



**Auditor of State  
Betty Montgomery**



UNION COUNTY

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**UNION COUNTY**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**

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 Education</i>			
Board of Mental Retardation Developmentally Disabled			
Child Nutrition Cluster:			
School Breakfast Program	05PU	10.553	\$ 1,458
National School Lunch Program	LLP4	10.555	<u>1,579</u>
Total Child Nutrition Cluster			3,037
<b>Total U.S. Department of Agriculture</b>			<b>3,037</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Mental Health and Recovery Board</i>			
Supportive Housing Program	NA	14.235	139,592
<i>Ohio Department of Development</i>			
County Commissioners			
Community Development Block Grants/State's Program	B-C-01-073-1	14.228	10,457
	B-C-03-073-1	14.228	116,451
	B-E-03-073-1	14.228	210,156
	B-F-02-073-1	14.228	100,700
	B-F-03-073-1	14.228	<u>71,725</u>
Total Community Development Block Grant/State's Program			<u>509,489</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b>649,081</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>County Sheriff</i>			
Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program	NA	16.580	17,500
<i>County Sheriff</i>			
Bulletproof Vest Partnership Program	NA	16.607	985
<i>County Sheriff</i>			
Public Safety Partnership and Community Policing Grants	NA	16.710	181,587
<i>County Sheriff</i>			
Gang Resistance Education and Training	NA	16.737	43,851
<i>Attorney General of the State of Ohio</i>			
<i>County Prosecutor</i>			
Crime Victim Assistance	2004VAGENE430	16.575	65,375
	2003VAGENE571T	16.575	11,336
	2002VAGENE722	16.575	<u>1,200</u>
Total Crime Victim Assistance			<u>77,911</u>
<i>Ohio Office of Criminal Justice Services</i>			
<i>County Sheriff</i>			
Local Law Enforcement Block Grants Program	2003-LE-LEB-3646	16.592	6,776
	2003-LE-LEB-3642	16.592	<u>1,357</u>
Total Local Law Enforcement Block Grant			<u>8,133</u>
<i>Ohio Office of Criminal Justice Services</i>			
<i>County Prosecutor</i>			
Violence Against Women Formula Grants	2003-WF-VA5-8421	16.588	<u>12,442</u>
<b>Total U.S. Department of Justice</b>			<b>342,409</b>
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
<i>Department of Job and Family Services</i>			
Workforce Investment Act Cluster			
Workforce Investment Act - Adult	31-6400-087	17.258	44,819
Workforce Investment Act - Youth	31-6400-087	17.259	52,919
Workforce Investment Act - Dislocated Worker Total	31-6400-087	17.260	<u>39,431</u>
Total Workforce Investment Act Cluster			<u>137,169</u>
<b>Total U.S. Department of Labor</b>			<b>137,169</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Federal Aviation Administration</i>			
<i>Airport Authority</i>			
Airport Improvement Program	NA	20.106	367,961
<i>Ohio Department of Transportation</i>			
<i>Union County Agency Transportation Service</i>			
Specialized Transportation Program	PNPC-0080-029-015	20.153	14,534
	PNPC-0080-028-018	20.153	<u>14,382</u>
Total Specialized Transportation Program			<u>28,916</u>
<i>Ohio Department of Transportation</i>			
<i>County Engineer</i>			
Highway Planning and Construction	PID #16762/24475/75533	20.205	389,160
<i>Ohio Department of Public Safety</i>			
<i>County Sheriff</i>			
State & Community Highway Safety	GHSO 5024	20.600	<u>4,768</u>
<b>Total U.S. Department of Transportation</b>			<b>790,805</b>

UNION COUNTY  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**  
(Continued)

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Ohio Department of Education</i>			
Adult Basic Literacy Education Adult Education - State Grant Program	114975 AB-SL04/S104	84.002	41,762
<i>Ohio Department of Education</i>			
Board of Mental Retardation Developmentally Disabled Special Education Cluster Special Education - Preschool Grants	071175-PGS1-2005 071175-PGS1-2004	84.173 84.173	2,463 <u>16,174</u> <u>18,637</u>
Total Special Education Cluster			<u>18,637</u>
<i>Ohio Department of Education</i>			
Board of Mental Retardation Developmentally Disabled Innovative Educational Program Strategies	071175-C2S1-2005 071175-C2S1-2004	84.298 84.298	18 <u>467</u> <u>485</u>
Total Innovative Educational Program Strategies			<u>485</u>
<b>Total U.S. Department of Education</b>			<b><u>60,884</u></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	2352-03	93.044	10,977
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services Promoting Safe and Stable Families Child Abuse Challenging Grants Independent Living	31-6400-087 31-6400-087 31-6400-087	93.556 93.672 93.674	14,256 1,988 <u>17,579</u>
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation Developmentally Disabled Social Services Block Grant	31-6400-087	93.667	36,228
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board Social Services Block Grant Total Social Services Block Grant	31-6400-087	93.667	21,805 <u>58,033</u>
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board State Children's Insurance Program	31-6400-087	93.767	80,355
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board State Children's Insurance Program Total State Children's Insurance Program	31-6400-087	93.767	8,003 <u>88,358</u>
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board Block Grants for Community Mental Health Services	31-6400-087	93.958	45,279
<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	<u>197,948</u>
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation Developmentally Disabled Medical Assistance Program	31-6400-087	93.778	152,607
<i>Ohio Department of Jobs and Family Services</i>			
Board of Mental Retardation Developmentally Disabled Medical Assistance Program	31-6400-087	93.778	181,805
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board Medical Assistance Program	31-6400-087	93.778	491,895
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board Medical Assistance Program Total Medical Assistance Program	31-6400-087	93.778	65,134 <u>891,441</u>
<b>Total U.S. Department of Health and Human Services</b>			<b><u>1,325,859</u></b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Ohio Emergency Management Agency</i>			
Risk Management State Homeland Security Grant Program	2004-GE-T4-0025 2003-TE-TX-0199 2003-MUP-30015 2002-TE-CX-0106	97.004 97.004 97.004 97.004	170,590 3,680 358,432 <u>11,635</u> <u>544,337</u>
Total State Homeland Security Grant Program			<u>544,337</u>
<i>Ohio Department of Public Safety</i>			
County Sheriff Public Assistance Grants	EM-3198-OH	97.036	4,943
<i>Ohio Emergency Management Agency</i>			
County Engineer Public Assistance Grants Total Public Assistance Grants	PA1D-159-OFA4B-00	97.036	27,161 <u>32,104</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>576,441</u></b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$ 3,885,685</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, 2004**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

At December 31, 2003, the gross amount of loans outstanding under this program was \$10,400. On August 26, 2004 the County Commissioners determined that the loans outstanding were uncollectible and passed a resolution absolving the debtors of all obligations.

**NOTE C - MATCHING REQUIREMENTS**

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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**Auditor of State  
Betty Montgomery**

**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, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 10, 2005. Our report also noted we did not audit the financial statements of Memorial Hospital of Union County and Affiliates, a major fund or U-Co Industries Inc., a discretely presented component unit. 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*. The financial statements of U-Co Industries Inc., a discretely presented component unit, were audited by other auditors 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 discretely presented component unit.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 10, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

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### **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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 2004-001 through 2004-003. In a separate letter to the County's management dated June 10, 2005, we reported other matters related to noncompliance we deemed immaterial.

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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 10, 2005



## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND FEDERAL AWARDS EXPENDITURES 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, 2004. The summary of auditor's results section of the accompanying schedule of findings and questioned costs 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 that 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.

As described in item 2004-005 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding cash management applying to its State Homeland Security Grant program. Compliance with those requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2004. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements that OMB Circular A-133 requires us to report, which are described in the accompanying schedule of findings and questioned costs as items 2004-006 and 2004-007.

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### **Internal Control Over Compliance**

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 2004-004.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. We do not believe the reportable condition described above is a material weakness. We also noted a matter involving the 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 10, 2005.

### **Federal Awards Expenditures Schedule**

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 the County as of and for the year ended December 31, 2004, and have issued our report thereon dated June 10, 2005. Our report noted we did not audit the financial statements of Memorial Hospital of Union County and Affiliates, a major fund, or U-Co Industries Inc., a discretely presented component unit. 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.



**Betty Montgomery**  
Auditor of State

June 10, 2005

UNION COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2004**

**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 weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions 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>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	State Homeland Security Grant Program – CFDA # 97.004 – Qualified over Cash Management  Medical Assistance Program – CFDA # 93.778 – Unqualified  Airport Improvement Program – CFDA # 20.106 – Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	State Homeland Security Grant Program – CFDA # 97.004  Medical Assistance Program – CFDA # 93.778  Airport Improvement Program – CFDA # 20.106
<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>	Yes

UNION COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2004  
(Continued)

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

**FINDING NUMBER 2004-001**

**Finding for Recovery – Repaid under Audit**

A Union County Board of Elections employee received compensation for sick leave used for pay periods ending January 30, 2004 (18.78 hours), February 13, 2004 (3.5 hours), March 12, 2004 (3.5 hours) and April 9, 2004 (2.5 hours), but failed to report the leave used to the county payroll department to accurately reduce her sick leave balance. In addition, this employee also received compensation for time not actually worked for the pay periods ending January 16, 2004 (22.7 hours), January 30, 2004 (8.5 hours), and July 16, 2004 (one hour).

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Bonita Spriggs, Director of the Board of Elections in the amount of \$1,296.21, and her bonding company, County Risk Sharing Authority, Inc., jointly and severally, and in favor of the Union County Board of Elections general fund account.

On April 22, 2005, Ms. Spriggs' accumulated compensatory leave balance was reduced by 32.20 hours and her accrued sick leave balance was reduced by 28.28 hours resulting in a repayment of \$1,296.21.

**FINDING NUMBER 2004-002**

**Finding for Recovery – Repaid under Audit**

A Union County Board of Elections employee received compensation for time not actually worked during the pay periods ending July 30, 2004 (23 hours) and August 13, 2004 (26 hours).

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Anne Scheiderer, Clerk, in the amount of \$713.88, and her bonding company, County Risk Sharing Authority, Inc., jointly and severally, and in favor of the Union County Board of Elections general fund account.

On April 22, 2005, Ms. Scheiderer's accumulated compensatory leave balance was reduced by 49 hours resulting in a repayment of \$713.88.

**FINDING NUMBER 2004-003**

**Noncompliance Citation**

Ohio Rev. Code Section 5735.27 provides for the distribution and use of the gasoline excise tax fund. Specifically, Ohio Rev. Code Section 5735.27(3) and (4) determines the amount to be credited to each county, and Ohio Rev. Code Section 5735.27(5) determines the amount to be credited to the various townships.

On August 17, 2004, the County posted County gas tax receipts to the Township Gas Tax Fund. As a result of this error, the County erroneously distributed a total of \$39,251 of County gas tax receipts to 14 different local townships within Union County in September 2004.

Ohio Rev. Code Section 5705.10 states in part that all revenue derived from a source other than the general property tax, and for which the law prescribes shall be used for a particular purpose, is to be paid into a special fund for such purpose.

UNION COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2004  
(Continued)

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

**FINDING NUMBER 2004-003 (Continued)**

**Noncompliance Citation (Continued)**

On April 13, 2005, gas tax receipts distributed to the 14 local townships were reduced by a total of \$39,251 and the County Motor Vehicle and Gasoline Tax Fund was repaid.

We recommend that the County familiarize itself with Ohio Rev. Code Section 5735.27. As part of the monitoring process, County officials should review financial records to make sure that amounts are reflected in the appropriate funds and that there are sufficient funds to pay obligations.

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

<b>Finding Number</b>	2004-004
<b>CFDA Title and Number</b>	CFDA # 97.004 – State Homeland Security Grant Program
<b>Federal Award Number / Year</b>	TE-CX-0106/2002 GE-T4-0025/2004 TE-TX-0199/2003 MUP-30015/2003
<b>Federal Agency</b>	United States Department of Homeland Security
<b>Pass-Through Agency</b>	Ohio Emergency Management Agency

**REPORTABLE CONDITION**

**Office of Emergency Management – Recordkeeping Comments**

The Union County Office of Emergency Management (the Office) does not maintain any subsidiary accounting records to track or support grant receipt or expenditure activity. As a result, the Office cannot adequately monitor its grant related receipts or expenditures, to gain assurance that this financial activity is performed in accordance with approved grant agreements and federal grant requirements.

We recommend that the Office maintains accurate subsidiary accounting ledgers for all receipt and expenditure activity for each federal grant award that is received. This information should be reconciled monthly with revenue and appropriation reports as submitted to the Office by the Union County Auditor. Management should carefully review each individual grant agreement and note specific requirements as they relate to period of availability for the expenditure of funds, allowable costs and activities, and requirements related to the drawdown of award funding. In addition, the Office should maintain adequate supporting documentation for all grant expenditures – including payroll related expenses – and this supporting documentation should be available for review when requested.

UNION COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2004  
(Continued)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)**

**REPORTABLE CONDITION (Continued)**

**Office of Emergency Management – Recordkeeping Comments (Continued)**

By maintaining accurate subsidiary accounting ledgers to track receipt and expenditure activity for each federal grant award, the Office can gain assurance that this financial activity is occurring in a manner that is in compliance with federal awarding requirements. Further, the reconciliation of receipt and expenditure records maintained by the Office to the County Auditor's records can assist management in adequately monitoring the Office's overall financial activity.

<b>Finding Number</b>	2004-005
<b>CFDA Title and Number</b>	CFDA # 97.004 – State Homeland Security Grant Program
<b>Federal Award Number / Year</b>	TE-CX-0106/2002 GE-T4-0025/2004 TE-TX-0199/2003 MUP-30015/2003
<b>Federal Agency</b>	United States Department of Homeland Security
<b>Pass-Through Agency</b>	Ohio Emergency Management Agency

**NONCOMPLIANCE CITATION**

**Cash Management - State Homeland Security Grants**

Paragraph 2.a. of the Attachment to OMB Circular 102 states that federal award recipients should establish procedures to minimize the time elapsing between the request for federal monies and the recipient's need for the funds. Grant agreement documentation for both the State Homeland Security Equipment grant program and the State Domestic Preparedness Exercise grant program specifically state that all requested funds are to be liquidated by the recipient within thirty (30) days after the receipt of grant funds.

The Union County Office of Emergency Management (the Office) requested State Homeland Security Equipment grant funds in the amount of \$74,320 on November 8, 2004. An error on the part of the pass-through agency, who processed the request, delayed the remittance of these grant funds to the County. However, they were received via EFT to the County's financial institution on December 21, 2004. The receipt was not recorded on the County ledgers until January 20, 2005, because the Office did not prepare a pay-in timely. Our review of the County expenditure ledgers indicated that these funds were not expended by the Office until May 2, 2005 – well in excess of the thirty (30) day requirement - and nearly five months after the initial request for the drawdown of these funds was submitted.

