

Significant renovations and expansion of Memorial Hospital of Union County will likely occur in response to the age and condition of the existing hospital and the needs presented by the hospital planning board in which the Commissioners actively participate. In September 2009, the Memorial Hospital Board of Trustees and the Union County Commissioners approved the land purchase agreement for the acquisition of a 90 acre tract of land at the northeast corner of Rte. 33 and Scottslawn Road. The purchase will be financed through the issuance of \$4 million Build America Bonds.

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 seventh 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 12 to the basic financial statements.

#### Awards and Acknowledgements:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2008. This was the fourteenth 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 2009 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,

A handwritten signature in cursive script that reads "Mary H. Snider".

Mary H Snider  
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, 2008

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.



President

Executive Director

# UNION COUNTY, OHIO

## PRINCIPAL OFFICIALS

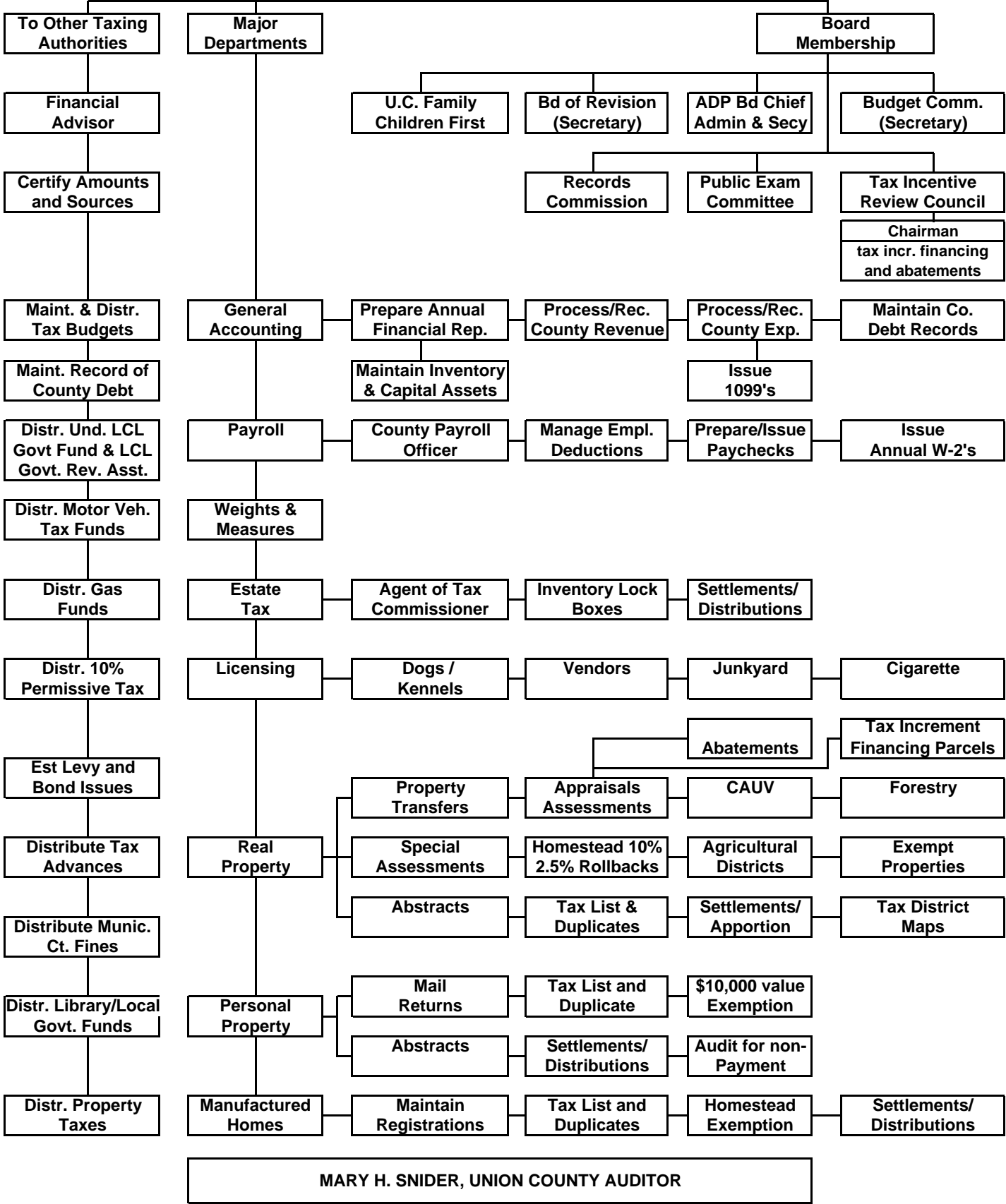
DECEMBER 31, 2009

### ELECTED OFFICIALS

Commissioner.....	Tom McCarthy
Commissioner.....	Charles A. Hall
Commissioner.....	Gary J. Lee
Auditor.....	Mary H. Snider
Treasurer.....	Tamara K. Lowe (Jan - Aug 2009) Donna M. Rausch (Sep 2009 - Dec 2009)
Prosecuting Attorney.....	David W. Phillips
Common Pleas Judge.....	Richard E. Parrott
Probate and Juvenile Judge.....	Charlotte C. Eufinger
Clerk of Courts.....	Teresa L. Nickle
Coroner.....	David T. Applegate, MD
Sheriff.....	Rocky W. Nelson
Recorder.....	Teresa L. Markham
Engineer.....	Jeff A. Stauch



**DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR**



**MARY H. SNIDER, UNION COUNTY AUDITOR**

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# **FINANCIAL SECTION**

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# Mary Taylor, CPA

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2009 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 ninety-seven percent, ninety-six percent, and ninety-nine percent, respectively, of the assets, net assets, and revenues for the business-type activities. We also did not audit the financial statements of U-Co Industries, Inc., one of the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us and we base our opinion, insofar as they relate to the amounts included for Memorial Hospital of Union County and Affiliates, and U-Co Industries, Inc., on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the 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 our audit and the reports of the 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio, as of December 31, 2009, 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 DD Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2010, 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.

Management's Discussion and Analysis and Condition Assessment of the County's Infrastructure Report Under the Modified Approach are not a required parts of the basic financial statements but are supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on them.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We and the other auditors subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Mary Taylor, CPA**  
Auditor of State

June 21, 2010

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 (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, 2009. 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 2009 are as follows:

- The total net assets of the County increased \$5,316,508. Net assets of governmental activities increased \$1,538,043, which represents a 1.68% increase over fiscal year 2008. Net assets of business-type activities increased \$3,778,465 or 8.88% from fiscal year 2008.
- General revenues accounted for \$25,610,645 or 51.35% of total governmental activities revenue. Program specific revenues accounted for \$24,265,084 or 48.65% of total governmental activities revenue.
- The County had \$48,326,935 in expenses related to governmental activities; \$24,265,084 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$25,610,645 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues of \$18,020,305 in 2009, a decrease of \$1,385,241 or 7.14% from 2008 revenues. The general fund, had expenditures and other financing uses of \$19,385,158 in 2009, a decrease of \$949,491 or 4.67% from 2008. The net changes in revenues and expenditures contributed to the general fund balance decrease of \$1,062,010 or 16.25% from 2008 to 2009.
- The Union County Board of Developmental Disabilities fund (board of DD fund), a major governmental fund, had revenues of \$9,469,329 in 2009, an increase of \$1,059,880 or 12.60 % from 2008 revenues. The board of DD fund, had expenditures of \$7,203,082 in 2009, a decrease of \$1,305,764 or 15.35% from 2008 expenditures. The net changes in revenues and expenditures contributed to the board of DD fund balance increase of \$2,263,347 or 25.74% from 2008 to 2009.
- The motor vehicle and gas tax fund, a major governmental fund, had revenues of \$5,891,615 in 2009, a decrease of \$135,540 or 2.25 % from 2008 revenues. The motor vehicle and gas tax fund, had expenditures and other financing uses of \$5,520,760 in 2009, a decrease of \$521,023 or 8.62% from 2008 expenditures. The net changes in revenues and expenditures contributed to the motor vehicle and gas tax fund balance increase of \$370,855 or 27.08% from 2008 to 2009.
- Net assets for the business-type activities, which are made up of the sanitary sewer district, building and development and the Union County Memorial Hospital, increased in 2009 by \$3,778,465 or 8.88%.
- In the general fund, the actual revenues came in \$62,499 higher than the final budget and actual expenditures and financing uses were \$1,872,491 lower 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, 2009 (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 2009?" 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 25-28 of this report.

#### **Reporting the County's Most Significant Funds**

##### *Fund Financial Statements*

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

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

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 (UNAUDITED)

#### ***Governmental Funds***

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 29-35 and the budgetary statements for the general and major special revenue funds can be found on pages 36-38 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 39-42 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 43 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 44-92 of this report.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 (UNAUDITED)

#### Government-Wide Financial Analysis

The statement of net assets provides the perspective of the County as a whole. The table below provides a summary of the County's net assets for 2009 and 2008.

	<b>Net Assets</b>					
	Governmental Activities 2009	Business-type Activities 2009	Governmental Activities 2008	Business-type Activities 2008	2009 Total	2008 Total
	<u>Assets</u>					
Current and other assets	\$ 46,230,322	\$ 41,501,789	\$ 46,125,467	\$ 37,796,122	\$ 87,732,111	\$ 83,921,589
Capital assets, net	<u>72,204,709</u>	<u>40,776,609</u>	<u>71,670,003</u>	<u>36,132,339</u>	112,981,318	<u>107,802,342</u>
<b>Total assets</b>	<u>118,435,031</u>	<u>82,278,398</u>	<u>117,795,470</u>	<u>73,928,461</u>	<u>200,713,429</u>	<u>191,723,931</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	10,706,339	29,359,624	11,194,140	25,617,185	40,065,963	36,811,325
Other liabilities	<u>14,528,954</u>	<u>6,576,578</u>	<u>14,939,635</u>	<u>5,747,545</u>	21,105,532	<u>20,687,180</u>
<b>Total liabilities</b>	<u>25,235,293</u>	<u>35,936,202</u>	<u>26,133,775</u>	<u>31,364,730</u>	<u>61,171,495</u>	<u>57,498,505</u>
<u>Net Assets</u>						
Invested in capital assets, net of related debt	62,877,921	14,124,261	61,759,667	13,508,658	77,002,182	75,268,325
Restricted	23,450,331	2,753,323	20,868,196	4,928,672	26,203,654	25,796,868
Unrestricted	<u>6,871,486</u>	<u>29,464,612</u>	<u>9,033,832</u>	<u>24,126,401</u>	36,336,098	<u>33,160,233</u>
<b>Total net assets</b>	<u>\$ 93,199,738</u>	<u>\$ 46,342,196</u>	<u>\$ 91,661,695</u>	<u>\$ 42,563,731</u>	<u>\$ 139,541,934</u>	<u>\$ 134,225,426</u>

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2009, the County's assets exceeded liabilities by \$139,541,934. This amounts to \$93,199,738 in governmental activities and \$46,342,196 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 56.29% 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, 2009, were \$77,002,182. 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, 2009, 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, \$23,450,331 or 25.16%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net assets of \$6,871,486 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, 2009  
(UNAUDITED)**

The table below shows the changes in net assets for fiscal year 2009 and 2008.

	<b>Change in Net Assets</b>					
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	2009 Total	2008 Total
	2009	2009	2008	2008		
<b><u>Revenues</u></b>						
Program revenues:						
Charges for services and sales	\$ 6,061,923	\$ 69,762,830	\$ 6,538,893	\$ 68,288,242	\$ 75,824,753	\$ 74,827,135
Operating grants and contributions	16,729,144	-	16,511,181	-	16,729,144	16,511,181
Capital grants and contributions	<u>1,474,017</u>	<u>1,064,803</u>	<u>3,041,664</u>	<u>370,484</u>	<u>2,538,820</u>	<u>3,412,148</u>
Total program revenues	<u>24,265,084</u>	<u>70,827,633</u>	<u>26,091,738</u>	<u>68,658,726</u>	<u>95,092,717</u>	<u>94,750,464</u>
General revenues:						
Property taxes	10,264,681	-	10,360,679	-	10,264,681	10,360,679
Sales tax	8,001,168	-	9,565,905	-	8,001,168	9,565,905
Unrestricted grants	5,452,939	-	4,312,843	-	5,452,939	4,312,843
Investment earnings	1,001,949	169,467	1,516,355	565,872	1,171,416	2,082,227
Other	<u>889,908</u>	<u>2,705,425</u>	<u>1,687,155</u>	<u>2,166,086</u>	<u>3,595,333</u>	<u>3,853,241</u>
Total general revenues	<u>25,610,645</u>	<u>2,874,892</u>	<u>27,442,937</u>	<u>2,731,958</u>	<u>28,485,537</u>	<u>30,174,895</u>
Total revenues	<u>49,875,729</u>	<u>73,702,525</u>	<u>53,534,675</u>	<u>71,390,684</u>	<u>123,578,254</u>	<u>124,925,359</u>
<b><u>Expenses</u></b>						
Program expenses:						
General government						
Legislative and executive	12,019,993	-	13,793,161	-	12,019,993	13,793,161
Judicial	2,461,340	-	2,637,145	-	2,461,340	2,637,145
Public safety	7,150,858	-	7,161,068	-	7,150,858	7,161,068
Public works	5,747,722	-	3,227,196	-	5,747,722	3,227,196
Health	3,950,543	-	4,020,931	-	3,950,543	4,020,931
Human services	15,526,434	-	16,904,850	-	15,526,434	16,904,850
Economic development	402,363	-	365,747	-	402,363	365,747
Intergovernmental	576,265	-	519,194	-	576,265	519,194
Interest and fiscal charges	491,417	-	485,352	-	491,417	485,352
Memorial Hospital	-	69,262,201	-	67,061,083	69,262,201	67,061,083
Nonmajor:						
Sanitary sewer district	-	175,941	-	319,305	175,941	319,305
Building and development	<u>-</u>	<u>496,669</u>	<u>-</u>	<u>679,417</u>	<u>496,669</u>	<u>679,417</u>
Total expenses	<u>48,326,935</u>	<u>69,934,811</u>	<u>49,114,644</u>	<u>68,059,805</u>	<u>118,261,746</u>	<u>117,174,449</u>
Change in net assets before transfers	1,548,794	3,767,714	4,420,031	3,330,879	5,316,508	7,750,910
Transfers	<u>(10,751)</u>	<u>10,751</u>	<u>3,146</u>	<u>(3,146)</u>	<u>-</u>	<u>-</u>
Change in net assets	1,538,043	3,778,465	4,423,177	3,327,733	5,316,508	7,750,910
<b>Net assets at beginning of year</b>	<u>91,661,695</u>	<u>42,563,731</u>	<u>87,238,518</u>	<u>39,235,998</u>	<u>134,225,426</u>	<u>126,474,516</u>
<b>Net assets at end of year</b>	<u>\$ 93,199,738</u>	<u>\$ 46,342,196</u>	<u>\$ 91,661,695</u>	<u>\$ 42,563,731</u>	<u>\$ 139,541,934</u>	<u>\$ 134,225,426</u>

**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(UNAUDITED)**

**Governmental Activities**

Governmental net assets increased by \$1,538,043 in 2009 from 2008.

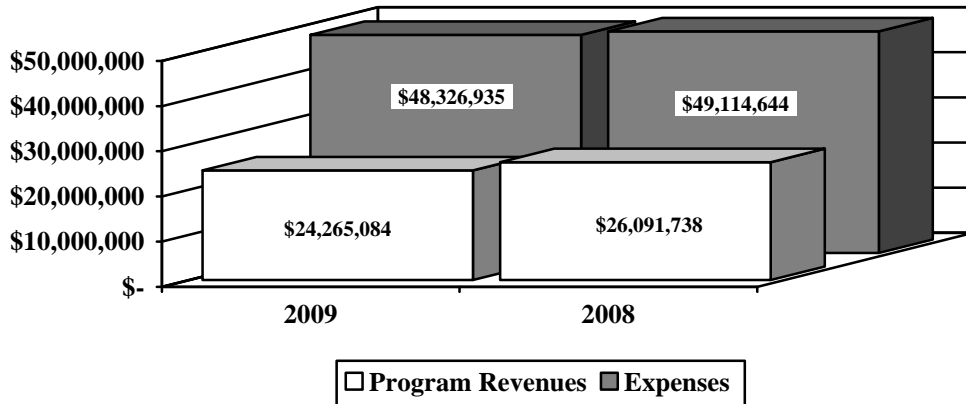
Human services, represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board and development disabilities, children's services, and the department of jobs and family services for \$15,526,434 of expenses, or 32.13% of total governmental expenses of the County. These expenses were funded by \$770,661 in charges to users of services and \$8,711,064 in operating grants and contributions in 2009. General government expenses which includes legislative and executive and judicial programs, accounted for \$14,481,333 or 29.51% of total governmental expenses. General government expenses were covered by \$3,330,024 of direct charges to users and \$175,388 in operating grants and contributions in 2009.

The State and federal government contributed to the County revenues of \$16,729,144 in operating grants and contributions and \$1,474,017 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

General revenues totaled \$25,610,645, and amounted to 51.35% of total revenues. These revenues primarily consist of property and sales tax revenue of \$18,265,849 or 71.32% of total general revenues in 2009. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$5,452,939, or 21.29% 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 2009 and 2008. 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, 2009  
(UNAUDITED)**

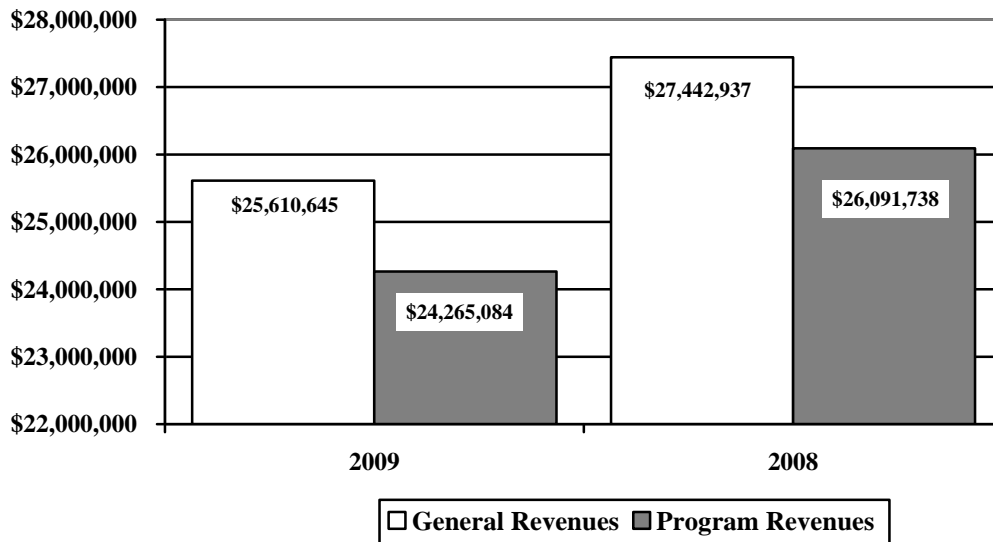
**Governmental Activities**

	Total Cost of Services 2009	Net Cost of Services 2009	Total Cost of Services 2008	Net Cost of Services 2008
<b>Program expenses:</b>				
General government				
Legislative and executive	\$ 12,019,993	\$ 9,186,891	\$ 13,793,161	\$ 10,693,523
Judicial	2,461,340	1,789,030	2,637,145	1,933,250
Public safety	7,150,858	5,304,054	7,161,068	5,384,481
Public works	5,747,722	(865,155)	3,227,196	(4,598,975)
Health	3,950,543	1,234,620	4,020,931	963,773
Human services	15,526,434	6,044,709	16,904,850	7,614,828
Economic development	402,363	300,020	365,747	27,480
Intergovernmental	576,265	576,265	519,194	519,194
Interest and fiscal charges	491,417	491,417	485,352	485,352
<b>Total</b>	<b>\$ 48,326,935</b>	<b>\$ 24,061,851</b>	<b>\$ 49,114,644</b>	<b>\$ 23,022,906</b>

The dependence upon general revenues for governmental activities is apparent, with 49.79% of expenses supported through taxes and other general revenues during 2009.

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

**Governmental Activities - General and Program Revenues**

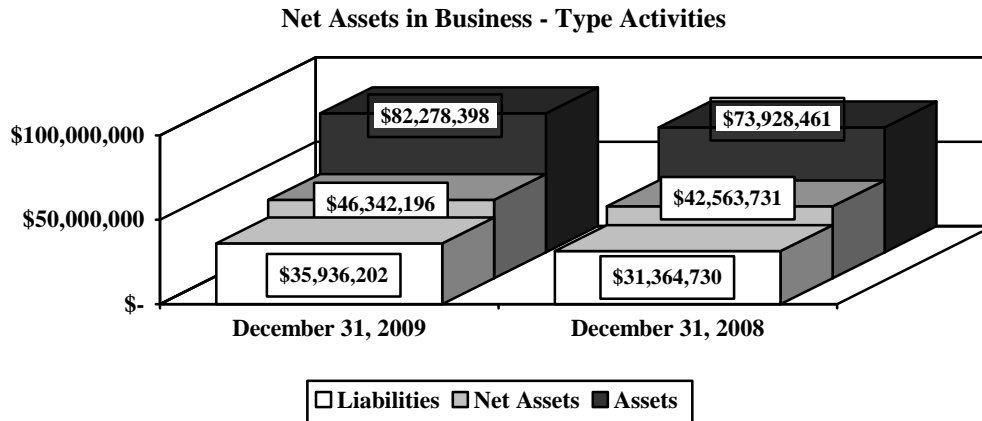


**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(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 \$70,827,633, general revenues of \$2,874,892, and expenses of \$69,934,811 for 2009. The net assets of the enterprise funds increased \$3,778,465 or 8.88% during 2009. The following graph illustrates the assets, liabilities and net assets of the County's business-type activities at December 31, 2009 and 2008:



**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, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at year-end.

The County's governmental funds (as reported on the balance sheet on pages 29-30) reported a combined fund balance of \$25,899,990, which is \$1,960,543 greater than last year's total of \$23,939,447. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2009 for all major and non-major governmental funds.

	Fund Balances 12/31/09	Fund Balances 12/31/08	Increase/ (Decrease)
<b>Major funds:</b>			
General	\$ 5,472,468	\$ 6,534,478	\$ (1,062,010)
County board of DD	11,058,912	8,795,565	2,263,347
Motor vehicle and gas tax	1,740,336	1,369,481	370,855
Other nonmajor governmental funds	<u>7,628,274</u>	<u>7,239,923</u>	<u>388,351</u>
Total	<u>\$ 25,899,990</u>	<u>\$ 23,939,447</u>	<u>\$ 1,960,543</u>

**UNION COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(UNAUDITED)

**General Fund**

The County's general fund balance decreased \$1,062,010.

	2009 Amount	2008 Amount	Percentage Change
<b>Revenues</b>			
Taxes	\$ 10,920,640	\$ 12,801,267	(14.69) %
Charges for services	1,984,007	2,212,745	(10.34) %
Licenses and permits	3,134	2,867	9.31 %
Fines and forfeitures	508,399	128,514	295.60 %
Intergovernmental	2,404,718	1,712,002	40.46 %
Investment income	1,000,812	1,402,706	(28.65) %
Other	1,198,595	1,145,445	4.64 %
Total	<u>\$ 18,020,305</u>	<u>\$ 19,405,546</u>	(7.14) %

Tax revenue represents 60.60% of all general fund revenue. Tax revenue decreased by 14.69% from prior year due to a refund of sales tax receipts remitted in error by the Ohio Department of Taxation. The refund in excess of \$700,000 was deducted from 2009 sales tax receipts over a period of six months. Charges for services decreased 10.34% due to an overall decline in real estate sales activity and the transfer and conveyance fees associated with those transactions. Fines and forfeitures increased 295.60% due to increases in municipal court fines. The increase of intergovernmental revenue of 40.46% is due to increases in Child Support Enforcement Act (CSEA) revenues and other operating grants related to public safety. The decrease in investment income of 28.65% is due to overall declines in investment income earnings due to record low interest rates. All other revenue remained comparable to 2008.

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

	2009 Amount	2008 Amount	Percentage Change
<b>Expenditures</b>			
General government			
Legislative and executive	\$ 7,792,452	\$ 8,428,818	(7.55) %
Judicial	2,153,071	2,185,800	(1.50) %
Public safety	5,425,879	5,647,751	(3.93) %
Public works	124,018	130,562	(5.01) %
Health	378,650	440,937	(14.13) %
Human services	1,761,433	1,721,887	2.30 %
Economic development	197,135	188,929	4.34 %
Intergovernmental	573,221	667,534	(14.13) %
Total	<u>\$ 18,405,859</u>	<u>\$ 19,412,218</u>	(5.18) %

Total expenditures decreased \$1,006,359 or 5.18%. The decrease of health expense of 14.13% is due to decreases in general fund contributions to senior services administrative costs with the passage of the senior services restricted use sales tax in 2008. Intergovernmental expenses decreased by 14.13% due to declines in various reimbursements from the general fund. All other expenditures remained comparable to 2008.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 (UNAUDITED)

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

The County Board of Developmental Disabilities fund (board of DD) fund, a major governmental fund, had revenues of \$9,469,329 in 2009, an increase of \$1,059,880 or 12.60% from 2008 revenues. The board of DD fund, had expenditures of \$7,203,082 in 2009, a decrease of \$1,305,764 or 15.35% from 2008. The net changes in revenues and expenditures contributed to the board of DD fund balance increase of \$2,263,347 or 25.74% from 2008 to 2009.

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

The motor vehicle and gas tax fund, a major governmental fund, had revenues of \$5,891,615 in 2009, a decrease of \$135,540 or 2.25 % from 2008 revenues. The motor vehicle and gas tax fund, had expenditures and other financing uses of \$5,520,760 in 2009, a decrease of \$521,023 or 8.62% from 2008 expenditures. The net changes in revenues and expenditures contributed to the motor vehicle and gas tax fund balance increase of \$370,855 or 27.08% from 2008 to 2009.

#### ***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 \$17,695,659 were \$660,521 less than original budgeted revenues of \$18,356,180. Actual revenues of \$17,758,158 exceeded final budgeted revenues by \$62,499.

Final budgeted expenditures and other financing uses of \$21,043,830 were \$482,103 greater than original budgeted expenditures and other financing uses of \$20,561,727. Actual expenditures and financing uses of \$19,171,339 were \$1,872,491 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 2009, the County had \$112,981,318 (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, \$72,204,709 was reported in governmental activities and \$40,776,609 was reported in business-type activities. See Note 9 to the basic financial statements for detail on governmental activities and business-type activities capital assets. The following table shows fiscal 2009 balances compared to 2008:

**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(UNAUDITED)**

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

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 982,046	\$ 934,813	\$ 6,474,735	\$ 1,974,735	\$ 7,456,781	\$ 2,909,548
Improvements	1,131,736	1,187,518	2,602,958	1,534,488	3,734,694	2,722,006
Buildings	15,406,719	15,898,127	24,618,772	25,594,119	40,025,491	41,492,246
Equipment	921,592	1,354,242	5,084,217	5,578,710	6,005,809	6,932,952
Furniture and fixtures	297,853	333,255	13,000	16,000	310,853	349,255
Vehicles	766,009	1,185,900	24,988	36,454	790,997	1,222,354
Infrastructure	52,698,754	50,776,148	-	-	52,698,754	50,776,148
Sewer/water lines	-	-	93,318	53,010	93,318	53,010
Property under capital leases	-	-	388,749	462,009	388,749	462,009
Construction in progress	-	-	1,475,872	882,814	1,475,872	882,814
<b>Total</b>	<b>\$ 72,204,709</b>	<b>\$ 71,670,003</b>	<b>\$ 40,776,609</b>	<b>\$ 36,132,339</b>	<b>\$ 112,981,318</b>	<b>\$ 107,802,342</b>

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 72.99% 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, 96% 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 \$8,294,305 for 2009. Actual expenditures for the year were \$7,003,742. 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, 2009 the County had \$29,580,000 in general obligation bonds, \$2,535,000 in sales tax revenue bonds, and \$3,764,744 in other long term obligations. Of this total, \$1,954,179 is due within one year and \$33,925,565 is due in more than one year.

**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(UNAUDITED)**

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

**Outstanding Debt, at Year End**

	Governmental Activities 2009	Business-type Activities 2009	Governmental Activities 2008	Business-type Activities 2008
<b>Long-term obligations:</b>				
General obligation bonds	\$ 6,680,000	\$ 22,900,000	\$ 2,445,000	\$ 19,730,000
Sales tax revenue bonds	2,535,000	-	4,420,000	-
Other long-term obligations	<u>24,961</u>	<u>3,739,783</u>	<u>3,045,336</u>	<u>3,490,236</u>
Total	<u>\$ 9,239,961</u>	<u>\$ 26,639,783</u>	<u>\$ 9,910,336</u>	<u>\$ 23,220,236</u>

The County's voted legal debt margin was \$24,259,915 at December 31, 2009 and the unvoted legal debt margin was \$6,421,593 at December 31, 2009. See Note 12 to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

**Economic Factors and Next Year's Budgets and Rates**

The average unemployment rate in the County was 8.4% for 2009, higher than the 5.2% average rate in 2008. This compares favorably to the State rate of 10.2% and to the national rate of 9.3%. 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% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$3.60 billion for 2009. This has decreased by an average rate of 5% from 2008. The actual and assessed values are lower than prior years as tangible personal property is being phased out through 2008. For information on this reduction, refer to Note 6 of this report.

**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 Mary H. Snider, 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/Auditor/auditor.html>.

**BASIC  
FINANCIAL STATEMENTS**

**UNION COUNTY, OHIO**

STATEMENT OF NET ASSETS  
DECEMBER 31, 2009

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and investments . . . . .	\$ 23,779,919	\$ 1,741,797	\$ 25,521,716
Cash and cash equivalents in segregated accounts . . . . .	1,062,472	24,643,067	25,705,539
Investments in segregated accounts. . . . .	-	555,791	555,791
Receivables (net of allowances for uncollectibles):			
Sales taxes . . . . .	1,446,780	-	1,446,780
Real estate and other taxes . . . . .	12,374,078	-	12,374,078
Accounts. . . . .	92,047	9,115,544	9,207,591
Accrued interest . . . . .	110,593	-	110,593
Due from other governments . . . . .	5,773,695	-	5,773,695
Special assessments . . . . .	91,580	-	91,580
Loans . . . . .	55,458	-	55,458
Prepayments. . . . .	823,667	651,592	1,475,259
Materials and supplies inventory . . . . .	450,293	753,244	1,203,537
Unamortized bond issue costs . . . . .	169,740	1,287,431	1,457,171
Restricted assets:			
Cash and cash equivalents with fiscal and escrow agents . . . . .	-	2,753,323	2,753,323
Capital assets:			
Land, infrastructure and construction in progress . . . . .	53,680,800	7,950,607	61,631,407
Depreciable capital assets, net . . . . .	18,523,909	32,826,002	51,349,911
Total capital assets. . . . .	72,204,709	40,776,609	112,981,318
Total assets . . . . .	118,435,031	82,278,398	200,713,429
<b>Liabilities:</b>			
Accounts payable . . . . .	1,078,943	2,115,495	3,194,438
Contracts payable . . . . .	-	326,683	326,683
Accrued wages and benefits . . . . .	861,165	2,810,669	3,671,834
Due to other governments . . . . .	545,434	1,323,731	1,869,165
Accrued interest payable. . . . .	64,368	-	64,368
Accrued liabilities . . . . .	-	-	-
Unearned revenues . . . . .	11,979,044	-	11,979,044
Long-term liabilities:			
Due within one year . . . . .	1,931,672	1,871,550	3,803,222
Due in more than one year. . . . .	8,774,667	27,488,074	36,262,741
Total liabilities. . . . .	25,235,293	35,936,202	61,171,495
<b>Net assets:</b>			
Invested in capital assets, net of related debt . . . . .	62,877,921	14,124,261	77,002,182
Restricted for:			
Capital projects . . . . .	1,487,548	840,733	2,328,281
Debt service . . . . .	199,241	92,092	291,333
Public works projects . . . . .	3,853,142	-	3,853,142
Public safety programs. . . . .	2,122,259	-	2,122,259
Human services programs . . . . .	12,967,423	-	12,967,423
Health programs. . . . .	1,358,434	-	1,358,434
Legislative and executive. . . . .	848,606	-	848,606
Judicial . . . . .	349,970	-	349,970
Other hospital restrictions . . . . .	-	1,820,498	1,820,498
Other purposes . . . . .	263,708	-	263,708
Unrestricted . . . . .	6,871,486	29,464,612	36,336,098
Total net assets. . . . .	\$ 93,199,738	\$ 46,342,196	\$ 139,541,934

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**Component Units**

<b>UCO Industries</b>	<b>Airport Authority</b>
\$ -	\$ 458,882
1,148,906	-
-	-
-	-
-	-
571,449	-
-	-
-	11,675
-	-
-	-
25,847	725
382,543	-
36,043	-
-	-
224,400	680,685
<u>4,130,677</u>	<u>2,298,902</u>
<u>4,355,077</u>	<u>2,979,587</u>
<u>6,519,865</u>	<u>3,450,869</u>
1,045,574	19,109
-	-
31,414	280
-	123
-	-
12,396	-
-	-
241,408	27,212
<u>1,734,779</u>	<u>28,336</u>
<u>3,065,571</u>	<u>75,060</u>
3,174,776	2,979,587
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
279,518	396,222
<u>\$ 3,454,294</u>	<u>\$ 3,375,809</u>

**UNION COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2009

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental activities:</b>				
General government:				
Legislative and executive . . . . .	\$ 12,019,993	\$ 2,657,714	\$ 175,388	\$ -
Judicial . . . . .	2,461,340	672,310	-	-
Public safety . . . . .	7,150,858	1,038,616	808,188	-
Public works . . . . .	5,747,722	643,515	4,495,345	1,474,017
Health . . . . .	3,950,543	256,573	2,459,350	-
Human services . . . . .	15,526,434	770,661	8,711,064	-
Economic development . . . . .	402,363	22,534	79,809	-
Intergovernmental . . . . .	576,265	-	-	-
Interest and fiscal charges . . . . .	491,417	-	-	-
Total governmental activities. . . . .	<u>48,326,935</u>	<u>6,061,923</u>	<u>16,729,144</u>	<u>1,474,017</u>
<b>Business-type activities:</b>				
Memorial hospital. . . . .	69,262,201	69,091,683	-	1,064,803
Other business-type activities:				
Sanitary sewer district . . . . .	175,941	224,570	-	-
Building and development. . . . .	496,669	446,577	-	-
Total business-type activities . . . . .	<u>69,934,811</u>	<u>69,762,830</u>	<u>-</u>	<u>1,064,803</u>
Total primary government. . . . .	<u>\$ 118,261,746</u>	<u>\$ 75,824,753</u>	<u>\$ 16,729,144</u>	<u>\$ 2,538,820</u>
<b>Component units:</b>				
UCO Industries . . . . .	\$ 8,757,861	\$ 8,589,680	\$ 283,558	\$ -
Airport authority. . . . .	356,190	171,655	147,438	-
Total component units . . . . .	<u>\$ 9,114,051</u>	<u>\$ 8,761,335</u>	<u>\$ 430,996</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 . . . . .	
<b>Net assets at beginning of year . . . . .</b>	
<b>Net assets at end of year. . . . .</b>	

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>	
\$ (9,186,891)	\$ -	\$ (9,186,891)	\$ -	\$ -	
(1,789,030)	-	(1,789,030)	-	-	
(5,304,054)	-	(5,304,054)	-	-	
865,155	-	865,155	-	-	
(1,234,620)	-	(1,234,620)	-	-	
(6,044,709)	-	(6,044,709)	-	-	
(300,020)	-	(300,020)	-	-	
(576,265)	-	(576,265)	-	-	
(491,417)	-	(491,417)	-	-	
<u>(24,061,851)</u>	<u>-</u>	<u>(24,061,851)</u>	<u>-</u>	<u>-</u>	
-	894,285	894,285	-	-	
-	48,629	48,629	-	-	
-	(50,092)	(50,092)	-	-	
<u>-</u>	<u>892,822</u>	<u>892,822</u>	<u>-</u>	<u>-</u>	
<u>(24,061,851)</u>	<u>892,822</u>	<u>(23,169,029)</u>	<u>-</u>	<u>-</u>	
-	-	-	115,377	-	
-	-	-	-	(37,097)	
-	-	-	115,377	(37,097)	
3,628,664	-	3,628,664	-	-	
5,350,694	-	5,350,694	-	-	
722,200	-	722,200	-	-	
563,123	-	563,123	-	-	
6,253,811	-	6,253,811	-	-	
873,679	-	873,679	-	-	
873,678	-	873,678	-	-	
5,452,939	-	5,452,939	-	-	
1,001,949	169,467	1,171,416	29,530	242	
889,908	2,705,425	3,595,333	-	1,975	
<u>25,610,645</u>	<u>2,874,892</u>	<u>28,485,537</u>	<u>29,530</u>	<u>2,217</u>	
<u>(10,751)</u>	<u>10,751</u>	<u>-</u>	<u>-</u>	<u>-</u>	
1,538,043	3,778,465	5,316,508	144,907	(34,880)	
91,661,695	42,563,731	134,225,426	3,309,387	3,410,689	
<u>\$ 93,199,738</u>	<u>\$ 46,342,196</u>	<u>\$ 139,541,934</u>	<u>\$ 3,454,294</u>	<u>\$ 3,375,809</u>	

**UNION COUNTY, OHIO**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2009

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle/ Gas Tax</u>
<b>Assets:</b>			
Equity in pooled cash and investments . . . . .	\$ 4,434,953	\$ 10,689,300	\$ 1,555,524
Cash and cash equivalents in segregated accounts . .	540,556	-	-
Receivables (net of allowance for uncollectibles):			
Sales taxes . . . . .	1,152,203	-	147,289
Real estate and other taxes . . . . .	3,910,939	6,908,464	-
Accounts . . . . .	44,761	8,153	3,234
Accrued interest . . . . .	107,821	-	1,568
Due from other governments. . . . .	1,214,532	345,133	2,071,986
Special assessments . . . . .	-	-	-
Loans. . . . .	55,458	-	-
Prepayments . . . . .	39,959	758,203	453
Materials and supplies inventory . . . . .	422,360	18,430	-
Due from other funds . . . . .	50,000	-	-
	<hr/>	<hr/>	<hr/>
Total assets. . . . .	<u>\$ 11,973,542</u>	<u>\$ 18,727,683</u>	<u>\$ 3,780,054</u>
<b>Liabilities:</b>			
Accounts payable. . . . .	\$ 288,848	\$ 119,757	\$ 73,605
Accrued wages and benefits . . . . .	375,292	186,478	86,080
Compensated absences payable . . . . .	4,923	-	-
Due to other funds . . . . .	-	-	-
Due to other governments. . . . .	252,507	108,165	51,193
Deferred revenue . . . . .	1,882,916	655,647	1,828,840
Unearned revenue. . . . .	3,696,588	6,598,724	-
	<hr/>	<hr/>	<hr/>
Total liabilities . . . . .	<u>6,501,074</u>	<u>7,668,771</u>	<u>2,039,718</u>
<b>Fund balances:</b>			
Reserved for encumbrances. . . . .	7,542	1,357	91,461
Reserved for prepayments . . . . .	39,959	758,203	453
Reserved for materials and supplies inventory . . . .	422,360	18,430	-
Reserved for loans . . . . .	55,458	-	-
Reserved for debt service. . . . .	-	-	-
Unreserved, undesignated, reported in:			
General fund . . . . .	4,947,149	-	-
Special revenue funds . . . . .	-	10,280,922	1,648,422
Capital projects funds . . . . .	-	-	-
	<hr/>	<hr/>	<hr/>
Total fund balances. . . . .	<u>5,472,468</u>	<u>11,058,912</u>	<u>1,740,336</u>
	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances . . . . .	<u>\$ 11,973,542</u>	<u>\$ 18,727,683</u>	<u>\$ 3,780,054</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 7,100,142	\$ 23,779,919
521,916	1,062,472
147,288	1,446,780
1,554,675	12,374,078
35,899	92,047
1,204	110,593
2,142,044	5,773,695
91,580	91,580
-	55,458
25,052	823,667
9,503	450,293
2,000	52,000
<u>\$ 11,631,303</u>	<u>\$ 46,112,582</u>
\$ 596,733	\$ 1,078,943
213,315	861,165
-	4,923
52,000	52,000
133,569	545,434
1,323,680	5,691,083
1,683,732	11,979,044
<u>4,003,029</u>	<u>20,212,592</u>
7,896	108,256
25,052	823,667
9,503	450,293
-	55,458
209,378	209,378
-	4,947,149
5,892,797	17,822,141
1,483,648	1,483,648
<u>7,628,274</u>	<u>25,899,990</u>
<u>\$ 11,631,303</u>	<u>\$ 46,112,582</u>

**UNION COUNTY, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET ASSETS OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2009

<b>Total governmental fund balances</b>		\$ 25,899,990
<i>Amounts reported for governmental activities in 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.		72,204,709
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Property taxes receivable	\$ 598,793	
Sales tax receivable	730,139	
Intergovernmental receivable	4,264,165	
Special assessments receivable	91,580	
Accounts receivable	6,406	
Total		5,691,083
In the statement of activities interest is accrued on outstanding bonds, whereas in governmental funds, interest is reported when due.		(64,368)
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	(6,680,000)	
Sales tax revenue bonds payable	(2,535,000)	
Loans payable	(24,961)	
Compensated absences payable	(1,407,573)	
Total		(10,647,534)
Unamortized premiums on the issuance of bonds are not recognized in the funds.		(86,827)
Unamortized deferred charges on bond refundings are not recognized in the funds.		32,945
Unamortized bond issue costs are not recognized in the funds.		169,740
<b>Net assets of governmental activities</b>		<b>\$ 93,199,738</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, 2009

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle/ Gas Tax</u>
<b>Revenues:</b>			
Property taxes . . . . .	\$ 3,878,085	\$ 5,734,746	\$ -
Sales taxes . . . . .	7,042,555	-	969,416
Charges for services . . . . .	1,984,007	-	598,699
Licenses and permits . . . . .	3,134	-	1,640
Fines and forfeitures . . . . .	508,399	-	-
Intergovernmental . . . . .	2,404,718	3,573,035	4,248,288
Special assessments . . . . .	-	-	-
Investment income . . . . .	1,000,812	-	11,049
Rental income . . . . .	391,449	-	-
Contributions and donations . . . . .	-	4,530	-
Other . . . . .	807,146	157,018	62,523
Total revenues . . . . .	<u>18,020,305</u>	<u>9,469,329</u>	<u>5,891,615</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .	7,792,452	-	-
Judicial . . . . .	2,153,071	-	-
Public safety . . . . .	5,425,879	-	-
Public works . . . . .	124,018	-	5,426,108
Health . . . . .	378,650	-	-
Human services . . . . .	1,761,433	7,203,082	-
Economic development . . . . .	197,135	-	-
Intergovernmental . . . . .	573,221	-	-
Capital outlay . . . . .	-	-	-
Debt service:			
Principal retirement . . . . .	-	-	-
Interest and fiscal charges . . . . .	-	-	-
Bond issuance costs . . . . .	-	-	-
Total expenditures . . . . .	<u>18,405,859</u>	<u>7,203,082</u>	<u>5,426,108</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>(385,554)</u>	<u>2,266,247</u>	<u>465,507</u>
<b>Other financing sources (uses):</b>			
Sale of refunding bonds . . . . .	-	-	-
Premium on refunding bonds . . . . .	-	-	-
Payment to refunding bond escrow agent . . . . .	-	-	-
Transfers in . . . . .	-	-	-
Transfers out . . . . .	(979,299)	-	(94,652)
Total other financing sources (uses) . . . . .	<u>(979,299)</u>	<u>-</u>	<u>(94,652)</u>
Net change in fund balances. . . . .	(1,364,853)	2,266,247	370,855
<b>Fund balances at beginning of year. . . . .</b>	6,534,478	8,795,565	1,369,481
<b>Increase (decrease) in reserve for inventory . . . . .</b>	302,843	(2,900)	-
<b>Fund balances at end of year . . . . .</b>	<u>\$ 5,472,468</u>	<u>\$ 11,058,912</u>	<u>\$ 1,740,336</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,353,855	\$ 10,966,686
969,416	8,981,387
2,253,637	4,836,343
126,537	131,311
53,357	561,756
12,521,712	22,747,753
118,378	118,378
6,232	1,018,093
135,475	526,924
2,446	6,976
508,737	1,535,424
<u>18,049,782</u>	<u>51,431,031</u>
3,622,522	11,414,974
322,476	2,475,547
1,426,937	6,852,816
345,815	5,895,941
3,440,383	3,819,033
6,463,303	15,427,818
189,599	386,734
-	573,221
1,706,028	1,706,028
3,630,375	3,630,375
421,651	421,651
176,378	176,378
<u>21,745,467</u>	<u>52,780,516</u>
<u>(3,695,685)</u>	<u>(1,349,485)</u>
6,470,000	6,470,000
90,222	90,222
(3,545,100)	(3,545,100)
1,063,200	1,063,200
-	(1,073,951)
<u>4,078,322</u>	<u>3,004,371</u>
382,637	1,654,886
7,239,923	23,939,447
5,714	305,657
<u>\$ 7,628,274</u>	<u>\$ 25,899,990</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, 2009

<b>Net change in fund balances - total governmental funds</b>		\$ 1,654,886
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period.		
Capital asset additions	\$ 2,268,641	
Current year depreciation	(1,420,395)	
Total		848,246
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.		
		(313,540)
Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed.		
		305,657
Proceeds of refunding bonds are recorded as revenue in the funds, however in the statement of activities, they are not reported as revenue as they increase the liabilities on the statement of net assets.		
		(6,470,000)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	(702,005)	
Sales tax	(980,219)	
Intergovernmental revenues	28,936	
Special assessments	91,580	
Charges for services	5,192	
Rental income	397	
Other revenues	817	
Total		(1,555,302)
Repayments of bonds and notes are expenditures in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.		
		3,630,375
Payments to refunding bond escrow agents are an other financing use in the governmental funds, but the payment reduces long-term liabilities on the statement of net assets		
		3,545,100
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 additional interest being recorded in the statement of activities:		
Increase in accrued interest payable	(64,368)	
Amortization of bond issuance costs	(6,638)	
Amortization of bond premiums	3,395	
Amortization of deferred charges	(2,155)	
Total		(69,766)
Premiums on general obligation bonds are recognized as revenues in the governmental funds, however, they are amortized over the life of the issuance in the statement of activities.		
		(90,222)
Issuance costs on general obligation bonds are recognized as expenditures in the governmental funds, however, they are amortized over the life of the issuance in the statement of activities.		
		176,378
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.		
		(123,769)
<b>Change in net assets of governmental activities</b>		<b>\$ 1,538,043</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)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 3,839,225	\$ 3,616,761	\$ 3,806,119	\$ 189,358
Sales taxes . . . . .	8,134,878	7,680,000	7,164,411	(515,589)
Charges for services. . . . .	1,870,611	1,876,750	1,957,460	80,710
Licenses and permits . . . . .	2,791	2,800	3,134	334
Fines and forfeitures. . . . .	127,581	128,000	134,799	6,799
Intergovernmental. . . . .	2,435,261	2,439,129	2,510,298	71,169
Investment income . . . . .	1,000,118	1,003,400	891,124	(112,276)
Rental income. . . . .	433,577	435,000	393,178	(41,822)
Other . . . . .	512,138	513,819	897,635	383,816
Total revenues . . . . .	<u>18,356,180</u>	<u>17,695,659</u>	<u>17,758,158</u>	<u>62,499</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	8,265,855	8,671,841	7,614,318	1,057,523
Judicial . . . . .	2,186,219	2,209,341	2,150,628	58,713
Public safety . . . . .	5,724,373	5,747,540	5,417,177	330,363
Public work. . . . .	125,264	125,264	124,267	997
Health . . . . .	399,182	409,182	352,232	56,950
Human services. . . . .	1,903,077	1,927,272	1,757,580	169,692
Economic development. . . . .	200,665	200,665	197,135	3,530
Intergovernmental. . . . .	1,078,055	616,626	578,703	37,923
Total expenditures . . . . .	<u>19,882,690</u>	<u>19,907,731</u>	<u>18,192,040</u>	<u>1,715,691</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>(1,526,510)</u>	<u>(2,212,072)</u>	<u>(433,882)</u>	<u>1,778,190</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	<u>(679,037)</u>	<u>(1,136,099)</u>	<u>(979,299)</u>	<u>156,800</u>
Total other financing uses . . . . .	<u>(679,037)</u>	<u>(1,136,099)</u>	<u>(979,299)</u>	<u>156,800</u>
Net change in fund balance . . . . .	(2,205,547)	(3,348,171)	(1,413,181)	1,934,990
<b>Fund balance at beginning of year . . . . .</b>	5,551,929	5,551,929	5,551,929	-
<b>Prior year encumbrances appropriated . . . . .</b>	44,552	44,552	44,552	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,390,934</u>	<u>\$ 2,248,310</u>	<u>\$ 4,183,300</u>	<u>\$ 1,934,990</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 5,148,451	\$ 5,148,451	\$ 5,606,339	\$ 457,888
Intergovernmental . . . . .	2,991,549	2,991,549	3,337,386	345,837
Contributions and donations . . . . .	3,000	3,000	4,530	1,530
Other . . . . .	179,000	179,000	180,989	1,989
Total revenues. . . . .	8,322,000	8,322,000	9,129,244	807,244
<b>Expenditures:</b>				
Current:				
Human services . . . . .	10,852,335	10,855,197	7,854,873	3,000,324
Total expenditures. . . . .	10,852,335	10,855,197	7,854,873	3,000,324
Excess (deficiency) of revenues over (under) expenditures . . . . .	(2,530,335)	(2,533,197)	1,274,371	3,807,568
<b>Other financing uses:</b>				
Transfers out . . . . .	(559,906)	(559,906)	-	559,906
Total other financing uses . . . . .	(559,906)	(559,906)	-	559,906
Net change in fund balance . . . . .	(3,090,241)	(3,093,103)	1,274,371	4,367,474
<b>Fund balance at beginning of year . . . . .</b>	9,275,399	9,275,399	9,275,399	-
<b>Prior year encumbrances appropriated . . . . .</b>	9	9	9	-
<b>Fund balance at end of year . . . . .</b>	\$ 6,185,167	\$ 6,182,305	\$ 10,549,779	\$ 4,367,474

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE AND GAS TAX  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Sales taxes . . . . .	\$ 850,000	\$ 850,000	\$ 981,528	\$ 131,528
Charges for services . . . . .	700,000	700,000	595,465	(104,535)
Licenses, permits and fees . . . . .	2,000	2,000	1,640	(360)
Intergovernmental. . . . .	4,230,000	4,230,000	4,292,382	62,382
Investment income . . . . .	35,000	35,000	9,351	(25,649)
Other. . . . .	88,000	88,000	64,163	(23,837)
<b>Total revenues . . . . .</b>	<u>5,905,000</u>	<u>5,905,000</u>	<u>5,944,529</u>	<u>39,529</u>
<b>Expenditures:</b>				
Current:				
Public works . . . . .	6,768,719	6,787,611	5,490,636	1,296,975
<b>Total expenditures . . . . .</b>	<u>6,768,719</u>	<u>6,787,611</u>	<u>5,490,636</u>	<u>1,296,975</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	(863,719)	(882,611)	453,893	1,336,504
<b>Other financing sources:</b>				
Transfers out . . . . .	-	(94,652)	(94,652)	-
<b>Total other financing sources . . . . .</b>	<u>-</u>	<u>(94,652)</u>	<u>(94,652)</u>	<u>-</u>
Net change in fund balance . . . . .	(863,719)	(977,263)	359,241	1,336,504
<b>Fund balance at beginning of year . . . . .</b>	918,180	918,180	918,180	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>116,719</u>	<u>116,719</u>	<u>116,719</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 171,180</u>	<u>\$ 57,636</u>	<u>\$ 1,394,140</u>	<u>\$ 1,336,504</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF NET ASSETS  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2009

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Other Enterprise Funds</b>	<b>Total</b>
<b>Assets:</b>			
Current assets:			
Equity in pooled cash and investments . . . . .	\$ -	\$ 1,741,797	\$ 1,741,797
Cash and cash equivalents in segregated accounts . . . . .	24,643,067	-	24,643,067
Investments in segregated accounts . . . . .	555,791	-	555,791
Receivables (net of allowance for uncollectibles):			
Accounts . . . . .	9,114,734	810	9,115,544
Prepayments . . . . .	651,437	155	651,592
Materials and supplies inventory . . . . .	753,244	-	753,244
Unamortized bond issue costs . . . . .	1,287,431	-	1,287,431
Total current assets . . . . .	<u>37,005,704</u>	<u>1,742,762</u>	<u>38,748,466</u>
Noncurrent assets:			
Capital assets:			
Land and construction in progress . . . . .	7,545,478	405,129	7,950,607
Depreciable capital assets, net . . . . .	32,642,943	183,059	32,826,002
Restricted cash and cash equivalents with fiscal and escrow agents:			
Permanent endowments . . . . .	25,000	-	25,000
Bond indenture agreement-cash . . . . .	237,672	-	237,672
Capital, debt, & other projects . . . . .	2,490,651	-	2,490,651
Total noncurrent assets . . . . .	<u>42,941,744</u>	<u>588,188</u>	<u>43,529,932</u>
Total assets . . . . .	<u>79,947,448</u>	<u>2,330,950</u>	<u>82,278,398</u>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable . . . . .	2,060,666	54,829	2,115,495
Contracts payable . . . . .	307,375	19,308	326,683
Accrued wages and benefits . . . . .	2,791,070	19,599	2,810,669
Due to other governments . . . . .	1,297,598	26,133	1,323,731
Current portion of compensated absences payable . . . . .	730,430	43,735	774,165
Current portion of notes payable . . . . .	98,236	-	98,236
Current portion of revenue bonds payable . . . . .	122,697	-	122,697
Current portion of general obligation bonds payable . . . . .	840,000	-	840,000
Current portion of capital lease obligation . . . . .	11,322	-	11,322
Current portion of OWDA loans . . . . .	-	25,130	25,130
Total current liabilities . . . . .	<u>8,259,394</u>	<u>188,734</u>	<u>8,448,128</u>
Long-term liabilities:			
Compensated absences payable . . . . .	1,919,608	26,068	1,945,676
Notes payable . . . . .	3,266,202	-	3,266,202
Revenue bonds payable . . . . .	3,877,303	-	3,877,303
OWDA loans payable . . . . .	-	338,893	338,893
General obligation bonds payable . . . . .	18,060,000	-	18,060,000
Total long-term liabilities . . . . .	<u>27,123,113</u>	<u>364,961</u>	<u>27,488,074</u>
Total liabilities . . . . .	<u>35,382,507</u>	<u>553,695</u>	<u>35,936,202</u>
<b>Net assets:</b>			
Invested in capital assets, net of related debt . . . . .	13,912,661	211,600	14,124,261
Restricted for:			
Nonexpendable permanent endowments . . . . .	25,000	-	25,000
Debt service, capital acquisitions and other projects . . . . .	2,728,323	-	2,728,323
Unrestricted . . . . .	27,898,957	1,565,655	29,464,612
Total net assets . . . . .	<u>\$ 44,564,941</u>	<u>\$ 1,777,255</u>	<u>\$ 46,342,196</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Other Enterprise Funds</b>	<b>Total</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$ -	\$ 638,503	\$ 638,503
License and permits . . . . .	-	32,544	32,544
Net patient services . . . . .	69,091,683	-	69,091,683
Tap-in fees. . . . .	-	100	100
Special assessments. . . . .	-	37,859	37,859
Other . . . . .	2,323,048	49,116	2,372,164
<b>Total operating revenues . . . . .</b>	<b>71,414,731</b>	<b>758,122</b>	<b>72,172,853</b>
<b>Operating expenses:</b>			
Personal services . . . . .	38,266,333	480,021	38,746,354
Contract services . . . . .	11,878,015	115,381	11,993,396
Materials and supplies . . . . .	14,668,000	34,796	14,702,796
Depreciation . . . . .	2,897,307	23,035	2,920,342
Discontinued operations. . . . .	447,127	-	447,127
Other . . . . .	-	16,888	16,888
<b>Total operating expenses . . . . .</b>	<b>68,156,782</b>	<b>670,121</b>	<b>68,826,903</b>
<b>Operating income . . . . .</b>	<b>3,257,949</b>	<b>88,001</b>	<b>3,345,950</b>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue. . . . .	158,249	11,218	169,467
Interest expense and fiscal charges . . . . .	(1,105,419)	-	(1,105,419)
Other non-operating revenue . . . . .	295,402	-	295,402
Loss from disposal from fixed assets . . . . .	-	(2,489)	(2,489)
<b>Total nonoperating revenues (expenses). . . . .</b>	<b>(651,768)</b>	<b>8,729</b>	<b>(643,039)</b>
<b>Income before transfers and capital contributions . . . . .</b>	<b>2,606,181</b>	<b>96,730</b>	<b>2,702,911</b>
Capital contributions . . . . .	1,064,803	-	1,064,803
Transfers in. . . . .	-	12,807	12,807
Transfers out . . . . .	-	(2,056)	(2,056)
<b>Change in net assets . . . . .</b>	<b>3,670,984</b>	<b>107,481</b>	<b>3,778,465</b>
<b>Net assets at beginning of year . . . . .</b>	<b>40,893,957</b>	<b>1,669,774</b>	<b>42,563,731</b>
<b>Net assets at end of year. . . . .</b>	<b>\$ 44,564,941</b>	<b>\$ 1,777,255</b>	<b>\$ 46,342,196</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<b><u>Business-Type Activities - Enterprise Funds</u></b>		
	<b><u>Memorial Hospital</u></b>	<b><u>Other Enterprise Funds</u></b>	<b><u>Total</u></b>
<b>Cash flows from operating activities:</b>			
Cash received from sales/service charges . . . . .	\$ -	\$ 671,147	\$ 671,147
Cash received from special assessments. . . . .	-	37,859	37,859
Cash received from other operating revenue . . . . .	2,323,048	49,116	2,372,164
Cash received from patients and third-party payors . . . . .	70,924,114	-	70,924,114
Cash payments for personal services . . . . .	(38,267,015)	(504,757)	(38,771,772)
Cash payments for contract services. . . . .	-	(66,746)	(66,746)
Cash payments for materials and supplies . . . . .	(26,979,722)	(35,473)	(27,015,195)
Cash payments for other expenses. . . . .	-	(15,018)	(15,018)
Net cash provided by operating activities . . . . .	<u>8,000,425</u>	<u>136,128</u>	<u>8,136,553</u>
<b>Cash flows from noncapital financing activities:</b>			
Cash received from transfers . . . . .	-	12,807	12,807
Cash received from other nonoperating activities . . . . .	295,402	-	295,402
Cash payments for transfers out . . . . .	-	(2,056)	(2,056)
Net cash provided by noncapital financing activities. . . . .	<u>295,402</u>	<u>10,751</u>	<u>306,153</u>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets. . . . .	(7,172,981)	(424,349)	(7,597,330)
Bond issuance . . . . .	4,000,000	-	4,000,000
Principal payments on capital lease obligations . . . . .	(22,061)	-	(22,061)
Interest payments on capital lease obligations . . . . .	(1,060,900)	-	(1,060,900)
Principal payments on bonds, notes and loans. . . . .	(922,415)	(12,565)	(934,980)
Proceeds from loans . . . . .	-	376,588	376,588
Grants and contributions . . . . .	1,064,803	-	1,064,803
Net cash used in capital and related financing activities . . . . .	<u>(4,113,554)</u>	<u>(60,326)</u>	<u>(4,173,880)</u>
<b>Cash flows from investing activities:</b>			
Cash received from interest. . . . .	158,249	13,171	171,420
Investment in joint ventures. . . . .	(105,627)	-	(105,627)
Net cash provided by investing activities . . . . .	<u>52,622</u>	<u>13,171</u>	<u>65,793</u>
Net increase in cash and investments . . . . .	4,234,895	99,724	4,334,619
<b>Cash and investments at beginning of year . . . . .</b>	<u>23,161,495</u>	<u>1,642,073</u>	<u>24,803,568</u>
<b>Cash and investments at end of year . . . . .</b>	<u><u>\$ 27,396,390</u></u>	<u><u>\$ 1,741,797</u></u>	<u><u>\$ 29,138,187</u></u>
Cash and investments include the following:			
Cash and investments . . . . .	\$ 24,643,067	\$ 1,741,797	\$ 26,384,864
Assets limited as to use cash and cash equivalents:			
Nonexpendable permanent endowments . . . . .	25,000	-	25,000
Funds available for debt service and capital acquisitions. . . . .	2,728,323	-	2,728,323
Total cash and investments. . . . .	<u><u>\$ 27,396,390</u></u>	<u><u>\$ 1,741,797</u></u>	<u><u>\$ 29,138,187</u></u>

- - continued



**UNION COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<b>Business-Type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Other Enterprise Funds</b>	<b>Total</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income . . . . .	\$ 3,257,949	\$ 88,001	\$ 3,345,950
Adjustments:			
Depreciation . . . . .	2,897,307	23,035	2,920,342
Bad debt expense . . . . .	5,313,069	-	5,313,069
Loss on sale of capital asset . . . . .	30,229	-	30,229
Changes in assets and liabilities:			
(Increase) in accounts receivable. . . . .	(4,459,796)	-	(4,459,796)
(Increase) other assets. . . . .	(165,011)	-	(165,011)
(Increase) in prepayments . . . . .	-	(155)	(155)
Increase in accounts payable . . . . .	109,237	49,983	159,220
Increase in other accrued expenses. . . . .	1,017,441	-	1,017,441
Increase in accrued wages and benefits. . . . .	-	1,523	1,523
Increase in due to other governments. . . . .	-	3,770	3,770
(Decrease) in compensated absences payable . . . . .	-	(30,029)	(30,029)
Net cash provided by operating activities . . . . .	<u>\$ 8,000,425</u>	<u>\$ 136,128</u>	<u>\$ 8,136,553</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

**STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUND  
DECEMBER 31, 2009**

	<u>Agency</u>
<b>Assets:</b>	
Equity in pooled cash and investments . . . . .	\$ 6,695,925
Cash and cash equivalents in segregated accounts . . . . .	435,814
Receivables:	
Real estate and other taxes . . . . .	85,235,434
Due from other governments . . . . .	<u>1,820,522</u>
Total assets . . . . .	<u>\$ 94,187,695</u>
<b>Liabilities:</b>	
Undistributed monies. . . . .	<u>\$ 94,187,695</u>
Total liabilities . . . . .	<u>\$ 94,187,695</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

#### 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 government 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 not to apply this FASB guidance.

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 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, 2009

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

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

##### *COMPONENT UNITS*

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

##### *DISCRETELY PRESENTED COMPONENT UNITS*

The component unit columns in the financial statements present the financial data of the County's discretely presented component units, 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., 835 E. Fifth Street, Marysville, Ohio 43040.

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (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 their 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 their share of the operating costs of the Center based on the number of individuals from their County in attendance. In 2009, Union County contributed \$399,907 for the Center's operations which represents 25.13 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 2009, 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, 2009

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (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 2009, Union County contributed \$68,894. 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 2009, Union County contributed \$40,714 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6th Street, Marysville, Ohio 43040.

##### 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 2009, Union County contributed \$1,403,743. 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, 2009

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (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 2009, the county contributed \$1,015,725 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 2009, the Hospital received distributions from Health Partners totaling \$89,393. 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 23.81 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. The Hospital received \$91,261.

##### 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 2009, the Hospital received \$9,091.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (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, 2009

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

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

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) the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs; (b) financial resources to be used for the acquisition, construction, or improvement of capital facilities other than those financed by proprietary funds; and (c) grants and other resources whose use is restricted to a particular purpose.

**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 patent 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.

#### 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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

***Fund Financial Statements*** - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets 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.

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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

*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, 2009, but which were levied to finance year 2010 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, 2009, 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.

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. 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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

**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 2009.

**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 2009. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2009.

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

#### **G. Cash and Investments**

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

During 2009, investments were limited to federal agency securities and investments in State Treasury Asset Reserve of Ohio (STAR Ohio). Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

The County has invested funds in STAR Ohio during 2009. 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, 2009.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

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 2009 amounted to \$1,000,812 which includes \$842,845 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 in segregated accounts" or "cash 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 investments".

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 gasoline tax, treasurer prepaid interest, federal CHIP, other enterprise funds, other capital project funds and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2009 amounted to \$1,029,311 and \$242, respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$158,249 and \$29,530, respectively.

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

#### **H. Inventories of Materials and Supplies**

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

On the fund financial statements, reported material and supplies inventory is equally offset by a fund balance reserve 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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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 infrastructure 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
Sewer lines	N/A	50 years
Equipment	5 - 10 years	5 - 10 years
Furniture and fixtures	10 years	10 years
Vehicles	5 - 8 years	5 - 8 years
Property under capital lease	N/A	5 - 15 years

The County's infrastructure consists of roads and bridges. County roads and bridges (infrastructure reported in the governmental activities column of the statement of net 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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

##### **K. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2009, 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 fund balance reserve 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. Accrued Liabilities and Long-term Obligations**

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

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

##### **M. 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".

##### **N. Fund Balance Reserves**

Reserved fund balances indicate that a portion of fund equity is not available for current appropriation or use. The unreserved portions of fund equity reflected in the governmental funds are available for use within the specific purposes of the funds.

The County reports amounts representing encumbrances outstanding, prepayments, materials and supplies inventories and loans receivable.



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

**O. 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 to enhance the 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.

**P. 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.

A reconciliation between the bonds face value and the amount reported on the statement of net assets is presented in Note 12.A.

**Q. 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 2009.

**R. Estimates**

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

**S. Operating Revenues and Expenses**

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

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

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

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Deficit Fund Balances**

Fund balances at December 31, 2009 included the following individual fund deficits:

<u>Nonmajor governmental funds</u>	<u>Deficit</u>
Law library	\$ 3,147
VAWA grant	501
VOCA stimulus	4,355
 <u>Nonmajor enterprise fund</u>	
Building and development	8,910

These funds complied with Ohio State law, which does not permit a cash basis deficit at year end. The general fund is liable for any deficit in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances in the nonmajor governmental funds and nonmajor enterprise fund are the result of recording adjustments for accrued liabilities. These deficit balances will be eliminated as resources become available to liquidate the accrued liabilities.

**B. Change in Accounting Principles**

For 2009, the County has implemented GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments", GASB Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 56 "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", and GASB Statement No. 57 "Other Postemployment Benefit (OPEB) Measurements by Agent Employers and Agent Multiple-Employers".

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

GASB Statement No. 52 improves the quality of financial reporting by requiring endowments to report their land and other real estate investments at fair value, creating consistency in reporting among similar entities that exist to invest resources for the purpose of generating income. The implementation of GASB Statement No. 52 did not have an effect on the financial statements of the County.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB's authoritative literature. The implementation of GASB Statement No. 55 did not have an effect on the financial statements of the County.

GASB Statement No. 56 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' (AICPA) Statements on Auditing Standards. The implementation of GASB Statement No. 56 did not have an effect on the financial statements of the County.

GASB Statement No. 57 establishes standards for the measurement and financial reporting of actuarially determined information by agent employers with individual-employer OPEB plans that have fewer than 100 total plan members and by the agent multiple-employer OPEB plans in which they participate. The implementation of GASB Statement No. 57 did not have an effect on the financial statements of the County.

#### NOTE 4 - DEPOSITS AND INVESTMENTS

##### Primary Government

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. Time certificates of deposit including, but not limited to, passbook accounts;

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

6. No-load money market mutual funds consisting exclusively of obligations described in items 1 or 2 above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
9. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

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

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

#### **A. Cash on Hand**

At year end, the County had \$4,225 in undeposited cash on hand which is included on the financial statements of the County as part of "equity in pooled cash and investments".

#### **B. Deposits with Financial Institutions**

At December 31, 2009, the carrying amount of all County deposits was \$59,658,193. As of December 31, 2009, \$56,491,541 of the County's bank balance of \$33,670,393 was exposed to custodial risk as discussed below, while \$2,470,228 was covered by the FDIC and \$25,291,376 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 County's deposits are collateralized by a pool of eligible securities deposited with Federal Reserve Banks, or at member banks of the Federal Reserve System, in the name of the depository bank and pledged as a pool of collateral against all public deposits held by the depository. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Although the securities were held by the pledging institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

**C. Investments**

As of December 31, 2009, 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>
FHLB	\$ 1,796,934	\$ -	\$ -	\$ -	\$ -	\$ 1,796,934
Investment in joint venture	555,791	-	-	-	-	555,791
STAR Ohio	111,847	111,847	-	-	-	-
Total	<u>\$ 2,464,572</u>	<u>\$ 111,847</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,352,725</u>

The weighted average maturity of investments is 2.71 years.

*Interest Rate Risk:* The Ohio Revised Code general 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 service rating. The County's investments in federal agency securities carry a rating of AAA by Standard & Poor's and Aaa by Moody's.

*Custodial Credit Risk:* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The federal agency securities are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent, but not in the County's name. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

*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, 2009:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
FHLB	\$ 1,796,934	72.91
Investment in joint venture	555,791	22.56
STAR Ohio	111,847	4.53
Total	<u>\$ 2,464,572</u>	<u>100.00</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

**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, 2009:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 59,658,193
Cash on hand	4,225
Investments	<u>2,464,572</u>
Total	<u>\$ 62,126,990</u>

<u>Cash and investments per statement of net assets</u>	
Governmental activities	\$ 24,842,391
Business-type activities	29,693,978
Component unit - Airport	458,882
Agency funds	<u>7,131,739</u>
Total	<u>\$ 62,126,990</u>

**E. Component Unit**

At December 31, 2009, the UCO Industries component unit's bank balance was \$1,433,442, of which \$941,013 was covered by the FDIC.

The component units cash balance at December 31, 2009 is reported as "cash and cash equivalents in segregated accounts" on the statement of net assets.

**NOTE 5 - INTERFUND TRANSACTIONS**

**A. Interfund transfers for the year ended December 31, 2009, consisted of the following, as reported on the fund financial statements:**

Transfers to nonmajor governmental funds from:	
General fund	\$ 966,492
Motor vehicle/gas tax	94,652
Sewer fund	<u>2,056</u>
Total	<u>\$ 1,063,200</u>

Transfers to sewer fund from:	
General fund	<u>\$ 12,807</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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

- B.** Due from due to other funds consisted of the following at December 31, 2009, as reported on the fund financial statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General	Nonmajor governmental	\$ 50,000
Nonmajor governmental	Nonmajor governmental	<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.

**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility and tangible personal 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. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2009 (other than public utility property) represent the collection of 2009 taxes. Tangible personal property taxes received in 2009 were levied after October 1, 2008, on the true value as of December 31, 2008. Tangible personal property tax is being phased out - the assessment percentage for property, including inventory, was reduced to zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property will be eliminated by calendar year 2009, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In calendar years 2009-2010, the County will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2009 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 2009 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, 2009 was \$10.85 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

<u>Real Property</u>	
Residential	\$ 840,322,240
Agricultural	146,787,000
Commercial/Industrial/Mineral	250,577,070
<u>Public Utility</u>	
Real	236,030
Personal	<u>52,115,040</u>
Total Assessed Value	<u>\$ 1,290,037,380</u>

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

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

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

Proceeds of the tax are credited to the general fund, the motor vehicle/gas tax fund, and the senior services fund. On the governmental fund financial statements, only amounts that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 2009 amounted to \$7,042,555 for the general fund, \$969,416 for the motor vehicle/gas tax fund and \$969,416 for the senior services fund. The 2008 voter approved sales and use tax restricted use revenue for 2009 was \$1,938,832. On the statement of activities the full amount of the receivable is recognized as revenue.



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2009, consisted of taxes, accounts (billings for user charged services), special assessments, accrued interest, loans and intergovernmental receivables arising from grants, 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, 2009.