Additional review of the Request for Cash forms indicated that two separate drawdowns of Homeland Security Planning and Administration grant funds in the amount of \$6,059 and \$9,000 were requested in November of 2004, and received by the Office on December 4, 2004. Expenditure summary information provided to us by the Director indicated that these funds had not been expended by January 4, 2005 in accordance with the thirty (30) day requirement.

UNION COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2004  
(Continued)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)**

**NONCOMPLIANCE CITATION (Continued)**

**Cash Management - State Homeland Security Grants (Continued)**

We recommend that the Office establish procedures to adequately minimize the amount of time between the receipt of grant funds and the liquidation of these funds. The Office should not continue their current practice of requesting each grant award amount in full, on a single Request for Cash form but rather, should only request cash funding as needed for current grant related expenses. Further, grant monies designated for salary expenses should be drawn down only in the amount that can be liquidated within the designated time frame.

This material noncompliance regarding cash management is also due in part to the reportable condition related to inadequate recordkeeping by the Office of Emergency Management. See Finding Number 2004-004, as detailed above.

<b>Finding Number</b>	2004-006
<b>CFDA Title and Number</b>	CFDA # 97.004 – State Homeland Security Grant Program
<b>Federal Award Number / Year</b>	TE-CX-0106/2002 GE-T4-0025/2004 TE-TX-0199/2003 MUP-30015/2003
<b>Federal Agency</b>	United States Department of Homeland Security
<b>Pass-Through Agency</b>	Ohio Emergency Management Agency

**QUESTIONED COSTS**

**Allowable Costs/Allowable Activities - State Homeland Security Grant**

State Homeland Security Grant funds may only be expended for specific allowable activities or costs as detailed in the U.S. Department of Homeland Security, Office of Domestic Preparedness (ODP) program guidance package, as applicable to each grant award.

The Union County Office of Emergency Management (the Office) was not able to provide any supporting documentation for \$6,200 in expenditures paid with State Domestic Preparedness Exercise program grant funds. Therefore, a questioned cost is issued for \$6,200.

**UNION COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2004  
(Continued)**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)</b>
--

**QUESTIONED COSTS (Continued)**

**Allowable Costs/Allowable Activities - State Homeland Security Grant (Continued)**

In additions, during fiscal year 2004, the Office did not maintain any accounting records related to payroll expenditures paid from the Homeland Security Planning and Administrative grant funds. OMB Circular A-87, Attachment B, paragraph 8 states, in part, that costs related to employee salary expenses must be supported by appropriate time and effort records. Employees receiving compensation allocated solely to a single grant award must furnish semi-annual certificates that he or she has been engaged solely in activities in support of that cost objective. Emergency Management employees who received a portion of their salary from grant funds did not maintain any time summary records to evidence the hours devoted to grant related activities. The absence of accurate supporting documentation and accounting records for payroll expenditures paid from Homeland Security grant funds during the fiscal year results in \$14,309 of federal questioned costs.

We recommend that the Office maintain accurate and detailed supporting documentation for all expenditures paid for with federal grant funds. Supporting documentation should include original invoices, packing slips, and purchase orders for all non-payroll expenditures; and detailed payroll records to support all payroll expenditures that have been paid for with federal funds. These records should be available for review when requested.

<b>Finding Number</b>	2004-007
<b>CFDA Title and Number</b>	CFDA # 97.004 – State Homeland Security Grant Program
<b>Federal Award Number / Year</b>	TE-CX-0106/2002 GE-T4-0025/2004 TE-TX-0199/2003 MUP-30015/2003
<b>Federal Agency</b>	United States Department of Homeland Security
<b>Pass-Through Agency</b>	Ohio Emergency Management Agency

**NONCOMPLIANCE FINDING – QUESTIONED COSTS**

**Level of Effort (Supplement/Supplant)/Commingling of Funds - State Homeland Security Grants**

Section VII (B) (1) of the U.S. Department of Homeland Security, Office of Domestic Preparedness (ODP) Guidelines, states that federal funds received by an entity will be used to supplement existing funds, and will not replace (supplant) funds that have been appropriated for the same purpose. Grantees may be required to supply documentation certifying that a reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds. Further, the Office of Justice Programs Financial Guide, Part II, Chapter 3, states that the accounting systems of all grant recipients must ensure that agency funds are not commingled with funds from other federal agencies or with non-federal funds. All grant awards must be accounted for separately. If an entity's accounting system cannot comply with this requirement, the recipient shall establish a system to provide adequate fund accountability for each grant it has been awarded.

UNION COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2004  
(Continued)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)**

**NONCOMPLIANCE FINDING – QUESTIONED COSTS (Continued)**

**Level of Effort (Supplement/Supplant)/Commingling of Funds - State Homeland Security Grant (Continued)**

Expenditures paid from federal funds received by the Union County Office of Emergency Management (the Office) are not accounted for separately within the County's accounting system and are commingled with the expenditure activity of non-federal operating funds. The Office did not maintain any subsidiary accounting records to track or support expenditure activity related to their individual State Homeland Security grant funds. In addition, no evidence could be provided to support expenditures paid from the Exercise program grant funds or for payroll expenditures paid from the Planning and Administration grant funds. (See finding 2004-006) Without adequate supporting documentation, along with the effects of commingling of funds, we were unable to test these expenditures to determine if these expenses were paid for from grant funds used to supplement existing funds or determine if these expenditures had, in fact, in the past been paid for with non-federal funds. This results in \$20,509 in federal questioned costs.

We recommend that the Office of Emergency Management provide evidence to support the segregation of the activity of each individual State Homeland Security grant award received, as well as evidence to support that these funds are not commingled with other non-federal funding or other federal grant monies, as required. Maintenance of these records will also assist the Office in providing evidence that the county is utilizing these federal grant dollars to supplement existing funds, and that these funds are not being used to replace (supplant) general operating revenues, or are being utilized to provide services, which in the past, had been paid for with non-federal funding.

This noncompliance is due, in part, to the reportable condition related to recordkeeping by the Office of Emergency Management, as detailed in Finding number 2004-004 above.



# **UNION COUNTY, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**For The Fiscal Year Ended December 31, 2004**

**Prepared by the Union County  
Auditor's Office**

**Mary H. Snider  
County Auditor**

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# UNION COUNTY, OHIO

*Comprehensive Annual Financial Report*

*For the Year Ended December 31, 2004*

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*Comprehensive Annual Financial Report*

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*Mary H. Snider*

Union County Auditor  
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645-3054

Payroll  
645-3063

Accounting  
645-3064

Real Estate  
645-3068

Settlements  
645-3071

June 10, 2005

Citizens of Union County  
Union County Commissioners

Weights & Measures  
(614) 943-3302  
or 645-3058

It is my pleasure to present Union County's Comprehensive Annual Financial Report (CAFR) for year ended December 31, 2004. 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 Union County.

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 to gain a true understanding of Union County finances.

The CAFR is presented in three sections: introductory, financial, and statistical. The Introductory Section contains this letter of transmittal, the 2003 Certificate of Achievement for Excellence in Financial Reporting, a list of principal officials, an organization chart, and a chart of the County Auditor's duties and responsibilities. The Financial Section includes the Independent Accountants' Report, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The Statistical Section presents historical, financial, economic, and demographic information useful for comparison and analysis of the trends of Union County.

#### REPORTING ENTITY

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". 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 serves as fiscal officer and custodian of funds but 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, 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 Notes 24, 25, and 26, respectively, to the basic financial statements.

A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

### ECONOMIC CONDITION AND OUTLOOK

Union County continues to be primarily an agricultural community, with 235,022 acres of its 277,760 total acreage being devoted to agricultural use. The County's remaining acreage has been experiencing rapid development in recent years. However, the acreage devoted to agricultural use decreased only 1.1% in 2004.

During 2004, Union County issued 508 residential permits for an estimated construction value of \$90,648,000. There were 62 new commercial building permits issued at an estimated construction value of \$53,305,000.

## UNION COUNTY MAJOR INITIATIVES

The “old county home” building was renovated with the proceeds of a building renovation note issued in 2003. This structure opened as the AG Center in 2004 and houses the offices of Ohio State University Extension, Union Soil and Water, Union County Agency Transportation Service, the Council on Aging, and the Farm Service Agency.

Work began in 2004 on a new commerce district known as Coleman’s Crossing. Businesses locating here include the first local Honda of America dealership, Super Wal-Mart, and Home Depot.

The Richwood Business Park is being developed by Irabean LLC as an industrial park in the northern part of the county, and has landed its first occupant in 2004.

## 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.

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 they are received, they 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 second 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 business. 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.

As part of this reporting model, management is responsible for preparing Management’s Discussion and Analysis of the County. This discussion follows the Independent Accountants’ Report, providing an assessment of the County’s finances for 2004.

#### DEBT ADMINISTRATION

Use of debt to finance major projects continues to be used to finance major projects in Union County. A complete discussion of Debt and other Long-Term obligations is provided in Notes 16 and 17 to the basic financial statements.

#### RISK MANAGEMENT

Union County is a participant in the County Risk Sharing Authority (hereinafter CORSA). CORSA was established under the authority of and is governed by Ohio Revised Code Section 2744.081. A more detailed description of the County’s Risk Management may be found in Note 11 to the basic financial statements.

## CASH MANAGEMENT

The County believes that appropriate cash management activities are integral to the County's overall financial condition. Management is enhanced using electronic fund transfers and wire transfers to accelerate the availability of investment balances.

The County Treasurer, as custodian of all County monies, is responsible for the investment activities of the County. Investments purchased are subject to the following criteria:

- Safety of the invested principal.
- Liquidity needed to meet the County's obligations on a timely basis.
- Earning a market rate of return.

These activities are directed by and subject to the Investment Policy, a document established by the Investment Advisory Board. This board, which meets quarterly, is comprised of the County Treasurer, and two County Commissioners designated by the President of the Board of County Commissioners.

The County pools cash balances to achieve maximum investment efficiency and to enhance accountability. Based on the expected cash requirements of the County, the Treasurer invests available balances in eligible instruments. During the year ended December 31, 2004, the County's cash resources were divided among deposits and investments allowable under the Ohio Revised Code. All of the deposits are insured and collateralized in accordance with the Ohio Revised Code. Interest income is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law.

## INDEPENDENT AUDIT

Included in this report is an unqualified opinion rendered on the County's financial statements for the year ended December 31, 2004, by the Auditor of the State of Ohio. As part of the preparation of the comprehensive annual financial report, 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.

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. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

## CERTIFICATE OF ACHIEVEMENT

The Government Financial 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, 2003. This was the ninth consecutive year that the County has achieved 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 GFOA to determine its eligibility for another certificate.

## ACKNOWLEDGMENTS

The purpose of publishing this report is to provide complete and reliable information as a basis for making management decisions, as a means for determining compliance with legal provisions, and as a means to demonstrate responsible stewardship of Union County's assets. This report significantly increases the accountability of this government to its taxpayers.

Preparation of this report would not have been possible without the cooperation of every County department and agency. To Sue Irwin and Jeff Stauch, employees of the Union County Engineer, and to the staff of the Union County Chamber of Commerce, "thank you" for providing us with valuable information and statistical data.

The assistance of my office staff, most notably Rick Moledor, was invaluable to the completion of this CAFR, as was the guidance given by the firm of Julian, & Grube, Inc., CPA's.

Respectfully submitted,

A handwritten signature in cursive script that reads "Mary H. Snider". The signature is written in black ink and is positioned above the printed name and title.

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, 2003

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.



*Nancy L. Zjelke*

President

*Jeffrey R. Emery*

Executive Director

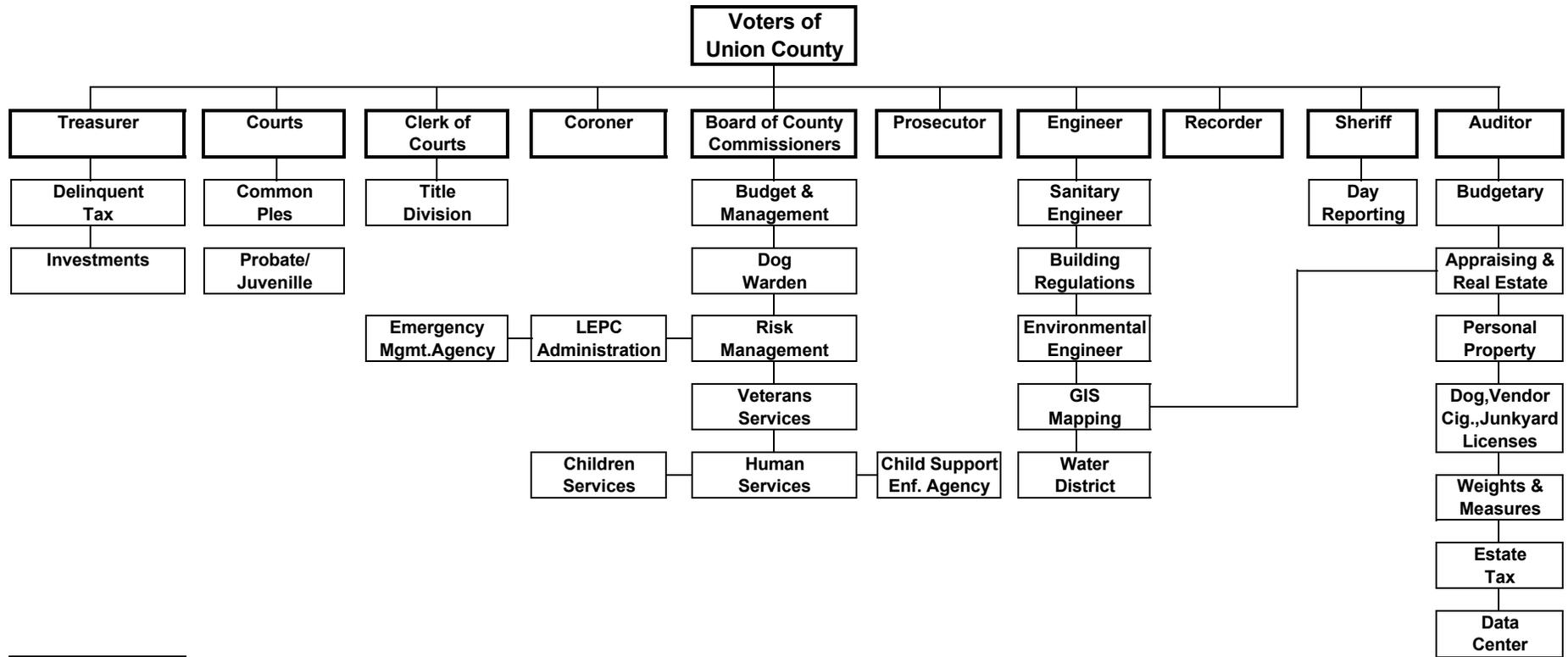
# UNION COUNTY, OHIO

## PRINCIPAL OFFICIALS DECEMBER 31, 2004

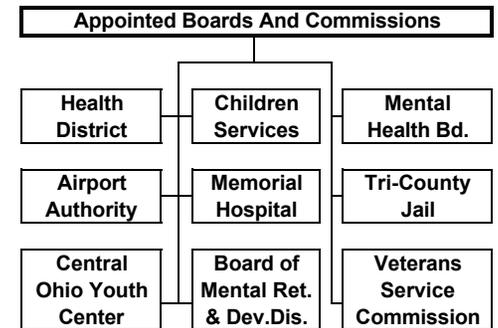
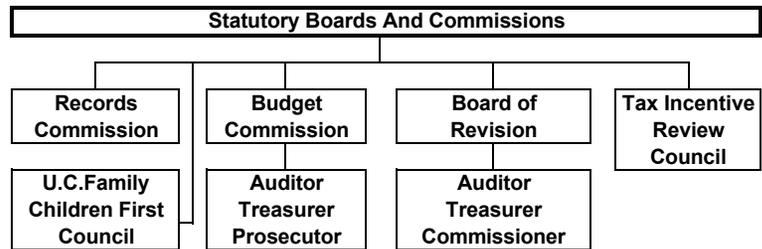
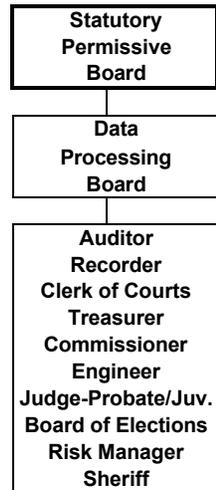
### ELECTED OFFICIALS