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

**Governmental activities:**

Sales taxes	\$ 1,446,780
Real estate and other taxes	12,374,078
Accounts	92,047
Special assessments	91,580
Accrued interest	110,593
Due from other governments	5,773,695
Loans	55,458

**Business-type activities:**

Accounts	9,115,544
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The Hospital's receivables were calculated as follows:

**Memorial Hospital**

Gross patient accounts receivable	\$ 18,535,642
Less allowance for:	
Uncollectable accounts	(3,429,334)
Contractual adjustments	<u>(7,507,865)</u>
Net total patient accounts receivable	7,598,443
Physicians advances receivable	1,429,914
Other receivables	<u>86,377</u>
Total accounts receivable	<u><u>\$ 9,114,734</u></u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**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	\$ 227,402
Local government	391,500
Grants	<u>595,630</u>
Total	<u>1,214,532</u>
 <u>County Board of DD</u>	
Grants	18,492
Homestead and rollback	<u>326,641</u>
Total	<u>345,133</u>
 <u>Motor vehicle and gas tax</u>	
Gasoline excise tax	1,144,517
Motor vehicle license tax	<u>927,469</u>
Total	<u>2,071,986</u>
 <u>Nonmajor governmental funds</u>	
Federal CHIP	46,030
Common pleas court special projects	7,750
Convention and tourist bureau	20,636
Sheriff policing rotary	942
Dare community education	25,254
Youth services subsidy grant	50,202
911 emergency	57,621
Local emergency planning	15,800
Juvenile tobacco	7,629
VOCA grant	21,793
VOCA stimulus	19,977
Road and bridge	1,919
ADAMH	614,730
Community support services	128,619
Public assistance	579,026
Co-Ordination transportation	42,568
Child support enforcement agency	38,265
Child services	73,737
Adult basic literacy grant	55,841
WIA	129,946
Department of transportation capital projects	<u>203,759</u>
Total nonmajor governmental funds	<u>2,142,044</u>
Total governmental funds	<u>\$ 5,773,695</u>
 <u>Agency funds</u>	
Tax collections	<u>\$ 1,820,522</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

A summary of the changes in loans receivable during 2009 follows:

	<u>Rate</u>	<u>12/31/2008</u>	<u>Repayments</u>	<u>12/31/2009</u>
<b><u>General fund:</u></b>				
Union County Airport Authority	3.80%	\$ 81,674	\$ (26,216)	\$ 55,458
Total general fund		<u>\$ 81,674</u>	<u>\$ (26,216)</u>	<u>\$ 55,458</u>

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 loans which will be collected over various terms of the loan agreements.

**NOTE 9 - CAPITAL ASSETS**

A. Capital asset activity for the governmental activities for the year ended December 31, 2009, was as follows:

<b><u>Governmental activities:</u></b>	<u>Balance</u> <u>12/31/08</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/09</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 934,813	\$ 50,433	\$ (3,200)	\$ 982,046
Infrastructure	<u>50,776,148</u>	<u>1,922,606</u>	<u>-</u>	<u>52,698,754</u>
Total capital assets, not being depreciated	<u>51,710,961</u>	<u>1,973,039</u>	<u>(3,200)</u>	<u>53,680,800</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	1,457,218	-	(2,780)	1,454,438
Buildings	28,875,954	18,262	(5,300)	28,888,916
Equipment	4,496,232	95,050	(181,040)	4,410,242
Furniture and fixtures	904,473	44,204	(10,765)	937,912
Vehicles	<u>5,526,648</u>	<u>138,086</u>	<u>(181,409)</u>	<u>5,483,325</u>
Total capital assets, being depreciated	<u>41,260,525</u>	<u>295,602</u>	<u>(381,294)</u>	<u>41,174,833</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(269,700)	(53,755)	753	(322,702)
Buildings	(12,977,827)	(506,424)	2,054	(13,482,197)
Equipment	(3,141,990)	(388,302)	41,642	(3,488,650)
Furniture and fixtures	(571,218)	(68,841)	-	(640,059)
Vehicles	<u>(4,340,748)</u>	<u>(403,073)</u>	<u>26,505</u>	<u>(4,717,316)</u>
Total accumulated depreciation	<u>(21,301,483)</u>	<u>(1,420,395)</u>	<u>70,954</u>	<u>(22,650,924)</u>
Total capital assets being depreciated, net	<u>19,959,042</u>	<u>(1,124,793)</u>	<u>(310,340)</u>	<u>18,523,909</u>
Governmental activities capital assets, net	<u>\$ 71,670,003</u>	<u>\$ 848,246</u>	<u>\$ (313,540)</u>	<u>\$ 72,204,709</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

**Governmental activities:**

General government:

Legislative and executive	\$ 624,887
Judicial	57,591
Human services	66,743
Public works	236,061
Public safety	299,111
Health	<u>136,002</u>
Total depreciation expense - governmental activities	<u>\$ 1,420,395</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

B. A summary of the business-type activities capital assets for the year ended December 31, 2009 is as follows:

<b><u>Business-type activities:</u></b>	<u>Balance</u>			<u>Balance</u>
	<u>12/31/08</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/09</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,974,735	\$ 4,500,000	\$ -	\$ 6,474,735
Construction in progress	<u>882,814</u>	<u>1,649,452</u>	<u>(1,056,394)</u>	<u>1,475,872</u>
<i>Total capital assets, not being depreciated</i>	<u>2,857,549</u>	<u>6,149,452</u>	<u>(1,056,394)</u>	<u>7,950,607</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	2,281,811	1,198,734	(5,015)	3,475,530
Buildings and improvements	42,393,300	446,880	-	42,840,180
Equipment	22,029,397	1,060,073	(406,296)	22,683,174
Property under capital lease	4,196,613	-	(16,911)	4,179,702
Furniture and fixtures	36,156	-	-	36,156
Vehicles	164,587	-	(49,912)	114,675
Water and sewer lines	<u>175,607</u>	<u>47,761</u>	<u>-</u>	<u>223,368</u>
<i>Total capital assets, being depreciated</i>	<u>71,277,471</u>	<u>2,753,448</u>	<u>(478,134)</u>	<u>73,552,785</u>
Less: accumulated depreciation:				
Land improvements	(747,323)	(125,249)	-	(872,572)
Buildings and improvements	(16,799,181)	(1,450,472)	28,245	(18,221,408)
Equipment	(16,450,687)	(1,266,353)	118,083	(17,598,957)
Property under capital lease	(3,734,604)	(56,349)	-	(3,790,953)
Furniture and fixtures	(20,156)	(3,000)	-	(23,156)
Vehicles	(128,133)	(11,466)	49,912	(89,687)
Water and sewer lines	<u>(122,597)</u>	<u>(7,453)</u>	<u>-</u>	<u>(130,050)</u>
Total accumulated depreciated	<u>(38,002,681)</u>	<u>(2,920,342)</u>	<u>196,240</u>	<u>(40,726,783)</u>
Total capital assets, being depreciated, net	<u>33,274,790</u>	<u>(166,894)</u>	<u>(281,894)</u>	<u>32,826,002</u>
Business-type activities capital assets, net	<u>\$ 36,132,339</u>	<u>\$ 5,982,558</u>	<u>\$ (1,338,288)</u>	<u>\$ 40,776,609</u>

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

<b><u>Business-type activities:</u></b>	
Memorial Hospital	\$ 2,897,307
Building development	11,270
Sewer	<u>11,765</u>
Total depreciation expense - business-type activities	<u>\$ 2,920,342</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**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 Statement of Financial Accounting Standards Board No. 13, “Accounting for Leases”, 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 \$4,179,702.

These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the enterprise funds. Principal payments in 2009 totaled \$22,061 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, 2009:

<u>Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2010	\$ 11,439
Total future minimum lease payments	11,439
Less: amount representing interest	<u>(117)</u>
Present value of net minimum lease payments	<u>\$ 11,322</u>

**NOTE 11 - OTHER EMPLOYEE BENEFITS**

**A. Compensated Absences**

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

**B. Employee Health Insurance**

The County provides employee co-pay medical/surgical benefits through Anthem, a preferred provider organization (PPO) selected by the County Employees Benefits Consortium of Ohio (CEBCO). CEBCO’s rates are tiered for single, two party, and family households. The County’s portion is paid from the fund from which the employee’s salaries are paid. Under the fully insured program, there is 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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**NOTE 12 - LONG-TERM OBLIGATIONS**

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

During 2009, the following changes occurred in the County's governmental activities long-term obligations:

	Interest Rate	Balance 12/31/08	Additions	Reductions	Balance 12/31/09	Amount Due in One Year
<b>Governmental activities:</b>						
<u>General obligation bonds:</u>						
1997 airport	4.20% - 5.40%	\$ 315,000	\$ -	\$ (30,000)	\$ 285,000	\$ 30,000
1998 building renovation refunding bonds	3.60% - 4.85%	1,765,000	-	(1,765,000)	-	-
2007 airport	4.50%	365,000	-	(35,000)	330,000	35,000
2009 various purpose refunding	2.25% - 4.50%	-	6,470,000	(405,000)	6,065,000	620,000
 Total general obligation bonds		2,445,000	6,470,000	(2,235,000)	6,680,000	685,000
 <u>Sales tax revenue bonds</u>						
1998 sheriff facility	3.90% - 4.90%	1,745,000	-	(1,745,000)	-	-
2002 London Avenue building	2.20% - 5.00%	2,675,000	-	(140,000)	2,535,000	150,000
 Total sales tax revenue bonds		4,420,000	-	(1,885,000)	2,535,000	150,000
 <u>Other long-term obligations</u>						
Main Street bond anticipation note	3.50%	3,000,000	-	(3,000,000)	-	-
1993 mortgage loan	7.50%	45,336	-	(20,375)	24,961	21,794
Compensated absences		1,283,804	1,314,167	(1,185,475)	1,412,496	1,074,878
 Total other long-term obligations		4,329,140	1,314,167	(4,205,850)	1,437,457	1,096,672
 Total governmental activities		\$ 11,194,140	\$ 7,784,167	\$ (8,325,850)	10,652,457	\$ 1,931,672
				Add: Unamortized premium on bond issue:	86,827	
				Less: Unamortized deferred charges on refunding:	(32,945)	
				Total reported on statement of net assets	\$ 10,706,339	

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.

1998 building renovation bonds

The building renovation refunding bonds, with an original issue of \$4,110,000, were issued to advance refund the County's 1992 general obligation bonds as well as to provide the County additional funds for improvements. The refunding bonds defeased in-substance \$1,955,000 in general obligation bonds.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)**

On June 1, 2009, the County defeased the 1998 building renovation refunding bonds by placing a portion of the proceeds of the 2009 various purpose refunding bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements. At December 31, 2009, \$1,490,000 of this debt was outstanding.

1998 sheriff facility bonds

The 1998 sheriff facility bonds were issued to provide funds to build a new sheriff facility. These bonds mature on December 1, 2018 and bear interest rates ranging from 3.9% to 4.9%. These bonds are payable from sales tax revenues.

On June 1, 2009, the County defeased the 1998 sheriff facility bonds by placing a portion of the proceeds of the 2009 various purpose refunding bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements. At December 31, 2009, \$1,605,000 of this debt was outstanding.

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 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



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)**

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.

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

- B.** The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2009, 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>
2010	\$ 685,000	\$ 221,701	\$ 906,701	\$ 150,000	\$ 119,605	\$ 269,605
2011	710,000	204,570	914,570	155,000	113,380	268,380
2012	515,000	186,749	701,749	160,000	106,715	266,715
2013	530,000	173,242	703,242	165,000	99,835	264,835
2014	540,000	158,090	698,090	175,000	92,493	267,493
2015 - 2019	2,485,000	509,271	2,994,271	1,005,000	331,342	1,336,342
2020 - 2024	<u>1,215,000</u>	<u>167,625</u>	<u>1,382,625</u>	<u>725,000</u>	<u>73,750</u>	<u>798,750</u>
Total	<u>\$ 6,680,000</u>	<u>\$ 1,621,248</u>	<u>\$ 8,301,248</u>	<u>\$ 2,535,000</u>	<u>\$ 937,120</u>	<u>\$ 3,472,120</u>

Year Ended <u>December 31,</u>	<u>Mortgage Loan</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 21,794	\$ 1,017	\$ 22,811
2011	<u>3,167</u>	<u>25</u>	<u>3,192</u>
Total	<u>\$ 24,961</u>	<u>\$ 1,042</u>	<u>\$ 26,003</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)**

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

During 2009, the following changes occurred in the County's business-type activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>	<u>Amount Due in One Year</u>
<b>Business-type activities:</b>						
<u>General obligation bonds:</u>						
1999 Memorial hospital	2.50% - 5.55%	\$ 415,000	\$ -	\$ (415,000)	\$ -	\$ -
2003 Memorial hospital	2.50% - 5.55%	830,000	-	(25,000)	805,000	25,000
2005 Memorial hospital	2.50% - 5.55%	9,295,000	-	(215,000)	9,080,000	635,000
2007 Memorial hospital refunding	N/A	9,190,000	-	(175,000)	9,015,000	180,000
2009 Memorial hospital	4.72%	-	4,000,000	-	4,000,000	122,697
Total general obligation bonds		<u>19,730,000</u>	<u>4,000,000</u>	<u>(830,000)</u>	<u>22,900,000</u>	<u>962,697</u>
<u>Notes payable:</u>						
Note payable - hospital	N/A	596,556	-	(38,715)	557,841	40,814
Note payable - hospital - 2006	N/A	<u>2,860,297</u>	-	<u>(53,700)</u>	<u>2,806,597</u>	<u>57,422</u>
Total notes payable		<u>3,456,853</u>	-	<u>(92,415)</u>	<u>3,364,438</u>	<u>98,236</u>
<u>Other long-term obligations:</u>						
Compensated absences - hospital	N/A	2,297,117	352,921	-	2,650,038	730,430
Compensated absences - other	N/A	99,832	13,706	(43,735)	69,803	43,735
OWDA Loan #4973 - sewer	N/A	-	376,588	(12,565)	364,023	25,130
Capital leases - hospital	N/A	<u>33,383</u>	-	<u>(22,061)</u>	<u>11,322</u>	<u>11,322</u>
Total other long-term obligations		<u>2,430,332</u>	<u>743,215</u>	<u>(78,361)</u>	<u>3,095,186</u>	<u>810,617</u>
Total business-type activities		<u>\$ 25,617,185</u>	<u>\$ 4,743,215</u>	<u>\$ (1,000,776)</u>	<u>\$ 29,359,624</u>	<u>\$ 1,871,550</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.

1999 Memorial Hospital bonds

The Union County Memorial Hospital Refunding Bonds, with an original issue of \$11,000,000, were issued to advance refund the Hospital's 1990 general obligation bonds as well as to provide for the construction of a long-term care facility and construction of emergency room improvements. 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 \$865,000 in general obligation bonds. At December 31, 2009, none of this debt was still outstanding.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)**

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.

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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**NOTE 12 - LONG-TERM OBLIGATIONS - (Continued)**

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, 2009, the County has outstanding borrowings of \$364,023. The loan is not closed as of December 31, 2009, therefore, no amortization schedule is presented.

- D.** The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2009, are as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>Memorial Hospital Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 1,050,444	\$ 1,070,237	\$ 2,120,681
2011	1,008,097	1,058,883	2,066,980
2012	3,667,998	885,183	4,553,181
2013	1,014,201	885,453	1,899,654
2014	1,058,617	830,086	1,888,703
2015 - 2019	7,881,051	2,681,330	10,562,381
2020 - 2024	4,749,030	1,689,409	6,438,439
2025 - 2029	3,460,000	904,748	4,364,748
2030 - 2033	<u>2,375,000</u>	<u>256,480</u>	<u>2,631,480</u>
Total	<u>\$ 26,264,438</u>	<u>\$ 10,261,809</u>	<u>\$ 36,526,247</u>

**E. Legal Debt Margin**

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

The effects of the debt limitations described above at December 31, 2009 are an overall debt limit of \$24,259,915 and an un-voted debt limit of \$6,421,593.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**NOTE 13 - 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, 2009, \$1,285,000 of conduit debt remained outstanding.

**NOTE 14 - 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 15 - NET PATIENT SERVICE REVENUE**

Union County Memorial Hospital provides to certain patients covered by various third party payor arrangements that provide for payments to the Hospital at amounts different than its established rates. Gross patient service revenue and the allowances to reconcile to net patient service revenue for the year ended December 31, 2009, are as follows:

Gross patient service revenue	<u>\$ 136,340,707</u>
Less third party allowances:	
Contractual allowances	(59,401,192)
Provision for bad debt	(5,282,600)
Charity care	<u>(2,565,232)</u>
 Total allowances	 <u>(67,249,024)</u>
Net patient service revenue	<u><u>\$ 69,091,683</u></u>

**NOTE 16 - CONTRACTUAL COMMITMENTS**

The County had the following outstanding contractual commitments as of December 31, 2009:

<u>Contractor</u>	<u>Contract Amount</u>	<u>Outstanding Balance</u>
MAR - KING Construction Inc.	\$ 54,695	\$ 766
Poggemeyer Design Group Inc.	6,500	483
URS Corporation	22,990	2,499
CH2M Hill Inc.	160,000	53,047
Stantec	6,882	2,775
Stantec	28,797	22,932

**UNION COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**NOTE 17 - RISK MANAGEMENT**

**Property and Liability Insurance**

The County is exposed to various risks of loss related to torts, theft or damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2009, the County contracted with the County Risk Sharing Authority (CORSA) for property, general liability, commercial fleet, liability employee's benefit, data processing equipment, 911 equipment, County Engineer contractor equipment, valuable paper's additional, theft/disappearance/destruction for inside and outside, crime coverage, forgery and alteration of checks, and umbrella insurance. Settlements have not exceeded coverage for each of the past three years.

**Property**

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

**Liability**

- |                                    |                             |
|------------------------------------|-----------------------------|
| • Automobile                       | \$1,000,000 each occurrence |
| • Uninsured/Underinsured Motorists | \$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 \$2,000 to \$810,000 with \$250 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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

For 2009, the County participated in the County Commissioners Association of Ohio Service Corporation, a worker's compensation group rating plan (the Plan), an insurance purchasing pool (See Note 2). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

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

Union County Memorial Hospital self-insures for employee medical coverage up to \$50,000 per individual with stop loss policy for claims in excess of \$100,000 per employee or total claims in excess of \$3,968,000. Claims charged to operations when incurred were approximately \$3,873,000 and \$3,787,000 for the years ended December 31, 2009 and 2008 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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior and current-year claims. The \$410,710 claims liability is reported as part of the accrued wages and benefits in the Memorial Hospital enterprise fund at December 31, 2009, 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 2009 and the prior two years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2007	\$ 368,160	\$ 4,341,045	\$ 4,313,745	\$ 395,460
2008	395,460	3,801,050	3,787,000	409,510
2009	409,510	3,874,200	3,873,000	410,710

**NOTE 18 - PENSION PLANS**

**A. Ohio Public Employees Retirement System**

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

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



## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2009, 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 2009 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 10.10%. The County's contribution rate for 2009 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63% of covered payroll.

The County's contribution rate for pension benefits for 2009 was 7.00% from January 1 through March 31, 2009 and 8.50% from April 1 through December 31, 2009, except for those plan members in law enforcement and public safety. For those classifications, pension contributions were 10.63% from January 1 through March 31, 2009 and 12.13% from April 1 through December 31, 2009. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008 and 2007 were \$4,061,434, \$3,474,611 and \$3,940,947, respectively; 98.41% has been contributed for 2009 and 100% has been contributed for 2008 and 2007.

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

Plan Description - Certified teachers, employed by the school for Developmental Disabilities and the Central Ohio Youth Center, 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 10.50% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

Funding Policy - For 2009, 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, 2009, 2008, and 2007 were \$114,996 \$111,111 and \$92,782, respectively; 93.93% has been contributed for 2009 and 100 percent for years 2008 and 2007.

#### NOTE 19 - POSTRETIREMENT BENEFIT PLANS

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

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

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have ten years or more of qualifying Ohio service credit. The Ohio Revised Code permits, but not does 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 writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14.00% of covered payroll (17.63% 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 2009 was 7.00% from January 1 through March 31, 2009 and 5.50% from April 1 through December 31, 2009.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008 and 2007 were \$2,851,019, \$3,285,872 and \$2,507,511, respectively; 95.75% has been contributed for 2009 and 100% has been contributed for 2008 and 2007.

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.

#### 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 2009, 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, 2009, 2008 and 2007 were \$8,846, \$3,644 and \$13,983, respectively; 93.93% has been contributed for 2009 and 100 percent for 2008 and 2007.

#### NOTE 20 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of 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 and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis); and,

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

- (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 a reservation of fund balance for that portion of outstanding encumbrances not already recognized as payables (GAAP basis), and
- (d) Investments are reported at fair value (GAAP basis) rather than cost (budget basis).

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the general fund and major special revenue funds are as follows:

**Net Change in Fund Balances**

	Major Governmental Funds		
	General	DD	Motor Vehicle and Gas Tax
Budget basis	\$ (1,413,181)	\$ 1,274,371	\$ 359,241
Net adjustment for revenue accruals	262,147	340,085	(52,914)
Net adjustment for expenditure accruals	(384,039)	640,677	(96,726)
Encumbrances (budget basis)	170,220	11,114	161,254
GAAP basis	\$ (1,364,853)	\$ 2,266,247	\$ 370,855

**NOTE 21 - RELATED PARTY TRANSACTIONS**

During 2009, 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 \$235,449 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 2009, 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 2009, 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 2009, 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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

#### NOTE 22 - 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 23 - U-CO INDUSTRIES, INC.

##### A. Summary of Significant Accounting Policies

U-CO Industries, Inc. (the "Organization") was organized to give the developmentally disabled citizens of Union County an opportunity for sheltered employment while educating and training these citizens for a position in the competitive job market. To ensure a full spectrum of employment opportunities for these citizens, U-CO industries, Inc. 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.

*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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

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, 2009 and 2008.

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 2010, the Organization evaluates uncertain tax positions in accordance with existing generally accepted accounting principles and makes such accruals and disclosures as might be required there under. The Organization doesn't anticipate that the provisions of FIN 48 will have any significant impact on its financial statements.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and a 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.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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 2009. 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>2009</u>	<u>2008</u>
Raw materials	\$ 329,738	\$ 754,069
Finished goods	77,805	94,487
Inventory obsolescence reserve	<u>(25,000)</u>	<u>-</u>
Total inventory	<u>\$ 382,543</u>	<u>\$ 848,556</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, 2009, through 2017. The building’s fair market value was estimated to approximate the note assumed. The note is secured by the land and building.

The minimum principal payments on the note payable at June 30, 2009 due in each of the next five years and thereafter are as follows”

<u>Year Ended</u> <u>December 31,</u>	<u>U-CO Industries Debt</u>
	<u>Principal</u>
2010	\$ 147,774
2011	155,458
2012	163,542
2013	172,046
2014	180,992
Thereafter	<u>360,489</u>
Total	<u>\$ 1,180,301</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

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

**D. Deferred Lease**

As noted above 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, 2009 in each of the next five years and thereafter is as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>U-CO Industries Lease Payment</u>
	<u>Principal</u>
2010	\$ 93,634
2011	93,634
2012	93,634
2013	93,634
2014	93,634
Thereafter	<u>327,716</u>
Total	<u>\$ 795,886</u>

At December 31, 2009, the Union County's financial statements reflect the prepayment of the County's lease in the amount of \$749,074.

**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, 2010. The Organization received payments of \$84,355 and \$15,180 during the years ended June 30, 2009 and 2008, respectively.

Labor and rent donated by UCBDD are handled on an in-kind basis. The value of this in-kind support was calculated at \$235,449 and \$565,991 for the years ended June 30, 2009 and 2008, respectively, and is comprised of the following:

<u>Description</u>	<u>2009</u>	<u>2008</u>
In-kind labor	\$ 221,558	\$ 491,111
In-kind rent	<u>13,891</u>	<u>74,880</u>
Total In-kind Support	<u>\$ 235,449</u>	<u>\$ 565,991</u>



## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

##### **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, 2009 and 2008.

The Organization places its cash in accounts with financial institutions that are insured through the Federal Deposit Insurance Corporation up to \$100,000 as of June 30, 2008 and \$250,000 as of October 3, 2008. At June 30, 2009 and 2008 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 for the remaining obligation on a \$273,830 note, if, prior to the expiration of the fifteen year note term, the Organization cease 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, 2009 and 2008, 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, 2009 and 2008 was \$77,584 and \$95,840, respectively.

#### NOTE 24 - UNION COUNTY AIRPORT AUTHORITY

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)**

**A. Basis of Accounting**

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

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles. 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, 2009, follows:

Land	\$ 680,685
Depreciable capital assets, net	<u>2,298,902</u>
Net capital assets	<u><u>2,979,587</u></u>

**B. Deposits with Financial Institutions**

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

**NOTE 24 - UNION COUNTY AIRPORT AUTHORITY - (Continued)**

**C. Airport Long-Term Obligations**

During 2009, the following changes occurred in the Airport activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2009</u>	<u>Amount Due in One Year</u>
<b>General Obligation Loans:</b>						
Union county airport authority	3.80%	\$ 81,674	\$ -	\$ (26,126)	\$ 55,548	\$ 27,212
Total Loans		<u>\$ 81,674</u>	<u>\$ -</u>	<u>\$ (26,126)</u>	<u>\$ 55,548</u>	<u>\$ 27,212</u>

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

The annual requirements to amortize Airport long-term obligations outstanding as of December 31, 2009, are as follows:

<u>Year Ended December 31,</u>	<u>Airport Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 27,212	\$ 2,107	\$ 29,319
2011	<u>28,336</u>	<u>1,073</u>	<u>29,409</u>
Total	<u>\$ 55,548</u>	<u>\$ 3,180</u>	<u>\$ 58,728</u>

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REQUIRED  
SUPPLEMENTARY  
INFORMATION

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**UNION COUNTY, OHIO**

REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2009

**NOTE 1 – 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 2009 for the preservation of these assets.

The Union County Engineer has implemented a ten year program for road repairs and improvements. The plan changes based upon condition inspections, repair and improvement needs, and budget constraints. Factors considered when evaluating a roadway include time since last surface maintenance, current pavement condition, current and future traffic volume, traffic type, pavement width, geometrics, etc. A general overall pavement condition rating is assigned to sections of roadways as a result of annual visual observations. A numerical rating ranging from 0 to 9 is assigned, with 0 being the lowest ranking and 9 being the highest. The practice of the Union County Engineer is to maintain at least 75 % of the mileage of the county highway system at an appraisal rating of 5 or more. The most recent assessment found that 97 percent of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on state law and in accordance with Ohio Department of Transportation (ODOT) requirements. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. The practice of the Union County Engineer is to maintain a bridge system in the County where at least 85 % of the structures have a bridge appraisal rating of 5 or more. The most recent inspections found that 94 percent 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, 2009

**NOTE 1 - CONDITIONAL ASSESSMENT OF THE COUNTY'S INFRASTRUCTURE -  
(Continued)**

The following summarizes the overall ratings as of December 31, 2009.

	2007		2008		2009	
	Centerline		Centerline		Centerline	
	Miles	Percent	Miles	Percent	Miles	Percent
Condition Assessment of Fair or Better	442	94%	457	97%	455	98%
Condition Assessment of Less than Fair	27	6%	12	3%	11	2%

	2007		2008		2009	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
	Condition Assessment of Fair or Better	311	97%	302	94%	307
Condition Assessment of Less than Fair	9	3%	18	6%	12	4%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes. . . . .	\$ 3,843,336	\$ 3,616,761	\$ 3,806,119	\$ 189,358
Sales taxes. . . . .	8,134,878	7,680,000	7,164,411	(515,589)
Charges for services. . . . .	1,870,611	1,876,750	1,957,460	80,710
Licenses and permits. . . . .	2,791	2,800	3,134	334
Fines and forfeitures. . . . .	127,581	128,000	134,799	6,799
Intergovernmental. . . . .	2,431,150	2,439,129	2,510,298	71,169
Investment income. . . . .	1,000,118	1,003,400	891,124	(112,276)
Rental income. . . . .	433,577	435,000	393,178	(41,822)
Other. . . . .	512,138	513,819	897,635	383,816
<b>Total revenues. . . . .</b>	<b>18,356,180</b>	<b>17,695,659</b>	<b>17,758,158</b>	<b>62,499</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive				
Commissioners				
Personal services. . . . .	259,872	290,150	286,755	3,395
Materials and supplies. . . . .	1,560	2,907	2,268	639
Contractual services. . . . .	251,296	336,063	325,130	10,933
Other. . . . .	61,882	148,469	40,459	108,010
Total commissioners. . . . .	574,610	777,589	654,612	122,977
Environmental engineer - general:				
Personal services. . . . .	65,540	65,540	64,311	1,229
Total environmental engineer. . . . .	65,540	65,540	64,311	1,229
Auditor - general				
Personal services. . . . .	268,132	268,132	264,909	3,223
Materials and supplies. . . . .	20,000	20,000	19,939	61
Contractual services. . . . .	59,300	59,300	54,486	4,814
Other. . . . .	7,650	7,650	3,974	3,676
Total auditor. . . . .	355,082	355,082	343,308	11,774
Treasurer				
Personal services. . . . .	145,998	146,454	146,454	-
Materials and supplies. . . . .	25,900	27,111	25,767	1,344
Contractual services. . . . .	5,900	8,503	8,188	315
Other. . . . .	650	650	360	290
Total treasurer. . . . .	178,448	182,718	180,769	1,949
Prosecutor				
Personal services. . . . .	347,234	408,340	408,340	-
Materials and supplies. . . . .	15,000	15,000	12,000	3,000
Contractual services. . . . .	32,414	32,414	32,412	2
Other. . . . .	146,117	114,890	114,682	208
Total prosecutor. . . . .	540,765	570,644	567,434	3,210

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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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Risk management</b>				
Personal services . . . . .	\$ 103,176	\$ 103,176	\$ 103,141	\$ 35
Materials and supplies . . . . .	12,266	12,266	5,693	6,573
Contractual services . . . . .	12,255	14,005	11,562	2,443
Capital outlay . . . . .	21,714	23,866	2,163	21,703
Other . . . . .	108,821	110,499	83,495	27,004
<b>Total risk management . . . . .</b>	<b>258,232</b>	<b>263,812</b>	<b>206,054</b>	<b>57,758</b>
<b>Data processing</b>				
Personal services . . . . .	124,000	124,000	123,190	810
Materials and supplies . . . . .	2,000	2,000	361	1,639
Contractual services . . . . .	148,500	148,500	118,994	29,506
Other . . . . .	800	800	190	610
<b>Total data processing . . . . .</b>	<b>275,300</b>	<b>275,300</b>	<b>242,735</b>	<b>32,565</b>
<b>Board of elections</b>				
Personal services . . . . .	270,394	270,419	243,684	26,735
Materials and supplies . . . . .	25,083	25,166	24,962	204
Contractual services . . . . .	58,985	58,985	50,810	8,175
Capital outlay . . . . .	20,000	20,000	12,611	7,389
Other . . . . .	7,708	7,708	7,498	210
<b>Total board of elections . . . . .</b>	<b>382,170</b>	<b>382,278</b>	<b>339,565</b>	<b>42,713</b>
<b>Recorder</b>				
Personal services . . . . .	179,224	184,724	184,571	153
Materials and supplies . . . . .	8,500	4,500	3,183	1,317
Contractual services . . . . .	13,000	11,500	11,170	330
Other . . . . .	2,500	2,500	2,146	354
<b>Total recorder . . . . .</b>	<b>203,224</b>	<b>203,224</b>	<b>201,070</b>	<b>2,154</b>
<b>Maintenance and operations</b>				
Personal services . . . . .	538,082	546,821	545,532	1,289
Materials and supplies . . . . .	134,927	134,927	111,050	23,877
Contractual services . . . . .	1,145,542	1,142,220	922,696	219,524
Other . . . . .	1,197	1,197	845	352
<b>Total maintenance and operations . . . . .</b>	<b>1,819,748</b>	<b>1,825,165</b>	<b>1,580,123</b>	<b>245,042</b>
<b>Board of revisions</b>				
Other . . . . .	300	300	72	228
<b>Total board of revisions . . . . .</b>	<b>300</b>	<b>300</b>	<b>72</b>	<b>228</b>
<b>Assessing property</b>				
Personal services . . . . .	60,000	60,000	57,593	2,407
<b>Total assessing property . . . . .</b>	<b>60,000</b>	<b>60,000</b>	<b>57,593</b>	<b>2,407</b>
<b>Insurance and bonds</b>				
Contractual services . . . . .	217,023	217,234	209,913	7,321
Other . . . . .	3,800	5,340	2,615	2,725
<b>Total insurance and bonds . . . . .</b>	<b>220,823</b>	<b>222,574</b>	<b>212,528</b>	<b>10,046</b>

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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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Bureau of inspection				
Contractual services . . . . .	\$ 78,614	\$ 78,620	\$ 78,620	\$ -
Total bureau of inspection . . . . .	78,614	78,620	78,620	-
County planning				
Other . . . . .	69,000	69,000	68,894	106
Total county planning . . . . .	69,000	69,000	68,894	106
Fringe benefits				
Personal services . . . . .	2,857,819	2,902,386	2,619,591	282,795
Total fringe benefits . . . . .	2,857,819	2,902,386	2,619,591	282,795
Equipment				
Capital outlay . . . . .	276,895	407,445	171,507	235,938
Total equipment . . . . .	276,895	407,445	171,507	235,938
Archives				
Personal services . . . . .	39,385	20,264	19,474	790
Materials and supplies . . . . .	7,300	7,300	5,235	2,065
Contractual services . . . . .	1,600	1,600	592	1,008
Other . . . . .	1,000	1,000	231	769
Total archives . . . . .	49,285	30,164	25,532	4,632
Total general government - legislative and executive . . . . .	8,265,855	8,671,841	7,614,318	1,057,523
Judicial				
Common pleas court				
Personal services . . . . .	233,575	243,523	241,910	1,613
Materials and supplies . . . . .	26,000	26,011	25,889	122
Contractual services . . . . .	34,200	38,200	32,711	5,489
Capital outlay . . . . .	-	1,500	1,415	85
Other . . . . .	193,223	182,012	175,614	6,398
Total common pleas court . . . . .	486,998	491,246	477,539	13,707
Juvenile court				
Personal services . . . . .	404,981	404,981	402,516	2,465
Contractual services . . . . .	33,000	33,000	29,626	3,374
Other . . . . .	2,555	12,512	9,126	3,386
Total juvenile court . . . . .	440,536	450,493	441,268	9,225
Probate court				
Personal services . . . . .	137,118	137,118	136,958	160
Materials and supplies . . . . .	28,000	23,621	23,380	241
Contractual services . . . . .	14,850	14,850	9,729	5,121
Capital outlay . . . . .	-	-	-	-
Other . . . . .	1,250	1,250	790	460
Total probate court . . . . .	181,218	176,839	170,857	5,982

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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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of courts				
Personal services . . . . .	\$ 317,712	\$ 317,712	\$ 315,860	\$ 1,852
Materials and supplies . . . . .	48,335	60,189	57,042	3,147
Contractual services . . . . .	9,980	10,957	7,706	3,251
Other . . . . .	4,219	4,713	2,373	2,340
Total clerk of courts . . . . .	<u>380,246</u>	<u>393,571</u>	<u>382,981</u>	<u>10,590</u>
Public defender				
Contractual services . . . . .	405,401	416,850	416,850	-
Other . . . . .	4,000	4,000	438	3,562
Total public defender. . . . .	<u>409,401</u>	<u>420,850</u>	<u>417,288</u>	<u>3,562</u>
Law library				
Personal services. . . . .	45,000	44,700	38,140	6,560
Other . . . . .	2,500	2,800	2,731	69
Total law library . . . . .	<u>47,500</u>	<u>47,500</u>	<u>40,871</u>	<u>6,629</u>
Court of appeals				
Personal services. . . . .	1,000	1,000	-	1,000
Other . . . . .	12,000	12,000	11,502	498
Total court of appeals . . . . .	<u>13,000</u>	<u>13,000</u>	<u>11,502</u>	<u>1,498</u>
Jury commission				
Personal services. . . . .	840	840	840	-
Materials and supplies . . . . .	444	644	601	43
Total jury commission . . . . .	<u>1,284</u>	<u>1,484</u>	<u>1,441</u>	<u>43</u>
County court				
Personal services . . . . .	85,250	86,268	86,268	-
Contractual services . . . . .	4,000	4,000	1,660	2,340
Total county court . . . . .	<u>89,250</u>	<u>90,268</u>	<u>87,928</u>	<u>2,340</u>
Juvenile probation				
Personal services. . . . .	107,787	95,047	90,509	4,538
Other . . . . .	3,000	3,000	2,401	599
Total juvenile probation . . . . .	<u>110,787</u>	<u>98,047</u>	<u>92,910</u>	<u>5,137</u>
JV day reporting				
Personal services. . . . .	8,684	8,740	8,740	-
Materials and supplies . . . . .	375	375	375	-
Contractual services . . . . .	16,940	16,928	16,928	-
Total jv day reporting . . . . .	<u>25,999</u>	<u>26,043</u>	<u>26,043</u>	<u>-</u>
Total general government - judicial. . . . .	<u>2,186,219</u>	<u>2,209,341</u>	<u>2,150,628</u>	<u>58,713</u>
Total general government . . . . .	<u>10,452,074</u>	<u>10,881,182</u>	<u>9,764,946</u>	<u>1,116,236</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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public safety				
Coroner				
Personal services . . . . .	\$ 47,862	\$ 47,862	\$ 46,296	\$ 1,566
Materials and supplies . . . . .	1,000	1,400	1,000	400
Contractual services . . . . .	19,538	27,538	20,339	7,199
Capital outlay . . . . .	882	482	126	356
Other . . . . .	1,304	3,304	2,655	649
Total coroner . . . . .	<u>70,586</u>	<u>80,586</u>	<u>70,416</u>	<u>10,170</u>
Sheriff				
Personal services . . . . .	397,429	397,429	388,938	8,491
Materials and supplies . . . . .	17,129	17,129	14,862	2,267
Contractual services . . . . .	76,000	76,000	71,699	4,301
Other . . . . .	86,806	86,806	68,945	17,861
Total sheriff . . . . .	<u>577,364</u>	<u>577,364</u>	<u>544,444</u>	<u>32,920</u>
Law enforcement				
Personal services . . . . .	1,540,532	1,540,533	1,437,769	102,764
Materials and supplies . . . . .	128,180	143,180	138,540	4,640
Contractual services . . . . .	80,217	80,217	72,515	7,702
Other . . . . .	15,000	15,000	8,671	6,329
Total law enforcement . . . . .	<u>1,763,929</u>	<u>1,778,930</u>	<u>1,657,495</u>	<u>121,435</u>
Communication				
Personal services . . . . .	249,473	249,473	212,708	36,765
Materials and supplies . . . . .	700	700	174	526
Contractual services . . . . .	2,552	2,552	2,345	207
Other . . . . .	1,000	1,000	72	928
Total communication . . . . .	<u>253,725</u>	<u>253,725</u>	<u>215,299</u>	<u>38,426</u>
Jail				
Personal services . . . . .	306,054	309,664	284,651	25,013
Materials and supplies . . . . .	14,650	8,150	3,400	4,750
Contractual services . . . . .	1,490,390	1,493,031	1,463,361	29,670
Other . . . . .	2,000	2,000	831	1,169
Total jail . . . . .	<u>1,813,094</u>	<u>1,812,845</u>	<u>1,752,243</u>	<u>60,602</u>
Investigation				
Personal services . . . . .	438,519	444,042	425,231	18,811
Materials and supplies . . . . .	15,000	6,500	5,492	1,008
Contractual services . . . . .	14,000	14,000	12,280	1,720
Other . . . . .	6,600	6,641	5,402	1,239
Total investigation . . . . .	<u>474,119</u>	<u>471,183</u>	<u>448,405</u>	<u>22,778</u>
Community service				
Personal services . . . . .	327,379	327,379	314,473	12,906
Materials and supplies . . . . .	4,000	4,000	1,250	2,750
Contractual services . . . . .	5,060	5,060	4,494	566
Other . . . . .	3,100	3,100	1,270	1,830
Total community service . . . . .	<u>339,539</u>	<u>339,539</u>	<u>321,487</u>	<u>18,052</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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Pursuit sheriff				
Other . . . . .	\$ 7,000	\$ 8,351	\$ 7,481	\$ 870
Total pursuit sheriff . . . . .	7,000	8,351	7,481	870
Detention home COYC				
Contractual services . . . . .	425,017	425,017	399,907	25,110
Total detention home COYC . . . . .	425,017	425,017	399,907	25,110
Total public safety . . . . .	5,724,373	5,747,540	5,417,177	330,363
Public works				
Engineer				
Personal services . . . . .	121,064	121,064	120,130	934
Contractual services . . . . .	4,200	4,200	4,137	63
Total engineer . . . . .	125,264	125,264	124,267	997
Total public works . . . . .	125,264	125,264	124,267	997
Health				
Agriculture				
Contractual services . . . . .	1,200	1,200	1,200	-
Total agriculture . . . . .	1,200	1,200	1,200	-
Humane society				
Contractual services . . . . .	76,482	76,482	76,482	-
Total humane society . . . . .	76,482	76,482	76,482	-
Other health department				
Contractual services . . . . .	321,500	331,500	274,550	56,950
Total other health department . . . . .	321,500	331,500	274,550	56,950
Total health . . . . .	399,182	409,182	352,232	56,950
Human services				
Veteran's services				
Personal services . . . . .	190,786	189,786	179,688	10,098
Materials and supplies . . . . .	17,200	7,500	7,017	483
Contractual services . . . . .	125,408	90,963	77,540	13,423
Capital outlay . . . . .	32,950	22,950	20,570	2,380
Other . . . . .	282,263	340,963	303,920	37,043
Total veteran's services . . . . .	648,607	652,162	588,735	63,427
Children's services				
Contractual services . . . . .	200,000	220,640	220,640	-
Other . . . . .	15,000	15,000	15,000	-
Total children's services . . . . .	215,000	235,640	235,640	-
Other endowments				
Other . . . . .	97,144	97,144	74,544	22,600
Total other endowments . . . . .	97,144	97,144	74,544	22,600

- - Continued

**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, 2009

	<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>
Public assistance				
Other . . . . .	\$ 942,326	\$ 942,326	\$ 858,661	\$ 83,665
Total public assistance. . . . .	<u>942,326</u>	<u>942,326</u>	<u>858,661</u>	<u>83,665</u>
Total human services . . . . .	<u>1,903,077</u>	<u>1,927,272</u>	<u>1,757,580</u>	<u>169,692</u>
Economic development				
Economic development				
Contractual services. . . . .	200,665	200,665	197,135	3,530
Total economic development . . . . .	<u>200,665</u>	<u>200,665</u>	<u>197,135</u>	<u>3,530</u>
Total economic development . . . . .	<u>200,665</u>	<u>200,665</u>	<u>197,135</u>	<u>3,530</u>
Intergovernmental				
Agriculture				
Intergovernmental . . . . .	281,818	281,818	272,268	9,550
Total agriculture . . . . .	<u>281,818</u>	<u>281,818</u>	<u>272,268</u>	<u>9,550</u>
Conservation and recreation				
Intergovernmental . . . . .	249,237	249,237	244,237	5,000
Total conservation and recreation . . . . .	<u>249,237</u>	<u>249,237</u>	<u>244,237</u>	<u>5,000</u>
Historical society				
Intergovernmental . . . . .	25,000	25,000	25,000	-
Total historical society . . . . .	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Other				
Intergovernmental . . . . .	522,000	60,571	12,000	48,571
Total intergovernmental . . . . .	<u>522,000</u>	<u>60,571</u>	<u>12,000</u>	<u>48,571</u>
Refund and reimbursement				
Intergovernmental . . . . .	-	-	25,198	(25,198)
Total intergovernmental . . . . .	<u>-</u>	<u>-</u>	<u>25,198</u>	<u>(25,198)</u>
Total Intergovernmental . . . . .	<u>1,078,055</u>	<u>616,626</u>	<u>578,703</u>	<u>37,923</u>
Total expenditures. . . . .	<u>19,882,690</u>	<u>19,907,731</u>	<u>18,192,040</u>	<u>1,715,691</u>
Excess of expenditures over revenues . . . . .	(1,526,510)	(2,212,072)	(433,882)	1,778,190
<b>Other financing (uses):</b>				
Transfers out . . . . .	(679,037)	(1,136,099)	(979,299)	156,800
Total other financing (uses) . . . . .	<u>(679,037)</u>	<u>(1,136,099)</u>	<u>(979,299)</u>	<u>156,800</u>
Net change in fund balance . . . . .	(2,205,547)	(3,348,171)	(1,413,181)	1,934,990
<b>Fund balance at beginning of year . . . . .</b>	5,551,929	5,551,929	5,551,929	-
<b>Prior year encumbrances appropriated. . . . .</b>	44,552	44,552	44,552	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,390,934</u>	<u>\$ 2,248,310</u>	<u>\$ 4,183,300</u>	<u>\$ 1,934,990</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, 2009

	<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>				
Property taxes. . . . .	\$ 5,148,451	\$ 5,148,451	\$ 5,606,339	\$ 457,888
Intergovernmental. . . . .	2,991,549	2,991,549	3,337,386	345,837
Contributions and donations. . . . .	3,000	3,000	4,530	1,530
Other. . . . .	179,000	179,000	180,989	1,989
<b>Total revenues. . . . .</b>	<b>8,322,000</b>	<b>8,322,000</b>	<b>9,129,244</b>	<b>807,244</b>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	3,433,318	3,450,861	3,276,861	174,000
Materials and supplies . . . . .	56,365	56,522	49,457	7,065
Contractual services . . . . .	2,959,918	2,941,918	2,474,316	467,602
Capital outlay. . . . .	54,500	54,500	35,674	18,826
Other. . . . .	4,348,234	4,351,396	2,018,565	2,332,831
<b>Total expenditures . . . . .</b>	<b>10,852,335</b>	<b>10,855,197</b>	<b>7,854,873</b>	<b>3,000,324</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(2,530,335)	(2,533,197)	1,274,371	3,807,568
<b>Other financing uses:</b>				
Transfers out . . . . .	(559,906)	(559,906)	-	559,906
<b>Total other financing use. . . . .</b>	<b>(559,906)</b>	<b>(559,906)</b>	<b>-</b>	<b>559,906</b>
Net change in fund balance . . . . .	(3,090,241)	(3,093,103)	1,274,371	4,367,474
<b>Fund balance at beginning of year . . . . .</b>	<b>9,275,399</b>	<b>9,275,399</b>	<b>9,275,399</b>	<b>-</b>
<b>Prior year encumbrances appropriated. . . . .</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>-</b>
<b>Fund balance at end of year. . . . .</b>	<b>\$ 6,185,167</b>	<b>\$ 6,182,305</b>	<b>\$ 10,549,779</b>	<b>\$ 4,367,474</b>

**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, 2009

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>Revenues:</b>				
Sales tax. . . . .	\$ 850,000	\$ 850,000	\$ 981,528	\$ 131,528
Charges for services. . . . .	700,000	700,000	595,465	(104,535)
Licenses and permits . . . . .	2,000	2,000	1,640	(360)
Intergovernmental. . . . .	4,230,000	4,230,000	4,292,382	62,382
Investment income. . . . .	35,000	35,000	9,351	(25,649)
Other . . . . .	88,000	88,000	64,163	(23,837)
<b>Total revenues</b> . . . . .	<b>5,905,000</b>	<b>5,905,000</b>	<b>5,944,529</b>	<b>39,529</b>
<b>Expenditures:</b>				
Current:				
Public works				
Engineer				
Personal services . . . . .	444,000	444,000	340,888	103,112
Materials and supplies. . . . .	16,114	16,114	10,286	5,828
Contractual services. . . . .	197,825	244,094	142,488	101,606
Capital outlay . . . . .	10,000	10,000	6,849	3,151
Other . . . . .	157,000	155,006	110,147	44,859
<b>Total engineer</b> . . . . .	<b>824,939</b>	<b>869,214</b>	<b>610,658</b>	<b>258,556</b>
Roads				
Personal services . . . . .	1,219,000	1,219,000	1,133,752	85,248
Materials and supplies. . . . .	1,329,072	1,471,765	1,400,272	71,493
Contractual services. . . . .	556,978	573,951	367,724	206,227
Capital outlay . . . . .	250,411	180,822	179,264	1,558
Other . . . . .	430,000	427,994	392,105	35,889
<b>Total roads</b> . . . . .	<b>3,785,461</b>	<b>3,873,532</b>	<b>3,473,117</b>	<b>400,415</b>
Bridges and culverts				
Materials and supplies . . . . .	41,319	22,517	12,745	9,772
Contractual services . . . . .	200,000	200,000	80,388	119,612
Other . . . . .	1,917,000	1,822,348	1,313,728	508,620
<b>Total bridges and culverts</b> . . . . .	<b>2,158,319</b>	<b>2,044,865</b>	<b>1,406,861</b>	<b>638,004</b>
<b>Total expenditures.</b> . . . .	<b>6,768,719</b>	<b>6,787,611</b>	<b>5,490,636</b>	<b>1,296,975</b>
Excess (deficiency) of revenues over (under) expenditures. . . . .	(863,719)	(882,611)	453,893	1,336,504
<b>Other financing sources:</b>				
Transfers out . . . . .	-	(94,652)	(94,652)	-
<b>Total other financing sources</b> . . . . .	<b>-</b>	<b>(94,652)</b>	<b>(94,652)</b>	<b>-</b>
<b>Net change in fund balance</b> . . . . .	<b>(863,719)</b>	<b>(977,263)</b>	<b>359,241</b>	<b>1,336,504</b>
<b>Fund balance at beginning of year</b> . . . . .	<b>918,180</b>	<b>918,180</b>	<b>918,180</b>	<b>-</b>
<b>Prior year encumbrances appropriated.</b> . . . .	<b>116,719</b>	<b>116,719</b>	<b>116,719</b>	<b>-</b>
<b>Fund balance at end of year.</b> . . . . .	<b>\$ 171,180</b>	<b>\$ 57,636</b>	<b>\$ 1,394,140</b>	<b>\$ 1,336,504</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.

***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.

***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.

**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.

***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.

**UNION COUNTY, OHIO**

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

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

***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.

***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.

**UNION COUNTY, OHIO**

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

**Nonmajor Debt Service Funds**

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

***Bond Retirement***

To account for the retirement of debt.

***Sales Tax Debt***

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

**Nonmajor Capital Project Funds**

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

***Capital Improvements***

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

***Federal Grant and Recapture CDBG***

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

***Ditch Equipment Building***

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

***DD Capital***

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

***Sheriff's Facility Construction***

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

***AG Center***

To account for building renovation costs.

***London Ave. Government Building***

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

***Boylan and Phelps Ditch***

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

***Main Street Building***

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

***Lower Green JT Ditch***

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

***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, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Equity in pooled cash and cash investments. . . . .	\$ 5,673,001	\$ 209,378	\$ 1,217,763	\$ 7,100,142
Cash and cash equivalents in segregated accounts. . . . .	252,131	-	269,785	521,916
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	147,288	-	-	147,288
Real estate and other taxes . . . . .	1,554,675	-	-	1,554,675
Accounts. . . . .	35,899	-	-	35,899
Accrued interest . . . . .	1,204	-	-	1,204
Due from other governments . . . . .	1,938,285	-	203,759	2,142,044
Special assessments . . . . .	91,580	-	-	91,580
Prepayments. . . . .	25,052	-	-	25,052
Materials and supplies inventory . . . . .	9,503	-	-	9,503
Due from other funds. . . . .	2,000	-	-	2,000
Total assets . . . . .	<u>\$ 9,730,618</u>	<u>\$ 209,378</u>	<u>\$ 1,691,307</u>	<u>\$ 11,631,303</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 596,733	\$ -	\$ -	\$ 596,733
Accrued wages and benefits . . . . .	213,315	-	-	213,315
Due to other funds. . . . .	52,000	-	-	52,000
Due to other governments . . . . .	133,569	-	-	133,569
Deferred revenue . . . . .	1,323,680	-	-	1,323,680
Unearned revenue . . . . .	1,479,973	-	203,759	1,683,732
Total liabilities . . . . .	<u>3,799,270</u>	<u>-</u>	<u>203,759</u>	<u>4,003,029</u>
<b>Fund Balances:</b>				
Reserved for encumbrances . . . . .	3,996	-	3,900	7,896
Reserved for prepayments . . . . .	25,052	-	-	25,052
Reserved for materials and supplies inventory. . . . .	9,503	-	-	9,503
Reserved for debt service . . . . .	-	209,378	-	209,378
Undesignated, reported in:				
Special revenue funds. . . . .	5,892,797	-	-	5,892,797
Capital projects funds. . . . .	-	-	1,483,648	1,483,648
Total fund balances. . . . .	<u>5,931,348</u>	<u>209,378</u>	<u>1,487,548</u>	<u>7,628,274</u>
Total liabilities and fund balances . . . . .	<u>\$ 9,730,618</u>	<u>\$ 209,378</u>	<u>\$ 1,691,307</u>	<u>\$ 11,631,303</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	<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 . . . . .	\$ 1,353,855	\$ -	\$ -	\$ 1,353,855
Sales taxes . . . . .	969,416	-	-	969,416
Charges for services . . . . .	2,253,637	-	-	2,253,637
Licenses and permits . . . . .	126,537	-	-	126,537
Fines and forfeitures . . . . .	53,357	-	-	53,357
Intergovernmental . . . . .	10,859,018	-	1,662,694	12,521,712
Special assessments . . . . .	96,296	-	22,082	118,378
Investment income . . . . .	5,095	-	1,137	6,232
Rental income . . . . .	135,475	-	-	135,475
Contributions and donations . . . . .	2,446	-	-	2,446
Other . . . . .	426,018	82,719	-	508,737
<b>Total revenues . . . . .</b>	<b>16,281,150</b>	<b>82,719</b>	<b>1,685,913</b>	<b>18,049,782</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	3,622,522	-	-	3,622,522
Judicial . . . . .	322,476	-	-	322,476
Public safety . . . . .	1,426,937	-	-	1,426,937
Public works . . . . .	176,779	-	169,036	345,815
Health . . . . .	3,440,383	-	-	3,440,383
Human services . . . . .	6,463,303	-	-	6,463,303
Economic development . . . . .	189,599	-	-	189,599
Capital outlay . . . . .	38,868	-	1,667,160	1,706,028
Debt service:				
Principal retirement . . . . .	20,375	3,610,000	-	3,630,375
Interest and fiscal charges . . . . .	2,225	419,407	19	421,651
Bond issuance costs . . . . .	-	176,378	-	176,378
<b>Total expenditures . . . . .</b>	<b>15,703,467</b>	<b>4,205,785</b>	<b>1,836,215</b>	<b>21,745,467</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	577,683	(4,123,066)	(150,302)	(3,695,685)
<b>Other financing sources (uses):</b>				
Sale of refunding bonds . . . . .	-	6,470,000	-	6,470,000
Premium on refunding bonds . . . . .	-	90,222	-	90,222
Payment to refunding bond escrow agent . . . . .	-	(3,317,285)	(227,815)	(3,545,100)
Transfers in . . . . .	-	893,392	169,808	1,063,200
<b>Total other financing sources (uses) . . . . .</b>	<b>-</b>	<b>4,136,329</b>	<b>(58,007)</b>	<b>4,078,322</b>
Net change in fund balances . . . . .	577,683	13,263	(208,309)	382,637
<b>Fund balances at beginning of year . . . . .</b>	<b>5,347,951</b>	<b>196,115</b>	<b>1,695,857</b>	<b>7,239,923</b>
<b>Increase in reserve for inventory . . . . .</b>	<b>5,714</b>	<b>-</b>	<b>-</b>	<b>5,714</b>
<b>Fund balances at end of year . . . . .</b>	<b>\$ 5,931,348</b>	<b>\$ 209,378</b>	<b>\$ 1,487,548</b>	<b>\$ 7,628,274</b>



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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2009

	<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 investments . . . . .	\$ 506,716	\$ 32,761	\$ 210,095	\$ 63,717
Cash and cash equivalents in segregated accounts.	-	-	-	-
Receivables (net of allowance for uncollectible):				
Sales taxes. . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	-	202	-	-
Accrued interest . . . . .	-	-	-	1,166
Due from other governments . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Prepayments. . . . .	1,028	-	-	-
Materials and supplies inventory . . . . .	-	-	-	-
Due from other funds. . . . .	-	-	-	-
Total assets. . . . .	<u>\$ 507,744</u>	<u>\$ 32,963</u>	<u>\$ 210,095</u>	<u>\$ 64,883</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 51	\$ -	\$ -	\$ -
Accrued wages and benefits . . . . .	13,037	-	6,615	630
Due to other funds . . . . .	-	-	-	-
Due to other governments. . . . .	7,986	-	2,166	391
Deferred revenue. . . . .	-	-	-	-
Unearned revenue . . . . .	-	-	-	-
Total liabilities. . . . .	<u>21,074</u>	<u>-</u>	<u>8,781</u>	<u>1,021</u>
<b>Fund Balances:</b>				
Reserved for encumbrances. . . . .	-	-	-	-
Reserved for prepayments. . . . .	1,028	-	-	-
Reserved for materials and supplies inventory . . . . .	-	-	-	-
Unreserved:				
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	485,642	32,963	201,314	63,862
Total fund balances (deficit). . . . .	<u>486,670</u>	<u>32,963</u>	<u>201,314</u>	<u>63,862</u>
Total liabilities and fund balances . . . . .	<u>\$ 507,744</u>	<u>\$ 32,963</u>	<u>\$ 210,095</u>	<u>\$ 64,883</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>
\$ 62,786	\$ -	\$ 2,814	\$ 3,431	\$ 11,819	\$ 91,931
-	-	-	-	-	-
-	-	-	-	-	-
-	-	26	405	240	8,012
38	-	-	-	-	-
46,030	-	-	-	-	7,750
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 108,854</u>	<u>\$ -</u>	<u>\$ 2,840</u>	<u>\$ 3,836</u>	<u>\$ 12,059</u>	<u>\$ 107,693</u>
\$ 4,875	\$ -	\$ -	\$ -	\$ -	\$ 42
-	2,358	-	-	-	-
-	-	-	-	-	-
-	789	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,875</u>	<u>3,147</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42</u>
-	-	-	-	-	560
-	-	-	-	-	-
-	-	-	-	-	-
<u>103,979</u>	<u>(3,147)</u>	<u>2,840</u>	<u>3,836</u>	<u>12,059</u>	<u>107,091</u>
<u>103,979</u>	<u>(3,147)</u>	<u>2,840</u>	<u>3,836</u>	<u>12,059</u>	<u>107,651</u>
<u>\$ 108,854</u>	<u>\$ -</u>	<u>\$ 2,840</u>	<u>\$ 3,836</u>	<u>\$ 12,059</u>	<u>\$ 107,693</u>

- - Continued

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2009

	<u>Clerk of Courts Computerization</u>	<u>Probate and Juvenile Court Computer</u>	<u>Probate and Juvenile Court Computer Research</u>	<u>Juvenile Court Indigent Offenders</u>
<b>Assets:</b>				
Equity in pooled cash and cash investments . . . . .	\$ 15,307	\$ 22,677	\$ 3,863	\$ 1,333
Cash and cash equivalents in segregated accounts.	-	-	-	-
Receivables (net of allowance for uncollectible):				
Sales taxes. . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	1,250	787	156	26
Accrued interest . . . . .	-	-	-	-
Due from other governments . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Prepayments. . . . .	-	-	-	-
Materials and supplies inventory . . . . .	-	-	-	-
Due from other funds. . . . .	-	-	-	-
Total assets. . . . .	<u>\$ 16,557</u>	<u>\$ 23,464</u>	<u>\$ 4,019</u>	<u>\$ 1,359</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 1,018	\$ -	\$ -	\$ -
Accrued wages and benefits . . . . .	-	-	-	-
Due to other funds . . . . .	-	-	-	-
Due to other governments. . . . .	-	-	-	-
Deferred revenue. . . . .	-	-	-	-
Unearned revenue . . . . .	-	-	-	-
Total liabilities. . . . .	<u>1,018</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Reserved for encumbrances. . . . .	-	-	-	-
Reserved for prepayments. . . . .	-	-	-	-
Reserved for materials and supplies inventory . . . . .	-	-	-	-
Unreserved:				
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	<u>15,539</u>	<u>23,464</u>	<u>4,019</u>	<u>1,359</u>
Total fund balances (deficit). . . . .	<u>15,539</u>	<u>23,464</u>	<u>4,019</u>	<u>1,359</u>
Total liabilities and fund balances . . . . .	<u>\$ 16,557</u>	<u>\$ 23,464</u>	<u>\$ 4,019</u>	<u>\$ 1,359</u>

<b>Certificate Title Administration</b>	<b>Dispute Resolution</b>	<b>Economic Development</b>	<b>Convention and Tourist Bureau</b>	<b>DUI</b>	<b>Forfeitures</b>
\$ 117,766	\$ 74,439	\$ 52,544	\$ 201,686	\$ 6,826	\$ 5,799
-	-	-	-	252,131	-
-	-	-	-	-	-
-	-	-	-	-	-
17,350	3,370	-	-	300	-
-	-	-	-	-	-
-	-	-	20,636	-	-
-	-	-	-	-	-
16	274	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 135,132</u>	<u>\$ 78,083</u>	<u>\$ 52,544</u>	<u>\$ 222,322</u>	<u>\$ 259,257</u>	<u>\$ 5,799</u>
\$ 351	\$ -	\$ -	\$ -	\$ -	\$ -
4,708	4,415	4,256	-	-	-
-	-	-	-	-	-
2,842	2,622	2,589	-	88	-
-	-	-	-	300	-
-	-	-	-	-	-
<u>7,901</u>	<u>7,037</u>	<u>6,845</u>	<u>-</u>	<u>388</u>	<u>-</u>
-	2,957	-	-	-	-
16	274	-	-	-	-
-	-	-	-	-	-
<u>127,215</u>	<u>67,815</u>	<u>45,699</u>	<u>222,322</u>	<u>258,869</u>	<u>5,799</u>
<u>127,231</u>	<u>71,046</u>	<u>45,699</u>	<u>222,322</u>	<u>258,869</u>	<u>5,799</u>
<u>\$ 135,132</u>	<u>\$ 78,083</u>	<u>\$ 52,544</u>	<u>\$ 222,322</u>	<u>\$ 259,257</u>	<u>\$ 5,799</u>

- - Continued

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2009

	<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 investments . . . . .	\$ 30,875	\$ 39,098	\$ 90,223	\$ 41,053
Cash and cash equivalents in segregated accounts.	-	-	-	-
Receivables (net of allowance for uncollectible):				
Sales taxes. . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	134	-	2,342	-
Accrued interest . . . . .	-	-	-	-
Due from other governments . . . . .	-	-	942	25,254
Special assessments . . . . .	-	-	-	-
Prepayments. . . . .	-	-	-	21
Materials and supplies inventory . . . . .	-	-	-	-
Due from other funds. . . . .	-	-	-	-
Total assets. . . . .	<u>\$ 31,009</u>	<u>\$ 39,098</u>	<u>\$ 93,507</u>	<u>\$ 66,328</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 896	\$ -	\$ 2,482	\$ -
Accrued wages and benefits . . . . .	-	-	-	-
Due to other funds . . . . .	-	-	-	-
Due to other governments. . . . .	-	40	70	-
Deferred revenue. . . . .	-	-	2,843	25,254
Unearned revenue . . . . .	-	-	-	-
Total liabilities. . . . .	<u>896</u>	<u>40</u>	<u>5,395</u>	<u>25,254</u>
<b>Fund Balances:</b>				
Reserved for encumbrances. . . . .	-	157	-	-
Reserved for prepayments. . . . .	-	-	-	21
Reserved for materials and supplies inventory . . . . .	-	-	-	-
Unreserved:				
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	<u>30,113</u>	<u>38,901</u>	<u>88,112</u>	<u>41,053</u>
Total fund balances (deficit). . . . .	<u>30,113</u>	<u>39,058</u>	<u>88,112</u>	<u>41,074</u>
Total liabilities and fund balances . . . . .	<u>\$ 31,009</u>	<u>\$ 39,098</u>	<u>\$ 93,507</u>	<u>\$ 66,328</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>
\$ 53,787	\$ 1,376,696	\$ 58,398	\$ 455	\$ 297	\$ 27,460
-	-	-	-	-	-
-	-	-	-	-	-
-	881,007	-	-	-	-
-	-	-	-	-	749
-	-	-	-	-	-
50,202	57,621	15,800	-	-	7,629
-	-	-	-	-	-
-	10,652	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 103,989</u>	<u>\$ 2,325,976</u>	<u>\$ 74,198</u>	<u>\$ 455</u>	<u>\$ 297</u>	<u>\$ 35,838</u>
\$ 11,408	\$ 105	\$ -	\$ -	\$ -	\$ -
5,321	21,307	261	-	-	1,841
-	-	-	-	-	-
3,309	13,813	166	-	-	1,178
50,202	89,415	15,800	-	-	2,654
-	837,827	-	-	-	-
<u>70,240</u>	<u>962,467</u>	<u>16,227</u>	<u>-</u>	<u>-</u>	<u>5,673</u>
-	-	-	-	-	-
-	10,652	-	-	-	-
-	-	-	-	-	-
<u>33,749</u>	<u>1,352,857</u>	<u>57,971</u>	<u>455</u>	<u>297</u>	<u>30,165</u>
<u>33,749</u>	<u>1,363,509</u>	<u>57,971</u>	<u>455</u>	<u>297</u>	<u>30,165</u>
<u>\$ 103,989</u>	<u>\$ 2,325,976</u>	<u>\$ 74,198</u>	<u>\$ 455</u>	<u>\$ 297</u>	<u>\$ 35,838</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2009

	<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>VOCA Stimulus</u>	<u>Road and Bridge</u>
<b>Assets:</b>				
Equity in pooled cash and cash investments . . . . .	\$ 19,585	\$ 4,645	\$ 521	\$ 56,233
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 . . . . .	21,793	-	19,977	1,919
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	44	-	-	-
Materials and supplies inventory . . . . .	1,220	-	-	-
Due from other funds . . . . .	2,000	-	-	-
Total assets . . . . .	<u>\$ 44,642</u>	<u>\$ 4,645</u>	<u>\$ 20,498</u>	<u>\$ 58,152</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 1,041	\$ 311	\$ -	\$ -
Accrued wages and benefits . . . . .	2,537	1,856	3,304	1,995
Due to other funds . . . . .	-	2,000	-	-
Due to other governments . . . . .	2,144	979	1,572	1,189
Deferred revenue . . . . .	19,199	-	19,977	-
Unearned revenue . . . . .	-	-	-	-
Total liabilities . . . . .	<u>24,921</u>	<u>5,146</u>	<u>24,853</u>	<u>3,184</u>
<b>Fund Balances:</b>				
Reserved for encumbrances . . . . .	261	61	-	-
Reserved for prepayments . . . . .	44	-	-	-
Reserved for materials and supplies inventory . . . . .	1,220	-	-	-
Unreserved:				
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	<u>18,196</u>	<u>(562)</u>	<u>(4,355)</u>	<u>54,968</u>
Total fund balances (deficit) . . . . .	<u>19,721</u>	<u>(501)</u>	<u>(4,355)</u>	<u>54,968</u>
Total liabilities and fund balances . . . . .	<u>\$ 44,642</u>	<u>\$ 4,645</u>	<u>\$ 20,498</u>	<u>\$ 58,152</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>
\$ 33,139	\$ 274,044	\$ 91,282	\$ 415,607	\$ 21,810	\$ 54,694
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	673,668	-	-
-	-	232	-	-	-
-	-	-	-	-	-
-	-	-	614,730	-	128,619
-	91,580	-	-	-	-
-	-	211	6,332	-	469
-	-	-	1,827	-	-
-	-	-	-	-	-
<u>\$ 33,139</u>	<u>\$ 365,624</u>	<u>\$ 91,725</u>	<u>\$ 1,712,164</u>	<u>\$ 21,810</u>	<u>\$ 183,782</u>
\$ 233	\$ 19,478	\$ 752	\$ 220,008	\$ -	\$ 4,128
-	-	2,286	12,533	-	-
-	-	-	-	-	-
-	-	1,453	8,021	-	-
-	91,580	-	395,741	-	40,000
-	-	-	642,146	-	-
<u>233</u>	<u>111,058</u>	<u>4,491</u>	<u>1,278,449</u>	<u>-</u>	<u>44,128</u>
-	-	-	-	-	-
-	-	211	6,332	-	469
-	-	-	1,827	-	-
<u>32,906</u>	<u>254,566</u>	<u>87,023</u>	<u>425,556</u>	<u>21,810</u>	<u>139,185</u>
<u>32,906</u>	<u>254,566</u>	<u>87,234</u>	<u>433,715</u>	<u>21,810</u>	<u>139,654</u>
<u>\$ 33,139</u>	<u>\$ 365,624</u>	<u>\$ 91,725</u>	<u>\$ 1,712,164</u>	<u>\$ 21,810</u>	<u>\$ 183,782</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)  
DECEMBER 31, 2009

	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>
<b>Assets:</b>			
Equity in pooled cash and cash investments . . . . .	\$ 217,146	\$ 174,637	\$ 131,758
Cash and cash equivalents in segregated accounts.	-	-	-
Receivables (net of allowance for uncollectible):			
Sales taxes . . . . .	-	-	-
Real estate and other taxes . . . . .	-	-	-
Accounts . . . . .	-	-	318
Accrued interest . . . . .	-	-	-
Due from other governments . . . . .	579,026	42,568	38,265
Special assessments . . . . .	-	-	-
Prepayments . . . . .	2,749	813	-
Materials and supplies inventory . . . . .	3,291	36	-
Due from other funds . . . . .	-	-	-
Total assets . . . . .	<u>\$ 802,212</u>	<u>\$ 218,054</u>	<u>\$ 170,341</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 89,815	\$ 5,226	\$ 6,138
Accrued wages and benefits . . . . .	76,838	22,151	14,763
Due to other funds . . . . .	-	50,000	-
Due to other governments . . . . .	50,329	14,061	9,558
Deferred revenue . . . . .	379,405	42,568	20,005
Unearned revenue . . . . .	-	-	-
Total liabilities . . . . .	<u>596,387</u>	<u>134,006</u>	<u>50,464</u>
<b>Fund Balances:</b>			
Reserved for encumbrances . . . . .	-	-	-
Reserved for prepayments . . . . .	2,749	813	-
Reserved for materials and supplies inventory . . . . .	3,291	36	-
Unreserved:			
Undesignated (deficit), reported in:			
Special revenue funds . . . . .	<u>199,785</u>	<u>83,199</u>	<u>119,877</u>
Total fund balances (deficit) . . . . .	<u>205,825</u>	<u>84,048</u>	<u>119,877</u>
Total liabilities and fund balances . . . . .	<u>\$ 802,212</u>	<u>\$ 218,054</u>	<u>\$ 170,341</u>