Commissioner.....	Tom McCarthy
Commissioner.....	Jim Mitchell
Commissioner.....	Gary Lee
Auditor.....	Mary H. Snider
Treasurer.....	Tamara K. Lowe
Prosecuting Attorney.....	Alison Boggs
Common Pleas Judge.....	Richard E. Parrott
Probate and Juvenile Judge.....	Charlotte C. Eufinger
Clerk of Courts.....	Paula K. Warner
Coroner.....	David Applegate, MD
Sheriff.....	Rocky Nelson
Recorder.....	Teresa L. Markham
Engineer.....	Steve A. Stolte

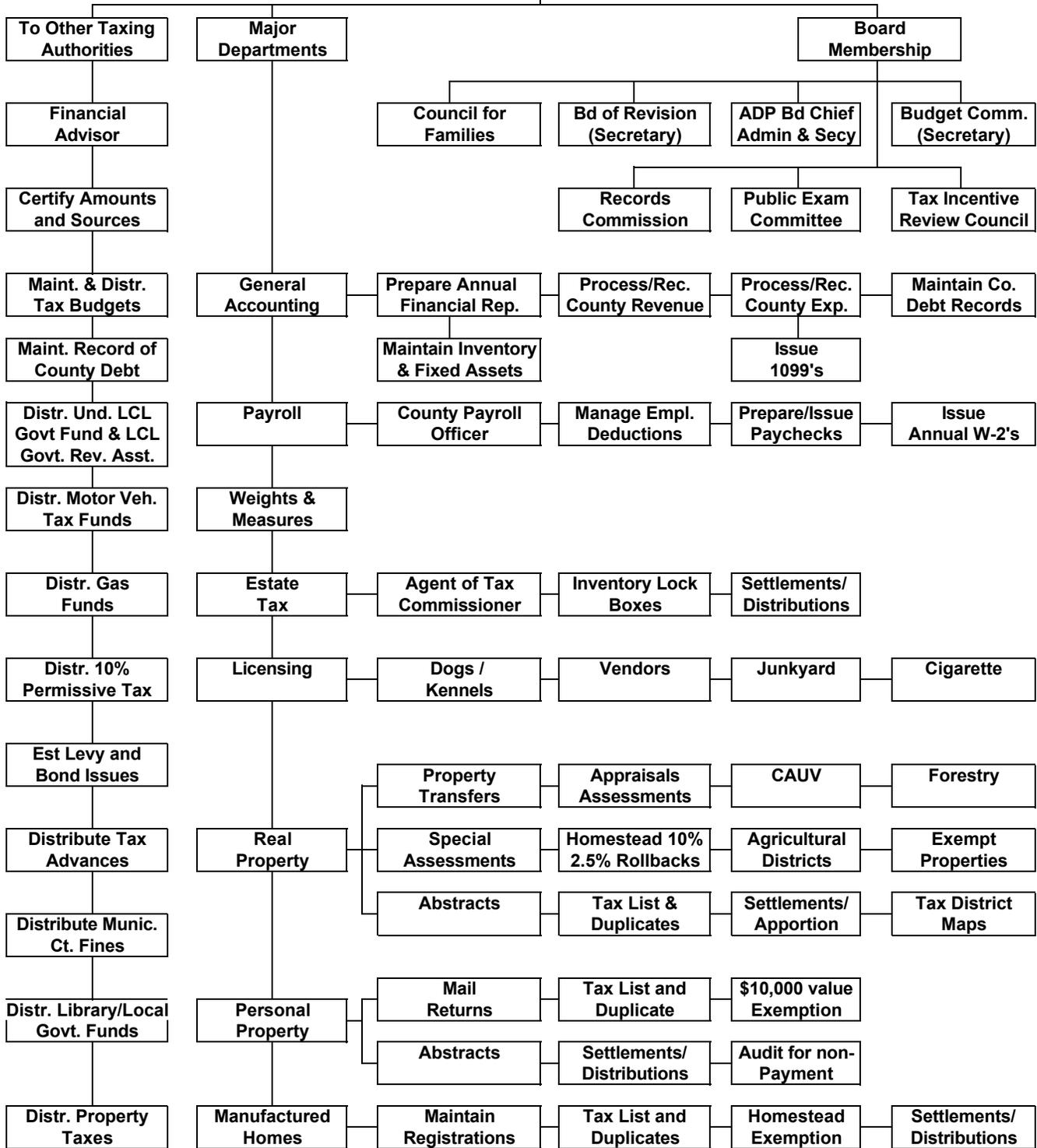
# ORGANIZATION CHART



- 6 -



**DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR**



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



## Auditor of State Betty Montgomery

### 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, 2004, 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, which is both a major fund and eighty-nine percent, ninety-one percent, and ninety-six percent, respectively, of the assets, net assets, and revenues of the business type activities. We also did not audit the financial statements of U-Co Industries Inc., one of the County's discretely presented component units, which represents seventy-four percent, fifty percent, and ninety-three percent of the assets, net assets, and revenues, respectively, of the aggregate discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us and we base our opinions, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of U-Co Industries Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the 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, 2004 and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General and Board of MR/DD funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2005, 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 Infrastructure Assets Accounted for Using the Modified Approach are not a required part of the basic financial statements but are supplementary information accounting principles generally accepted in the United States of America requires. We and the other auditors 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 it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual non-major 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 non-major 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.



**Betty Montgomery**  
Auditor of State

June 10, 2005

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

The discussion and analysis of Union County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's performance as a whole. Readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for 2004 are as follows:

- The total net assets of the County increased \$4,103,552. Net assets of governmental activities increased \$2,672,358, which represents a 4.1% increase over fiscal year 2003. Net assets of business-type activities increased \$1,431,194 or 5.6% from fiscal year 2003.
- General Revenues accounted for \$25,155,394 or 59.5% of total governmental activities revenue. Program specific revenues accounted for \$17,151,083 or 40.5% of total governmental activities revenue.
- The County had \$39,640,374 in expenses related to governmental activities; \$17,151,083 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$25,155,394 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues of \$15,991,128 in 2004, a decrease of \$411,920 or 2.51% from 2003 revenues. The general fund, had expenditures of \$16,600,934 in 2004, an increase of \$2,622,684 or 18.76% from 2003. The large increase in expenditures and the decrease in revenues and transfers out contributed to the general fund balance decrease of \$571,400 from 2003 to 2004.
- The Union County Board of Mental Retardation and Developmental Disabilities Fund (MR/DD Fund), a major governmental fund, had revenues of \$7,060,693 in 2004, a increase of \$461,179 or 6.98% from 2003 revenues. The mental retardation fund, had expenditures of \$6,187,973 in 2004, a decrease of \$149,994 or 2.37% from 2003. The decrease in expenditures, decrease in transfers out, and an increase in revenues contributed to the County Board of MR/DD fund balance increase of \$761,109 from 2003 to 2004.
- In the general fund, the actual revenues came in \$2,317,225 higher than they were originally budgeted and actual expenditures were \$17,020 more than the amount in the original budget but \$923,244 less than the final budget. These positive variances are a result of the County's conservative budgeting process.
- The assets of the County exceeded it's liabilities at December 31, 2004 by \$94,410,317.
- The renovation of the Ag Center office building was completed in 2004.
- The County's Debt decreased \$3.612 million in 2004. Debt payments included a payoff of the \$1.5 million Ag Center remodeling notes.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. These statements are organized so the reader can understand Union County's financial position.

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
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*The Statement of Net Assets and the Statement of Activities* provide information about the activities of Union County as an entity and present a longer-term view of the County's 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 nonmajor funds presented in total in one column. In the case of Union County, the general fund is the most significant fund.

**REPORTING THE COUNTY AS A WHOLE**

**STATEMENT OF NET ASSETS AND STATEMENT OF ACTIVITIES**

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially in 2004?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes 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 whether the financial position of the County as a whole has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County's capital assets will also need to be evaluated.

In the Statement of Net Assets and the Statement of Activities, the County is divided into three kinds of activities:

- Government Activities – Most of the County's services are reported here including public safety and social service programs, administration, and all departments with the exception of our Water, Sewer, and Building Development funds.
- Business-Type Activities – These services have a charge based upon the amount of usage. The County charges fees to recoup all or most of the cost of the services provided. The County's Water, Sewer, Building Development, and Memorial Hospital are reported here.
- Component Units – The County includes financial data for the Union County Airport Authority and U-Co Industries. Refer to note 1 to the Basic Financial Statements for detail on the Component units.

**REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS**

**FUND FINANCIAL STATEMENTS**

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General fund and the MR/DD fund. The major proprietary fund is the Memorial Hospital Fund.

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.

**UNION COUNTY, OHIO**  
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Governmental Funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of these funds and the year end balances available for spending. These funds are reported on the modified accrual method that measures cash and all other financial assets that can be readily converted to cash. The governmental fund financial statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

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 on the government-wide financial statements. By doing so readers may better understand the long-term impact of the government's short-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 on the governmental fund balance sheet and on the governmental fund 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 on combining statements elsewhere in this report.

Proprietary Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The proprietary fund financial statements can be found on pages 30-32 of this report.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that of the proprietary funds.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements can be found beginning on page 34 of this report.

Other Information: In addition to the financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules. Also included is certain required supplementary information required by Governmental Accounting Standards Board Statement No. 34 relating to disclosure about infrastructure reporting using the modified approach. The required supplementary information discussing the condition of the County's infrastructure can be found on pages 77 and 78.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table I provides a summary of the County's net assets for 2004 compared to 2003. The balances of the governmental and business-type capital assets, net have been restated as described in Note 3 to the basic financial statements.

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

Table 1  
Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<b>Assets:</b>						
Current and Other Assets	\$30,162	\$32,034	\$20,171	\$23,304	\$50,333	\$55,338
Capital Assets, Net	59,428	56,368	40,301	38,212	99,729	94,580
<b>Total Assets</b>	<b>89,590</b>	<b>88,402</b>	<b>60,472</b>	<b>61,516</b>	<b>150,062</b>	<b>149,918</b>
<b>Liabilities:</b>						
Current & Other Liabilities	12,426	13,427	5,316	7,291	17,742	20,718
Long term Liabilities	9,602	10,085	28,308	28,808	37,910	38,893
<b>Total Liabilities</b>	<b>22,028</b>	<b>23,512</b>	<b>33,624</b>	<b>36,099</b>	<b>55,652</b>	<b>59,611</b>
<b>Net Assets:</b>						
Invested in Capital Assets						
Net of Related Debt	50,533	45,408	14,630	9,913	65,163	55,321
Restricted	12,071	11,667	4,828	8,933	16,899	20,600
Unrestricted	4,958	7,815	7,390	6,571	12,348	14,386
<b>Total Net Assets</b>	<b>\$ 67,562</b>	<b>\$ 64,890</b>	<b>\$ 26,848</b>	<b>\$ 25,417</b>	<b>\$ 94,410</b>	<b>\$ 90,307</b>

There was a net decrease in current assets for governmental activities from a reduction in cash and cash equivalents of \$2.8 million, \$1.5 million of which was used to pay off the Ag Center renovation notes. Intergovernmental receivables decreased \$525,670 from a reduction in grants receivable for MR/DD of \$506,703. Detail on the increase in net capital assets can be found in Note 10 to the Basic Financial Statements.

Current and Other liabilities decreased with the reduction of wages, accounts and contracts payable at December 31, 2004.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. The largest portion of the County's assets reflect its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. An additional portion of the County's net assets represent resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets may be used to meet the ongoing obligations to citizens and creditors. Total Net Assets increased \$4.103 million in 2004. As of December 31, 2004, the County is able to report a positive net asset balance of \$67.562 million for its governmental activities. For business-type activities, a net asset balance of \$26.848 million is reported.

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
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Table 2 shows the changes in net assets for 2004 as compared to 2003.