<u>Children Services</u>	<u>Adult Basic Literacy Education Grant</u>	<u>Senior Services</u>	<u>Workplace Investment Act</u>	<u>Collaborative Family Risk</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 198,681	\$ 21,988	\$ 680,877	\$ 10,740	\$ 58,962	\$ 5,673,001
-	-	-	-	-	252,131
-	-	147,288	-	-	147,288
-	-	-	-	-	1,554,675
-	-	-	-	-	35,899
-	-	-	-	-	1,204
73,737	-	55,841	129,946	-	1,938,285
-	-	-	-	-	91,580
150	-	-	2,293	-	25,052
-	-	3,129	-	-	9,503
-	-	-	-	-	2,000
<u>\$ 272,568</u>	<u>\$ 21,988</u>	<u>\$ 887,135</u>	<u>\$ 142,979</u>	<u>\$ 58,962</u>	<u>\$ 9,730,618</u>
\$ 144,144	\$ -	\$ 57,975	\$ 9,636	\$ 16,620	\$ 596,733
-	-	9,514	789	-	213,315
-	-	-	-	-	52,000
-	-	5,242	972	-	133,569
-	-	128,737	-	-	1,323,680
-	-	-	-	-	1,479,973
<u>144,144</u>	<u>-</u>	<u>201,468</u>	<u>11,397</u>	<u>16,620</u>	<u>3,799,270</u>
-	-	-	-	-	3,996
150	-	-	2,293	-	25,052
-	-	3,129	-	-	9,503
<u>128,274</u>	<u>21,988</u>	<u>682,538</u>	<u>129,289</u>	<u>42,342</u>	<u>5,892,797</u>
<u>128,424</u>	<u>21,988</u>	<u>685,667</u>	<u>131,582</u>	<u>42,342</u>	<u>5,931,348</u>
<u>\$ 272,568</u>	<u>\$ 21,988</u>	<u>\$ 887,135</u>	<u>\$ 142,979</u>	<u>\$ 58,962</u>	<u>\$ 9,730,618</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	<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 . . . . .	841,143	2,720	108,028	-
Licenses and permits . . . . .	100	-	-	-
Fines and forfeitures . . . . .	700	-	-	-
Intergovernmental . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	4,854
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	7,850	-	-	-
	<u>849,793</u>	<u>2,720</u>	<u>108,028</u>	<u>4,854</u>
<b>Total revenues</b> . . . . .				
	<u>849,793</u>	<u>2,720</u>	<u>108,028</u>	<u>4,854</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	1,444,670	-	154,309	14,481
Judicial . . . . .	-	-	-	-
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Capital outlay . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
	<u>1,444,670</u>	<u>-</u>	<u>154,309</u>	<u>14,481</u>
<b>Total expenditures</b> . . . . .				
	<u>1,444,670</u>	<u>-</u>	<u>154,309</u>	<u>14,481</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(594,877)</u>	<u>2,720</u>	<u>(46,281)</u>	<u>(9,627)</u>
<b>Fund balance (deficit) at beginning of year</b> . . . . .	1,081,547	30,243	247,595	73,489
<b>Increase (decrease) in reserve for inventory</b> . . . . .	-	-	-	-
<b>Fund balance (deficit) at end of year</b> . . . . .	<u>\$ 486,670</u>	<u>\$ 32,963</u>	<u>\$ 201,314</u>	<u>\$ 63,862</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	292	4,500	2,460	116,161
-	-	-	-	-	-
-	-	-	-	-	-
162,443	-	-	-	-	-
-	-	-	-	-	-
241	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>162,684</u>	<u>-</u>	<u>292</u>	<u>4,500</u>	<u>2,460</u>	<u>116,161</u>
108,192	-	-	-	-	-
-	3,147	-	2,530	1,231	96,174
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>108,192</u>	<u>3,147</u>	<u>-</u>	<u>2,530</u>	<u>1,231</u>	<u>96,174</u>
54,492	(3,147)	292	1,970	1,229	19,987
49,487	-	2,548	1,866	10,830	87,664
-	-	-	-	-	-
<u>\$ 103,979</u>	<u>\$ (3,147)</u>	<u>\$ 2,840</u>	<u>\$ 3,836</u>	<u>\$ 12,059</u>	<u>\$ 107,651</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, 2009

	<u>Clerk of Courts Computerization</u>	<u>Probate and Juvenile Court Computer</u>	<u>Probate and Juvenile Court Computer Research</u>	<u>Juvenile Court Indigent Offenders</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	16,253	9,859	2,075	221
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	-	-	-	-
Total revenues . . . . .	<u>16,253</u>	<u>9,859</u>	<u>2,075</u>	<u>221</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	1,018	5,604	7,615	-
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Capital outlay . . . . .	38,868	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
Total expenditures . . . . .	<u>39,886</u>	<u>5,604</u>	<u>7,615</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(23,633)</u>	<u>4,255</u>	<u>(5,540)</u>	<u>221</u>
<b>Fund balance (deficit)</b>				
<b>at beginning of year . . . . .</b>	39,172	19,209	9,559	1,138
<b>Increase (decrease) in reserve for inventory . . . . .</b>	-	-	-	-
<b>Fund balance (deficit)</b>				
<b>at end of year . . . . .</b>	<u>\$ 15,539</u>	<u>\$ 23,464</u>	<u>\$ 4,019</u>	<u>\$ 1,359</u>

<u>Certificate Title Administration</u>	<u>Dispute Resolution</u>	<u>Economic Development</u>	<u>Convention and Tourist Bureau</u>	<u>DUI</u>	<u>Forfeitures</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
187,722	47,730	22,534	-	670	-
-	-	-	-	-	-
-	-	-	-	357	-
-	-	-	129,515	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	111,057	-
<u>187,722</u>	<u>47,730</u>	<u>22,534</u>	<u>129,515</u>	<u>112,084</u>	<u>-</u>
-	-	-	-	-	-
122,468	82,689	-	-	-	-
-	-	-	-	5,913	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	99,599	90,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>122,468</u>	<u>82,689</u>	<u>99,599</u>	<u>90,000</u>	<u>5,913</u>	<u>-</u>
<u>65,254</u>	<u>(34,959)</u>	<u>(77,065)</u>	<u>39,515</u>	<u>106,171</u>	<u>-</u>
61,977	106,005	122,764	182,807	152,698	5,799
-	-	-	-	-	-
<u>\$ 127,231</u>	<u>\$ 71,046</u>	<u>\$ 45,699</u>	<u>\$ 222,322</u>	<u>\$ 258,869</u>	<u>\$ 5,799</u>

- - Continued

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	<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 . . . . .	8,740	-	62,247	-
Licenses and permits . . . . .	14,145	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	23,561	40,842	1,227
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	-	-	4,105	29,494
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	22,885	23,561	107,194	30,721
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	-	-	-	-
Public safety. . . . .	9,871	38,009	116,561	39,434
Public works. . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Capital outlay. . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	9,871	38,009	116,561	39,434
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures. . . . .	13,014	(14,448)	(9,367)	(8,713)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance (deficit)</b>				
<b>at beginning of year . . . . .</b>	17,099	53,506	97,479	49,787
<b>Increase (decrease) in reserve for inventory .</b>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance (deficit)</b>				
<b>at end of year. . . . .</b>	<u>\$ 30,113</u>	<u>\$ 39,058</u>	<u>\$ 88,112</u>	<u>\$ 41,074</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>
\$ -	\$ 784,382	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	11,044
-	-	-	-	-	-
177,617	347,588	27,597	-	-	37,367
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	50	-
-	7,596	-	-	-	-
<u>177,617</u>	<u>1,139,566</u>	<u>27,597</u>	<u>-</u>	<u>50</u>	<u>48,411</u>
-	-	-	-	-	-
-	-	-	-	-	-
197,649	737,710	34,461	-	223	48,386
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>197,649</u>	<u>737,710</u>	<u>34,461</u>	<u>-</u>	<u>223</u>	<u>48,386</u>
<u>(20,032)</u>	<u>401,856</u>	<u>(6,864)</u>	<u>-</u>	<u>(173)</u>	<u>25</u>
53,781	961,653	64,835	455	470	30,140
-	-	-	-	-	-
<u>\$ 33,749</u>	<u>\$ 1,363,509</u>	<u>\$ 57,971</u>	<u>\$ 455</u>	<u>\$ 297</u>	<u>\$ 30,165</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, 2009

	<b>VOCA Grant</b>	<b>VAWA Grant</b>	<b>VOCA Stimulus</b>	<b>Road and Bridge</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	-	38,895	-	-
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	43,176
Intergovernmental . . . . .	98,544	-	42,344	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	182	-	-	-
	<u>98,726</u>	<u>38,895</u>	<u>42,344</u>	<u>43,176</u>
<b>Total revenues . . . . .</b>	<b>98,726</b>	<b>38,895</b>	<b>42,344</b>	<b>43,176</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	-	-	-	-
Public safety . . . . .	109,499	42,522	46,699	-
Public works . . . . .	-	-	-	55,159
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Capital outlay . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
	<u>109,499</u>	<u>42,522</u>	<u>46,699</u>	<u>55,159</u>
<b>Total expenditures . . . . .</b>	<b>109,499</b>	<b>42,522</b>	<b>46,699</b>	<b>55,159</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(10,773)</u>	<u>(3,627)</u>	<u>(4,355)</u>	<u>(11,983)</u>
<b>Fund balance (deficit)</b>				
<b>at beginning of year . . . . .</b>	30,195	3,126	-	66,951
<b>Increase (decrease) in reserve for inventory . . . . .</b>	299	-	-	-
<b>Fund balance (deficit)</b>				
<b>at end of year . . . . .</b>	<u>\$ 19,721</u>	<u>\$ (501)</u>	<u>\$ (4,355)</u>	<u>\$ 54,968</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>
\$ -	\$ -	\$ -	\$ 569,473	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	112,292	-	-	-
-	-	8,806	-	-	-
-	-	-	1,995,303	20,059	321,561
-	96,296	-	-	-	-
-	-	-	-	-	-
-	-	-	60,927	-	74,548
-	-	2,396	-	-	-
12,985	-	-	76,906	-	-
<u>12,985</u>	<u>96,296</u>	<u>123,494</u>	<u>2,702,609</u>	<u>20,059</u>	<u>396,109</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
24,575	97,045	-	-	-	-
-	-	160,739	2,887,078	18,805	373,761
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	20,375	-	-
-	-	-	2,225	-	-
<u>24,575</u>	<u>97,045</u>	<u>160,739</u>	<u>2,909,678</u>	<u>18,805</u>	<u>373,761</u>
<u>(11,590)</u>	<u>(749)</u>	<u>(37,245)</u>	<u>(207,069)</u>	<u>1,254</u>	<u>22,348</u>
44,496	255,315	124,479	641,604	20,556	117,306
-	-	-	(820)	-	-
<u>\$ 32,906</u>	<u>\$ 254,566</u>	<u>\$ 87,234</u>	<u>\$ 433,715</u>	<u>\$ 21,810</u>	<u>\$ 139,654</u>

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**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)  
FOR THE YEAR ENDED DECEMBER 31, 2009

	<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 . . . . .	-	635,116	135,227	-
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	318	-
Intergovernmental . . . . .	4,374,928	115,394	664,923	1,311,827
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	119,098	73	14,789	32,571
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	4,494,026	750,583	815,257	1,344,398
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	1,900,870	-	-	-
Judicial . . . . .	-	-	-	-
Public safety. . . . .	-	-	-	-
Public works. . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	2,282,871	687,215	803,523	1,239,772
Economic development . . . . .	-	-	-	-
Capital outlay. . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	4,183,741	687,215	803,523	1,239,772
Excess (deficiency) of revenues over (under) expenditures. . . . .	<hr/> 310,285	<hr/> 63,368	<hr/> 11,734	<hr/> 104,626
<b>Fund balance (deficit)</b>				
<b>at beginning of year . . . . .</b>	(107,751)	20,699	108,143	23,798
<b>Increase (decrease) in reserve for inventory .</b>	<hr/> 3,291	<hr/> (19)	<hr/> -	<hr/> -
<b>Fund balance (deficit)</b>				
<b>at end of year. . . . .</b>	<hr/> <u>\$ 205,825</u>	<hr/> <u>\$ 84,048</u>	<hr/> <u>\$ 119,877</u>	<hr/> <u>\$ 128,424</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>
\$ -	\$ -	\$ -	\$ -	1,353,855
-	969,416	-	-	969,416
-	-	-	-	2,253,637
-	-	-	-	126,537
-	-	-	-	53,357
23,882	271,138	450,718	220,640	10,859,018
-	-	-	-	96,296
-	-	-	-	5,095
-	-	-	-	135,475
-	-	-	-	2,446
-	9,312	-	-	426,018
<u>23,882</u>	<u>1,249,866</u>	<u>450,718</u>	<u>220,640</u>	<u>16,281,150</u>
-	-	-	-	3,622,522
-	-	-	-	322,476
-	-	-	-	1,426,937
-	-	-	-	176,779
-	-	-	-	3,440,383
33,659	858,554	357,091	200,618	6,463,303
-	-	-	-	189,599
-	-	-	-	38,868
-	-	-	-	20,375
-	-	-	-	2,225
<u>33,659</u>	<u>858,554</u>	<u>357,091</u>	<u>200,618</u>	<u>15,703,467</u>
<u>(9,777)</u>	<u>391,312</u>	<u>93,627</u>	<u>20,022</u>	<u>577,683</u>
31,765	291,392	37,955	22,320	5,347,951
-	2,963	-	-	5,714
<u>\$ 21,988</u>	<u>\$ 685,667</u>	<u>\$ 131,582</u>	<u>\$ 42,342</u>	<u>\$ 5,931,348</u>

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**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, 2009

	<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. . . . .	\$ 780,000	\$ 780,000	\$ 841,183	\$ 61,183
Licenses and permits . . . . .	40	40	100	60
Fines and forfeitures. . . . .	300	300	700	400
Other. . . . .	3,000	3,000	7,850	4,850
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	783,340	783,340	849,833	66,493
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive				
Personal services . . . . .	364,400	364,400	329,084	35,316
Materials and supplies. . . . .	11,000	11,000	8,452	2,548
Contractual services. . . . .	429,500	437,499	302,499	135,000
Other . . . . .	842,378	845,690	799,541	46,149
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures. . . . .	1,647,278	1,658,589	1,439,576	219,013
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance . . . . .	(863,938)	(875,249)	(589,743)	285,506
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at beginning of year . . . . .</b>	1,083,641	1,083,641	1,083,641	-
<b>Prior year encumbrances appropriated. . . . .</b>	12,818	12,818	12,818	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 232,521</u>	<u>\$ 221,210</u>	<u>\$ 506,716</u>	<u>\$ 285,506</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, 2009

	<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 . . . . .	\$ 2,800	\$ 2,800	\$ 2,518	\$ (282)
Interest revenue. . . . .	400	400	-	(400)
Total revenues . . . . .	<u>3,200</u>	<u>3,200</u>	<u>2,518</u>	<u>(682)</u>
Net change in fund balance . . . . .	3,200	3,200	2,518	(682)
<b>Fund balance at beginning of year . . . . .</b>	<u>30,243</u>	<u>30,243</u>	<u>30,243</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 33,443</u>	<u>\$ 33,443</u>	<u>\$ 32,761</u>	<u>\$ (682)</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 120,000	\$ 120,000	\$ 108,028	\$ (11,972)
Total revenues . . . . .	120,000	120,000	108,028	(11,972)
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive				
Treasurer				
Personal services . . . . .	54,510	54,716	53,391	1,325
Materials and supplies . . . . .	1,200	1,019	569	450
Contractual services . . . . .	250	250	250	-
Capital outlay . . . . .	1,000	1,000	690	310
Other . . . . .	2,000	14,500	13,581	919
Total treasurer . . . . .	58,960	71,485	68,481	3,004
Prosecutor				
Personal services . . . . .	85,133	85,133	80,131	5,002
Other . . . . .	800	800	658	142
Total prosecutor . . . . .	85,933	85,933	80,789	5,144
Total expenditures . . . . .	144,893	157,418	149,270	8,148
Net change in fund balance . . . . .	(24,893)	(37,418)	(41,242)	(3,824)
<b>Fund balance at beginning of year . . . . .</b>	251,337	251,337	251,337	-
<b>Fund balance at end of year . . . . .</b>	\$ 226,444	\$ 213,919	\$ 210,095	\$ (3,824)

**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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Interest . . . . .	\$ 14,000	\$ 14,000	\$ 4,644	\$ (9,356)
Total revenues . . . . .	<u>14,000</u>	<u>14,000</u>	<u>4,644</u>	<u>(9,356)</u>
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive				
Personal services . . . . .	7,705	13,638	13,517	121
Materials and supplies . . . . .	<u>1,200</u>	<u>1,062</u>	<u>478</u>	<u>584</u>
Total expenditures . . . . .	<u>8,905</u>	<u>14,700</u>	<u>13,995</u>	<u>705</u>
Net change in fund balance. . . . .	5,095	(700)	(9,351)	(8,651)
<b>Fund balance at beginning of year . . . . .</b>	<u>73,004</u>	<u>73,004</u>	<u>73,004</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 78,099</u>	<u>\$ 72,304</u>	<u>\$ 63,653</u>	<u>\$ (8,651)</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 18,000	\$ 771,632	\$ 134,413	\$ (637,219)
Interest . . . . .	-	-	239	239
Total revenues . . . . .	18,000	771,632	134,652	(636,980)
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive				
Contractual services. . . . .	18,000	521,565	103,318	418,247
Total expenditures . . . . .	18,000	521,565	103,318	418,247
Net change in fund balance. . . . .	-	250,067	31,334	(218,733)
<b>Fund balance at beginning of year . . . . .</b>	31,448	31,448	31,448	-
<b>Fund balance at end of year . . . . .</b>	\$ 31,448	\$ 281,515	\$ 62,782	\$ (218,733)

**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, 2009

	<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 . . . . .	\$ 300	\$ 300	\$ 266	\$ (34)
Total revenues . . . . .	<u>300</u>	<u>300</u>	<u>266</u>	<u>(34)</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 . . . . .	-	-	266	266
<b>Fund balance at beginning of year . . . . .</b>	<u>2,548</u>	<u>2,548</u>	<u>2,548</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,548</u>	<u>\$ 2,548</u>	<u>\$ 2,814</u>	<u>\$ 266</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, 2009

	<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 . . . . .	\$ 4,700	\$ 4,700	\$ 4,095	\$ (605)
Total revenues . . . . .	<u>4,700</u>	<u>4,700</u>	<u>4,095</u>	<u>(605)</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Contractual services . . . . .	<u>4,650</u>	<u>4,650</u>	<u>2,530</u>	<u>2,120</u>
Total expenditures . . . . .	<u>4,650</u>	<u>4,650</u>	<u>2,530</u>	<u>2,120</u>
Net change in fund balance. . . . .	50	50	1,565	1,515
<b>Fund balance at beginning of year . . . . .</b>	<u>1,866</u>	<u>1,866</u>	<u>1,866</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 1,916</u>	<u>\$ 1,916</u>	<u>\$ 3,431</u>	<u>\$ 1,515</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, 2009

	<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 . . . . .	\$ 2,500	\$ 2,500	\$ 2,220	\$ (280)
Total revenues . . . . .	<u>2,500</u>	<u>2,500</u>	<u>2,220</u>	<u>(280)</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Other. . . . .	<u>3,000</u>	<u>3,000</u>	<u>1,231</u>	<u>1,769</u>
Total expenditures . . . . .	<u>3,000</u>	<u>3,000</u>	<u>1,231</u>	<u>1,769</u>
Net change in fund balance. . . . .	(500)	(500)	989	1,489
<b>Fund balance at beginning of year . . . . .</b>	<u>10,830</u>	<u>10,830</u>	<u>10,830</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 10,330</u>	<u>\$ 10,330</u>	<u>\$ 11,819</u>	<u>\$ 1,489</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 69,000	\$ 85,000	\$ 108,279	\$ 23,279
Total revenues . . . . .	69,000	85,000	108,279	23,279
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Other . . . . .	148,164	147,430	96,734	50,696
Total expenditures. . . . .	148,164	147,430	96,734	50,696
Net change in fund balance. . . . .	(79,164)	(62,430)	11,545	73,975
<b>Fund balance at beginning of year . . . . .</b>	18,758	18,758	18,758	-
<b>Prior year encumbrances appropriated . . . . .</b>	61,026	61,026	61,026	-
<b>Fund balance at end of year . . . . .</b>	\$ 620	\$ 17,354	\$ 91,329	\$ 73,975

**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, 2009

	<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 . . . . .	\$ 14,500	\$ 14,500	\$ 15,003	\$ 503
Total revenues . . . . .	<u>14,500</u>	<u>14,500</u>	<u>15,003</u>	<u>503</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Capital outlay . . . . .	17,000	40,200	39,886	314
Total expenditures. . . . .	<u>17,000</u>	<u>40,200</u>	<u>39,886</u>	<u>314</u>
Net change in fund balance. . . . .	(2,500)	(25,700)	(24,883)	817
<b>Fund balance at beginning of year . . . . .</b>	<u>39,172</u>	<u>39,172</u>	<u>39,172</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 36,672</u>	<u>\$ 13,472</u>	<u>\$ 14,289</u>	<u>\$ 817</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, 2009

	<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 . . . . .	\$ 9,800	\$ 9,800	\$ 9,072	\$ (728)
Total revenues . . . . .	<u>9,800</u>	<u>9,800</u>	<u>9,072</u>	<u>(728)</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Other . . . . .	13,000	13,000	5,604	7,396
Total expenditures . . . . .	<u>13,000</u>	<u>13,000</u>	<u>5,604</u>	<u>7,396</u>
Net change in fund balance. . . . .	(3,200)	(3,200)	3,468	6,668
<b>Fund balance at beginning of year . . . . .</b>	<u>19,209</u>	<u>19,209</u>	<u>19,209</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 16,009</u>	<u>\$ 16,009</u>	<u>\$ 22,677</u>	<u>\$ 6,668</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, 2009

	<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. . . . .	\$ 2,000	\$ 2,000	\$ 1,919	\$ (81)
Total revenues . . . . .	<u>2,000</u>	<u>2,000</u>	<u>1,919</u>	<u>(81)</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Other . . . . .	2,000	8,500	7,615	885
Total expenditures. . . . .	<u>2,000</u>	<u>8,500</u>	<u>7,615</u>	<u>885</u>
Net change in fund balance. . . . .	-	(6,500)	(5,696)	804
<b>Fund balance at beginning of year . . . . .</b>	<u>9,559</u>	<u>9,559</u>	<u>9,559</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 9,559</u>	<u>\$ 3,059</u>	<u>\$ 3,863</u>	<u>\$ 804</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, 2009

	<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 . . . . .	\$ -	\$ -	\$ 195	\$ 195
Total revenues . . . . .	-	-	195	195
Net change in fund balance. . . . .	-	-	195	195
<b>Fund balance at beginning of year . . . . .</b>	<u>1,138</u>	<u>1,138</u>	<u>1,138</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 1,138</u>	<u>\$ 1,138</u>	<u>\$ 1,333</u>	<u>\$ 195</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, 2009

	<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 . . . . .	\$ 140,000	\$ 140,000	\$ 184,358	\$ 44,358
Total revenues . . . . .	140,000	140,000	184,358	44,358
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Personal services . . . . .	109,635	113,587	112,433	1,154
Materials and supplies . . . . .	8,600	8,600	5,467	3,133
Contractual services . . . . .	3,840	6,740	4,469	2,271
Capital outlay . . . . .	1,000	1,000	532	468
Other . . . . .	200	200	174	26
Total expenditures . . . . .	123,275	130,127	123,075	7,052
Net change in fund balance. . . . .	16,725	9,873	61,283	51,410
<b>Fund balance at beginning of year . . . . .</b>	56,383	56,383	56,383	-
<b>Prior year encumbrances appropriated . . . . .</b>	100	100	100	-
<b>Fund balance at end of year. . . . .</b>	<u>\$ 73,208</u>	<u>\$ 66,356</u>	<u>\$ 117,766</u>	<u>\$ 51,410</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, 2009

	<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 . . . . .	\$ 20,000	\$ 35,000	\$ 44,490	\$ 9,490
Total revenues . . . . .	<u>20,000</u>	<u>35,000</u>	<u>44,490</u>	<u>9,490</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Personal services . . . . .	63,838	64,659	64,654	5
Other . . . . .	48,229	50,642	14,229	36,413
Total expenditures . . . . .	<u>112,067</u>	<u>115,301</u>	<u>78,883</u>	<u>36,418</u>
Net change in fund balance. . . . .	(92,067)	(80,301)	(34,393)	45,908
<b>Fund balance at beginning of year . . . . .</b>	102,640	102,640	102,640	-
<b>Prior year encumbrances appropriated . . . . .</b>	3,235	3,235	3,235	-
<b>Fund balance at end of year. . . . .</b>	<u>\$ 13,808</u>	<u>\$ 25,574</u>	<u>\$ 71,482</u>	<u>\$ 45,908</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, 2009

	<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 . . . . .	\$ 21,000	\$ 21,000	\$ 22,534	\$ 1,534
Intergovernmental . . . . .	80,000	80,000	79,046	(954)
Total revenues . . . . .	<u>101,000</u>	<u>101,000</u>	<u>101,580</u>	<u>580</u>
<b>Expenditures:</b>				
Current:				
Economic development				
Materials and supplies . . . . .	97,614	97,614	97,376	238
Total expenditures . . . . .	<u>97,614</u>	<u>97,614</u>	<u>97,376</u>	<u>238</u>
Net change in fund balance. . . . .	3,386	3,386	4,204	818
<b>Fund balance at beginning of year . . . . .</b>	<u>48,340</u>	<u>48,340</u>	<u>48,340</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 51,726</u>	<u>\$ 51,726</u>	<u>\$ 52,544</u>	<u>\$ 818</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 158,000	\$ 158,000	\$ 108,879	\$ (49,121)
Total revenues . . . . .	<u>158,000</u>	<u>158,000</u>	<u>108,879</u>	<u>(49,121)</u>
<b>Expenditures:</b>				
Current:				
Economic development				
Contractual services . . . . .	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>-</u>
Total expenditures . . . . .	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>-</u>
Net change in fund balance. . . . .	68,000	68,000	18,879	(49,121)
<b>Fund balance at beginning of year . . . . .</b>	<u>182,807</u>	<u>182,807</u>	<u>182,807</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 250,807</u>	<u>\$ 250,807</u>	<u>\$ 201,686</u>	<u>\$ (49,121)</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, 2009

	<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 . . . . .	\$ 1,000	\$ 1,000	\$ 770	\$ (230)
Fines and forfeitures . . . . .	900	900	357	(543)
Total revenues . . . . .	<u>1,900</u>	<u>1,900</u>	<u>1,127</u>	<u>(773)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	8,912	8,932	7,184	1,748
Materials and supplies . . . . .	2,000	2,000	-	2,000
Contractual services . . . . .	<u>3,500</u>	<u>3,480</u>	<u>-</u>	<u>3,480</u>
Total expenditures . . . . .	<u>14,412</u>	<u>14,412</u>	<u>7,184</u>	<u>7,228</u>
Net change in fund balance . . . . .	(12,512)	(12,512)	(6,057)	6,455
<b>Fund balance at beginning of year . . . . .</b>	<u>12,883</u>	<u>12,883</u>	<u>12,883</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 371</u>	<u>\$ 371</u>	<u>\$ 6,826</u>	<u>\$ 6,455</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
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>	<u>5,799</u>	<u>5,799</u>	<u>5,799</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,799</u>	<u>\$ 5,799</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF CCW ROTARY  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<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 . . . . .	\$ 9,000	\$ 9,000	\$ 8,686	\$ (314)
Licenses and permits . . . . .	15,000	15,000	14,065	(935)
Total revenues. . . . .	<u>24,000</u>	<u>24,000</u>	<u>22,751</u>	<u>(1,249)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Materials and supplies . . . . .	3,000	3,000	1,131	1,869
Contractual services . . . . .	22,000	22,000	8,924	13,076
Total expenditures . . . . .	<u>25,000</u>	<u>25,000</u>	<u>10,055</u>	<u>14,945</u>
Net change in fund balance. . . . .	(1,000)	(1,000)	12,696	13,696
<b>Fund balance at beginning of year . . . . .</b>	<u>18,179</u>	<u>18,179</u>	<u>18,179</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 17,179</u>	<u>\$ 17,179</u>	<u>\$ 30,875</u>	<u>\$ 13,696</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 40,000	\$ 40,000	\$ 25,314	\$ (14,686)
Total revenues . . . . .	40,000	40,000	25,314	(14,686)
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	11,523	12,863	3,902	8,961
Materials and supplies . . . . .	29,289	33,189	28,049	5,140
Contractual services. . . . .	39,987	32,547	5,945	26,602
Capital outlay . . . . .	4,500	4,500	222	4,278
Other . . . . .	1,657	3,957	2,457	1,500
Total expenditures . . . . .	86,956	87,056	40,575	46,481
Excess of expenditures over revenues . . . . .	(46,956)	(47,056)	(15,261)	31,795
<b>Other financing sources:</b>				
Transfer in . . . . .	20,000	20,000	-	(20,000)
Total other financing sources. . . . .	20,000	20,000	-	(20,000)
Net change in fund balance. . . . .	(26,956)	(27,056)	(15,261)	11,795
<b>Fund balance at beginning of year . . . . .</b>	52,202	52,202	52,202	-
<b>Prior year encumbrances appropriated . . . . .</b>	2,000	2,000	2,000	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 27,246</u>	<u>\$ 27,146</u>	<u>\$ 38,941</u>	<u>\$ 11,795</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, 2009

	<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 . . . . .	\$ 70,000	\$ 70,000	\$ 62,247	\$ (7,753)
Intergovernmental . . . . .	4,500	17,355	39,136	21,781
Other . . . . .	10,000	10,000	3,944	(6,056)
<b>Total revenues . . . . .</b>	<b>84,500</b>	<b>97,355</b>	<b>105,327</b>	<b>7,972</b>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	7,002	7,002	5,628	(1,374)
Materials and supplies. . . . .	8,000	8,000	2,268	(5,732)
Contractual services. . . . .	80,000	64,000	43,003	(20,997)
Capital outlay . . . . .	44,000	72,855	60,161	(12,694)
Other . . . . .	5,000	5,000	3,735	(1,265)
<b>Total expenditures . . . . .</b>	<b>144,002</b>	<b>156,857</b>	<b>114,795</b>	<b>(42,062)</b>
Net change in fund balance. . . . .	(59,502)	(59,502)	(9,468)	(34,090)
<b>Fund balance at beginning of year . . . . .</b>	<b>99,691</b>	<b>99,691</b>	<b>99,691</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 40,189</b>	<b>\$ 40,189</b>	<b>\$ 90,223</b>	<b>\$ (34,090)</b>

**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, 2009

	<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 . . . . .	\$ 19,771	\$ 19,771	\$ 1,227	\$ (18,544)
Other . . . . .	22,500	22,500	29,494	6,994
Total revenues. . . . .	<u>42,271</u>	<u>42,271</u>	<u>30,721</u>	<u>(11,550)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	19,771	2,396	2,396	-
Materials and supplies . . . . .	11,500	15,500	11,443	4,057
Contractual services . . . . .	19,800	15,800	6,022	9,778
Capital outlay . . . . .	15,700	15,700	939	14,761
Other . . . . .	<u>25,165</u>	<u>42,540</u>	<u>18,656</u>	<u>23,884</u>
Total expenditures. . . . .	<u>91,936</u>	<u>91,936</u>	<u>39,456</u>	<u>52,480</u>
Net change in fund balance. . . . .	(49,665)	(49,665)	(8,735)	40,930
<b>Fund balance at beginning of year . . . . .</b>	<u>49,788</u>	<u>49,788</u>	<u>49,788</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 123</u>	<u>\$ 123</u>	<u>\$ 41,053</u>	<u>\$ 40,930</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, 2009

	<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 . . . . .	\$ 303,000	\$ 303,000	\$ 177,617	\$ (125,383)
Total revenues . . . . .	<u>303,000</u>	<u>303,000</u>	<u>177,617</u>	<u>(125,383)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	126,698	126,704	112,066	14,638
Contractual services . . . . .	70,000	82,500	63,171	19,329
Other . . . . .	<u>8,775</u>	<u>8,775</u>	<u>8,107</u>	<u>668</u>
Total expenditures . . . . .	<u>205,473</u>	<u>217,979</u>	<u>183,344</u>	<u>34,635</u>
Net change in fund balance. . . . .	97,527	85,021	(5,727)	(90,748)
<b>Fund balance at beginning of year . . . . .</b>	<u>59,514</u>	<u>59,514</u>	<u>59,514</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 157,041</u>	<u>\$ 144,535</u>	<u>\$ 53,787</u>	<u>\$ (90,748)</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, 2009

	<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 . . . . .	\$ 760,870	\$ 760,870	\$ 767,943	\$ 7,073
Intergovernmental . . . . .	329,130	329,130	346,866	17,736
Other . . . . .	-	-	7,596	7,596
<b>Total revenues . . . . .</b>	<b>1,090,000</b>	<b>1,090,000</b>	<b>1,122,405</b>	<b>32,405</b>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	639,223	639,223	553,919	85,304
Materials and supplies. . . . .	6,500	6,500	4,369	2,131
Contractual services . . . . .	225,225	225,225	130,340	94,885
Contractual services . . . . .	384,695	384,695	45,079	339,616
Contractual services . . . . .	21,500	21,500	2,756	18,744
<b>Total expenditures . . . . .</b>	<b>1,277,143</b>	<b>1,277,143</b>	<b>736,463</b>	<b>540,680</b>
Net change in fund balance . . . . .	(187,143)	(187,143)	385,942	573,085
<b>Fund balance at beginning of year . . . . .</b>	<b>974,315</b>	<b>974,315</b>	<b>974,315</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 787,172</b>	<b>\$ 787,172</b>	<b>\$ 1,360,257</b>	<b>\$ 573,085</b>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LOCAL EMERGENCY PLANNING  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<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 . . . . .	\$ 15,800	\$ 27,415	\$ 27,597	\$ 182
Total revenues. . . . .	<u>15,800</u>	<u>27,415</u>	<u>27,597</u>	<u>182</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services. . . . .	5,498	5,705	5,683	22
Materials and supplies . . . . .	1,545	1,545	-	1,545
Contractual services . . . . .	1,545	1,545	306	1,239
Capital outlay . . . . .	25,000	24,976	16,140	8,836
Other. . . . .	<u>18,615</u>	<u>18,615</u>	<u>12,199</u>	<u>6,416</u>
Total expenditures . . . . .	<u>52,203</u>	<u>52,386</u>	<u>34,328</u>	<u>18,058</u>
Net change in fund balance. . . . .	(36,403)	(24,971)	(6,731)	18,240
<b>Fund balance at beginning of year . . . . .</b>	<u>65,129</u>	<u>65,129</u>	<u>65,129</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 28,726</u>	<u>\$ 40,158</u>	<u>\$ 58,398</u>	<u>\$ 18,240</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Fund balance at beginning of year . . . . .</b>	\$ 455	\$ 455	\$ 455	\$ -
<b>Fund balance at end of year . . . . .</b>	<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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Contributions and donations. . . . .	\$ -	\$ -	\$ 50	\$ 50
Total revenues. . . . .	-	-	50	50
<b>Expenditures:</b>				
Current:				
Public safety				
Contractual services. . . . .	470	470	223	247
Total expenditures . . . . .	470	470	223	247
Net change in fund balance. . . . .	(470)	(470)	(173)	297
<b>Fund balance at beginning of year . . . . .</b>	<b>470</b>	<b>470</b>	<b>470</b>	<b>-</b>
<b>Fund balance (deficit) at end of year. . . . .</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 297</b>	<b>\$ 297</b>

**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, 2009

	<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 . . . . .	\$ 11,200	\$ 11,200	\$ 10,295	\$ (905)
Intergovernmental . . . . .	65,000	65,000	32,392	(32,608)
Total revenues . . . . .	<u>76,200</u>	<u>76,200</u>	<u>42,687</u>	<u>(33,513)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services. . . . .	39,983	40,115	40,115	-
Other. . . . .	8,000	8,000	7,340	660
Total expenditures . . . . .	<u>47,983</u>	<u>48,115</u>	<u>47,455</u>	<u>660</u>
Net change in fund balance . . . . .	28,217	28,085	(4,768)	(32,853)
<b>Fund balance at beginning of year . . . . .</b>	<u>32,228</u>	<u>32,228</u>	<u>32,228</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 60,445</u>	<u>\$ 60,313</u>	<u>\$ 27,460</u>	<u>\$ (32,853)</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 106,544	\$ 106,544	\$ 98,985	\$ (7,559)
Other . . . . .	3,390	3,390	182	(3,208)
Total revenues. . . . .	109,934	109,934	99,167	(10,767)
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services. . . . .	105,342	98,940	94,415	4,525
Materials and supplies . . . . .	1,042	5,153	5,112	41
Contractual services . . . . .	1,000	1,023	1,375	(352)
Capital outlay . . . . .	500	2,950	900	2,050
Other . . . . .	25,010	20,879	5,377	15,502
Total expenditures . . . . .	132,894	128,945	107,179	21,766
Net change in fund balance. . . . .	(22,960)	(19,011)	(8,012)	10,999
<b>Fund balance at beginning of year . . . . .</b>	26,104	26,104	26,104	-
<b>Prior year encumbrances appropriated . . . . .</b>	245	245	245	-
<b>Fund balance at end of year . . . . .</b>	\$ 3,389	\$ 7,338	\$ 18,337	\$ 10,999