Table 2  
Change in Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Revenues:						
Program Revenues						
Charges for Service	\$ 6,419	\$ 5,797	\$ 56,929	\$ 59,480	\$ 63,348	\$ 65,277
Operating Grants and Contributions	8,569	7,869	-	-	8,569	7,869
Capital Grants & Contributions	2,162	2,059	834	-	2,996	2,059
Total Program Revenues	<u>17,150</u>	<u>15,725</u>	<u>57,763</u>	<u>59,480</u>	<u>74,913</u>	<u>75,205</u>
General revenues						
Property Taxes	10,019	9,429	-	-	10,019	9,429
Sales Taxes	6,844	8,389	-	-	6,844	8,389
Intergovernmental	6,240	7,233	-	662	6,240	7,895
Interest	528	542	102	149	630	691
Gain on Sale of Capital Assets	204	245	-	-	204	245
Other	1,321	1,261	1,779	2,168	3,100	3,429
Total General Revenues	<u>25,156</u>	<u>27,099</u>	<u>1,881</u>	<u>2,979</u>	<u>27,037</u>	<u>30,078</u>
Total Revenues	<u>42,306</u>	<u>42,824</u>	<u>59,644</u>	<u>62,459</u>	<u>101,950</u>	<u>105,283</u>
Transfers	6	5	(6)	(5)	-	-
Total Revenues & Transfers	<u>42,312</u>	<u>42,829</u>	<u>59,638</u>	<u>62,454</u>	<u>101,950</u>	<u>105,283</u>
Program Expenses:						
General Government						
Legislative and Executive	11,246	9,251	-	-	11,246	9,251
Judicial	1,961	1,909	-	-	1,961	1,909
Public Safety	4,710	5,625	-	-	4,710	5,625
Public Works	4,554	1,465	-	-	4,554	1,465
Health	3,201	3,483	-	-	3,201	3,483
Human Services	11,339	11,616	-	-	11,339	11,616
Economic Development	395	155	-	-	395	155
Other	1,782	666	-	-	1,782	666
Interest and Fiscal Charges	452	461	-	-	452	461
Sewer	-	-	873	666	873	666
Water	-	-	439	254	439	254
Building Development	-	-	812	702	812	702
Memorial Hospital	-	-	56,083	59,845	56,083	59,845
Total Expenses	<u>39,640</u>	<u>34,631</u>	<u>58,207</u>	<u>61,467</u>	<u>97,847</u>	<u>96,098</u>
Increase (Decrease) in Net Assets	<u>\$ 2,672</u>	<u>\$ 8,198</u>	<u>\$ 1,431</u>	<u>\$ 987</u>	<u>\$ 4,103</u>	<u>\$ 9,185</u>

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
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**FINANCIAL ANALYSIS – GOVERNMENT ACTIVITIES**

The major program expenses for the County are Human Services, Legislative & Executive, Public Safety, Public Works, and Health. These programs account for 88 percent of the total governmental activities. Human Services represent costs associated with providing services for various state and locally mandated welfare programs. These programs include the Board of Mental Retardation, Children's Services, and the Department of Jobs and Family Services. Legislative & Executive represents costs associated with risk management, insurance, common facilities, maintenance, equipment and various administrative departments. Public Safety primarily involves costs associated with the Sheriff's department. Public Works expenses are mainly associated with maintaining the roads and bridges of the county. Health costs are primarily expenses related to grants for mental health, alcohol and drug, and community support.

Funding for the major programs indicated above is from charges for service, operating grants, and in some cases property tax. The Child Support and Jobs and Family Services Departments are basically funded with state and federal monies. The Mental Retardation and Developmental Disabilities School is partially supported through voted property tax levies. The operation of the 9-1-1 emergency phone system is also partially supported with a voted property tax levy.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services 2004	Net Cost of Services 2004	Total Cost of Services 2003	Net Cost of Services 2003
General Government				
Legislative and Executive	\$ 11,246	\$ 7,268	\$ 9,251	\$ 6,101
Judicial	1,961	1,270	1,909	894
Public Safety	4,710	3,457	5,625	4,533
Public Works	4,554	2,083	1,465	(882)
Health	3,201	436	3,483	1,096
Human Services	11,339	5,367	11,616	5,962
Economic Development	395	374	155	75
Other	1,782	1,782	666	666
Interest and Fiscal Charges	452	452	461	460
<b>Total Governmental Activities</b>	<b><u>\$ 39,640</u></b>	<b><u>\$ 22,489</u></b>	<b><u>\$ 34,631</u></b>	<b><u>\$ 18,905</u></b>

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
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**FINANCIAL ANALYSIS – BUSINESS-TYPE ACTIVITIES**

Memorial Hospital of Union County is the major Proprietary fund. The County's "Other Enterprise" funds consist of the Sewer Fund, the Water Fund, and the Building Development Fund. Collectively, program revenues this year were adequate for the Water and Sewer funds. Revenues have exceeded expenses by \$81,780 for the sewer fund, \$147,818 for the water fund, but were below expenses by \$13,339 for the Building Development fund. Program revenues were about \$660,000 below expenses for Memorial Hospital. The Memorial Hospital did have other general revenue contributing to a 5.6% increase in net assets.

Expansion of the County's water and sewer capacity was financed beginning in 1995 with Bond anticipation notes that have been renewed annually. They reached a high in 1998 of \$5.2 million and were \$4.020 million at December 31, 2004.

Memorial Hospital began an expansion in 2003 with the issuance of additional general obligation bonds and notes to fund the project. Payments are anticipated to come from the hospital's operating revenues. Notes were issued in 2004 to continue this project as well as pay off the 1993 Hospital bond issue.

**BUDGETARY HIGHLIGHTS**

By State statute, the County Commissioners adopt the annual operating budget on the first day of January. The County's most significant fund is the General Fund. Budgeted revenues were increased 3.9% over the original budget due to a significant increase in EMA grant revenues. Actual revenues were 12.5% or \$1,787,000 above the revised budgeted amount. The expenditures budget was increased 5.6% during the year primarily caused by increased capital outlay and insurance expenditures within the Legislative and Executive area. Actual expenditures ended the year \$923,000 below the final budget.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets: The County's investment in capital assets for governmental and business type activities as of December 31, 2004 was \$99,728,534 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, furniture & fixtures, construction in progress, and infrastructure made up of roads and bridges.

Detail on governmental capital asset activity can be found on pages 195-198 and in Note 10 of this document. During 2004, construction costs of \$1,141,524 were incurred for renovations at the London Avenue building and the County's Ag Center. The total amount charged to construction in progress for these projects was \$6,958,286. This amount was transferred from construction in progress as both projects were capitalized by year end. Also during 2004, infrastructure improvements to roadways and bridges increased the infrastructure investment of the County by \$2,252,547.

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 88% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75% of the roads at 5 or higher. For bridges, 95% of the bridges met or exceeded the numerical rating of 5 as compared to a policy of 85%. Estimated expenditures for roads and bridges were \$5,344,700 for 2004. Actual expenditures for the year were \$4,908,794.

For more information on the rating system and results, refer to Required Supplementary Information beginning on page 77 of this report.

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CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Long Term Debt: At December 31, 2004, the County had bonded debt outstanding of \$25,295,000. Of this amount, \$16,515,000 is expected to be repaid from business-type activities and \$5,440,000 represents sales tax revenue bonds. In addition to the bonded debt, the County's long-term obligations include compensated absences, mortgage loans, OPWC loans, notes payable, and capital leases. Additional information on the County's long term debt can be found on Note 17 of this report.

ECONOMIC FACTORS

The unemployment rate in the County was 4.6% for December 2004, up from 3.8% in December 2003. This compares favorably to the State rate of 5.7% and a national rate of 5.1%. Union County's strong industrial segment allows the County to enjoy the sixth lowest unemployment rate in Ohio. (as of March, 2005)

Union County is primarily an agricultural community with 85% of it's acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$3.45 billion for 2004. This has grown by an average rate of 8.2% per year for the past three years.

REQUESTS FOR INFORMATIO

This financial report is designed to provide a general overview of the County's finances for all those with an interest in government finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Mary H. Snider, Union County Auditor, 233 West Sixth Street, Marysville, Ohio 43040. Questions may be e-mailed to [auditor@co.union.oh.us](mailto:auditor@co.union.oh.us) or visit the Auditors link from the County's web site: <http://www.co.union.oh.us/Auditor/auditor.html>.

**Union County, Ohio**  
**Statement of Net Assets**  
**December 31, 2004**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	UCO Industries	Airport
<b>Assets</b>					
Equity In Pooled Cash And Cash Equivalents.....	\$12,288,639	\$5,866,749	\$18,155,388	\$ -	\$500,965
Cash and Cash Equivalents					
In Segregated Accounts.....	699,467	1,493,971	2,193,438	1,851,081	-
Cash and Cash Equivalents With Fiscal and Escrow Agents.....	-	3,415,662	3,415,662	-	-
Investments.....	-	435,339	435,339	602,309	-
Materials & Supplies.....	318,252	479,337	797,589	593,329	-
Accrued Interest Receivable.....	25,100	310	25,410	-	30
Loans Receivable.....	197,286	-	197,286	-	-
Accounts Receivable.....	256,060	7,649,626	7,905,686	2,287,106	-
Intergovernmental Receivable.....	3,727,396	-	3,727,396	-	-
Prepaid Items.....	126,945	383,136	510,081	8,806	2,533
Sales Tax Receivable.....	1,128,738	-	1,128,738	-	-
Property Taxes Receivable.....	11,344,332	-	11,344,332	-	-
Unamortized Issuance Costs.....	50,518	446,558	497,076	-	-
Nondepreciable Capital Assets.....	39,573,222	5,863,674	45,436,896	40,115	680,685
Depreciable Capital Assets, Net.....	19,854,439	34,437,199	54,291,638	255,692	1,202,856
<b>Total Assets</b>	<b>89,590,394</b>	<b>60,471,561</b>	<b>150,061,955</b>	<b>5,638,438</b>	<b>2,387,069</b>
<b>Liabilities</b>					
Wages Payable.....	550,099	1,469,698	2,019,797	-	175
Accounts Payable.....	244,235	2,401,139	2,645,374	3,805,528	537
Contracts Payable.....	272,518	519,674	792,192	22,251	512
Intergovernmental Payable.....	488,961	874,378	1,363,339	-	412
Accrued Interest Payable.....	32,068	50,251	82,319	-	2,064
Deferred Revenue.....	10,838,590	-	10,838,590	-	-
Long Term Liabilities:					
Due Within One Year.....	1,117,737	2,729,490	3,847,227	-	22,583
Due in More Than One Year.....	8,484,032	25,578,768	34,062,800	-	154,703
<b>Total Liabilities</b>	<b>22,028,240</b>	<b>33,623,398</b>	<b>55,651,638</b>	<b>3,827,779</b>	<b>180,986</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of related debt.....	50,533,143	14,630,578	65,163,721	295,807	1,706,255
Restricted For:					
Capital Projects.....	1,553,271	-	1,553,271	-	-
Debt Service.....	167,311	-	167,311	-	-
Human Service Programs.....	4,534,666	-	4,534,666	-	-
Public Works Projects.....	2,271,894	-	2,271,894	-	-
Health Programs.....	1,710,375	-	1,710,375	-	-
Other Purposes.....	1,833,401	4,827,773	6,661,174	-	33,337
Unrestricted.....	4,958,093	7,389,812	12,347,905	1,514,852	466,491
<b>Total Net Assets</b>	<b>\$67,562,154</b>	<b>\$26,848,163</b>	<b>\$94,410,317</b>	<b>\$1,810,659</b>	<b>\$2,206,083</b>

See accompanying notes to the basic financial statements.

**Union County, Ohio**

**Statement of Activities  
For The Year Ended December 31, 2004**

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental Activities</b>				
<b>General Government:</b>				
Legislative and Executive.....	\$11,245,559	\$2,843,582	\$798,429	\$335,590
Judicial.....	1,960,691	580,135	110,276	-
Public Safety.....	4,709,853	699,130	554,115	-
Public Works.....	4,554,528	644,370	-	1,826,860
Health.....	3,201,395	285,042	2,480,982	-
Human Services.....	11,339,209	1,346,464	4,625,488	-
Economic Development.....	394,680	20,620	-	-
Other.....	1,782,748	-	-	-
Interest and Fiscal Charges.....	451,711	-	-	-
<b>Total Governmental Activities.....</b>	<b>39,640,374</b>	<b>6,419,343</b>	<b>8,569,290</b>	<b>2,162,450</b>
<b>Business Type Activities</b>				
Sewer.....	872,798	954,578	-	-
Water.....	439,051	586,869	-	-
Building Development.....	811,553	798,214	-	-
Memorial Hospital.....	56,083,372	54,589,205	-	833,980
<b>Total Business-Type Activities.....</b>	<b>58,206,774</b>	<b>56,928,866</b>	<b>-</b>	<b>833,980</b>
<b>Total Primary Government.....</b>	<b>\$97,847,148</b>	<b>\$63,348,209</b>	<b>\$8,569,290</b>	<b>\$2,996,430</b>
<b>Component Units:</b>				
UCO Industries	\$7,860,970	\$7,713,117	\$308,277	\$ -
Airport Authority	206,111	179,474	-	378,926
<b>Total Component Units</b>	<b>\$8,067,081</b>	<b>\$7,892,591</b>	<b>\$308,277</b>	<b>\$ 378,926</b>

**General Revenues**  
 Property Taxes Levied for:  
     General Purposes  
     Other Purposes  
     Debt Service  
 Sales Taxes Levied for General Purposes  
 Grants and Entitlements not Restricted to Specific Programs  
 Interest  
 Gain on Sale of Capital Assets  
 Other  
  
**Total General Revenues**  
  
**Transfers**  
  
**Total General Revenues and Transfers**  
  
**Change in Net Assets**  
  
**Net Assets Beginning of Year (restated - See Note 3)**  
  
**Net Assets End of Year**

See accompanying notes to the basic financial statements.

Net(Expense) Revenue and Changes in Net Assets					
Governmental Activities	Primary Government		Component Units		
	Business-Type Activities	Total	UCO Industries	Airport	
(\$7,267,958)	\$ -	(\$7,267,958)	\$ -	\$ -	
(1,270,280)	-	(1,270,280)	-	-	
(3,456,608)	-	(3,456,608)	-	-	
(2,083,298)	-	(2,083,298)	-	-	
(435,371)	-	(435,371)	-	-	
(5,367,257)	-	(5,367,257)	-	-	
(374,060)	-	(374,060)	-	-	
(1,782,748)	-	(1,782,748)	-	-	
(451,711)	-	(451,711)	-	-	
<u>(22,489,291)</u>	<u>-</u>	<u>(22,489,291)</u>	<u>-</u>	<u>-</u>	
-	81,780	81,780	-	-	
-	147,818	147,818	-	-	
-	(13,339)	(13,339)	-	-	
-	(660,187)	(660,187)	-	-	
-	(443,928)	(443,928)	-	-	
<u>(\$22,489,291)</u>	<u>(\$443,928)</u>	<u>(\$22,933,219)</u>	<u>\$0</u>	<u>\$0</u>	
\$ -	\$ -	\$ -	\$160,424	\$ -	
-	-	-	-	\$352,289	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$160,424</u>	<u>\$352,289</u>	
3,286,060	-	3,286,060	-	-	
6,473,365	-	6,473,365	-	-	
259,265	-	259,265	-	-	
6,844,471	-	6,844,471	-	-	
6,239,807	-	6,239,807	-	55,752	
527,910	102,325	630,235	14,018	589	
203,512	-	203,512	-	-	
1,321,004	1,779,052	3,100,056	-	2,143	
25,155,394	1,881,377	27,036,771	14,018	58,484	
6,255	(6,255)	-	-	-	
25,161,649	1,875,122	27,036,771	14,018	58,484	
2,672,358	1,431,194	4,103,552	174,442	410,773	
64,889,796	25,416,969	90,306,765	1,636,217	1,795,310	
<u>\$67,562,154</u>	<u>\$26,848,163</u>	<u>\$94,410,317</u>	<u>\$1,810,659</u>	<u>\$2,206,083</u>	

# Union County, Ohio

*Balance Sheet  
Governmental Funds  
December 31, 2004*

	<u>General</u>	<u>Board of MR/DD</u>	<u>Other Governmental Funds</u>
<b>Assets</b>			
Equity in Pooled Cash and			
Cash Equivalents.....	\$ 3,094,938	\$ 3,532,477	\$ 5,661,224
Cash and Cash Equivalents			
In Segregated Accounts.....	193,841	-	505,626
Material and Supplies Inventory.....	288,741	24,394	5,117
Accounts Receivable.....	201,380	5,610	49,070
Intergovernmental Receivable.....	701,390	593,732	2,432,274
Prepaid Items.....	79,580	10,782	36,583
Interest Receivable.....	24,730	-	370
Sales Taxes Receivable.....	1,038,738	-	90,000
Property Taxes Receivable.....	3,600,000	6,500,000	1,244,332
Loans Receivable.....	197,286	-	-
<b>Total Assets</b>	<u>\$ 9,420,624</u>	<u>\$ 10,666,995</u>	<u>\$ 10,024,596</u>
<b>Liabilities</b>			
Accounts Payable.....	\$ 139,433	\$ 23,625	\$ 81,177
Contracts Payable.....	272,518	-	-
Wages Payable.....	246,930	128,535	174,634
Intergovernmental Payable.....	222,863	103,149	162,949
Deferred Revenue.....	4,701,264	6,969,454	3,050,034
<b>Total Liabilities</b>	<u>5,583,008</u>	<u>7,224,763</u>	<u>3,468,794</u>
<b>Fund Balances</b>			
Reserved for Encumbrances.....	204,918	12,930	199,057
Reserved for Noncurrent Loans Receivable.....	174,703	-	-
Reserved for Prepayments.....	79,580	10,782	36,583
Reserved for Debt Service.....	-	-	157,186
Reserved for Inventory.....	288,741	24,394	5,117
Unreserved, Undesignated, Reported in:			
General Fund.....	3,089,674	-	-
Special Revenue Funds.....	-	3,394,126	4,756,101
Capital Projects Funds.....	-	-	1,401,758
<b>Total Fund Balances</b>	<u>3,837,616</u>	<u>3,442,232</u>	<u>6,555,802</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 9,420,624</u>	<u>\$ 10,666,995</u>	<u>\$ 10,024,596</u>

See accompanying notes to the basic financial statements.

## Union County, Ohio

*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2004*

<b>Total Governmental Funds</b>	<b>Total Governmental Fund Balances</b>	\$ 13,835,650
	<b>Amounts reported for governmental activities in the statement of net assets are different because of the following:</b>	
\$12,288,639	Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	59,427,661
699,467		
318,252		
256,060	Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:	
3,727,396	Intergovernmental Receivable	2,836,987
126,945	Sales Tax Receivable	539,433
25,100	Property Taxes Receivable	505,742
1,128,738		<u>3,882,162</u>
11,344,332		
197,286		
\$30,112,215	Unamortized Issuance Costs represent deferred charges which do not provide current financial resources and, therefore, not reported in the funds.	50,518
\$ 244,235	Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds	
272,518	Accrued Interest Payable	(32,068)
550,099	General Obligation and Sales Tax Revenue Bonds Payable	(8,780,000)
488,961	Mortgage Loan Payable	(114,518)
14,720,752	Compensated Absences Payable	(707,251)
16,276,565		<u>(9,633,837)</u>
416,905		
174,703		
126,945		
157,186		
318,252		
3,089,674		
8,150,227		
1,401,758		
13,835,650		
\$30,112,215	<b>Net Assets of Governmental Activities</b>	<b><u><u>\$ 67,562,154</u></u></b>

# Union County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For The Year Ended December 31, 2004*

	General	Board of MR/DD	Other Governmental
<b>Revenues:</b>			
Property Taxes.....	\$3,293,472	\$5,544,231	\$1,208,579
Sales Taxes.....	6,263,685	-	540,000
Charges For Services.....	2,722,275	-	2,930,530
Licenses and Permits.....	12,934	-	83,874
Fines and Forfeitures.....	56,056	-	317,043
Intergovernmental.....	2,201,481	1,365,054	14,028,693
Special Assessments.....	-	-	91,147
Interest.....	517,824	-	10,086
Other.....	923,401	151,408	630,652
<b>Total Revenues.....</b>	<b>15,991,128</b>	<b>7,060,693</b>	<b>19,840,604</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive.....	7,926,659	-	3,022,526
Judicial.....	1,601,074	-	198,846
Public Safety.....	4,641,087	-	919,510
Public Works.....	110,640	-	4,443,857
Health.....	172,401	-	2,868,416
Human Services.....	1,306,516	6,187,973	3,966,336
Economic Development.....	164,733	-	80,043
Other.....	677,824	-	499,137
Capital Outlay.....	-	-	3,354,540
Debt Service:			
Principal Retirement.....	-	-	565,363
Interest and Fiscal Charges.....	-	-	460,281
<b>Total Expenditures.....</b>	<b>16,600,934</b>	<b>6,187,973</b>	<b>20,378,855</b>
<b>Excess of Revenues Over (Under) Expenditures.....</b>	<b>(609,806)</b>	<b>872,720</b>	<b>(538,251)</b>
<b><u>Other Financing Sources (Uses):</u></b>			
Transfers In.....	63,927	150	3,112,133
Transfers Out.....	(26,708)	(115,000)	(3,028,247)
Proceeds from sale of capital assets.....	25,512	-	-
<b>Total Other Financing Sources (Uses).....</b>	<b>62,731</b>	<b>(114,850)</b>	<b>83,886</b>
<b>Net Change in Fund Balances.....</b>	<b>(547,075)</b>	<b>757,870</b>	<b>(454,365)</b>
<b>Fund Balances Beginning of Year.....</b>	<b>4,409,016</b>	<b>2,681,123</b>	<b>7,011,122</b>
Increase (Decrease) in Reserve for Inventory	(24,325)	3,239	(955)
<b>Fund Balances End of Year.....</b>	<b>\$3,837,616</b>	<b>\$3,442,232</b>	<b>\$6,555,802</b>

See accompanying notes to the basic financial statements.

## Union County, Ohio

*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to Statement of Activities  
For The Year Ended December 31, 2004*

<b>Total Governmental Funds</b>	<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ (243,570)</b>
	<b>Amounts reported for governmental activities on the statement of activities are different because:</b>	
\$10,046,282	Governmental 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 capital outlays exceeded depreciation in the current period.	
6,803,685	Capital Outlay - Depreciable Capital Assets	1,047,775
5,652,805	Capital Outlay - Non-Depreciable Capital Assets	3,394,071
96,808	Depreciation	<u>(1,246,047)</u>
373,099		
17,595,228		
91,147		
527,910		
1,705,461		
42,892,425		3,195,799
	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	(136,009)
10,949,185		
1,799,920		
5,560,597	Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.	
4,554,497	Intergovernmental	(578,681)
3,040,817	Sales Tax	(4,214)
11,460,825	Property Taxes	<u>(27,592)</u>
244,776		
1,176,961		
3,354,540		(610,487)
	Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.	550,000
565,363		
460,281		
43,167,762		
	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	8,570
(275,337)		
	Some expenses reported on the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
3,176,210	Compensated absences	(82,460)
(3,169,955)	Mortgage Loan Payable	15,363
25,512	Issuance Costs	<u>(2,807)</u>
31,767		
(243,570)		(69,904)
	Government funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.	(22,041)
14,101,261		
(22,041)		
\$13,835,650	<b>Change in Net Assets of Governmental Activities</b>	<b>\$ 2,672,358</b>

## UNION COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Property Taxes	\$3,243,000	\$3,243,000	\$3,293,472	\$50,472
Sales Taxes	5,900,000	5,900,000	6,236,434	336,434
Charges for Service	2,705,800	2,705,800	2,971,913	266,113
Licenses and Permits	3,675	3,675	3,621	(54)
Fines & Forfeitures	66,200	66,200	55,516	(10,684)
Intergovernmental	1,229,750	1,759,750	2,258,101	498,351
Interest	485,800	485,800	523,024	37,224
Other	102,159	102,159	711,528	609,369
<b>Total Revenues</b>	<u>13,736,384</u>	<u>14,266,384</u>	<u>16,053,609</u>	<u>1,787,225</u>
<b>EXPENDITURES:</b>				
Current:				
General Government				
Legislative & Executive	7,377,424	8,630,150	8,083,446	546,704
Judicial	1,641,448	1,704,626	1,648,112	56,514
Public Safety	5,014,994	4,938,645	4,741,421	197,224
Public Works	112,500	112,500	110,088	2,412
Health	185,896	185,896	183,356	2,540
Human Services	1,410,343	1,428,823	1,319,495	109,328
Economic Development	188,019	188,019	167,972	20,047
Other	984,070	666,299	677,824	(11,525)
<b>Total Expenditures</b>	<u>16,914,694</u>	<u>17,854,958</u>	<u>16,931,714</u>	<u>923,244</u>
Excess of Revenues (Under) Expenditures	<u>(3,178,310)</u>	<u>(3,588,574)</u>	<u>(878,105)</u>	<u>2,710,469</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds From Sale of Capital Assets	0	0	182,452	182,452
Transfers In	0	30,000	64,252	34,252
Transfers Out	0	(41,069)	(27,033)	14,036
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>(11,069)</u>	<u>219,671</u>	<u>230,740</u>
Net Change in Fund Balance	(3,178,310)	(3,599,643)	(658,434)	2,941,209
<b>Fund Balance, January 1</b>	3,219,937	3,219,937	3,219,937	0
Prior year encumbrances appropriated	189,617	189,617	189,617	0
<b>Fund Balance, December 31</b>	<u>\$231,244</u>	<u>(\$190,089)</u>	<u>\$2,751,120</u>	<u>\$2,941,209</u>

See accompanying notes to the basic financial statements.

## UNION COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of MR/DD Fund  
For the Year Ended December 31, 2004*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Property Taxes	\$5,440,000	\$5,440,000	\$5,544,231	\$104,231
Intergovernmental	810,260	810,260	1,379,563	569,303
Other	112,000	112,000	151,349	39,349
<b>Total Revenues</b>	6,362,260	6,362,260	7,075,143	712,883
<b>EXPENDITURES:</b>				
Current:				
Human Services	8,839,666	8,866,225	6,491,009	2,375,216
<b>Total Expenditures</b>	8,839,666	8,866,225	6,491,009	2,375,216
Excess of Revenues Over (Under) Expenditures	(2,477,406)	(2,503,965)	584,134	3,088,099
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	60,000	60,000	56,931	(3,069)
Transfers Out	(225,000)	(207,000)	(171,781)	35,219
Other Financing Sources	2,000	2,000	3,269	1,269
<b>Total Other Financing Sources (Uses)</b>	(163,000)	(145,000)	(111,581)	33,419
Net Change in Fund Balance	(2,640,406)	(2,648,965)	472,553	3,121,518
<b>Fund Balance, January 1</b>	2,932,807	2,932,807	2,932,807	0
Prior year encumbrances appropriated	90,562	90,562	90,562	0
<b>Fund Balance, December 31</b>	\$382,963	\$374,404	\$3,495,922	\$3,121,518

See accompanying notes to the basic financial statements.

**UNION COUNTY, OHIO**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
 DECEMBER 31, 2004

	<u>Memorial Hospital</u>	<u>Other Enterprise</u>	<u>Total</u>
<b>ASSETS:</b>			
Current Assets:			
Equity In Pooled Cash and Cash Equivalents	\$3,840,907	\$2,025,842	\$5,866,749
Investments	435,339	-	435,339
Receivables			
Accounts	7,649,626	-	7,649,626
Accrued Interest	-	310	310
Materials & Supplies Inventory	479,337	-	479,337
Unamortized Bond Issuance Costs	446,558	-	446,558
Prepaid Items	380,046	3,090	383,136
<i>Total Current Assets</i>	<u>13,231,813</u>	<u>2,029,242</u>	<u>15,261,055</u>
Noncurrent Assets:			
Capital Assets:			
Nondepreciable Capital Assets	5,830,399	33,275	5,863,674
Depreciable Capital Assets, Net	29,913,224	4,523,975	34,437,199
Restricted assets:			
Cash in Segregated Accounts	1,493,971	-	1,493,971
Cash with Fiscal and Escrow Agents	3,415,662	-	3,415,662
<i>Total Noncurrent Assets</i>	<u>40,653,256</u>	<u>4,557,250</u>	<u>45,210,506</u>
<b>TOTAL ASSETS</b>	<u>53,885,069</u>	<u>6,586,492</u>	<u>60,471,561</u>
<b>LIABILITIES:</b>			
Current Liabilities:			
Wages Payable	1,442,642	27,056	1,469,698
Accounts Payable	2,401,139	-	2,401,139
Contracts Payable	514,040	5,634	519,674
Intergovernmental Payable	849,294	25,084	874,378
Accrued Interest Payable	-	50,251	50,251
Notes Payable	461,408	-	461,408
Compensated Absences Payable	1,433,641	30,916	1,464,557
OPWC Loans Payable	-	7,927	7,927
Capital Lease Payable-short term	305,598	-	305,598
Bonds Payable	490,000	-	490,000
<i>Total Current Liabilities</i>	<u>7,897,762</u>	<u>146,868</u>	<u>8,044,630</u>
Long-Term Liabilities:			
Compensated Absences Payable	418,355	22,656	441,011
OPWC Loans Payable	-	69,383	69,383
Bonds Payable	16,025,000	-	16,025,000
Capital Lease Payable	247,387	-	247,387
Notes Payable	4,775,987	4,020,000	8,795,987
<i>Total Long-Term Liabilities</i>	<u>21,466,729</u>	<u>4,112,039</u>	<u>25,578,768</u>
<b>TOTAL LIABILITIES</b>	<u>29,364,491</u>	<u>4,258,907</u>	<u>33,623,398</u>
<b>NET ASSETS:</b>			
Invested in Capital Assets, Net of Related Debt	14,170,638	459,940	14,630,578
Restricted	4,827,773	-	4,827,773
Unrestricted	5,522,167	1,867,645	7,389,812
<i>Total Net Assets</i>	<u>\$24,520,578</u>	<u>\$2,327,585</u>	<u>\$26,848,163</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, 2004