**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, 2009

	<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 . . . . .	\$ 33,338	\$ 47,378	\$ 38,895	\$ (8,483)
Other . . . . .	10,000	10,000	-	(10,000)
Total revenues . . . . .	<u>43,338</u>	<u>57,378</u>	<u>38,895</u>	<u>(18,483)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	39,042	38,942	37,114	1,828
Materials and supplies . . . . .	863	948	947	1
Contractual services . . . . .	800	815	815	-
Other . . . . .	<u>2,633</u>	<u>3,583</u>	<u>2,633</u>	<u>950</u>
Total expenditures . . . . .	<u>43,338</u>	<u>44,288</u>	<u>41,509</u>	<u>2,779</u>
Net change in fund balance. . . . .	-	13,090	(2,614)	(15,704)
<b>Fund balance at beginning of year . . . . .</b>	<u>6,887</u>	<u>6,887</u>	<u>6,887</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 6,887</u>	<u>\$ 19,977</u>	<u>\$ 4,273</u>	<u>\$ (15,704)</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, 2009

	<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 . . . . .	\$ -	\$ 42,481	\$ 42,344	\$ (137)
Total revenues . . . . .	-	42,481	42,344	(137)
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	-	29,615	29,278	337
Materials and supplies . . . . .	-	-	-	-
Contractual services . . . . .	-	11,000	10,958	42
Capital outlay . . . . .	-	1,587	1,587	-
Total expenditures . . . . .	-	42,202	41,823	379
Net change in fund balance . . . . .	-	279	521	242
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ 279</u>	<u>\$ 521</u>	<u>\$ 242</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 40,000	\$ 40,000	\$ 46,076	\$ 6,076
Total revenues . . . . .	40,000	40,000	46,076	6,076
<b>Expenditures:</b>				
Current:				
Public works				
Personal services . . . . .	56,830	56,830	54,095	2,735
Materials and supplies. . . . .	30,000	30,000	-	30,000
Total expenditures . . . . .	86,830	86,830	54,095	32,735
Net change in fund balance. . . . .	(46,830)	(46,830)	(8,019)	38,811
<b>Fund balance at beginning of year. . . . .</b>	64,252	64,252	64,252	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 17,422</u>	<u>\$ 17,422</u>	<u>\$ 56,233</u>	<u>\$ 38,811</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, 2009

	<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 . . . . .	\$ 7,520	\$ 7,520	\$ 12,985	\$ 5,465
Total revenues . . . . .	<u>7,520</u>	<u>7,520</u>	<u>12,985</u>	<u>5,465</u>
<b>Expenditures:</b>				
Current:				
Public works				
Personal services . . . . .	20,749	20,749	8,781	11,968
Materials and supplies . . . . .	6,000	6,000	1,622	4,378
Contractual services . . . . .	12,000	12,000	11,480	520
Other . . . . .	<u>7,200</u>	<u>7,200</u>	<u>2,459</u>	<u>4,741</u>
Total expenditures . . . . .	<u>45,949</u>	<u>45,949</u>	<u>24,342</u>	<u>21,607</u>
Excess of expenditures over revenues . . . . .	<u>(38,429)</u>	<u>(38,429)</u>	<u>(11,357)</u>	<u>27,072</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>7,520</u>	<u>7,520</u>	<u>-</u>	<u>(7,520)</u>
Total other financing sources . . . . .	<u>7,520</u>	<u>7,520</u>	<u>-</u>	<u>(7,520)</u>
Net change in fund balance . . . . .	(30,909)	(30,909)	(11,357)	19,552
<b>Fund balance at beginning of year . . . . .</b>	<u>44,496</u>	<u>44,496</u>	<u>44,496</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 13,587</u>	<u>\$ 13,587</u>	<u>\$ 33,139</u>	<u>\$ 19,552</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Special assessments . . . . .	\$ 70,200	\$ 70,200	\$ 96,296	\$ 26,096
Total revenues . . . . .	<u>70,200</u>	<u>70,200</u>	<u>96,296</u>	<u>26,096</u>
<b>Expenditures:</b>				
Current:				
Public works				
Contractual services . . . . .	<u>344,847</u>	<u>344,847</u>	<u>77,568</u>	<u>267,279</u>
Total expenditures. . . . .	<u>344,847</u>	<u>344,847</u>	<u>77,568</u>	<u>267,279</u>
Net change in fund balance . . . . .	(274,647)	(274,647)	18,728	293,375
<b>Fund balance at beginning of year . . . . .</b>	<u>255,316</u>	<u>255,316</u>	<u>255,316</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (19,331)</u>	<u>\$ (19,331)</u>	<u>\$ 274,044</u>	<u>\$ 293,375</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues:</b>				
Licenses and permits . . . . .	\$ 100,000	\$ 100,000	\$ 112,292	\$ 12,292
Fines and forfeitures . . . . .	6,000	6,000	8,694	2,694
Contributions and donations . . . . .	2,500	2,500	2,396	(104)
<b>Total revenues . . . . .</b>	<b>108,500</b>	<b>108,500</b>	<b>123,382</b>	<b>14,882</b>
<b>Expenditures:</b>				
Current:				
Health				
Personal services. . . . .	70,403	72,474	69,686	2,788
Materials and supplies . . . . .	6,350	6,050	5,081	969
Contractual services . . . . .	8,695	28,045	25,659	2,386
Other . . . . .	2,745	60,176	59,544	632
<b>Total expenditures . . . . .</b>	<b>88,193</b>	<b>166,745</b>	<b>159,970</b>	<b>6,775</b>
<b>Net change in fund balance . . . . .</b>	<b>20,307</b>	<b>(58,245)</b>	<b>(36,588)</b>	<b>21,657</b>
<b>Fund balance at beginning of year . . . . .</b>	<b>127,793</b>	<b>127,793</b>	<b>127,793</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 148,177</b>	<b>\$ 69,625</b>	<b>\$ 91,282</b>	<b>\$ 21,657</b>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ADAMH  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 525,189	\$ 525,189	\$ 556,870	\$ 31,681
Intergovernmental . . . . .	2,176,906	2,176,906	2,009,523	(167,383)
Rental income . . . . .	30,000	30,000	60,927	30,927
Other . . . . .	64,000	64,000	76,906	12,906
<b>Total revenues . . . . .</b>	<b>2,796,095</b>	<b>2,796,095</b>	<b>2,704,226</b>	<b>(91,869)</b>
<b>Expenditures:</b>				
Current:				
Health				
Personal services . . . . .	350,379	350,379	330,207	20,172
Materials and supplies . . . . .	8,000	8,000	3,123	4,877
Contractual services . . . . .	2,614,000	2,611,000	2,349,762	261,238
Capital outlay . . . . .	5,000	5,000	1,080	3,920
Other . . . . .	20,500	20,500	7,209	13,291
Debt service				
Principal . . . . .	20,500	20,500	20,351	149
Interest . . . . .	2,500	2,500	2,249	251
<b>Total expenditures . . . . .</b>	<b>3,020,879</b>	<b>3,017,879</b>	<b>2,713,981</b>	<b>303,898</b>
Net change in fund balance . . . . .	(224,784)	(221,784)	(9,755)	212,029
<b>Fund balance at beginning of year . . . . .</b>	<b>412,759</b>	<b>412,759</b>	<b>412,759</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 187,975</b>	<b>\$ 190,975</b>	<b>\$ 403,004</b>	<b>\$ 212,029</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 25,000	\$ 25,000	\$ 20,059	\$ (4,941)
Total revenues . . . . .	<u>25,000</u>	<u>25,000</u>	<u>20,059</u>	<u>(4,941)</u>
<b>Expenditures:</b>				
Current:				
Health				
Contractual services . . . . .	<u>20,077</u>	<u>20,077</u>	<u>18,805</u>	<u>1,272</u>
Total expenditures. . . . .	<u>20,077</u>	<u>20,077</u>	<u>18,805</u>	<u>1,272</u>
Net change in fund balance. . . . .	4,923	4,923	1,254	(3,669)
<b>Fund balance at beginning of year . . . . .</b>	<u>20,556</u>	<u>20,556</u>	<u>20,556</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 25,479</u></u>	<u><u>\$ 25,479</u></u>	<u><u>\$ 21,810</u></u>	<u><u>\$ (3,669)</u></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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 300,000	\$ 300,000	\$ 306,392	\$ 6,392
Rental income . . . . .	60,000	60,000	74,548	14,548
Total revenues . . . . .	360,000	360,000	380,940	20,940
<b>Expenditures:</b>				
Current:				
Health				
Personal services. . . . .	300,000	300,000	276,719	23,281
Materials and supplies . . . . .	110,000	110,000	92,036	17,964
Capital outlay. . . . .	8,000	8,000	-	8,000
Other. . . . .	4,000	4,000	2,057	1,943
Total expenditures . . . . .	422,000	422,000	370,812	51,188
Excess (deficiency) of revenues over (under) expenditures . . . . .	(62,000)	(62,000)	10,128	72,128
<b>Other financing sources:</b>				
Transfers in . . . . .	30,000	30,000	-	(30,000)
Total other financing sources . . . . .	30,000	30,000	-	(30,000)
Net change in fund balance. . . . .	(32,000)	(32,000)	10,128	42,128
<b>Fund balance at beginning of year. . . . .</b>	<b>44,566</b>	<b>44,566</b>	<b>44,566</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 12,566</b>	<b>\$ 12,566</b>	<b>\$ 54,694</b>	<b>\$ 42,128</b>

**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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 4,507,477	\$ 4,507,477	\$ 4,175,307	\$ (332,170)
Other . . . . .	118,000	118,000	124,768	6,768
Total revenues . . . . .	4,625,477	4,625,477	4,300,075	(325,402)
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive				
DJFS				
Personal services . . . . .	1,218,347	1,248,432	1,187,737	60,695
Materials and supplies . . . . .	42,000	42,000	29,309	12,691
Contractual services. . . . .	697,100	692,985	576,303	116,682
Capital outlay . . . . .	10,000	10,000	100	9,900
Other. . . . .	179,000	183,000	111,463	71,537
Total legislative and executive . . . . .	2,146,447	2,176,417	1,904,912	271,505
Human services				
Public social services				
Personal services . . . . .	965,029	935,059	884,481	50,578
Materials and supplies . . . . .	1,000	1,000	-	1,000
Contractual services. . . . .	1,400,000	1,400,000	1,299,042	100,958
Capital outlay . . . . .	1,000	1,000	-	1,000
Other. . . . .	111,000	111,000	99,509	11,491
Total human services . . . . .	2,478,029	2,448,059	2,283,032	165,027
Total expenditures . . . . .	4,624,476	4,624,476	4,187,944	436,532
Net change in fund balance. . . . .	1,001	1,001	112,131	111,130
<b>Fund balance at beginning of year. . . . .</b>	105,015	105,015	105,015	-
<b>Fund balance at end of year . . . . .</b>	\$ 106,016	\$ 106,016	\$ 217,146	\$ 111,130

**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, 2009

	<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 . . . . .	\$ 557,600	\$ 557,600	\$ 679,356	\$ 121,756
Intergovernmental . . . . .	143,138	143,138	115,394	(27,744)
Other . . . . .	-	-	73	73
<b>Total revenues . . . . .</b>	<u>700,738</u>	<u>700,738</u>	<u>794,823</u>	<u>94,085</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services. . . . .	478,300	567,340	559,845	7,495
Materials and supplies . . . . .	5,000	2,000	1,246	754
Contractual services . . . . .	27,000	22,090	19,709	2,381
Capital outlay . . . . .	10,000	2,500	1,942	558
Other . . . . .	101,500	86,870	85,536	1,334
<b>Total expenditures . . . . .</b>	<u>621,800</u>	<u>680,800</u>	<u>668,278</u>	<u>12,522</u>
Net change in fund balance. . . . .	78,938	19,938	126,545	106,607
<b>Fund balance at beginning of year . . . . .</b>	<u>48,092</u>	<u>48,092</u>	<u>48,092</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 127,030</u>	<u>\$ 68,030</u>	<u>\$ 174,637</u>	<u>\$ 106,607</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILD SUPPORT ENFORCEMENT AGENCY  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<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 . . . . .	\$ 154,000	\$ 154,000	\$ 150,517	\$ (3,483)
Intergovernmental . . . . .	604,000	604,000	646,663	42,663
Other . . . . .	15,577	15,577	14,789	(788)
<b>Total revenues.</b> . . . . .	<u>773,577</u>	<u>773,577</u>	<u>811,969</u>	<u>38,392</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	425,777	427,467	420,239	7,228
Materials and supplies . . . . .	4,000	4,000	3,271	729
Contractual services . . . . .	325,000	367,800	364,794	3,006
Other . . . . .	18,800	10,000	9,055	945
<b>Total expenditures.</b> . . . . .	<u>773,577</u>	<u>809,267</u>	<u>797,359</u>	<u>11,908</u>
Net change in fund balance . . . . .	-	(35,690)	14,610	50,300
<b>Fund balance at beginning of year</b> . . . . .	<u>117,148</u>	<u>117,148</u>	<u>117,148</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 117,148</u>	<u>\$ 81,458</u>	<u>\$ 131,758</u>	<u>\$ 50,300</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, 2009

	<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 . . . . .	\$ 1,270,751	\$ 1,270,751	\$ 1,287,279	\$ 16,528
Other . . . . .	68,000	68,000	32,571	(35,429)
Total revenues . . . . .	<u>1,338,751</u>	<u>1,338,751</u>	<u>1,319,850</u>	<u>(18,901)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Materials and supplies. . . . .	1,276	1,276	-	1,276
Contractual services. . . . .	1,240,475	1,255,475	1,203,770	51,705
Other. . . . .	97,000	82,000	69,949	12,051
Total expenditures. . . . .	<u>1,338,751</u>	<u>1,338,751</u>	<u>1,273,719</u>	<u>65,032</u>
Net change in fund balance. . . . .	-	-	46,131	46,131
<b>Fund balance at beginning of year . . . . .</b>	<u>152,550</u>	<u>152,550</u>	<u>152,550</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 152,550</u>	<u>\$ 152,550</u>	<u>\$ 198,681</u>	<u>\$ 46,131</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, 2009

	<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 . . . . .	\$ 38,500	\$ 38,500	\$ 23,882	\$ (14,618)
Total revenues . . . . .	<u>38,500</u>	<u>38,500</u>	<u>23,882</u>	<u>(14,618)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Contractual services . . . . .	<u>25,659</u>	<u>33,659</u>	<u>33,658</u>	<u>1</u>
Total expenditures . . . . .	<u>25,659</u>	<u>33,659</u>	<u>33,658</u>	<u>1</u>
Net change in fund balance. . . . .	12,841	4,841	(9,776)	(14,617)
<b>Fund balance at beginning of year . . . . .</b>	23,752	23,752	23,752	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>8,012</u>	<u>8,012</u>	<u>8,012</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 44,605</u>	<u>\$ 36,605</u>	<u>\$ 21,988</u>	<u>\$ (14,617)</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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Sales taxes . . . . .	\$ 980,000	\$ 980,000	\$ 981,528	\$ 1,528
Intergovernmental. . . . .	330,500	330,500	272,440	(58,060)
Other. . . . .	19,000	19,000	9,312	(9,688)
<b>Total revenues . . . . .</b>	<b>1,329,500</b>	<b>1,329,500</b>	<b>1,263,280</b>	<b>(66,220)</b>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	133,600	160,737	156,814	3,923
Materials and supplies. . . . .	15,260	21,525	10,208	11,317
Contractual services. . . . .	766,900	721,057	567,455	153,602
Capital outlay . . . . .	10,000	24,298	18,215	6,083
Other . . . . .	54,890	53,295	51,712	1,583
<b>Total expenditures. . . . .</b>	<b>980,650</b>	<b>980,912</b>	<b>804,404</b>	<b>176,508</b>
Net change in fund balance. . . . .	348,850	348,588	458,876	110,288
<b>Fund balance at beginning of year. . . . .</b>	<b>219,989</b>	<b>219,989</b>	<b>219,989</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>260</b>	<b>260</b>	<b>260</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 569,099</b>	<b>\$ 568,837</b>	<b>\$ 679,125</b>	<b>\$ 110,288</b>

**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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 279,500	\$ 406,500	\$ 327,842	\$ (78,658)
Total revenues . . . . .	279,500	406,500	327,842	(78,658)
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	-	48,473	46,069	2,404
Contractual services . . . . .	84,900	112,100	100,829	11,271
Other . . . . .	194,600	245,927	207,888	38,039
Total expenditures . . . . .	279,500	406,500	354,786	51,714
Net change in fund balance . . . . .	-	-	(26,944)	(26,944)
<b>Fund balance at beginning of year . . . . .</b>	37,684	37,684	37,684	-
<b>Fund balance at end of year . . . . .</b>	\$ 37,684	\$ 37,684	\$ 10,740	\$ (26,944)

**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, 2009

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 224,000	\$ 224,000	\$ 220,640	\$ (3,360)
Total revenues . . . . .	<u>224,000</u>	<u>224,000</u>	<u>220,640</u>	<u>(3,360)</u>
<b>Expenditures:</b>				
Current:				
Human services . . . . .				
Contractual services . . . . .	220,640	286,640	285,898	742
Total expenditures . . . . .	<u>220,640</u>	<u>286,640</u>	<u>285,898</u>	<u>742</u>
Net change in fund balance . . . . .	3,360	(62,640)	(65,258)	(2,618)
<b>Fund balance at beginning of year . . . . .</b>	<u>124,220</u>	<u>124,220</u>	<u>124,220</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 127,580</u>	<u>\$ 61,580</u>	<u>\$ 58,962</u>	<u>\$ (2,618)</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Bond Retirement</u>	<u>Sales Tax Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Revenues:</b>			
Other . . . . .	\$ 82,719	\$ -	\$ 82,719
Total revenues . . . . .	<u>82,719</u>	<u>-</u>	<u>82,719</u>
<b>Expenditures:</b>			
Debt service:			
Principal retirement . . . . .	3,470,000	140,000	3,610,000
Interest and fiscal charges . . . . .	251,844	167,563	419,407
Bond issuance costs . . . . .	<u>132,724</u>	<u>43,654</u>	<u>176,378</u>
Total expenditures . . . . .	<u>3,854,568</u>	<u>351,217</u>	<u>4,205,785</u>
Excess of expenditures over revenues . . . . .	<u>(3,771,849)</u>	<u>(351,217)</u>	<u>(4,123,066)</u>
<b>Other financing sources (uses):</b>			
Sale of refunding bonds . . . . .	4,910,000	1,560,000	6,470,000
Premium on refunding bonds . . . . .	71,933	18,289	90,222
Payment to refunding bond escrow agent . . . . .	(1,782,650)	(1,534,635)	(3,317,285)
Transfers in . . . . .	<u>570,192</u>	<u>323,200</u>	<u>893,392</u>
Total other financing sources (uses). . . . .	<u>3,769,475</u>	<u>366,854</u>	<u>4,136,329</u>
Net change in fund balance. . . . .	(2,374)	15,637	13,263
<b>Fund balance at beginning of year . . . . .</b>	<u>2,374</u>	<u>193,741</u>	<u>196,115</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ 209,378</u>	<u>\$ 209,378</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, 2009

	<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 . . . . .	\$ 100,013	\$ 83,794	\$ 82,719	\$ (1,075)
Total revenues. . . . .	<u>100,013</u>	<u>83,794</u>	<u>82,719</u>	<u>(1,075)</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	-	470,000	3,470,000	(3,000,000)
Interest and fiscal charges . . . . .	-	185,303	251,844	(66,541)
Bond issuance costs. . . . .	-	-	132,724	(132,724)
Total expenditures. . . . .	<u>-</u>	<u>655,303</u>	<u>3,854,568</u>	<u>(3,199,265)</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>100,013</u>	<u>(571,509)</u>	<u>(3,771,849)</u>	<u>(3,200,340)</u>
<b>Other financing sources (uses):</b>				
Sale of refunding bonds. . . . .	-	-	4,910,000	4,910,000
Premium on refunding bonds. . . . .	-	-	71,933	71,933
Payment to refunding bond escrow agent . . . . .	-	-	(1,782,650)	(1,782,650)
Transfers in . . . . .	<u>359,408</u>	<u>736,262</u>	<u>570,192</u>	<u>(166,070)</u>
Total other financing sources (uses) . . . . .	<u>359,408</u>	<u>736,262</u>	<u>3,769,475</u>	<u>3,033,213</u>
Net change in fund balance. . . . .	459,421	164,753	(2,374)	(167,127)
<b>Fund balance at beginning of year . . . . .</b>	<u>2,374</u>	<u>2,374</u>	<u>2,374</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 461,795</u>	<u>\$ 167,127</u>	<u>\$ -</u>	<u>\$ (167,127)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SALES TAX DEBT  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Debt service				
Principal retirement . . . . .	\$ -	\$ 140,000	\$ 140,000	\$ -
Interest and fiscal charges . . . . .	-	167,563	167,563	-
Bond issuance costs . . . . .	-	-	43,654	(43,654)
Total expenditures . . . . .	-	307,563	351,217	(43,654)
<b>Other financing sources (uses):</b>				
Sale of refunding bonds . . . . .	-	-	1,560,000	1,560,000
Premium on refunding bonds . . . . .	-	-	18,289	18,289
Payment to refunding bond escrow agent . . . . .	-	-	(1,534,635)	(1,534,635)
Transfers in . . . . .	480,000	480,000	323,200	(156,800)
Total other financing sources (uses) . . . . .	480,000	480,000	366,854	(113,146)
Net change in fund balance . . . . .	480,000	172,437	15,637	(156,800)
<b>Fund balance at beginning of year . . . . .</b>	<b>193,741</b>	<b>193,741</b>	<b>193,741</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 673,741</b>	<b>\$ 366,178</b>	<b>\$ 209,378</b>	<b>\$ (156,800)</b>



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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)  
DECEMBER 31, 2009

	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>	<u>DD Capital</u>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 1,039,178	\$ 3,441	\$ 3,081	\$ 1,701
Cash and cash equivalents in segregated accounts . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Due from other governments . . . . .	-	-	-	-
Total assets . . . . .	<u>\$ 1,039,178</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>	<u>\$ 1,701</u>
<b>Liabilities:</b>				
Unearned revenue . . . . .	-	-	-	-
Total liabilities . . . . .	-	-	-	-
<b>Fund Balances:</b>				
Reserved for encumbrances. . . . .	-	-	-	-
Unreserved, undesignated, reported in:				
Capital projects funds. . . . .	<u>1,039,178</u>	<u>3,441</u>	<u>3,081</u>	<u>1,701</u>
Total fund balances . . . . .	<u>1,039,178</u>	<u>3,441</u>	<u>3,081</u>	<u>1,701</u>
Total liabilities and fund balances . . . . .	<u>\$ 1,039,178</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>	<u>\$ 1,701</u>

<b>Sheriff's Facility Construction</b>	<b>AG Center</b>	<b>London Ave. Government Building</b>	<b>Boylan and Phelps Ditch</b>	<b>Main Street Building</b>	<b>Lower Green JT Ditch</b>
\$ 3,807	\$ 325	\$ 61,539	\$ 772	\$ 81,837	\$ 22,082
-	-	269,785	-	-	-
-	-	-	-	-	-
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 331,324</u>	<u>\$ 772</u>	<u>\$ 81,837</u>	<u>\$ 22,082</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,900	-	-	-
<u>3,807</u>	<u>325</u>	<u>327,424</u>	<u>772</u>	<u>81,837</u>	<u>22,082</u>
<u>3,807</u>	<u>325</u>	<u>331,324</u>	<u>772</u>	<u>81,837</u>	<u>22,082</u>
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 331,324</u>	<u>\$ 772</u>	<u>\$ 81,837</u>	<u>\$ 22,082</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS (CONCLUDED)  
DECEMBER 31, 2009

	<b>Capital Project Issue II</b>	<b>Total Nonmajor Capital Project Funds</b>
<b>Assets:</b>		
Equity in pooled cash and investments . . . . .	\$ -	\$ 1,217,763
Cash and cash equivalents in segregated accounts . .	-	269,785
Receivables (net of allowance for uncollectibles):		
Due from other governments . . . . .	203,759	203,759
Total assets . . . . .	\$ 203,759	\$ 1,691,307
<b>Liabilities:</b>		
Unearned revenue . . . . .	203,759	203,759
Total liabilities. . . . .	203,759	203,759
<b>Fund Balances:</b>		
Reserved for encumbrances . . . . .	-	3,900
Unreserved, undesignated, reported in:		
Capital projects funds . . . . .	-	1,483,648
Total fund balances . . . . .	-	1,487,548
Total liabilities and fund balances . . . . .	\$ 203,759	\$ 1,691,307

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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, 2009

	<u>Capital Improvements</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>	<u>DD Capital</u>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 156,000	\$ -	\$ -
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
<b>Total revenues.</b> . . . . .	<u>-</u>	<u>156,000</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public works. . . . .	-	-	-	-
Capital outlay. . . . .	-	155,999	-	-
Debt service:				
Interest and fiscal charges . . . . .	-	-	-	-
<b>Total expenditures.</b> . . . . .	<u>-</u>	<u>155,999</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>				
Payment to refunding bond escrow agent . . . . .	-	-	-	-
Transfers in. . . . .	-	-	-	-
<b>Total other financing sources (uses)</b> . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b> . . . . .	-	1	-	-
<b>Fund balance at beginning of year</b> . . . . .	<u>1,039,178</u>	<u>3,440</u>	<u>3,081</u>	<u>1,701</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 1,039,178</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>	<u>\$ 1,701</u>

<b>Sheriff's Facility Construction</b>	<b>AG Center</b>	<b>London Ave. Government Building</b>	<b>Boylan and Phelps Ditch</b>	<b>Main Street Building</b>	<b>Lower Green JT Ditch</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	22,082
-	-	332	-	805	-
-	-	332	-	805	22,082
-	-	-	26,228	-	142,808
-	-	-	-	4,467	-
19	-	-	-	-	-
19	-	-	26,228	4,467	142,808
(19)	-	332	(26,228)	(3,662)	(120,726)
(227,815)	-	-	-	-	-
-	-	-	27,000	-	142,808
(227,815)	-	-	27,000	-	142,808
(227,834)	-	332	772	(3,662)	22,082
231,641	325	330,992	-	85,499	-
<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 331,324</u>	<u>\$ 772</u>	<u>\$ 81,837</u>	<u>\$ 22,082</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, 2009

	<b>Capital Projects Issue II</b>	<b>Total Nonmajor Capital Project Funds</b>
<b>Revenues:</b>		
Intergovernmental . . . . .	\$ 1,506,694	\$ 1,662,694
Special assessments . . . . .	-	22,082
Investment income . . . . .	-	1,137
Total revenues . . . . .	1,506,694	1,685,913
<b>Expenditures:</b>		
Current:		
Public works. . . . .	-	169,036
Capital outlay. . . . .	1,506,694	1,667,160
Debt service:		
Interest and fiscal charges . . . . .	-	19
Total expenditures. . . . .	1,506,694	1,836,215
Excess (deficiency) of revenues over (under) expenditures . . . . .	-	(150,302)
<b>Other financing sources (uses):</b>		
Payment to refunding bond escrow agent . . . . .		(227,815)
Transfers in. . . . .	-	169,808
Total other financing sources (uses). . . . .	-	(58,007)
Net change in fund balance. . . . .	-	(208,309)
<b>Fund balance at beginning of year . . . . .</b>	<b>-</b>	<b>1,695,857</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ -</b>	<b>\$ 1,487,548</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, 2009

	<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>	\$ 1,039,178	\$ 1,039,178	\$ 1,039,178	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,039,178</u>	<u>\$ 1,039,178</u>	<u>\$ 1,039,178</u>	<u>\$ -</u>

**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, 2009

	<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 . . . . .	\$ -	\$ 156,000	\$ 156,000	\$ -
Total revenues . . . . .	-	156,000	156,000	-
<b>Expenditures:</b>				
Other . . . . .	-	156,000	156,000	-
Total expenditures . . . . .	-	156,000	156,000	-
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, 2009

	<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 FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Human services				
Contractual services . . . . .	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
Capital outlay . . . . .	10,000	10,000	-	10,000
Total expenditures. . . . .	<u>22,000</u>	<u>22,000</u>	<u>-</u>	<u>10,000</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>20,300</u>	<u>20,300</u>	<u>-</u>	<u>(20,300)</u>
Total other financing sources . . . . .	<u>20,300</u>	<u>20,300</u>	<u>-</u>	<u>(20,300)</u>
Net change in fund balance. . . . .	(1,700)	(1,700)	-	(10,300)
<b>Fund balance at beginning of year . . . . .</b>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,700</u>	<u>\$ (10,300)</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, 2009

	<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, 2009

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

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LONDON AVE. GOVERNMENT BUILDING  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Interest . . . . .	\$ -	\$ -	\$ 280	\$ 280
Total revenues . . . . .	-	-	280	280
<b>Expenditures:</b>				
Current:				
Capital outlay				
Contractual services . . . . .	40,000	40,000	3,900	36,100
Total expenditures . . . . .	40,000	40,000	3,900	36,100
Net change in fund balance. . . . .	(40,000)	(40,000)	(3,620)	36,380
<b>Fund balance at beginning of year . . . . .</b>	<u>61,254</u>	<u>61,254</u>	<u>61,254</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 21,254</u>	<u>\$ 21,254</u>	<u>\$ 57,634</u>	<u>\$ 36,380</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Public works				
Contractual services . . . . .	\$ -	\$ 27,000	\$ 26,228	\$ 772
Total expenditures. . . . .	<u>-</u>	<u>27,000</u>	<u>26,228</u>	<u>772</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>-</u>	<u>27,000</u>	<u>27,000</u>	<u>-</u>
Total other financing sources. . . . .	<u>-</u>	<u>27,000</u>	<u>27,000</u>	<u>-</u>
Net change in fund balance. . . . .	-	-	772	772
<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>\$ 772</u></u>	<u><u>\$ 772</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Interest . . . . .	\$ -	\$ -	\$ 1,682	\$ 1,682
Total revenues . . . . .	-	-	1,682	1,682
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive				
Contractual services. . . . .	346,431	322,206	322,206	-
Total expenditures . . . . .	346,431	322,206	322,206	-
Net change in fund balance. . . . .	(346,431)	(322,206)	(320,524)	1,682
<b>Fund balance at beginning of year . . . . .</b>	60,907	60,907	60,907	-
<b>Prior year encumbrances appropriated . . . . .</b>	341,431	341,431	341,431	
<b>Fund balance at end of year. . . . .</b>	<u>\$ 55,907</u>	<u>\$ 80,132</u>	<u>\$ 81,814</u>	<u>\$ 1,682</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Special assessments . . . . .	\$ -	\$ -	\$ 22,082	\$ 22,082
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>22,082</u>	<u>22,082</u>
<b>Expenditures:</b>				
Current:				
Public works				
Contractual services . . . . .	-	142,808	142,808	-
Total expenditures . . . . .	<u>-</u>	<u>142,808</u>	<u>142,808</u>	<u>-</u>
Excess of expenditures over revenues . . . . .	<u>-</u>	<u>(142,808)</u>	<u>(120,726)</u>	<u>22,082</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	-	142,808	142,808	-
Total other financing sources . . . . .	<u>-</u>	<u>142,808</u>	<u>142,808</u>	<u>-</u>
Net change in fund balance . . . . .	<u>-</u>	<u>-</u>	<u>22,082</u>	<u>22,082</u>
<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>\$ 22,082</u></u>	<u><u>\$ 22,082</u></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, 2009

	<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 . . . . .	\$ 203,759	\$ 1,506,694	\$ 1,506,694	\$ -
Total revenues . . . . .	<u>203,759</u>	<u>1,506,694</u>	<u>1,506,694</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Capital outlay				
Contractual services . . . . .	<u>203,759</u>	<u>1,506,694</u>	<u>1,506,694</u>	<u>-</u>
Total expenditures. . . . .	<u>203,759</u>	<u>1,506,694</u>	<u>1,506,694</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**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - PROPRIETARY FUNDS

**ENTERPRISE FUNDS**

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

**Major Enterprise Funds**

***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 Fund**

***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, 2009

	<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 investments . . . . .	\$ 1,667,126	\$ 74,671	\$ 1,741,797
Receivables (net of allowance for uncollectibles):			
Accounts . . . . .	810	-	810
Prepayments . . . . .	-	155	155
Total current assets . . . . .	<u>1,667,936</u>	<u>74,826</u>	<u>1,742,762</u>
Noncurrent assets:			
Capital assets:			
Land and construction in progress . . . . .	405,129	-	405,129
Depreciable capital assets, net . . . . .	<u>159,401</u>	<u>23,658</u>	<u>183,059</u>
Total noncurrent assets . . . . .	<u>564,530</u>	<u>23,658</u>	<u>588,188</u>
Total assets . . . . .	<u>2,232,466</u>	<u>98,484</u>	<u>2,330,950</u>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable . . . . .	45,063	9,766	54,829
Contracts payable . . . . .	19,308	-	19,308
Accrued wages and benefits . . . . .	4,916	14,683	19,599
Due to other governments . . . . .	5,329	20,804	26,133
Current portion of compensated absences payable . . . . .	6,493	37,242	43,735
Current portion of OWDA loans . . . . .	<u>25,130</u>	<u>-</u>	<u>25,130</u>
Total current liabilities . . . . .	<u>106,239</u>	<u>82,495</u>	<u>188,734</u>
Long-term liabilities:			
Compensated absences payable . . . . .	1,169	24,899	26,068
OWDA loans payable . . . . .	<u>338,893</u>	<u>-</u>	<u>338,893</u>
Total long-term liabilities . . . . .	<u>340,062</u>	<u>24,899</u>	<u>364,961</u>
Total liabilities . . . . .	<u>446,301</u>	<u>107,394</u>	<u>553,695</u>
<b>Net assets:</b>			
Invested in capital assets, net of related debt . . . . .	187,942	23,658	211,600
Unrestricted (deficit) . . . . .	<u>1,598,223</u>	<u>(32,568)</u>	<u>1,565,655</u>
Total net assets (deficit) . . . . .	<u>\$ 1,786,165</u>	<u>\$ (8,910)</u>	<u>\$ 1,777,255</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
NONMAJOR PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	<b>Sanitary Sewer</b>	<b>Building and Development</b>	<b>Total Nonmajor Proprietary Funds</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$ 224,170	\$ 414,333	\$ 638,503
License and permits . . . . .	300	32,244	32,544
Tap-in fees. . . . .	100	-	100
Special assessments . . . . .	37,859	-	37,859
Other . . . . .	<u>13,047</u>	<u>36,069</u>	<u>49,116</u>
Total operating revenues . . . . .	<u>275,476</u>	<u>482,646</u>	<u>758,122</u>
<b>Operating expenses:</b>			
Personal services . . . . .	77,369	402,652	480,021
Contract services . . . . .	47,151	68,230	115,381
Materials and supplies . . . . .	33,296	1,500	34,796
Depreciation . . . . .	11,765	11,270	23,035
Other . . . . .	<u>3,871</u>	<u>13,017</u>	<u>16,888</u>
Total operating expenses . . . . .	<u>173,452</u>	<u>496,669</u>	<u>670,121</u>
Operating income (loss) . . . . .	<u>102,024</u>	<u>(14,023)</u>	<u>88,001</u>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue. . . . .	11,218	-	11,218
Loss from disposal from fixed assets . . . . .	<u>(2,489)</u>	<u>-</u>	<u>(2,489)</u>
Total nonoperating revenues (expenses). . . . .	<u>8,729</u>	<u>-</u>	<u>8,729</u>
Income before transfers. . . . .	110,753	(14,023)	96,730
Transfers in. . . . .	12,807	-	12,807
Transfers out . . . . .	<u>(2,056)</u>	<u>-</u>	<u>(2,056)</u>
Change in net assets . . . . .	121,504	(14,023)	107,481
<b>Net assets at beginning of year . . . . .</b>	<u>1,664,661</u>	<u>5,113</u>	<u>1,669,774</u>
<b>Net assets (deficit) at end of year . . . . .</b>	<u>\$ 1,786,165</u>	<u>\$ (8,910)</u>	<u>\$ 1,777,255</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	<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 . . . . .	\$ 224,570	\$ 446,577	\$ 671,147
Cash received from special assessments. . . . .	37,859	-	37,859
Cash received from other operating revenue . . . . .	13,047	36,069	49,116
Cash payments for personal services . . . . .	(129,062)	(375,695)	(504,757)
Cash payments for contract services. . . . .	(3,537)	(63,209)	(66,746)
Cash payments for materials and supplies . . . . .	(32,653)	(2,820)	(35,473)
Cash payments for other expenses. . . . .	<u>(3,871)</u>	<u>(11,147)</u>	<u>(15,018)</u>
Net cash provided by operating activities . . . . .	<u>106,353</u>	<u>29,775</u>	<u>136,128</u>
<b>Cash flows from noncapital financing activities:</b>			
Cash received from transfers . . . . .	12,807	-	12,807
Cash payments for transfers out . . . . .	<u>(2,056)</u>	<u>-</u>	<u>(2,056)</u>
Net cash provided by noncapital financing activities. . . . .	<u>10,751</u>	<u>-</u>	<u>10,751</u>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets. . . . .	(424,349)	-	(424,349)
Principal payments on bonds, notes and loans. . . . .	(12,565)	-	(12,565)
Proceeds from loans . . . . .	<u>376,588</u>	<u>-</u>	<u>376,588</u>
Net cash used in capital and related financing activities . . . . .	<u>(60,326)</u>	<u>-</u>	<u>(60,326)</u>
<b>Cash flows from investing activities:</b>			
Cash received from interest. . . . .	<u>13,171</u>	<u>-</u>	<u>13,171</u>
Net cash provided by investing activities . . . . .	<u>13,171</u>	<u>-</u>	<u>13,171</u>
Net increase in cash and investments . . . . .	69,949	29,775	99,724
<b>Cash and investments at beginning of year . . . . .</b>	<u>1,597,177</u>	<u>44,896</u>	<u>1,642,073</u>
<b>Cash and investments at end of year . . . . .</b>	<u>\$ 1,667,126</u>	<u>\$ 74,671</u>	<u>\$ 1,741,797</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income (loss) . . . . .	\$ 102,024	\$ (14,023)	\$ 88,001
Adjustments:			
Depreciation . . . . .	11,765	11,270	23,035
Changes in assets and liabilities:			
(Increase) in prepayments . . . . .	-	(155)	(155)
Increase in accounts payable . . . . .	44,257	5,726	49,983
Increase in accrued wages and benefits. . . . .	1,129	394	1,523
Increase in due to other governments. . . . .	1,661	2,109	3,770
Increase (decrease) in compensated absences payable. . .	<u>(54,483)</u>	<u>24,454</u>	<u>(30,029)</u>
Net cash provided by operating activities . . . . .	<u>\$ 106,353</u>	<u>\$ 29,775</u>	<u>\$ 136,128</u>