<b>OPERATING REVENUES:</b>	<b>Memorial Hospital</b>	<b>Other Enterprise</b>	<b>Total</b>
Charges For Services	\$ -	\$1,650,621	\$1,650,621
License and Permits	-	1,150	1,150
Net Patient Services	54,589,205	-	54,589,205
Tap-in Fees	-	629,930	629,930
Special Assessment	-	57,960	57,960
Other	1,760,239	18,813	1,779,052
<i>Total operating revenue</i>	<u>56,349,444</u>	<u>2,358,474</u>	<u>58,707,918</u>
 <b>OPERATING EXPENSES:</b>			
Personal Services	32,685,714	840,395	33,526,109
Contract Services	7,368,295	541,928	7,910,223
Materials and Supplies	11,015,436	152,919	11,168,355
Depreciation and Amortization	2,971,246	137,138	3,108,384
Interest and Fiscal Charges	-	32,885	32,885
Other Operating Expenses	-	367,663	367,663
<i>Total Operating Expenses</i>	<u>54,040,691</u>	<u>2,072,928</u>	<u>56,113,619</u>
<i>OPERATING INCOME</i>	<u>2,308,753</u>	<u>285,546</u>	<u>2,594,299</u>
 <b>NON-OPERATING REVENUES (EXPENSES):</b>			
Interest income	83,193	19,132	102,325
Gifts, Grants, and Bequests	833,980	-	833,980
Restricted Expenses	(220,525)	-	(220,525)
Interest and Fiscal Charges	(786,342)	(50,474)	(836,816)
Other Non-Operating Expense	(1,035,814)	-	(1,035,814)
<i>Total Non-Operating (Expenses)</i>	<u>(1,125,508)</u>	<u>(31,342)</u>	<u>(1,156,850)</u>
<i>Income Before Transfers</i>	1,183,245	254,204	1,437,449
Transfer Out	-	(6,255)	(6,255)
<i>Change in Net Assets</i>	1,183,245	247,949	1,431,194
<i>Net Assets - Beginning of Year (restated-see note 3)</i>	<u>23,337,333</u>	<u>2,079,636</u>	<u>25,416,969</u>
<i>Net Assets - End of Year</i>	<u>\$24,520,578</u>	<u>\$2,327,585</u>	<u>\$26,848,163</u>

See accompanying notes to the basic financial statements.

**UNION COUNTY, OHIO**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2004*

	<u>Memorial Hospital</u>	<u>Other Enterprise</u>	<u>Total</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash flows from operating activities:</b>			
Cash received from sales/service charges.....	\$ -	\$ 2,281,701	\$ 2,281,701
Cash received from patients and third-party payer.....	55,617,871	-	55,617,871
Cash received from other operations.....	1,760,239	-	1,760,239
Cash payments for personal services.....	(32,804,787)	(852,967)	(33,657,754)
Cash payments for contract services.....	-	(580,353)	(580,353)
Cash payments for supplies and materials.....	(17,098,325)	(155,658)	(17,253,983)
Other cash (payments)/receipts.....	-	(391,890)	(391,890)
Cash payments for interest.....	(768,332)	(32,885)	(801,217)
<i>Net Cash Provided by Operating Activities</i>	<u><b>6,706,666</b></u>	<u><b>267,948</b></u>	<u><b>6,974,614</b></u>
<b>Cash flows from non-capital financing activities:</b>			
Cash received from gifts, grants, and bequests.....	613,455	-	613,455
Other.....	-	789,962	789,962
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u><b>613,455</b></u>	<u><b>789,962</b></u>	<u><b>1,403,417</b></u>
<b>Cash flows from capital and related Financing activities:</b>			
Purchase of capital assets.....	(5,657,025)	-	(5,657,025)
Proceeds of debt issues.....	1,805,000	4,020,000	5,825,000
Principal retirement.....	(3,540,880)	(4,233,077)	(7,773,957)
Interest and fiscal charges.....	-	(31,761)	(31,761)
<i>Net Cash Used In Capital and Related Financing Activities</i>	<u><b>(7,392,905)</b></u>	<u><b>(244,838)</b></u>	<u><b>(7,637,743)</b></u>
<b>Cash flows from investing activities:</b>			
Purchase of investments.....	(401,441)	-	(401,441)
Distribution to related party.....	(211,108)	-	(211,108)
Interest income.....	83,193	19,222	102,415
<i>Net cash used in / provided by investing Activities</i>	<u><b>(529,356)</b></u>	<u><b>19,222</b></u>	<u><b>(510,134)</b></u>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>(602,140)</b>	<b>832,294</b>	<b>230,154</b>
Cash and cash equivalents at beginning of year.....	9,352,680	1,193,548	10,546,228
Cash and cash equivalents at end of year.....	<u><b>8,750,540</b></u>	<u><b>2,025,842</b></u>	<u><b>10,776,382</b></u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating Income .....	<b>2,308,753</b>	<b>285,546</b>	<b>2,594,299</b>
<b>Adjustments to reconcile operating income to net cash provided by operating activities...</b>			
Depreciation and amortization.....	2,971,246	137,138	3,108,384
Changes in assets and liabilities:			
Bad debts.....	3,311,665	-	3,311,665
Other .....	(570,816)	(6,255)	(577,071)
Accounts receivable.....	(1,669,544)	-	(1,669,544)
Prepayments.....	-	(2,739)	(2,739)
Accrued interest.....	-	(310)	(310)
Contracts payable.....	(59,951)	(139,115)	(199,066)
Accrued wages and benefits.....	-	(13,784)	(13,784)
Compensated absences payable.....	-	2,412	2,412
Other accrued expenses.....	415,313	-	415,313
Due to other governments.....	-	5,055	5,055
<b>Net cash provided by operating activities.....</b>	<u><b>\$ 6,706,666</b></u>	<u><b>\$ 267,948</b></u>	<u><b>\$ 6,974,614</b></u>

See accompanying notes to the basic financial statements.

# Union County, Ohio

## Statement of Assets and Liabilities

### Fiduciary Funds

December 31, 2004

	<b>AGENCY FUNDS</b>
<b>Assests</b>	
Equity in Pooled Cash and Cash Equivalents.....	\$ 6,431,498
Cash and Cash Equivalents:	
In Segregated Accounts.....	566,640
Intergovernmental Receivable.....	1,463,674
Property Taxes Receivable.....	62,157,363
Due From Other Funds.....	10,000
	<u>\$ 70,629,175</u>
<b>Liabilities</b>	
Undistributed Assets.....	\$ 70,619,175
Due To Other Funds.....	10,000
<i>Total Liabilities</i>	<u>\$ 70,629,175</u>

See accompanying notes to the basic financial statements

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**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.

**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 Mental Retardation and Developmental Disabilities (MRDD); Mental Health and Recovery Board of Union County (MHRB); Union County Memorial Hospital; Union County Children's Services Board; and departments and activities that are directly operated by the elected County officials.

**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, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

NOTE 1 - DESCRIPTION OF THE COUNTY:- (CONTINUED)

Union County Airport Authority

The Union County 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 fiscal year ending December 31. The Airport Authority does not issue separate financial statements.

U-Co Industries, Inc.

U-Co Industries, Inc. is a legally separate, not-for-profit corporation, served by a board of trustees appointed by the Union County board of MRDD. The Industries, under a contractual agreement with the Union County Board of MRDD, provides sheltered employment for mentally retarded or handicapped adults in Union County. The Union County Board of MRDD 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 custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies and districts listed below, the County serves as fiscal agent but the organizations are not considered part of Union County. Accordingly, the activity of the following organizations is presented as agency funds.

- Union County General Health District
- Union County Soil and Water Conservation District
- The Union County Council for Families
- Central Ohio Youth Center

The County is associated with certain organizations which are defined as jointly governed organizations or joint ventures and a group purchasing pool. These organizations are presented in Note 24, Note 25 and Note 26 to the basic financial statements. These organizations are:

- Central Ohio Youth Center
- North Central Ohio Solid Waste Management District
- LUC Regional Planning Commission
- Marysville/Union County Joint Recreation District
- Tri-County Corrections Board (Joint Venture)
- Memorial Physicians, Inc. (Joint Venture)
- Health Partners, Ltd. (Joint Venture)
- County Commissioners Association of Ohio Service Corporation

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-**

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to accounting principles generally accepted in the United States of America (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The County, except for Union County Memorial Hospital, also applies Financial Accounting Standards Board Statements and Interpretations issued on or before November 30, 1989, to its governmental activities, business-type activities and proprietary activities provided they do not conflict with or contradict GASB pronouncements.

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.

**A. Basis of Presentation**

The County's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**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 in nature 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 expense and program revenues for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore, clearly identifiable to a particular function. 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 operational or capital requirements of a particular program, and interest that is required to be used to support 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 governmental program or business activity is self-financing or draws from the general revenues of the County.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:- (CONTINUED)**

**A. Basis of Presentation – (Continued)**

**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.

**B. Fund Accounting**

The County (primary government) uses funds to report on its financial position and the results of its operations. The Airport Authority and U-Co Industries (component units) use funds as well. There are three categories of funds: governmental, proprietary, and fiduciary.

**Governmental Funds**

Governmental funds are those through which most governmental functions of the County 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 purpose for which they may 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 Fund** – The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Board of Mental Retardation and Developmental Disabilities Fund (MR/DD)** – This fund accounts for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and state and federal grants.

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) for grants and other resources whose use is restricted to a particular purpose.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:- (CONTINUED)

B. Fund Accounting – (Continued)

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 following is the County’s major enterprise fund:

Memorial Hospital of Union County – Although not a legally separate entity, funds are not co-mingled with the County’s treasury but consolidated for annual reporting.

The other Enterprise Funds of the County are to account for the Water, Sewer, and Building Development functions of the County.

Fiduciary Fund Types

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. The County does not have any trust funds. The County’s agency funds are purely custodial in nature (assets equal liabilities) and thus do not involve measurement of results of operations.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resource measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reflects 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 fund financial statements for governmental funds.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:- (CONTINUED)**

**Fund Financial Statements** (continued)

Like the government-wide financial statements, the proprietary funds are accounted for using 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 revenues, expenses, and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

**D. Basis of Accounting**

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

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means 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 property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. 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 the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, interest, and rent.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:- (CONTINUED)**

**D. Basis of Accounting – (Continued)**

**Deferred Revenues**

Deferred revenues arise when assets are recognized before the recognition criteria have been satisfied. Property taxes for which there was an enforceable legal claim at December 31, 2004, but were levied to finance 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue. On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

**Expenses/Expenditures**

On the accrual basis, 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.

**E. Budgetary Process**

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 appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations 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, legally are required to be budgeted and appropriated.

Budgetary information for the Drug Law Enforcement special revenue fund, the Union County Memorial Hospital 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 revenues and expenditures 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 budget includes proposed expenditures and the means of financing for all funds. The expressed purpose of this budget document 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, 2004*

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:- (CONTINUED)**

**E. Budgetary Process (continued)**

**Estimated Resources**

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. 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 estimated beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include the actual unencumbered fund balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the original and final amended official certificate of estimated resources issued during 2004.

**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 may be modified during the year only by a resolution of the County Commissioners. Several supplemental appropriations resolutions were legally enacted by the County Commissioners during the year. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

**Budgeted Level of Expenditures**

Administrative control is maintained through the establishment of detailed line-item budgets. The legal level of budgetary control is at the object level within each department. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Appropriations are made to fund, department and object level (i.e., General Fund - Commissioners - salaries, supplies, equipment, contract repairs, travel expenses, maintenance and other expenses). Advances-in and advances-out are not required to be budgeted since they represent a short-term cash flow resource and are intended to be repaid.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:- (CONTINUED)**

**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 fiscal year and is not reappropriated.

**F. Cash and Investments**

To improve cash management, most cash received by the County is pooled in a central bank account. Monies for all funds, including proprietary funds, are maintained in this account or temporarily used to purchase short-term investments. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

During 2004 the County's investments included the State Treasury Asset Reserve of Ohio (STAR Ohio), federal agency securities, repurchase agreements, and certificates of deposit. Except for nonparticipating investment contracts and repurchase agreements, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposits and repurchase agreements are reported at cost.

The County has invested funds in STAR Ohio during 2004. 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 share price which is the price the investment could be sold for on December 31, 2004.

Cash and cash equivalents that are held separately within departments of the County 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 Cash Equivalents".

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:- (CONTINUED)

F. Cash and Investments (continued)

Interest is distributed by the County Treasurer to the General Fund; the Motor Vehicle Gasoline Tax, Revolving Loan, Treasurer Prepaid Interest, Dispute Resolution, other enterprise funds, other special revenue funds and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2004 amounted to \$547,042 and \$589 respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$83,193 and \$14,018, respectively.

G. Prepays

Prepayments for governmental funds represent cash disbursements which have occurred and are therefore not current expendable resources. These items are reported as fund assets on the balance sheet using the allocation method, which amortizes their cost over the periods benefiting from the advance payment. At period end, because prepayments are not available to finance future governmental fund expenditures, the fund balance is reserved by an amount equal to the carrying value of the asset.

H. Restricted Assets

Restricted assets consist of invested funds designated by the Union County Memorial Hospital's Board of Trustees for insurance related activities, and the replacement, improvement, and expansion of the hospital's facilities as well as for invested funds restricted by Trustees in connection with the hospital's general obligation and bonds. Restricted assets also include donor restricted assets whose use is limited to the activities designated by the donor. Restricted assets also included cash in segregated accounts that is restricted by bond agreements.

I. Inventories of Supplies

Inventories of materials and supplies of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as an expenditure in the governmental funds when purchased and as expenses in the proprietary funds and governmental activities when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable financial resources even though it is a component of net current assets.

Inventory for Airport Authority (component unit) is recorded as stated above for governmental funds and U-Co Industries (component unit) is recorded as stated above for proprietary funds.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:- (CONTINUED)**

**J. Unamortized Bond Issuance Costs**

On government-wide financial statements, issuance costs are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. Issuance costs are recorded as deferred charges.

On the government fund financial statements, issuance costs and bond premiums are recognized in the current period.

**K. Capital Assets**

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported on the fund financial statements. Capital assets used by the proprietary funds are reported in both the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital asset values were initially determined at December 31, 1990, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. Donated capital assets are capitalized at fair market value on the date donated. The County maintains a capitalization threshold of \$2,000. The County's infrastructure consists of roads and bridges. Improvements are capitalized while 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.

All capital assets are depreciated except for land, construction in progress, and the infrastructure reported on the modified approach. Improvements are depreciated over the remaining useful lives of the related capital assets. 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	6-40 years	6-50 years
Water and Sewer Lines	50 years	50 years
Equipment	5-10 years	5-10 years
Furniture/Fixtures	10 years	10 years
Vehicles	5-8 years	5-8 years
Property under Capital Lease	5-15 years	5-15 years

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

K. Capital Assets: - (Continued)

The County's infrastructure consists of roads and bridges. County roads and bridges (infrastructure reported in the Governmental-type 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.

L. Interfund Receivables and Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables". Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets.

M. 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.

N. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the proprietary funds are reported on the proprietary fund 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, bonds, mortgage loans, and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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**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, reduces by the outstanding balance 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 constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes include the operation of MR/DD, Mental Health, Job and Family Services, County Engineer, and Children's Services. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**P. Fund Balance Reserves**

The County reserves those portions of fund balance which are legally segregated for specific future use or which do not represent available expendable financial resources and, therefore, are not available for appropriation or expenditure. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventories, prepaids, debt service, and loans receivable.

**Q. 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 Water, Sewer, and Building Development departments.

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

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:- (CONTINUED)**

**R. Interfund Transactions**

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**S. Use of Estimates**

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

**NOTE 3 – PRIOR PERIOD ADJUSTMENTS AND RESTATEMENT OF NET ASSETS**

A prior period adjustment is required to correct for an omission in the amounts reported for capital assets in the prior year. The prior period adjustment resulted in the restatement of net assets at December 31, 2003 as follows:

	<u>Government Activities</u>	<u>Business-Type Activities</u>
Net Asset Balance at December 31, 2003 as reported	\$64,586,747	\$25,355,902
Correction of capital assets	303,049	61,067
Net Asset Balance at December 31, 2003 as restated	<u>\$64,889,796</u>	<u>\$25,416,969</u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 4 – ACCOUNTABILITY AND COMPLIANCE:-**

A. The following funds had a deficit fund balance at December 31, 2004:

<u>Fund Type/Fund</u>	<u>Deficit Fund Balance</u>
<u>Special Revenue Funds</u>	
Economic Development	(\$4,348)
VOCA Grant	(2,186)
Public Assistance	(36,621)

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 deficits in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

B. The following fund had expenditures in excess of appropriations as of December 31, 2004:

<u>General Fund</u>	
Sheriff-Fringe Benefits	\$14,130
Other - Miscellaneous	25,025

C. The following fund had appropriations in excess of estimated resources as of December 31, 2004

<u>General Fund</u>	\$190,089
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D. Noncompliance:

Ohio Rev. Code Section 5735.27 provides for the distribution and use of the gasoline excise tax fund. Specifically, Ohio Rev. Code Section 5735.37(3) and (4) determines the amount to be credited to each county, and Ohio Rev. Code Section 5735.27(5) determines the amount to be credited to each township.

On August 17, 2004, the County posted County gas tax receipts to the Township Gas Tax Fund. As a result of this error, the County erroneously distributed a total of \$39,251 of County gas tax receipts to 14 different local townships within Union County in September 2004.

Ohio Rev. Code Section 5705.10 states in part that all revenue derived from a source other than the general property tax, and for which the law prescribes shall be used for a particular purpose, is to be paid into a special fund for that purpose. On April 13, 2005, gas tax receipts distributed to the 14 local townships were reduced by a total of \$39,251 and the County Motor Vehicle and Gasoline Tax Fund was repaid.

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING:-**

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual are presented

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 5 - BUDGETARY BASIS OF ACCOUNTING:-(CONTINUED)**

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 as follows:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual. (GAAP Basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred. (GAAP Basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance. (GAAP Basis).

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

Net Change in Fund Balance General and Board of MR/DD		
	General	Board of MR/DD
Budget Basis	\$ (658,434)	\$ 472,553
Net adjustments for revenue accruals	(62,481)	(14,450)
Net adjustments for expenditure accruals	330,780	303,036
Net adjustment for sources/(uses) accruals	(156,940)	(3,269)
GAAP Basis	\$ (547,075)	\$ 757,870

**NOTE 6 - DEPOSITS AND INVESTMENTS:-**

**Primary Government**

The County (which acts as fiscal agent for the Airport Component Unit) maintains a cash and investment pool used by all funds. Each fund's portion of this pool is displayed on the financial statements as "Equity in Pooled Cash and Cash Equivalents".

Statutes require the classification of monies held by the county into two categories. The first category consists of "active" monies, those monies required to be kept in a "cash" or "near-cash" status for current demands upon the County Treasury. Such monies must be maintained either as cash in the County Treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

The second category consists of "inactive" monies, those monies in excess of the amount determined to be "active" monies. Inactive monies may be deposited or invested in the following securities:

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 6 - DEPOSITS AND INVESTMENTS:- (CONTINUED)**

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 and 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. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) 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. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value; and
9. Bankers acceptances for a period not exceed 180 days and high grade commercial paper, the sum of which may not exceed twenty five percent of the County's average total portfolio.

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 moneys 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.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

NOTE 6 - DEPOSITS AND INVESTMENTS:- (CONTINUED)

A. Cash on Hand.

At year-end, the County had \$4,270 in undeposited cash on hand, which is included on the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

B. DEPOSITS

1. Primary Government

At year-end, the carrying amount of the County's (including the Airport Authority component unit) deposits was \$22,867,283 and the bank balance was \$26,227,406. Each of these balances include non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1. Of the bank balance:

1. \$1,386,404 was covered by Federal depository insurance; and
2. \$5,533,662 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name; and
3. \$19,307,340 was collateralized by securities held in a pool by the pledging institution. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

2. Component Unit

At year-end, the carrying amount of the UCO Industries component unit's deposits and investments was \$2,453,390 and the bank balance was \$2,487,327. Each of these amounts include non-negotiable certificates of deposit. Of the bank balance:

1. \$100,000 was covered by federal depository insurance; and
2. \$2,387,327 was covered by collateral held by a third party trustee pursuant to Section 135.181, Revised Code. State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

C. Investments

GASB Statement No. 3 "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" requires the County to categorize investments to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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**NOTE 6 - DEPOSITS AND INVESTMENTS:- (CONTINUED)**

**C. Investments – (Continued)**

by the counterparty or by its trust department or agent but not in the County's name. STAR Ohio and UCSC investment in minority interest are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

As of December 31, 2004, the County's investments were as follows, market value approximates fair value:

	<u>2</u>	<u>3</u>	<u>Reported Amount</u>	<u>Fair Value</u>
Federal Agency Securities	1,998,600		1,998,600	1,998,600
Repurchase Agreements		4,848,276	4,848,276	4,848,276
<u>Investments not subject to categorization:</u>				
UCHS investment in minority interests			435,339	435,339
Investment in State Treasurer's Investment Pool			<u>1,545,162</u>	<u>1,545,162</u>
Total Investments	<u>\$1,998,600</u>	<u>\$4,848,276</u>	<u>\$8,827,377</u>	<u>\$8,827,377</u>

The classification of cash and cash equivalents and investments on the financial statements is based on criteria set forth in GASB Statement No. 9. Funds included within the Treasurer's county-wide cash management pool, which are used essentially as demand deposit accounts for the various County funds, and investments with an original maturity of three months or less are treated as cash and cash equivalents. The classification of cash and cash equivalents (deposits) for purposes of the note above is based on criteria set forth in GASB Statement No. 3.

A reconciliation between the classifications of pooled cash and cash equivalents and investments on the financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$31,263,591	\$435,339
Reclassifications;		
State Treasurer's Investment Pool	(1,545,162)	1,545,162
Cash on Hand	(4,270)	0
Federal Securities	(1,998,600)	1,998,600
Repurchase Agreements	<u>(4,848,276)</u>	<u>4,848,276</u>
Per GASB 3	<u>\$22,867,283</u>	<u>\$8,827,377</u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 7 - PROPERTY TAXES:-**

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Taxes collected on real property (other than public utility property) in 2004 represent the collection of 2004 taxes. Real property taxes were levied in 2004 after October 1, 2004, on the assessed values as of January 1, 2004, the lien date. These taxes will be collected in and are intended to finance 2005 operations. Assessed values for real property are established by State statute at thirty-five percent of the appraised market value. All property is required to be revalued every six years. The last reappraisal was completed in 2004. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20, unless extended.

Public utility real and tangible personal property taxes in 2004 were levied after October 1, 2004, on the assessed values as of December 31, 2004, the lien date. These taxes will be collected in and are intended to finance 2005 operations. Public utility real property is assessed at thirty-five percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenue received in 2004 (other than public utility property) represent the collection of 2004 taxes. Tangible personal property taxes received in 2004 were levied after October 1, 2004, on the true value as of December 31, 2004. Tangible personal property is currently assessed at 25 percent of true value for equipment and 23 percent of inventory. Amounts paid by multi-county taxpayers are due September 20. Single-county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of taxes collected. The collection and distribution of taxes for the County and for all subdivisions within the County is accounted for through agency funds.

Accrued property taxes receivable represents delinquent taxes outstanding and real property, tangible personal property, and public utility property taxes which were measurable as of December 31, 2004, and for which there was an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2004 operations. On the full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue. On the modified accrual basis, the revenue is deferred.

The full tax rate for all County operations for the year ended December 31, 2004, was \$10.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 7 - PROPERTY TAXES** – (Continued)

Real Property	
Agriculture	\$128,551,290
Residential	538,701,000
Commercial/Industrial/Mineral	179,157,400
Tangible Personal Property	238,986,460
Public Utility	
Real	288,510
Personal	<u>52,013,960</u>
Total Assessed Value	<u><u>\$1,137,698,620</u></u>

**NOTE 8 - 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 to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner’s certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited to the General Fund and Debt Service Fund (Sales Tax Debt 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 2004 amounted to \$6,263,685 and \$540,000 for the General and Debt Service Funds (a nonmajor governmental fund), respectively. On the statement of activities the full amount of the receivable is recognized as revenue.

**NOTE 9 - RECEIVABLES:-**

Receivables at December 31, 2004, consisted of taxes, accounts (e.g., billings for user charged services, including unbilled utility services), accrued interest, intergovernmental receivables arising from grants, entitlements, and shared revenues, and loans receivable. All receivables are considered fully collectible except for patient accounts receivable at Union County Memorial Hospital. These receivables are presented net of an allowance for uncollectible accounts. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

	<u>Enterprise</u>
Gross Patient Accounts Receivable	\$11,562,586
Less Allowance for:	
Uncollectible Accounts	(1,923,000)
Contractual Adjustments	(4,010,000)
Other accounts receivable	<u>2,020,040</u>
Net Total Accounts Receivable	<u><u>\$7,649,626</u></u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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**NOTE 9 - RECEIVABLES:- (CONTINUED)**

A summary of the changes in loans receivable during 2004 follows:

	Interest Rate	Outstanding 12/31/2003	New Loans	Repayments	Outstanding 12/31/2004
General Fund:					
Union County Agriculture Society	0.00%	\$20,000	\$0	\$0	\$20,000
Union County Airport Authority	0.00%	199,041	0	(21,755)	177,286
Total General Fund		<u>\$219,041</u>	<u>\$0</u>	<u>(\$21,755)</u>	<u>\$197,286</u>
Special Revenue Fund:					
Revolving Loan Fund - Written off					
Northern Lights Neon	5.90%	\$7,769	\$0	(\$7,769)	\$0
Northern Lights Neon	5.90%	506	0	(506)	0
Northern Lights Neon	5.90%	2,125	0	(2,125)	0
Total Special Revenue Fund		<u>10,400</u>	<u>0</u>	<u>(10,400)</u>	<u>0</u>
Total all Funds		<u>\$229,441</u>	<u>\$0</u>	<u>(\$32,155)</u>	<u>\$197,286</u>

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
Major Funds	
General Fund	
Local Government Revenue Assistance	\$504,826
Rollback Revenue	170,494
Grants and Subsidies	26,070
General Fund Total	<u>701,390</u>
Board of MR/DD	
Rollback Revenue	268,378
Grants	325,354
General Fund Total	<u>593,732</u>
Nonmajor Governmental Funds	
Motor Vehicle/Gas Tax	1,426,703
Job and Family Services	250
ADAMH	895,147
Sheriff Policing Rotary	4,480
Dare Community Education	12,300
Law Enforcement Memorial	5,000
Children's Services	25,050
Child Support Enforcement Agency	39,600
911 Emergency Rollback Revenue	23,064
Dispute Resolution	680
Total Nonmajor Governmental Funds	<u>2,432,274</u>
Total Governmental Activities	<u>\$ 3,727,396</u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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**NOTE 10 – CAPITAL ASSETS:**

Capital asset activity for the year ended December 31, 2004 was as follows:

	Restated Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$1,156,748	\$0	(\$38,657)	\$1,118,091
Construction in Progress	5,816,762	1,141,524	(6,958,286)	0
Infrastructure	36,202,584	2,252,547	0	38,455,131
Nondepreciable Capital Assets	<u>43,176,094</u>	<u>3,394,071</u>	<u>(6,996,943)</u>	<u>39,573,222</u>
Depreciable Capital Assets				
Improvements	95,430	379,961	0	475,391
Buildings	22,849,738	6,145,741	(131,940)	28,863,539
Equipment	2,719,239	880,981	(114,878)	3,485,342
Furniture/Fixtures	672,397	151,342	(43,550)	780,189
Vehicles	4,168,880	448,036	(109,572)	4,507,344
Depreciable Capital Assets	<u>30,505,684</u>	<u>8,006,061</u>	<u>(399,940)</u>	<u>38,111,805</u>
Less Accumulated Depreciation				
Improvements	(89,166)	(8,768)	-	(97,934)
Buildings	(11,848,421)	(583,863)	47,275	(12,385,009)
Equipment	(1,942,095)	(234,702)	112,750	(2,064,047)
Furniture/Fixtures	(404,325)	(45,663)	42,420	(407,568)
Vehicles	(3,029,900)	(373,051)	100,143	(3,302,808)
Total Accumulated Depreciation	<u>(17,313,907)</u>	<u>(1,246,047) *</u>	<u>302,588</u>	<u>(18,257,366)</u>
Total Depreciable Capital Assets-net	13,191,777	6,760,014	(97,352)	19,854,439
Total Governmental Activities'				
Capital Assets, Net	<u>\$56,367,871</u>	<u>\$10,154,085</u>	<u>(\$7,094,295)</u>	<u>\$59,427,661</u>