**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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 220,000	\$ 220,000	\$ 224,170	\$ 4,170
Tap in fees . . . . .	-	-	100	100
Licenses and permits . . . . .	400	400	300	(100)
Special assessment . . . . .	39,000	39,000	37,859	(1,141)
Other . . . . .	850	850	13,047	12,197
<b>Total operating revenues . . . . .</b>	<b>260,250</b>	<b>260,250</b>	<b>275,476</b>	<b>15,226</b>
<b>Operating expenses:</b>				
Personal services . . . . .	144,000	144,000	129,062	14,938
Materials and supplies . . . . .	30,500	35,500	33,273	2,227
Contractual services . . . . .	312,500	434,585	301,063	133,522
Capital outlay . . . . .	9,910	95,320	92,818	2,502
Principal . . . . .	3,200	1,144	12,565	(11,421)
Other . . . . .	4,000	4,000	3,871	129
<b>Total operating expenses . . . . .</b>	<b>504,110</b>	<b>714,549</b>	<b>572,652</b>	<b>141,897</b>
<b>Operating income (loss) . . . . .</b>	<b>(243,860)</b>	<b>(454,299)</b>	<b>(297,176)</b>	<b>157,123</b>
<b>Nonoperating revenues (expenses):</b>				
Transfers in . . . . .	-	-	12,807	12,807
Interest revenue . . . . .	30,500	30,500	12,991	(17,509)
Loan issuance . . . . .	-	297,505	333,350	35,845
Transfers out . . . . .	-	(2,056)	(2,056)	-
<b>Total nonoperating revenues (expenses):</b>	<b>30,500</b>	<b>325,949</b>	<b>357,092</b>	<b>31,143</b>
<b>Net gain (loss) . . . . .</b>	<b>(213,360)</b>	<b>(128,350)</b>	<b>59,916</b>	<b>188,266</b>
<b>Fund equity at beginning of year . . . . .</b>	<b>1,597,176</b>	<b>1,597,176</b>	<b>1,597,176</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>2,310</b>	<b>2,310</b>	<b>2,310</b>	<b>-</b>
<b>Fund equity at end of year . . . . .</b>	<b>\$ 1,386,126</b>	<b>\$ 1,471,136</b>	<b>\$ 1,659,402</b>	<b>\$ 188,266</b>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BUILDING AND DEVELOPMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 547,000	\$ 547,000	\$ 414,333	\$ (132,667)
Licenses and permits . . . . .	32,000	32,000	32,244	244
Other . . . . .	-	-	36,069	36,069
Total operating revenues . . . . .	<u>579,000</u>	<u>579,000</u>	<u>482,646</u>	<u>(96,354)</u>
<b>Operating expenses:</b>				
Personal services . . . . .	427,483	430,223	375,737	54,486
Materials and supplies . . . . .	5,000	5,000	2,820	2,180
Contractual services . . . . .	102,000	110,500	73,209	37,291
Other. . . . .	<u>23,040</u>	<u>21,800</u>	<u>11,145</u>	<u>10,655</u>
Total operating expenses . . . . .	<u>557,523</u>	<u>567,523</u>	<u>462,911</u>	<u>104,612</u>
Net gain . . . . .	21,477	11,477	19,735	8,258
<b>Fund equity at beginning of year. . . . .</b>	44,896	44,896	44,896	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>40</u>	<u>40</u>	<u>40</u>	<u>-</u>
<b>Fund equity at end of year . . . . .</b>	<u>\$ 66,413</u>	<u>\$ 56,413</u>	<u>\$ 64,671</u>	<u>\$ 8,258</u>

## UNION COUNTY, OHIO

### COMBINING STATEMENTS - FIDUCIARY FUNDS

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

#### **Agency Funds**

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

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

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

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

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

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

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

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

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

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

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

##### ***Housing Trust***

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

**UNION COUNTY, OHIO**

**COMBINING STATEMENTS - FIDUCIARY FUNDS**

(continued)

***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, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
<b>Tax Collections</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 3,126,012	\$ 87,884,131	\$ 87,463,545	\$ 3,546,598
Receivables:				
Real estate and other taxes . . . . .	61,335,192	85,235,434	61,335,192	85,235,434
Due from other governments . . . . .	4,146,389	1,820,522	4,146,389	1,820,522
Total assets. . . . .	<u>\$ 68,607,593</u>	<u>\$ 174,940,087</u>	<u>\$ 152,945,126</u>	<u>\$ 90,602,554</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 68,607,593	\$ 174,940,087	\$ 152,945,126	\$ 90,602,554
Total liabilities . . . . .	<u>\$ 68,607,593</u>	<u>\$ 174,940,087</u>	<u>\$ 152,945,126</u>	<u>\$ 90,602,554</u>
<b>Central Ohio Youth Center</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 409,391	\$ 2,649,371	\$ 2,891,555	\$ 167,207
Total assets. . . . .	<u>\$ 409,391</u>	<u>\$ 2,649,371</u>	<u>\$ 2,891,555</u>	<u>\$ 167,207</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 409,391	\$ 2,649,371	\$ 2,891,555	\$ 167,207
Total liabilities . . . . .	<u>\$ 409,391</u>	<u>\$ 2,649,371</u>	<u>\$ 2,891,555</u>	<u>\$ 167,207</u>
<b>General Health District</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 2,327,168	\$ 2,769,011	\$ 2,727,789	\$ 2,368,390
Receivables:				
Due from other governments . . . . .	80,584	-	80,584	-
Total assets. . . . .	<u>\$ 2,407,752</u>	<u>\$ 2,769,011</u>	<u>\$ 2,808,373</u>	<u>\$ 2,368,390</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 2,407,752	\$ 2,769,011	\$ 2,808,373	\$ 2,368,390
Total liabilities . . . . .	<u>\$ 2,407,752</u>	<u>\$ 2,769,011</u>	<u>\$ 2,808,373</u>	<u>\$ 2,368,390</u>
<b>Soil &amp; Water Conservation District</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 160,465	\$ 305,067	\$ 407,428	\$ 58,104
Total assets. . . . .	<u>\$ 160,465</u>	<u>\$ 305,067</u>	<u>\$ 407,428</u>	<u>\$ 58,104</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 160,465	\$ 305,067	\$ 407,428	\$ 58,104
Total liabilities . . . . .	<u>\$ 160,465</u>	<u>\$ 305,067</u>	<u>\$ 407,428</u>	<u>\$ 58,104</u>
<b>Marriage License</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 3,179	\$ 4,522	\$ 7,701	\$ -
Total assets. . . . .	<u>\$ 3,179</u>	<u>\$ 4,522</u>	<u>\$ 7,701</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 3,179	\$ 4,522	\$ 7,701	\$ -
Total liabilities . . . . .	<u>\$ 3,179</u>	<u>\$ 4,522</u>	<u>\$ 7,701</u>	<u>\$ -</u>

- - Continued

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<b>Balance 12/31/08</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 12/31/09</b>
<b>Indigent Counsel and Restitution</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 18,278	\$ 15,484	\$ -	\$ 33,762
Total assets. . . . .	<u>\$ 18,278</u>	<u>\$ 15,484</u>	<u>\$ -</u>	<u>\$ 33,762</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 18,278	\$ 15,484	\$ -	\$ 33,762
Total liabilities. . . . .	<u>\$ 18,278</u>	<u>\$ 15,484</u>	<u>\$ -</u>	<u>\$ 33,762</u>
<b>Domestic Violence</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 3,616	\$ 5,739	\$ 9,355	\$ -
Total assets. . . . .	<u>\$ 3,616</u>	<u>\$ 5,739</u>	<u>\$ 9,355</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 3,616	\$ 5,739	\$ 9,355	\$ -
Total liabilities. . . . .	<u>\$ 3,616</u>	<u>\$ 5,739</u>	<u>\$ 9,355</u>	<u>\$ -</u>
<b>County Courts</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . .	\$ 438,523	\$ 434,772	\$ 438,523	\$ 434,772
Total assets. . . . .	<u>\$ 438,523</u>	<u>\$ 434,772</u>	<u>\$ 438,523</u>	<u>\$ 434,772</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 438,523	\$ 434,772	\$ 438,523	\$ 434,772
Total liabilities. . . . .	<u>\$ 438,523</u>	<u>\$ 434,772</u>	<u>\$ 438,523</u>	<u>\$ 434,772</u>
<b>Alimony and Child Support</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . .	\$ 966	\$ 1,042	\$ 966	\$ 1,042
Total assets. . . . .	<u>\$ 966</u>	<u>\$ 1,042</u>	<u>\$ 966</u>	<u>\$ 1,042</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 966	\$ 1,042	\$ 966	\$ 1,042
Total liabilities. . . . .	<u>\$ 966</u>	<u>\$ 1,042</u>	<u>\$ 966</u>	<u>\$ 1,042</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 90,731	\$ 20,119,148	\$ 20,088,764	\$ 121,115
Total assets. . . . .	<u>\$ 90,731</u>	<u>\$ 20,119,148</u>	<u>\$ 20,088,764</u>	<u>\$ 121,115</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 90,731	\$ 20,119,148	\$ 20,088,764	\$ 121,115
Total liabilities. . . . .	<u>\$ 90,731</u>	<u>\$ 20,119,148</u>	<u>\$ 20,088,764</u>	<u>\$ 121,115</u>

- - Continued

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Balance</u> <u>12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/09</u>
<b>Joint Recreation Board</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 53,464	\$ 121,040	\$ 144,721	\$ 29,783
Total assets. . . . .	<u>\$ 53,464</u>	<u>\$ 121,040</u>	<u>\$ 144,721</u>	<u>\$ 29,783</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 53,464	\$ 121,040	\$ 144,721	\$ 29,783
Total liabilities . . . . .	<u>\$ 53,464</u>	<u>\$ 121,040</u>	<u>\$ 144,721</u>	<u>\$ 29,783</u>
<b>Housing Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 49,010	\$ 325,606	\$ 308,439	\$ 66,177
Total assets. . . . .	<u>\$ 49,010</u>	<u>\$ 325,606</u>	<u>\$ 308,439</u>	<u>\$ 66,177</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 49,010	\$ 325,606	\$ 308,439	\$ 66,177
Total liabilities . . . . .	<u>\$ 49,010</u>	<u>\$ 325,606</u>	<u>\$ 308,439</u>	<u>\$ 66,177</u>
<b>Union County Family and Children First</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 45,627	\$ 68,621	\$ 100,050	\$ 14,198
Total assets. . . . .	<u>\$ 45,627</u>	<u>\$ 68,621</u>	<u>\$ 100,050</u>	<u>\$ 14,198</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 45,627	\$ 68,621	\$ 100,050	\$ 14,198
Total liabilities . . . . .	<u>\$ 45,627</u>	<u>\$ 68,621</u>	<u>\$ 100,050</u>	<u>\$ 14,198</u>
<b>Medical and Dental Insurance</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 3,301	\$ 69,832,040	\$ 69,617,314	\$ 218,027
Total assets. . . . .	<u>\$ 3,301</u>	<u>\$ 69,832,040</u>	<u>\$ 69,617,314</u>	<u>\$ 218,027</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 3,301	\$ 69,832,040	\$ 69,617,314	\$ 218,027
Total liabilities . . . . .	<u>\$ 3,301</u>	<u>\$ 69,832,040</u>	<u>\$ 69,617,314</u>	<u>\$ 218,027</u>
<b>Ditch</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ -	\$ 3,024	\$ 3,024	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 3,024</u>	<u>\$ 3,024</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ -	\$ 3,024	\$ 3,024	\$ -
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 3,024</u>	<u>\$ 3,024</u>	<u>\$ -</u>

- - Continued

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONCLUDED)  
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
<b>Humane Society</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ -	\$ 275	\$ -	\$ 275
Total assets. . . . .	<u>\$ -</u>	<u>\$ 275</u>	<u>\$ -</u>	<u>\$ 275</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ -	\$ 275	\$ -	\$ 275
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 275</u>	<u>\$ -</u>	<u>\$ 275</u>
<b>Ohio Child's Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 17,355	\$ 15,000	\$ 12,407	\$ 19,948
Total assets. . . . .	<u>\$ 17,355</u>	<u>\$ 15,000</u>	<u>\$ 12,407</u>	<u>\$ 19,948</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 17,355	\$ 15,000	\$ 12,407	\$ 19,948
Total liabilities . . . . .	<u>\$ 17,355</u>	<u>\$ 15,000</u>	<u>\$ 12,407</u>	<u>\$ 19,948</u>
<b>Ohio Elections Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 290	\$ 1,685	\$ 100	\$ 1,875
Total assets. . . . .	<u>\$ 290</u>	<u>\$ 1,685</u>	<u>\$ 100</u>	<u>\$ 1,875</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	290	1,685	100	1,875
Total liabilities . . . . .	<u>\$ 290</u>	<u>\$ 1,685</u>	<u>\$ 100</u>	<u>\$ 1,875</u>
<b>Help Me Grow</b>				
<b>Assets:</b>				
Equity in pooled cash and investments. . . . .	\$ 12,480	\$ 218,896	\$ 180,910	\$ 50,466
Total assets. . . . .	<u>\$ 12,480</u>	<u>\$ 218,896</u>	<u>\$ 180,910</u>	<u>\$ 50,466</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	12,480	218,896	180,910	50,466
Total liabilities . . . . .	<u>\$ 12,480</u>	<u>\$ 218,896</u>	<u>\$ 180,910</u>	<u>\$ 50,466</u>
<i>All Agency Funds</i>				
<b>Assets</b>				
Equity in pooled cash and investments. . . . .	\$ 6,320,367	\$ 184,338,660	\$ 183,963,102	\$ 6,695,925
Cash and cash equivalents in segregated accounts . .	439,489	435,814	439,489	435,814
Receivables:				
Real estate and other taxes . . . . .	61,335,192	85,235,434	61,335,192	85,235,434
Due from other governments . . . . .	4,226,973	1,820,522	4,226,973	1,820,522
Total assets. . . . .	<u>\$ 72,322,021</u>	<u>\$ 271,830,430</u>	<u>\$ 249,964,756</u>	<u>\$ 94,187,695</u>
<b>Liabilities</b>				
Undistributed monies . . . . .	\$ 72,322,021	\$ 271,830,430	\$ 249,964,756	\$ 94,187,695
Total liabilities. . . . .	<u>\$ 72,322,021</u>	<u>\$ 271,830,430</u>	<u>\$ 249,964,756</u>	<u>\$ 94,187,695</u>

**UNION COUNTY, OHIO**

BALANCE SHEET  
DISCRETELY PREPARED COMPONENT UNIT  
UNION COUNTY AIRPORT AUTHORITY  
DECEMBER 31, 2009

	<b>Airport Authority</b>
<b>Assets:</b>	
Equity in pooled cash and investments . . . . .	\$ 458,882
Receivables (net of allowances of uncollectibles):	
Due from other governments . . . . .	11,675
Prepayments. . . . .	725
Total assets . . . . .	471,282
<b>Liabilities:</b>	
Accounts payable . . . . .	19,109
Accrued wages and benefits . . . . .	280
Due to other governments . . . . .	123
Deferred revenue . . . . .	11,675
Total liabilities . . . . .	31,187
<b>Fund balances:</b>	
Unreserved, undesignated . . . . .	440,095
Total net assets. . . . .	\$ 440,095

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

<b>Total Airport Authority Fund Balances</b>	<b>\$ 440,095</b>
<i>Amounts reported for governmental activities in the statement of net assets are different because of the following:</i>	
Capital assets used in governmental type component unit activities are not financial resources and, therefore, are not reported in the funds.	2,979,587
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	
Intergovernmental receivable	11,675
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the	
General obligation bonds payable	(55,548)
Net Assets of The Union County Airport Authority	3,375,809



**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, 2009

	<b>Airport Authority</b>
<b>Revenues:</b>	
Intergovernmental . . . . .	\$ 135,763
Investment income . . . . .	242
Rental income . . . . .	171,655
Other. . . . .	1,975
Total revenues . . . . .	309,635
<b>Expenditures:</b>	
Current:	
Conservation and recreation . . . . .	332,039
Debt service:	
Principal retirement . . . . .	26,126
Interest and fiscal charges . . . . .	3,193
Total expenditures . . . . .	361,358
Net change in fund balance. . . . .	(51,723)
<b>Fund balance at beginning of year . . . . .</b>	<b>491,818</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 440,095</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>\$ (51,723)</b>
--	--------------------

*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	153,087	
Current year depreciation	(174,045)	
Total		(20,958)

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

Intergovernmental revenues	11,675
----------------------------	--------

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.

26,126

Change in Net Assets of The Airport Authority	<b>\$ (34,880)</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.

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b>	<b>222-228</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>229-234</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>235-241</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>242-244</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>245-252</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.

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**UNION COUNTY, OHIO**

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

	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>Government activities:</b>							
Invested in capital assets, Net of unrelated debt	\$62,877,921	\$61,759,667	\$57,915,110	\$56,089,685	\$50,863,277	\$49,042,618	\$45,104,941
Restricted for:							
Capital projects	1,487,548	1,906,616	1,738,603	1,432,729	1,885,804	1,553,271	3,010,651
Debt service	199,241	196,115	186,530	178,705	103,051	167,311	90,000
Human service programs	12,967,423	10,449,860	8,980,021	6,969,391	6,100,622	4,534,666	4,163,061
Public works programs	3,853,142	3,688,199	3,470,964	3,494,643	3,154,052	2,271,894	2,487,400
Health programs	1,358,434	1,057,715	2,146,086	2,162,353	2,500,644	1,710,375	1,233,090
Other purposes	3,584,543	3,765,806	2,377,575	2,287,368	2,133,744	1,833,401	682,415
Unrestricted	6,871,486	8,837,717	10,423,629	6,844,135	6,365,027	4,958,093	7,815,189
Total governmental activities net assets	<u>\$93,199,738</u>	<u>\$91,661,695</u>	<u>\$87,238,518</u>	<u>\$79,459,009</u>	<u>\$73,106,221</u>	<u>\$66,071,629</u>	<u>\$64,586,747</u>
<b>Business-type activities:</b>							
Invested in capital assets, Net of unrelated debt	\$14,124,261	\$13,508,658	\$11,782,702	\$13,355,372	\$12,958,132	\$14,630,578	\$9,851,629
Restricted	2,753,323	4,928,672	4,318,519	3,648,108	1,914,465	4,827,773	8,933,332
Unrestricted	29,464,612	24,126,401	23,134,777	14,603,007	14,632,020	7,389,812	6,570,941
Total business-type activities net assets	<u>\$46,342,196</u>	<u>\$42,563,731</u>	<u>\$39,235,998</u>	<u>\$31,606,487</u>	<u>\$29,504,617</u>	<u>\$26,848,163</u>	<u>\$25,355,902</u>
<b>Primary government:</b>							
Invested in capital assets, Net of unrelated debt	\$77,002,182	\$75,268,325	\$69,697,812	\$69,445,057	\$63,821,409	\$63,673,196	\$54,956,570
Restricted for:							
Capital projects	1,487,548	2,934,501	1,738,603	1,432,729	1,885,804	1,553,271	3,010,651
Debt service	199,241	199,840	186,530	178,705	103,051	167,311	90,000
Human service programs	12,967,423	10,449,860	8,980,021	6,969,391	6,100,622	4,534,666	4,163,061
Public works programs	3,853,142	3,688,199	3,470,964	3,494,643	3,154,052	2,271,894	2,487,400
Health programs	1,358,434	1,057,715	2,146,086	2,162,353	2,500,644	1,710,375	1,233,090
Other purposes	6,337,866	7,662,868	6,696,094	5,935,476	4,048,209	6,661,174	9,615,747
Unrestricted	36,336,098	32,964,118	33,558,406	21,447,142	20,997,047	12,347,905	14,386,130
Total	<u>\$139,541,934</u>	<u>\$134,225,426</u>	<u>\$126,474,516</u>	<u>\$111,065,496</u>	<u>\$102,610,838</u>	<u>\$92,919,792</u>	<u>\$89,942,649</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.

**UNION COUNTY, OHIO**

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

<b>Expenses</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>Governmental activities:</b>							
General government:							
Legislative and executive	\$ 12,019,993	\$ 13,793,161	\$ 11,990,209	\$ 11,776,677	\$ 11,058,550	\$ 11,245,559	\$ 9,250,525
Judicial	2,461,340	2,637,145	2,371,200	2,181,237	2,248,594	1,960,691	1,909,165
Public safety	7,150,858	7,161,068	6,735,640	6,270,069	5,631,020	4,709,853	5,625,007
Public works	5,747,722	3,227,196	3,341,555	3,089,442	3,427,498	4,554,528	1,464,972
Health	3,950,543	4,020,931	3,834,944	3,888,031	3,345,809	3,201,395	3,482,836
Human services	15,526,434	16,904,850	13,834,546	14,604,599	12,759,040	11,339,209	11,616,137
Economic development	402,363	365,747	298,297	306,202	333,395	394,680	154,969
Intergovernmental	576,265	519,194	-	-	-	1,782,748	666,332
Interest and fiscal charges	491,417	485,352	328,586	380,135	415,051	451,711	460,618
<i>Total governmental activities expense</i>	<u>48,326,935</u>	<u>49,114,644</u>	<u>42,734,977</u>	<u>42,496,392</u>	<u>39,218,957</u>	<u>39,640,374</u>	<u>34,630,561</u>
<b>Business-type activities:</b>							
Memorial hospital	69,262,201	67,061,083	62,879,762	60,705,526	58,582,150	56,083,372	59,845,387
Nonmajor:							
Sanitary sewer district	175,941	319,305	222,616	1,109,238	1,190,025	872,798	666,119
Water district	-	-	150,000	220,104	585,926	439,051	253,638
Building and development	496,669	679,417	730,837	954,983	920,994	811,553	702,502
<i>Total business-type activities expense</i>	<u>69,934,811</u>	<u>68,059,805</u>	<u>63,983,215</u>	<u>62,989,851</u>	<u>61,279,095</u>	<u>58,206,774</u>	<u>61,467,646</u>
<i>Total primary government expenses</i>	<u>\$118,261,746</u>	<u>\$ 117,174,449</u>	<u>\$ 106,718,192</u>	<u>\$ 105,486,243</u>	<u>\$ 100,498,052</u>	<u>\$ 97,847,148</u>	<u>\$ 96,098,207</u>
<b>Program revenues</b>							
<b>Governmental activities:</b>							
Charges for services:							
General government:							
Legislative and executive	\$ 2,657,714	\$ 2,799,982	\$ 2,747,434	\$ 3,023,987	\$ 3,056,333	\$ 2,843,582	\$ 2,107,002
Judicial	672,310	696,302	636,768	570,134	574,770	580,135	879,666
Public safety	1,038,616	793,587	609,138	871,808	815,211	699,130	560,200
Public works	643,515	800,713	728,309	644,593	618,410	644,370	798,534
Health	256,573	174,411	210,952	179,375	170,132	285,042	151,412
Human services	770,661	1,252,022	1,173,924	1,191,088	1,380,394	1,346,464	1,220,303
Economic development	22,534	21,876	21,239	20,621	20,621	20,620	79,774
Operating grants and contributions							
General government:							
Legislative and executive	175,388	158,828	391,160	636,094	813,542	798,429	552,417
Judicial	-	7,593	64,316	74,447	107,541	110,276	135,611
Public safety	808,188	983,000	582,840	691,322	605,893	554,115	532,082
Public works	4,495,345	4,124,622	-	-	-	-	-
Health	2,459,350	2,882,747	1,155,472	2,551,355	2,400,984	2,480,982	2,235,583
Human services	8,711,064	8,038,000	6,736,671	5,392,309	4,508,522	4,625,488	4,413,779
Economic development	79,809	316,391	-	-	-	-	-
Capital grants and contributions							
General government:							
Legislative and executive	-	140,828	201,015	117,400	234,795	335,590	490,040
Public works	1,474,017	2,900,836	908,125	2,464,802	785,013	1,826,860	1,548,851
Human services	-	-	-	-	-	-	20,144
<i>Total governmental activities program revenues</i>	<u>24,265,084</u>	<u>26,091,738</u>	<u>16,167,363</u>	<u>18,429,335</u>	<u>16,092,161</u>	<u>17,151,083</u>	<u>15,725,398</u>

- (continued)



**UNION COUNTY, OHIO**

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

<b>Program revenues (continued)</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
Business-type activities:							
Charges for services:							
Memorial hospital	69,091,683	67,410,277	66,910,751	60,142,923	58,674,289	54,589,205	57,212,364
Nonmajor:							
Sanitary sewer district	224,570	264,358	273,086	332,884	1,143,784	954,578	888,221
Water district	-	3,989	6,205	64,231	636,889	586,869	625,295
Building and development	446,577	609,618	730,342	766,433	848,346	798,214	754,349
Capital grants and contributions							
Memorial hospital	1,064,803	370,484	557,971	808,334	543,753	833,980	-
<i>Total business-type activities</i>							
<i>Program revenues</i>	<u>70,827,633</u>	<u>68,658,726</u>	<u>68,478,355</u>	<u>62,114,805</u>	<u>61,847,061</u>	<u>57,762,846</u>	<u>59,480,229</u>
<i>Total primary government</i>							
<i>Program revenues</i>	<u>\$ 95,092,717</u>	<u>\$ 94,750,464</u>	<u>\$ 84,645,718</u>	<u>\$ 80,544,140</u>	<u>\$ 77,939,222</u>	<u>\$ 74,913,929</u>	<u>\$ 75,205,627</u>
<b>Net (expense)/revenue</b>							
Governmental activities	\$ (24,061,851)	\$ (23,022,906)	\$ (26,567,614)	\$ (24,067,057)	\$ (23,126,796)	\$ (22,489,291)	\$ (18,905,163)
Business-type activities	892,822	598,921	4,495,140	(875,046)	567,966	(443,928)	(1,987,417)
<i>Total primary government net expense</i>	<u>\$ (23,169,029)</u>	<u>\$ (22,423,985)</u>	<u>\$ (22,072,474)</u>	<u>\$ (24,942,103)</u>	<u>\$ (22,558,830)</u>	<u>\$ (22,933,219)</u>	<u>\$ (20,892,580)</u>
<b>General revenues and other changes in net assets</b>							
Governmental activities:							
Property taxes	\$ 10,264,681	\$ 10,360,679	\$ 11,915,812	\$ 11,242,702	\$ 11,605,612	\$ 10,018,690	\$ 9,429,703
Sales taxes	8,001,168	9,565,905	9,379,361	7,163,499	7,115,148	6,844,471	8,388,571
Unrestricted grants and contributions	5,452,939	4,312,843	9,597,276	9,108,618	9,157,542	6,239,807	7,232,467
Interest	1,001,949	1,516,355	1,800,912	1,542,329	903,077	527,910	542,185
Other	889,908	1,687,155	1,653,762	1,362,697	1,380,009	1,530,771	1,510,556
Transfers	(10,751)	3,146	-	-	-	-	-
<i>Total governmental activities:</i>	<u>25,599,894</u>	<u>27,446,083</u>	<u>34,347,123</u>	<u>30,419,845</u>	<u>30,161,388</u>	<u>25,161,649</u>	<u>27,103,482</u>
Business-type activities:							
Unrestricted grants and contributions	-	-	-	-	-	-	662,258
Interest	169,467	565,872	931,447	718,364	228,887	102,325	149,025
Gain on sale of capital assets	-	-	-	460,169	-	-	-
Transfers	10,751	(3,146)	-	-	-	-	-
Other	2,705,425	2,166,086	2,202,924	1,798,383	1,859,601	1,772,797	2,163,101
<i>Total business-type activities:</i>	<u>2,885,643</u>	<u>2,728,812</u>	<u>3,134,371</u>	<u>2,976,916</u>	<u>2,088,488</u>	<u>1,875,122</u>	<u>2,974,384</u>
<i>Total primary government</i>	<u>\$ 28,485,537</u>	<u>\$ 30,174,895</u>	<u>\$ 37,481,494</u>	<u>\$ 33,396,761</u>	<u>\$ 32,249,876</u>	<u>\$ 27,036,771</u>	<u>\$ 30,077,866</u>
<b>Change in net assets</b>							
Governmental activities:	\$ 1,538,043	\$ 4,423,177	\$ 7,779,509	\$ 6,352,788	\$ 7,034,592	\$ 2,672,358	\$ 8,198,319
Business-type activities:	3,778,465	3,327,733	7,629,511	2,101,870	2,656,454	1,431,194	986,967
<i>Total primary government</i>	<u>\$ 5,316,508</u>	<u>\$ 7,750,910</u>	<u>\$ 15,409,020</u>	<u>\$ 8,454,658</u>	<u>\$ 9,691,046</u>	<u>\$ 4,103,552</u>	<u>\$ 9,185,286</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.

**UNION COUNTY, OHIO**

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>General fund</b>						
Reserved	\$ 431,927	\$ 3,548,189	\$ 1,089,106	\$ 743,360	\$ 747,942	\$ 777,801
Unreserved	3,387,401	-	2,377,961	3,665,656	3,089,674	4,443,403
Total general fund	<u>3,819,328</u>	<u>3,548,189</u>	<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>						
Reserved	705,270	912,165	856,041	431,965	446,049	684,784
Unreserved, reported in:						
Special revenue funds	5,770,996	5,588,600	5,962,109	6,396,190	8,150,227	10,035,585
Cap. projects fund	3,914,526	3,383,151	2,751,707	2,864,090	1,401,758	1,663,846
Total all other governmental Funds	<u>10,390,792</u>	<u>9,883,916</u>	<u>9,569,857</u>	<u>9,692,245</u>	<u>9,998,034</u>	<u>12,384,215</u>
Total governmental funds	<u>\$14,210,120</u>	<u>\$13,432,105</u>	<u>\$13,036,924</u>	<u>\$14,101,261</u>	<u>\$13,835,650</u>	<u>\$17,605,419</u>

**Source:** County financial records

<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
\$ 845,718	\$ 899,462	\$ 245,743	\$ 525,319
5,090,874	6,775,931	6,288,735	4,947,149
<u>5,936,592</u>	<u>7,675,393</u>	<u>6,534,478</u>	<u>5,472,468</u>
943,813	612,590	425,736	1,121,733
11,284,106	14,084,346	15,283,376	17,822,141
1,303,416	1,675,771	1,695,857	1,483,648
<u>13,531,335</u>	<u>16,372,707</u>	<u>17,404,969</u>	<u>20,427,522</u>
<u>\$19,467,927</u>	<u>\$ 24,048,100</u>	<u>\$ 23,939,447</u>	<u>\$ 25,899,990</u>

**UNION COUNTY, OHIO**

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

	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>
<b>Revenues</b>				
Property taxes	\$ 7,318,784	\$ 7,051,514	\$ 9,212,683	\$ 9,439,349
Sales taxes	4,394,280	7,247,373	5,983,016	8,187,253
Charges for services	4,185,063	3,128,084	3,931,159	5,218,750
Licenses and permits	94,907	140,079	208,712	138,446
Fines and forfeitures	120,629	116,038	190,320	112,740
Intergovernmental	13,524,123	14,215,646	13,904,313	16,864,852
Special assessments	26,411	41,108	41,677	57,295
Investment earnings	1,633,319	1,275,488	735,429	542,185
Rental income	-	-	-	-
Other	1,191,178	1,030,973	1,846,861	1,246,172
<b>Total revenues</b>	<b>32,488,694</b>	<b>34,246,303</b>	<b>36,054,170</b>	<b>41,807,042</b>
<b>Expenditures</b>				
General government:				
Legislative and executive	6,301,260	7,001,821	8,514,138	9,283,243
Judicial	1,400,100	1,500,183	1,628,576	1,662,842
Public safety	4,133,505	4,218,505	4,846,121	5,194,829
Public works	6,284,628	3,787,974	3,680,137	4,020,510
Health	2,242,986	2,928,295	3,448,408	3,364,327
Human services	8,318,217	9,814,676	10,618,297	11,483,709
Economic development	99,305	106,860	63,260	235,593
Intergovernmental	638,934	763,909	649,572	663,205
Capital outlay	3,440,648	3,429,797	5,466,427	4,254,021
Debt service				
Principal retirement	375,600	462,927	648,804	542,511
Interest and fiscal charges	370,480	438,696	427,969	454,318
Bond issuance costs	370,480	438,696	427,969	454,318
<b>Total expenditures</b>	<b>33,976,143</b>	<b>34,892,339</b>	<b>40,419,678</b>	<b>41,613,426</b>
Excess of revenues over (under) expenditures	(1,487,449)	(646,036)	(4,365,508)	193,616
<b>Other financing sources (uses)</b>				
Transfers in	2,956,219	6,686,942	2,459,007	3,545,026
Transfers out	(2,956,219)	(6,686,942)	(2,367,987)	(3,540,147)
Sale of capital assets	8,962	-	16,890	253,647
Issuance of bonds/other sources	20,418	-	3,435,000	-
<b>Total other financing sources (uses)</b>	<b>29,380</b>	<b>-</b>	<b>3,542,910</b>	<b>258,526</b>
<b>Net change in fund balance</b>	<b>\$ (1,458,069)</b>	<b>\$ (646,036)</b>	<b>\$ (822,598)</b>	<b>\$ 452,142</b>
Debt service as a percentage of noncapital expenditures	2.4%	2.9%	3.1%	2.9%

**Source:** County financial records

	2004	2005	2006	2007	2008	2009
\$	10,046,282	\$ 11,606,766	\$ 11,160,274	\$ 11,534,140	\$ 11,009,045	\$ 10,966,686
	6,803,685	7,084,993	7,120,385	8,369,261	9,433,349	8,981,387
	5,652,805	6,097,268	5,635,607	5,343,223	5,761,653	4,836,343
	96,808	94,460	180,251	118,402	128,261	131,311
	373,099	141,674	164,042	235,629	192,350	561,756
	17,595,228	17,154,412	21,396,153	19,777,156	22,584,156	22,747,753
	91,147	89,389	88,551	126,962	97,984	118,378
	527,910	903,077	1,542,329	1,800,912	1,516,355	1,018,093
	-	84,593	521,706	430,510	449,072	526,924
	1,705,461	1,508,496	1,319,146	1,484,520	1,713,362	1,542,400
	<u>42,892,425</u>	<u>44,765,128</u>	<u>49,128,444</u>	<u>49,220,715</u>	<u>52,885,587</u>	<u>51,431,031</u>
	10,949,185	10,554,369	12,236,331	11,043,570	12,270,523	11,414,974
	1,799,920	1,930,903	1,989,364	2,170,932	2,461,789	2,475,547
	5,560,597	5,694,979	6,386,829	6,596,109	7,054,154	6,852,816
	4,554,497	4,266,177	6,979,286	5,539,221	8,189,213	5,895,941
	3,040,817	3,292,537	3,896,255	3,694,242	3,806,892	3,819,033
	11,460,825	12,859,327	14,265,234	13,873,946	16,835,929	15,427,818
	244,776	248,882	305,905	296,826	283,263	959,955
	1,176,961	335,732	667,141	638,179	676,156	-
	3,354,540	861,815	45,914	391,053	3,109,724	1,706,028
	565,363	585,557	611,771	567,807	600,000	3,630,375
	460,281	416,828	382,123	325,986	485,352	421,651
	460,281	416,828	382,123	325,986	485,352	176,378
	<u>43,628,043</u>	<u>41,463,934</u>	<u>48,148,276</u>	<u>45,463,857</u>	<u>56,258,347</u>	<u>52,780,516</u>
	<u>(735,618)</u>	<u>3,301,194</u>	<u>980,168</u>	<u>3,756,858</u>	<u>(3,372,760)</u>	<u>(1,349,485)</u>
	3,176,210	1,500,530	931,130	1,746,800	1,297,061	1,063,200
	(3,169,955)	(1,500,530)	(931,130)	(1,746,800)	(1,293,915)	(1,073,951)
	25,512	18,936	537,301	400,000		
	-	-	-	42,280	3,000,000	3,015,122
	<u>31,767</u>	<u>18,936</u>	<u>537,301</u>	<u>442,280</u>	<u>3,003,146</u>	<u>3,004,371</u>
\$	<u>(703,851)</u>	<u>\$ 3,320,130</u>	<u>\$ 1,517,469</u>	<u>\$ 4,199,138</u>	<u>\$ (369,614)</u>	<u>\$ 1,654,886</u>
	2.6%	2.6%	2.4%	2.1%	2.3%	7.5%

**UNION COUNTY, OHIO**

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

<b>Year</b>	<b>Real Property</b>		<b>Personal Property</b>	
	<b>Residential Property</b>	<b>Commercial/Utility Property</b>	<b>General Tangible</b>	<b>Utility</b>
2000	475,679,830	136,991,250	188,527,150	70,435,110
2001	508,203,710	142,941,850	198,335,360	67,930,360
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

**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. This is being phased out with a replacement amount provided by the State through 2010.

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>		
871,633,340	2,584,637,297	33.72%	9.1000
917,411,280	2,730,950,917	33.59%	10.6000
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

**UNION COUNTY, OHIO**

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Union County</u>						
<i>County Unvoted Millage:</i>						
General	3.40	3.40	3.40	3.40	3.40	3.40
<i>County Voted Millage:</i>						
DD	4.70	6.20	6.20	6.20	6.20	6.20
Mental Health	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
Total County	<u>9.10</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>
<u>Union County Health District</u>	1.25	1.25	1.25	1.25	1.25	1.25
<u>School Districts within the County</u>						
Fairbanks LSD	37.30	37.00	37.00	36.80	41.70	41.70
Marysville EVSD	47.56	47.56	47.56	52.56	52.56	52.56
North Union LSD	34.80	34.70	34.70	41.30	41.30	41.30
<u>Overlapping School Districts</u>						
Benjamin Logan LSD	42.95	41.90	41.65	41.65	39.70	39.70
Triad LSD	36.46	36.40	36.15	36.10	28.85	28.85
Jonathon Alder LSD	40.10	40.10	49.00	48.60	48.10	48.10
Hilliard CSD	65.61	65.61	64.44	64.44	74.40	74.40
Dublin CSD	65.22	65.22	64.60	64.60	64.60	64.60
Buckeye Valley LSD	34.40	34.33	33.95	33.52	33.20	33.20
<u>Corporations</u>						
Richwood	11.00	11.00	11.00	11.00	11.00	11.00
Unionville Center	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
Magnetic Springs	5.90	5.90	5.90	5.90	5.90	5.90
Marysville	4.50	4.50	4.50	4.50	4.50	4.50
Milford Center	1.20	1.20	1.20	1.20	1.20	1.20
<u>Joint Vocational Schools</u>						
Tolles Career & Technical Center	1.10	1.10	0.50	0.50	0.50	0.50
Ohio Hi Point JVS	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
Delaware Co JVS	3.40	3.20	3.20	3.20	3.20	3.20
<u>Township / Fire</u>						
Allen	6.60	6.60	6.60	9.60	9.60	9.60
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60
Darby	3.30	3.30	6.30	6.30	6.50	6.30
Dover	1.40	5.40	5.40	4.90	4.90	4.90
Jackson	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
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50
Liberty	5.40	6.40	6.40	6.40	5.40	5.40
Millcreek	6.95	6.95	6.50	6.50	6.20	6.20
Paris	4.40	5.00	5.00	5.00	5.00	5.00
Taylor	6.20	6.20	6.20	6.20	6.20	6.20
Union	7.55	8.30	8.30	8.30	8.30	8.30
Washington	4.20	4.20	4.20	4.20	4.20	4.20
York	5.40	5.40	5.40	5.40	5.40	5.40

**Note:**

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



<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
3.40	3.40	3.40	3.40
6.20	6.20	6.20	6.20
0.50	0.50	0.50	0.50
0.50	0.50	0.75	0.75
<u>10.60</u>	<u>10.60</u>	<u>10.85</u>	<u>10.85</u>
1.25	1.25	1.25	1.25
40.90	45.50	45.50	46.00
54.06	54.06	58.06	58.06
41.40	41.25	39.55	37.70
39.40	39.30	36.80	35.71
28.80	28.75	28.60	28.60
38.60	38.10	38.10	38.10
73.14	75.89	82.79	82.85
72.50	72.50	72.50	80.40
33.06	32.80	34.80	34.95
11.00	11.00	11.00	11.00
3.95	3.95	3.95	3.95
6.00	6.00	6.00	6.00
5.90	5.90	5.90	5.90
4.50	5.20	4.50	5.20
1.20	1.20	1.20	1.20
0.50	1.30	1.30	1.30
2.00	2.00	2.00	2.00
4.40	4.40	4.40	4.40
3.20	3.20	3.20	3.20
9.60	9.60	9.60	9.60
1.60	1.60	1.60	1.60
6.30	6.50	6.30	4.80
4.90	4.90	4.90	4.90
1.40	1.40	1.40	1.40
13.90	13.90	15.10	15.10
3.50	3.50	3.50	3.50
7.15	7.15	7.15	7.15
6.20	6.20	8.20	8.20
5.00	5.00	5.00	5.00
7.70	7.70	7.95	7.95
8.30	8.30	8.30	8.30
4.20	4.20	4.20	4.20
8.90	8.90	8.90	8.90

**UNION COUNTY, OHIO**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX**  
**DECEMBER 31, 2009 AND DECEMBER 31, 2000**

<b>2009</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Honda of America	\$ 77,755,030	6.03%
Ohio Power Company	18,036,950	1.40%
O M Scotts & Sons	15,405,900	1.19%
Union Rural Electric	14,548,870	1.13%
Dayton Power & Light	10,961,880	0.85%
Ohio Edison	5,256,940	0.41%
Nestle USA	5,173,460	0.40%
Vayance Technologies	4,351,820	0.34%
Tartan Ridge LLC	4,158,840	0.32%
Select Sires	3,723,910	0.29%
<b>Total</b>	<b>\$ 159,373,600</b>	<b>12.36%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 1,290,037,380</b>	

<b>2000</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Honda of America	\$ 54,459,440	6.25%
Ohio Power Company	23,040,910	2.64%
Dayton Power & Light	12,425,120	1.43%
Union Rural Electric	9,380,990	1.08%
O M Scotts & Sons	9,338,840	1.07%
Ohio Edison	6,903,590	0.79%
United Telephone	5,792,770	0.66%
Columbia Gas	4,928,570	0.57%
<b>Total</b>	<b>\$ 126,270,230</b>	<b>14.49%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 871,633,340</b>	

**Source:** Union County Auditor

**UNION COUNTY, OHIO**

PROPERTY TAX LEVIES AND COLLECTIONS (1)  
LAST TEN YEARS

<u>Collection Year</u>	<u>Total Levy</u>	<u>Collected within the Year of the Levy</u>		<u>Collections of Delinquent Taxes (2)</u>	<u>Total Tax Collections</u>	<u>Percentage of Total Tax Collections to Current Tax Levy</u>
		<u>Amount</u>	<u>Percentage of Levy</u>			
2000	\$5,072,060	\$4,867,039	95.96%	\$165,325	\$5,032,364	99.22%
2001	5,325,092	5,166,294	97.02%	196,345	5,362,639	100.71%
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%

**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 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.

**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	Capital Leases	General Obligation Bonds	Enterprise/ Hospital Notes	Capital Leases	OWDA Loan
2000	\$ 4,780,000	\$ 2,675,000	\$ 168,038	-	\$ 3,099	\$ 15,989,019	\$ 4,700,000	\$ 1,218,883	\$ -
2001	4,485,000	2,575,000	156,196	-	-	15,251,092	5,516,502	1,516,407	-
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

**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 242 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>
\$ 29,534,039	2.70%	\$ 722
29,500,197	2.66%	695
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

**UNION COUNTY, OHIO**

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS**

<b>Year</b>	<b>General Obligation Bonds</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>
2000	\$ 4,780,000	\$ 339,667	\$ 4,440,333	0.17%	\$ 109
2001	4,485,000	811,574	3,673,426	0.13%	87
2002	3,955,000	92,216	3,862,784	0.13%	90
2003	3,655,000	90,000	3,565,000	0.11%	82
2004	3,340,000	157,186	3,182,814	0.09%	71
2005	3,010,000	0	3,010,000	0.09%	66
2006	2,665,000	0	2,665,000	0.08%	57
2007	6,275,000	0	6,275,000	0.18%	133
2008	2,445,000	0	2,445,000	0.06%	51
2009	6,680,000	209,378	6,470,622	0.18%	132

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

- (1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on pages 229-230 for property value data.
- (2) Population data can be found in the Schedule of Demographic and Economic Statistics on page 242.

**Source:** Union County Auditor

**UNION COUNTY, OHIO**

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2009

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount of Direct and Overlapping Debt</u>
The County	\$ 9,239,961	100.00%	\$ 9,239,961
All Villages and Cities wholly within the County	4,690,000	100.00%	4,690,000
City of Dublin	19,140,000	4.19%	801,966
Washington Township-Franklin County	2,049,999	4.06%	83,230
<u>All School Districts</u>			
Dublin City School District	184,953,363	5.44%	10,061,463
Benjamin Logan Local School District	821,283	1.07%	8,788
Buckeye Valley Local School District	23,664,986	0.06%	14,199
Fairbanks School District	10,835,062	92.30%	10,000,762
Jonathan Alder Local School District	22,444,993	41.63%	9,343,851
Marysville Exempted Village School District	93,977,113	100.00%	93,977,113
North Union Local School District	11,230,000	94.60%	10,623,580
Triad Local School District	4,310,994	6.68%	287,974
Tolles Career & Tech. Jt. Vocational School	5,450,000	6.94%	378,230
Solid Waste Authority of Central Ohio	19,975,000	0.29%	57,928
Total Applicable to County			<u>\$ 149,569,045</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>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Assessed value (a)	\$871,633,340	\$917,411,280	\$1,016,431,943	\$1,068,058,900	\$1,137,698,620
Unvoted debt limit (1% of total assessed)	8,716,333	9,174,113	10,164,319	10,680,589	11,376,986
Debt applicable to limit:					
General obligation bonds	4,780,000	6,841,907	3,955,000	4,970,000	3,215,000
Less: amount set aside for repayment of general obligation debt	<u>339,667</u>	<u>811,574</u>	<u>92,216</u>	<u>90,000</u>	<u>157,186</u>
Total debt applicable to limit	<u>4,440,333</u>	<u>6,030,333</u>	<u>3,862,784</u>	<u>4,880,000</u>	<u>3,057,814</u>
Legal debt margin	<u>\$4,276,000</u>	<u>\$3,143,780</u>	<u>\$6,301,535</u>	<u>\$5,800,589</u>	<u>\$8,319,172</u>
Legal debt margin as a percentage of the unvoted debt limit	49.06%	34.27%	62.00%	54.31%	73.12%
Debt limit					
3.0% of the first \$100,000,000	\$3,000,000	\$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	3,000,000
2.5% of amounts assessed in excess of \$300,000,000.	<u>14,290,834</u>	<u>15,435,282</u>	<u>17,910,799</u>	<u>19,201,473</u>	<u>20,942,466</u>
	<u>20,290,834</u>	<u>21,435,282</u>	<u>23,910,799</u>	<u>25,201,473</u>	<u>26,942,466</u>
Debt applicable to limit:					
General obligation bonds	4,780,000	6,841,907	3,955,000	4,970,000	3,215,000
Less: amount set aside for repayment of general obligation debt	<u>339,667</u>	<u>811,574</u>	<u>92,216</u>	<u>90,000</u>	<u>157,186</u>
Total debt applicable to limit	<u>4,440,333</u>	<u>6,030,333</u>	<u>3,862,784</u>	<u>4,880,000</u>	<u>3,057,814</u>
Legal debt margin	<u>\$15,850,501</u>	<u>\$15,404,949</u>	<u>\$20,048,015</u>	<u>\$20,321,473</u>	<u>\$23,884,652</u>
Legal debt margin as a percentage of the unvoted debt limit	78.12%	71.87%	83.85%	80.64%	88.65%

**Source:** Union County Auditor

(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>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
\$1,189,136,233	\$1,180,460,850	\$1,240,144,510	\$1,328,545,397	\$1,289,221,460
11,891,362	11,804,609	12,401,445	13,285,454	12,892,215
3,010,000	2,665,000	6,275,000	2,445,000	6,680,000
-	-	-	-	209,378
<u>3,010,000</u>	<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>	<u>6,470,622</u>
<u>\$8,881,362</u>	<u>\$9,139,609</u>	<u>\$6,126,445</u>	<u>\$10,840,454</u>	<u>\$6,421,593</u>
74.69%	77.42%	49.40%	81.60%	49.81%
\$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
22,228,406	22,011,521	23,503,613	25,713,635	24,730,537
<u>28,228,406</u>	<u>28,011,521</u>	<u>29,503,613</u>	<u>31,713,635</u>	<u>30,730,537</u>
3,010,000	2,665,000	6,275,000	2,445,000	6,680,000
-	-	-	-	209,378
<u>3,010,000</u>	<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>	<u>6,470,622</u>
<u>\$25,218,406</u>	<u>\$25,346,521</u>	<u>\$23,228,613</u>	<u>\$29,268,635</u>	<u>\$24,259,915</u>
89.34%	90.49%	78.73%	92.29%	78.94%

**UNION COUNTY, OHIO**

PLEGGED 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	
2000	\$4,394,280	\$4,166,280	\$228,000	\$95,000	\$129,590	1.02
2001	7,247,373	7,019,373	228,000	100,000	89,416	1.20
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

**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

<u>Year</u>	<u>(a) Population</u>	<u>Personal Income</u>	<u>Per Capita Income (b)</u>	<u>Agricultural Acres (c)</u>	<u>Building Permits (d)</u>	<u>Unemployment Rate (e)</u>
2000	40,909	\$1,093,293,025	\$26,725	239,499	521	2.8
2001	42,467	1,111,021,654	26,162	239,268	554	2.7
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

**Sources:**

(a) Population numbers were obtained from Capital Impact for 1999. 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

(b) Per capita income was estimated from an article published by the Bureau of Economic Analysis.

(c) Source: Union County Auditor.

(d) Source: Union County Engineer.

(e) Data from the Bureau of Labor Statistics

**UNION COUNTY, OHIO**

PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO

<b>Employer</b>	<b>2009</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Employment</b>
Honda of America	6,867	1	58.71%
The Scotts Company	1,250	2	10.69%
Memorial Hospital	697	3	5.96%
Marysville Schools	626	4	5.35%
Union County	478	5	4.09%
Ohio Reformatory for Women	477	6	4.08%
Transportation Research Ctr.	450	7	3.85%
Wal Mart	315	8	2.69%
Environmental Management	280	9	2.39%
Scioto Services	256	10	2.19%
<b>Total Employment within the County</b>	<b>11,696</b>		<b>100.00%</b>

<b>Employer</b>	<b>2000</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Employment</b>
Honda of America	13,820	1	72.54%
The Scotts Company	1,049	2	5.51%
Honda R & D NA	675	3	3.54%
Union County School	640	4	3.36%
Memorial Hospital	600	5	3.15%
Midwest Express	557	6	2.92%
Ohio Reformatory for Women	500	7	2.62%
Union County	425	8	2.23%
OEM Products Group (formerly Ranco)	400	9	2.10%
G.I. Plastek, Inc. / DecRite	387	10	2.03%
<b>Total Employment within the County</b>	<b>19,053</b>		<b>100.00%</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>2000</b>	<b>2001</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>
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	12	16	13	13	13	13	12	13	14	12
Board of Elections	2	2	2	2	2	4	4	4	4	4
Commissioners Dept.	8	9	9	13	12	10	12	14	15	16
Data Processing	-	-	2	2	2	2	2	2	2	2
Engineers Office	6	6	6	10	7	7	7	7	8	8
Janitor / Maintenance	8	10	11	16	16	16	17	18	18	17
Prosecutor	7	9	9	7	12	12	11	12	12	11
Recorder	5	4	4	4	4	4	4	4	5	4
Treasurer	5	5	5	5	5	5	5	5	5	5
Welfare Administration	20	20	19	19	21	21	20	23	26	21
<i>Judicial</i>										
Clerk of Courts	10	10	10	11	11	11	11	11	11	11
Common Pleas Court	8	8	8	7	7	7	6	6	10	9
Law Library	-	-	-	1	1	1	1	1	1	1
Juvenile Court	10	10	10	12	14	12	13	14	18	15
Probate Court	3	4	5	4	5	5	5	5	5	5
<i>Public Safety</i>										
Coroner	2	2	2	2	2	2	2	2	2	2
Sheriff	55	50	53	56	56	66	65	69	74	68
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	26	25	25	25	26	26	25	24	26	32
<i>Health</i>										
Dog Warden	1	1	1	1	1	1	-	1	1	1
Mental Health	3	3	3	3	3	3	3	3	5	3
DD	70	74	79	72	70	68	69	76	76	78
<i>Human Services</i>										
Able	1	1	1	1	2	2	2	2	1	-
Child Support	13	12	12	13	11	9	11	10	11	8
PA Transportation	5	6	6	5	6	7	6	7	12	9
Public Social Service	17	17	17	13	14	14	19	20	20	13
Veterans	4	2	2	3	3	3	3	3	3	4
<i>Sewer</i>										
Sanitary Engineer	4	4	4	4	4	4	2	2	4	7
<i>Building Development</i>										
Building Regulation	8	8	8	10	10	9	9	8	6	9
	<u>314</u>	<u>319</u>	<u>327</u>	<u>335</u>	<u>341</u>	<u>345</u>	<u>347</u>	<u>367</u>	<u>396</u>	<u>376</u>

**Source:** Union County Auditor

**UNION COUNTY, OHIO**

**OPERATING INDICATORS BY FUNCTION  
LAST TEN YEARS**

<b>Function</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>General Government</b>						
<u>Legislative and Executive</u>						
<u>Commissioners</u>						
Number of Resolutions	n/a	n/a	n/a	n/a	n/a	669
Number of Meetings	n/a	n/a	n/a	n/a	n/a	104
<u>Auditor</u>						
Number of Non Exempt Conveyances	n/a	n/a	n/a	1,696	1,805	1,840
Number of Exempt Conveyances	n/a	n/a	n/a	922	1,033	953
Number of Real Estate Transfers	n/a	n/a	n/a	2,618	2,838	2,793
Number of Checks Issued (budgetary)	n/a	n/a	n/a	22,389	20,334	18,694
<u>Treasurer</u>						
Number of 1st Half Parcels Billed	n/a	n/a	n/a	23,781	24,538	25,377
Number of Pay-Ins Processed	n/a	n/a	n/a	6,149	6,505	6,856
Return on Portfolio	n/a	n/a	n/a	1.97%	1.88%	3.07%
<u>Prosecuting Attorney</u>						
Number of Felony Cases Opened	n/a	n/a	n/a	n/a	n/a	329
Number of Cases Prosecuted	n/a	n/a	n/a	n/a	n/a	180
Number of Mortgage Foreclosures Answered	n/a	n/a	n/a	n/a	n/a	229
Number of County Contracts Reviewed	n/a	n/a	n/a	n/a	n/a	121
Number of Township Issues Assisted With	n/a	n/a	n/a	n/a	n/a	82
Number of Nonsupport Cases Opened & Serviced	n/a	n/a	n/a	n/a	n/a	172
Number of Crime Victims Assisted	n/a	n/a	n/a	n/a	n/a	819
Number of new Juvenile Cases	n/a	n/a	n/a	n/a	n/a	443
<u>Board of Elections</u>						
Number of Registered Voters	25,981	24,598	25,880	26,459	30,200	28,608
Number of Voters-Last General Election	17,288	8,900	12,597	10,675	22,911	11,881
Percentage of Registered Voters	66.54	36.18	48.67	40.35	75.86	41.74
<u>Recorder</u>						
Number of Deeds Recorded	2,115	2,253	2,527	2,658	2,727	2,756
Number of Mortgages Recorded	3,258	4,628	5,425	6,701	4,883	4,769
<u>Buildings and Grounds</u>						
Number of Buildings Maintained	n/a	n/a	n/a	n/a	n/a	13
Square Footage of Buildings	n/a	n/a	n/a	n/a	n/a	257,199
<u>Data Processing</u>						
Number of Users Served	n/a	n/a	n/a	n/a	n/a	326
<u>Risk Management</u>						
Number of Claims	7	12	11	13	8	13
<u>Judicial</u>						
<u>Common Pleas Court</u>						
Number of Cases Filed- Criminal	98	124	147	150	128	180
Number of Cases Filed- Civil	236	295	333	471	460	557
Number of Cases Filed- Divorce/Dissolution	273	255	254	278	246	238
Number of Cases Filed- Domestic Reopens	140	123	165	170	124	155
<u>Probate Court</u>						
Number of Cases Filed- Civil	259	284	264	282	286	265
Passports Issued	485	539	432	493	513	332
Marriage License Issued	288	314	336	303	328	307
<u>Juvenile Court</u>						
Number of Cases Filed- Traffic Offenses	486	538	579	462	398	440
Number of Cases Filed- Mediation	202	412	242	271	317	273
Number of Cases Filed- Other	695	721	651	728	743	798
Number of Filings Terminated	n/a	n/a	1,203	1,173	1,138	1,272
<u>Clerk of Courts</u>						
Titles Issued	n/a	n/a	n/a	n/a	19,982	22,559
Watercraft Titles Issued	n/a	n/a	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
702	684	649	710
103	104	102	102
1,541	1,371	853	974
932	782	1,062	768
2,373	2,153	1,915	1,742
15,856	16,178	20,060	14,974
26,042	25,400	25,526	25,529
7,092	7,429	7,255	7,361
5.19%	5.00%	4.60%	3.75%
259	223	245	276
199	216	202	224
231	272	297	316
62	113	122	275
106	32	34	33
567	457	24	12
923	532	1,238	1,076
375	957	841	921
30,185	30,893	33,114	33,035
17,382	11,300	25,227	15,434
57.58	36.58	76.18	46.72
2,305	2,065	1,627	1,642
4,043	3,329	2,447	3,011
14	15	15	15
279,199	301,199	301,199	301,199
370	370	371	384
11	16	11	4
199	216	202	224
585	545	618	613
244	269	253	241
149	269	211	43
257	7	6	3
309	329	281	146
301	299	314	276
429	367	349	315
305	243	256	297
1,067	1,106	14	6
1,769	1,689	1,644	1,514
23,629	24,385	15,400	15,680
329	325	222	289

- (continued)

**UNION COUNTY, OHIO**

**OPERATING INDICATORS BY FUNCTION (Continued)  
LAST TEN YEARS**

<b>Function</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<u>General Government</u> (continued)						
<u>Public Safety</u>						
<u>Sheriff</u>						
<u>Jail Operation</u>						
Average Daily Jail Census	n/a	n/a	n/a	n/a	n/a	39.6
Prisoners Booked	n/a	n/a	n/a	n/a	n/a	1,464
Prisoners Released	n/a	n/a	n/a	n/a	n/a	1,461
<u>Enforcement</u>						
Number of Incidents Reported	1,405	1,546	1,317	1,250	1,326	1,403
Number of Citations Issued	4,497	3,969	2,904	3,059	3,080	3,915
Number of Papers Served	1,848	2,628	2,047	2,749	2,368	3,212
Number of Telephone Calls	12,321	15,642	15,435	12,546	12,785	16,870
Number of Warrants Served	793	824	1,716	1,337	1,129	1,236
Number of Prisoner Transports	933	1,132	1,155	1,078	1,103	1,185
Number of Sheriff's Appraisals & Sales	35	64	228	154	187	181
Number of Record Checks	n/a	n/a	573	577	666	639
Number of Sex Offender Registrations	n/a	n/a	18	34	46	64
Number of CCW Permits Issued	n/a	n/a	n/a	n/a	348	157
<u>Emergency Medical Services</u>						
Number of Emergency Responses	n/a	614	350	450	474	366
<u>911 Services</u>						
Number of Calls	3,383	3,438	4,430	5,482	6,729	8,110
<u>Coroner</u>						
Number of Cases Investigated	44	37	29	38	36	23
Number of Autopsies Performed	15	21	10	26	23	13
<u>Emergency Management Agency (EMA)</u>						
Number of Emergency Responses	n/a	n/a	n/a	n/a	n/a	14
<u>Public Works</u>						
<u>Engineer</u>						
Miles of Roads Resurfaced	24	18	18	32	29	24
Miles of Roads Widened	8	17	7	13	10	14
Miles of Roads Chip Sealed	85	42	65	62	48	52
Miles of Roads Striped	112	48	106	95	104	104
Number of Bridges Replaced / Improved	4	5	5	5	8	5
Number of Culverts Replaced / Improved	18	44	40	37	38	44
Driveway Permits Issued	271	232	283	434	296	270
Property Transfers Checked	1,949	2,138	2,487	2,862	3,046	3,544
Deed Approvals	1,533	1,539	1,533	1,802	1,824	2,026
<u>Building Development</u>						
Number of Permits Issued	916	1,036	1,140	1,107	943	1,120
Number of Inspections Performed	15,034	15,076	15,997	17,130	16,319	15,606
Correction Notices Written	5,578	5,283	4,890	4,078	4,822	5,157
<u>Sewer District</u>						
Number of Tap-ins	41	48	47	74	91	70
Number of Customers	592	640	687	761	852	922
<u>Water District</u>						
Number of Tap-ins	34	12	57	55	69	56
Number of Customers	2,231	243	300	355	424	480
<u>Health</u>						
<u>Dog Warden</u>						
Calls for Service	n/a	n/a	n/a	n/a	n/a	2,173
Total Dogs to Humane Society	n/a	n/a	n/a	n/a	n/a	578
Citations Issued	n/a	n/a	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
38.4	42.8	35.0	44.0
1,644	1,595	1,292	1,312
1,617	1,608	1,306	1,302
1,214	1,393	1,418	1,502
4,416	4,598	3,166	3,087
3,036	2,354	2,436	1,061
19,612	17,260	18,367	17,680
1,335	1,200	975	768
1,346	1,343	1,176	1,381
188	192	240	350
910	1,045	1,178	742
105	123	201	341
99	146	461	451
585	274	236	236
10,674	10,743	13,111	12,861
34	35	30	28
26	27	25	16
31	37	35	57
16	12	35	11
8	4	2	4
28	60	65	83
99	98	175	175
9	8	9	1
39	26	2	5
205	145	96	85
3,082	2,980	2,401	2,098
1,666	1,625	1,263	1,697
944	1,035	811	485
12,417	10,128	8,439	6,257
4,287	3,104	2,081	1,554
1	6	2	0
455	461	466	467
1	n/a	n/a	n/a
-	n/a	n/a	n/a
780	1,429	1,752	1,600
209	522	705	645
-	22	49	41

- (continued)

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION (Concluded)  
LAST TEN YEARS

<b>Function</b>	<b>2000</b>	<b>2001</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	54	42	65	73	61	66
Preschool	76	71	74	78	73	88
School Age	-	-	-	-	-	-
Number Employed at Workshop	58	58	56	61	68	70
<u>Mental Health</u>						
Client Count - direct outpatient services	n/a	n/a	n/a	n/a	n/a	1,458
Client Count - other including prevention services	n/a	n/a	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	n/a	n/a	7,280
Client Count - Number of Job Club Participants	n/a	n/a	n/a	n/a	n/a	296
Job Club Part. - Successfully Completed Classes	n/a	n/a	n/a	n/a	n/a	84
Client Applications Processed - Food Stamps	n/a	n/a	n/a	n/a	n/a	1,021
Client Applications Processed - OWF	n/a	n/a	n/a	n/a	n/a	729
Client Applications Processed - Medicaid	n/a	n/a	n/a	n/a	n/a	6,458
Number of Open Public Assitance Cases	n/a	n/a	n/a	n/a	n/a	2,037
Average Number of Cerified Daycare Providers.	n/a	n/a	n/a	n/a	n/a	38
<u>Children's Services</u>						
Number of Placements	n/a	n/a	n/a	n/a	n/a	55
Number of Investigations	n/a	n/a	n/a	n/a	n/a	472
Number of Information and Referrals	n/a	n/a	n/a	n/a	n/a	398
<u>Child Support Enforcement Agency</u>						
Number of Open Cases	n/a	n/a	n/a	n/a	n/a	2,573
Number of new Cases	n/a	n/a	n/a	n/a	n/a	229
Percentage Collected	n/a	n/a	n/a	n/a	n/a	81.57%
<u>Veteran Services</u>						
Number of Clients Served	1,159	1,244	1,246	852	946	695
Amount of Benefits paid to Residents (\$000)	124	143	154	104	136	111
Number of Veterans Transported	724	1,035	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	n/a	n/a	19,001
Total Vehicle Miles	n/a	n/a	n/a	n/a	n/a	220,628
Total Vehicle Hours	n/a	n/a	n/a	n/a	n/a	15,951
<u>Council on Aging</u>						
Number of Function Attendees	n/a	n/a	n/a	n/a	n/a	2,057
Monthly Newsletter Circulation	n/a	n/a	n/a	n/a	n/a	1,848
<u>ABLE</u>						
Number of Students who Enroll in the Pgm.	n/a	n/a	n/a	n/a	49	73
Number of Students Earning their GED	n/a	n/a	n/a	n/a	20	28
No. of Students -Trans. to Post Secondary	n/a	n/a	n/a	n/a	3	14
<u>Economic Development</u>						
Commercial / Industrial Projects	n/a	n/a	n/a	n/a	n/a	40
Estimated Number of Jobs Created	n/a	n/a	n/a	n/a	n/a	400
Estimated Number of Site/Building Inquiries	n/a	n/a	n/a	n/a	n/a	30
Economic Development Grants Receivec	n/a	n/a	n/a	n/a	n/a	2
Retention Visits	n/a	n/a	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
88	59	49	55
82	103	118	121
-	-	-	-
58	47	85	86
1,637	2,023	1,590	1,348
5,083	10,165	8,740	12,217
7,010	5,102	8,013	11,097
218	168	162	196
54	39	24	58
1,480	1,580	1,474	2,100
884	653	538	820
10,221	10,824	10,410	11,237
1,946	2,100	2,218	2,504
51	46	44	35
77	96	89	82
513	492	565	525
569	374	877	494
2,570	2,165	2,272	2,799
208	505	362	362
77.79%	78.57%	78.18%	78.18%
551	327	5,342	5,554
89	49	193	286
1,540	1,359	1,182	1,365
17,493	22,276	18,819	27,375
208,450	232,930	251,440	423,596
16,590	18,540	20,014	687,827
2,938	4,933	3,950	11,433
2,119	2,108	2,669	2,991
70	51	37	169
24	17	16	53
2	1	2	29
48	28	32	19
400	90	90	53
32	30	23	3
3	4	5	5
18	21	178	178

**UNION COUNTY, OHIO**

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

<b>Function</b>	<b>2000</b>	<b>2001</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	\$ 330	\$ 249	\$ 598	\$ 585	\$ 1,097	\$ 1,495	\$ 1,411
Buildings	14,386	17,021	15,712	14,120	15,835	15,734	16,112
Equipment	1,083	941	1,004	1,036	1,730	1,206	1,180
Furniture & fixtures	214	174	179	171	223	247	244
Vehicles	94	100	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	308	212	271	293	240	290	390
Furniture & fixtures	182	120	123	121	143	143	145
Public safety							
Land & improvements	134	133	133	133	133	133	139
Buildings	27	24	24	914	914	914	940
Equipment	905	687	739	556	617	714	844
Furniture & fixtures	74	40	51	52	119	52	52
Vehicles	835	862	882	726	843	862	955
Public works							
Land & improvements	15	15	15	15	15	15	9
Buildings	62	61	61	67	61	61	15
Equipment	450	323	357	398	415	445	468
Furniture & fixtures	62	47	47	53	7	87	87
Vehicles	2,842	2,865	2,954	3,153	3,233	3,373	3,493
Infrastructure	n/a	n/a	31,944	36,203	38,455	42,872	44,079
Health							
Land & improvements	356	429	355	341	311	311	355
Buildings	3,986	3,985	3,988	7,341	7,231	7,229	4,060
Equipment	493	366	382	382	400	391	419
Furniture & fixtures	198	50	71	71	71	71	106
Vehicles	54	65	80	110	83	90	132
Human Services							
Land & improvements	-	-	-	17	17	17	31
Buildings	9	9	9	15	15	15	93
Equipment	155	79	100	70	84	65	86
Furniture & fixtures	136	64	64	211	217	217	215
Vehicles	107	138	178	180	222	258	237
Construction in progress	-	-	-	-	-	289	743
Sewer							
Land	33	33	33	33	33	33	29
Net depreciable assets	3,357	3,237	3,070	4,012	2,926	2,868	756
Water							
Net depreciable assets	1,707	1,635	1,600	1,750	1,530	1,495	-
Building development							
Net depreciable assets	27	21	17	28	68	82	61
Memorial Hospital							
Net capital assets	28,302	30,255	30,867	33,565	35,744	33,680	35,911

**Source:** Union County Auditor

2007	2008	2009
\$ 1,537	\$ 1,537	\$ 1,584
16,239	18,923	18,936
1,793	1,889	1,879
244	296	296
146	207	134
20	20	20
4,830	4,830	4,830
493	515	547
145	149	176
139	440	440
938	936	936
909	1,178	1,192
52	52	66
947	1,232	1,277
9	9	9
15	15	15
492	427	406
87	87	87
3,680	3,754	3,768
46,409	51,000	52,699
355	355	355
4,060	4,078	4,078
426	439	439
106	106	106
110	93	49
31	31	31
165	93	93
96	58	58
215	215	215
232	296	261
172	-	-
29	29	29
728	603	159
-	-	-
122	118	24
36,004	35,943	40,188





Mary Taylor, CPA  
Auditor of State

**FINANCIAL CONDITION**

**UNION COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 20, 2010**