Depreciation was charged to governmental activities as follows:

General Government	
Legislative and Executive	\$332,884
Judicial	222,800
Public Safety	149,512
Public Works	257,440
Health	209,675
Human Services	<u>73,736</u>
Total Governmental Activity	
* Depreciation Expense	<u>\$1,246,047</u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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**NOTE 10 – CAPITAL ASSETS: - (CONTINUED)**

	Restated Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
Business Type Activities				
Nondepreciable Capital Assets				
Land	\$33,275	\$0	\$0	\$33,275
Construction in Progress	4,053,407	4,400,537	2,623,545	5,830,399
Nondepreciable Capital Assets	<u>4,086,682</u>	<u>4,400,537</u>	<u>2,623,545</u>	<u>5,863,674</u>
Depreciable Capital Assets				
Improvements	2,544,363	1,703,649	323,374	3,924,638
Buildings	31,767,621	1,256,790	192,564	32,831,847
Equipment	16,031,742	919,492	14,717	16,936,517
Property under Capital Leases	4,524,091	0	0	4,524,091
Furniture/Fixtures	12,665	30,000	0	42,665
Vehicles	151,775	17,702	0	169,477
Water & Sewer Lines	5,113,660	0	0	5,113,660
Depreciable Capital Assets	<u>60,145,917</u>	<u>3,927,633</u>	<u>530,655</u>	<u>63,542,895</u>
Less Accumulated Depreciation				
Improvements	(856,121)	(68,829)	19,454	(905,496)
Buildings	(10,898,705)	(1,133,228)	0	(12,031,933)
Equipment	(10,689,520)	(1,363,260)	3,600	(12,049,180)
Property under Capital Leases	(2,762,810)	(426,281)	0	(3,189,091)
Furniture/Fixtures	(12,665)	(2,000)	0	(14,665)
Vehicles	(87,196)	(12,512)	0	(99,708)
Water & Sewer Lines	(713,349)	(102,274)	0	(815,623)
Total Accumulated Depreciation	<u>(26,020,366)</u>	<u>(3,108,384)</u>	<u>23,054</u>	<u>(29,105,696)</u>
Total Depreciable Capital Assets-net	34,125,551	819,249	507,601	34,437,199
Total Business-Type Activities Capital Assets, Net	<u>\$38,212,233</u>	<u>\$5,219,786</u>	<u>\$3,131,146</u>	<u>\$40,300,873</u>

**NOTE 11 - RISK MANAGEMENT:**

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 2004, 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 liability insurance. Settlements have not exceeded coverages for each of the past three years.

**UNION COUNTY, OHIO**  
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*For the Year Ended December 31, 2004*

**NOTE 11 - RISK MANAGEMENT: -(CONTINUED)**

**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 \$6,000,000 each occurrence
- Uninsured/Underinsured Motorists \$1,000,000 each occurrence
- General \$6,000,000 each occurrence
- Stop Gap \$1,000,000 each occurrence
- Law Enforcement \$6,000,000 each occurrence
- Errors and Omissions \$6,000,000 any on claim  
\$6,000,000 annual aggregate

**Crime**

- Employee Dishonesty/Faithful Performance \$1,000,000 each loss
- Money and Securities (inside) \$1,000,000 each loss
- Money and Securities (outside) \$1,000,000 each loss
- Money Orders and Counterfeit currency \$1,000,000 each loss
- Depositor's Forgery \$1,000,000 each loss

**Boiler and Machinery** \$100,000,000 each accident

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

The Mental Health and Recovery Board has property and liability insurance with Philadelphia Insurance Company for six 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 Mental Retardation and 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 United States Aviation Underwriters. The airport premises has a \$5,000,000 limit. Airport hangars have a \$1,000,000 limit.

For 2004, 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 26). 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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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**NOTE 11 - RISK MANAGEMENT:- (CONTINUED)**

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 related to property loss, torts, errors and omissions, health insurance expenses and employee injuries (worker's compensation). The Hospital has purchased commercial insurance for malpractice, general liability, property, directors and officers, employee dishonesty, employee medical and worker's compensation claims.

Union County Memorial Hospital self-insures for employee medical coverage up to \$90,000 per individual with an aggregate stop loss of \$1,000,000. Claims in excess of these limits are covered by a private insurance carrier. 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 \$9,000,000 in coverage.

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior-and current-year claims. The \$409,000 claims liability is reported as part of the accounts payable in the Memorial Hospital enterprise fund at December 31, 2004, 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 2004 and the prior two years are as follows:

	Beginning Balance	Current Year Claims and Changes in Estimate	Claims Payment	Ending Balance
2004	\$400,000	\$4,005,176	\$3,996,176	\$409,000
2003	330,000	2,914,885	2,844,885	400,000
2002	386,829	2,468,494	2,525,323	330,000

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 12 - CONTRACTUAL COMMITMENTS:**

The County had the following outstanding contractual commitments as of December 31, 2004:

<u>Contractor</u>	<u>Contract Amount</u>	<u>Outstanding Balance</u>
Pete Miller	\$412,559	\$43,503
Meacham & Apel Architects	41,000	11,242
Baughman Enterprises	271,500	191,040
Area Energy & Electric	34,738	26,733
	<u>\$759,797</u>	<u>\$272,518</u>

**NOTE 13 - DEFINED BENEFIT PENSION PLANS:-**

**A. Ohio Public Employees Retirement System**

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate plans. The traditional 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 percent 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 OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor, and death benefits and annual cost of living adjustments for ancillary benefits. 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 publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614)-222-6705 or (800)-222-7377.

For the year ended December 31, 2004, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2004 was 9.55 percent except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 13 - DEFINED BENEFIT PENSION PLANS:- (CONTINUED)**

**A. Ohio Public Employees Retirement System (continued)**

The County's contributions to OPERS for the years ended December 31, 2004, 2003, and 2002 were \$5,607,693, \$5,471,294, and \$5,024,123 respectively; 96.27% has been contributed for 2004 and 100 percent for 2003 and 2002. \$209,256, representing the unpaid contribution for 2004, is recorded as a liability within the respective funds.

**B. State Teachers Retirement System**

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), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a combined plan. The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and DCP. In the CP, 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 DBP. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Existing members with less than five years of service credit as of June 30 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

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

For the year ended December 31, 2004, plan members were required to contribute 10.0 percent of their annual covered salary. The County is required to contribute 14 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The county's required contributions to STRS for the years ended December 31, 2004, 2003 and 2002 were \$89,645, \$84,043, and \$80,645 respectively, equal to the required contributions for each year.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 14 - POSTEMPLOYMENT BENEFITS:-**

**A. Ohio Public Employees Retirement System**

The Ohio Public Employees Retirement System of Ohio (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Government Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.0 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2004 was 16.7 percent; 4.0 percent was used to fund health care.

Benefits are advance-funded using the entry age actuarial cost method. Significant actuarial assumptions based on the OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investment of 8 percent, an annual increase in active employees total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional pay increases. Health care premiums were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1% to 6% for the next 8 years. After that time, health care costs were assumed to increase at 4%

All investments are carried at market value. For actuarial purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 which were used to fund postemployment benefits were \$460,084. The actual contribution and the actuarial required amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003, (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 14 - POSTEMPLOYMENT BENEFITS:- (CONTINUED)**

**B. State Teachers Retirement System**

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by the System based on authority granted by State statute and is on a pay-as-you-go basis.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of their health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2004, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$6,403.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund at June 30, 2004 was \$3.1 billion. For the fiscal year ended June 30, 2004, net health care cost paid by STRS were \$268,739,000 and there were 111,853 eligible benefit recipients.

**NOTE 15 - 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 PERS 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 a health maintenance organization. United Healthcare, Inc. rates were 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**  
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**NOTE 16 - SHORT-TERM OBLIGATIONS:-**

A summary of the note transactions for the year ended December 31, 2004, follows:

	<u>Outstanding 12/31/2003</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2004</u>
<b>Governmental Activities:</b>				
Capital Projects Fund	\$1,500,000	\$0	\$1,500,000	\$0
Total Government Fund	<u>1,500,000</u>	<u>0</u>	<u>1,500,000</u>	<u>0</u>
<b>Business-Type Activities:</b>				
Water / Sewer Notes	205,000	0	205,000	0
Total Business-Type Fund	<u>\$205,000</u>	<u>\$0</u>	<u>\$205,000</u>	<u>\$0</u>

The Capital Projects notes previously issued for the purpose of remodeling the former Union Manor nursing home for the creation of the Union County Ag Center were paid off in 2004. The Water / Sewer notes were also retired 2004.

**NOTE 17 - LONG-TERM OBLIGATIONS:-**

The changes in the County's long-term obligations during 2004 consisted of the following:

	<u>Outstanding 12/31/2003</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2004</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities</b>					
<b>General Obligation Bonds:</b>					
1986 Airport - 8.00%	\$40,000	\$0	\$10,000	\$30,000	\$10,000
1996 JDC Construction - 4.20% - 5.60%	185,000	0	60,000	125,000	60,000
1997 Airport - 4.20% - 5.40%	435,000	0	20,000	415,000	25,000
1998 Building Renovation - 3.60% - 4.85% (Refunding Bonds)	2,995,000	0	225,000	2,770,000	235,000
Total General Obligation Bonds	<u>3,655,000</u>	<u>0</u>	<u>315,000</u>	<u>3,340,000</u>	<u>330,000</u>
<b>Sales Tax Revenue Bonds:</b>					
1998 Sheriff Facility - 3.90% - 4.90%	2,360,000	0	115,000	2,245,000	115,000
2002 London Avenue Building - 2.20% - 5.00%	3,315,000	0	120,000	3,195,000	125,000
Total Sales Tax Revenue Bonds	<u>5,675,000</u>	<u>0</u>	<u>235,000</u>	<u>5,440,000</u>	<u>240,000</u>
<b>Other Long-Term Obligations:</b>					
1993 Mortgage Loan - 7.50%	129,881	0	15,363	114,518	15,571
Compensated Absences	624,792	616,026	533,567	707,251	532,166
Total Other Long-Term Obligations	<u>754,673</u>	<u>616,026</u>	<u>548,930</u>	<u>821,769</u>	<u>547,737</u>
Total Governmental Activities	<u>\$10,084,673</u>	<u>\$616,026</u>	<u>\$1,098,930</u>	<u>\$ 9,601,769</u>	<u>\$1,117,737</u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 17 - LONG-TERM OBLIGATIONS:- (CONTINUED)**

	<u>Outstanding</u> 12/31/2003	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> 12/31/2004	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Business-Type Activities					
1993 Memorial Hospital – 3.00% Refunding General Obligations Bond	\$1,895,000	\$0	\$1,895,000	\$0	\$0
1996 Memorial Hospital – 3.75% to 5.50% General Obligations Bond	1,940,000	0	110,000	1,830,000	115,000
1999 Memorial Hospital – 2.50% to 5.55% General Obligations Bonds	9,750,000	0	330,000	9,420,000	350,000
2003 Memorial Hospital – 2.50% to 5.55% General Obligations Bonds	5,290,000	0	25,000	5,265,000	25,000
OPWC Loans Payable – 0.00%	85,237	0	7,927	77,310	7,927
Note Payable (Hospital)	762,010	0	29,615	732,395	31,408
Note Payable (Hospital)	3,450,000	0	3,450,000	0	0
Note Payable (Hospital)	0	5,255,000	750,000	4,505,000	430,000
Compensated Absences	1,902,155	2,097,005	2,093,592	1,905,568	1,464,557
Capital Leases	954,253	0	401,268	552,985	305,598
2004 Sewer Bond Anticipation Notes – 2.5%	2,075,000	2,075,000	2,075,000	2,075,000	0
2004 Water Bond Anticipation Notes – 2.5%	1,945,000	1,945,000	1,945,000	1,945,000	0
	<u>\$30,048,655</u>	<u>\$11,372,005</u>	<u>\$13,112,402</u>	<u>\$28,308,258</u>	<u>\$2,729,490</u>

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

**1996 Memorial Hospital Bonds**

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, 2016, in the amount of \$1,200,000, 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, 2006, are subject to early redemption, at the sole option of the County, either in whole on any date or in part on any interest payment date, on or after December 1, 2006, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

<u>Redemption Dates</u>	<u>Redemption Prices</u>
December 1, 2006 through November 30, 2007	101 percent
December 1, 2007 and thereafter	100 percent

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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NOTE 17 - LONG-TERM OBLIGATIONS:- (CONTINUED)

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. At December 31, 2004, \$1,225,000 of this debt was still outstanding.

The 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, 2018, in the amount of \$670,000, 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, 2013, are subject to early redemption, at the sole option of the County, either in whole on any date, or in part on any interest date, on or after December 1, 2008, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

<u>Redemption Dates</u>	<u>Redemption Prices</u>
December 1, 2008 through November 30, 2009	101 percent
December 1, 2009 and thereafter	100 percent

1998 Sheriff Facility Bonds

The Sheriff Facility 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, 2018, in the amount of \$1,145,000, 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, 2012, are subject to early redemption, at the sole option of the County, either in whole on any date, or in part on any interest date, on or after December 1, 2008, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

<u>Redemption Dates</u>	<u>Redemption Prices</u>
December 1, 2008 through November 30, 2009	101 percent
December 1, 2009 and thereafter	100 percent

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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NOTE 17 - LONG-TERM OBLIGATIONS:- (CONTINUED)

1999 Memorial Hospital Bonds – (Continued)

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, 2004, \$490,000 of this debt was still outstanding.

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, either in whole on any date or in part on any interest payment date, on or after December 1, 2009, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

<u>Redemption Dates</u>	<u>Redemption Prices</u>
December 1, 2009 through November 30, 2010	101 percent
December 1, 2010 and thereafter	100 percent

2002 London Avenue Building Bonds

The London Avenue Building sales tax receipt bonds require principal payments from December 1, 2004 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*  
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NOTE 17 - LONG-TERM OBLIGATIONS:- (CONTINUED)

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.

<u>Redemption Dates</u>	<u>Redemption Prices</u>
December 1, 2013 and thereafter	100 percent

Mental Health Recovery Board Mortgage

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

Compensated Absences The compensated absences liability will be paid from the fund from which the employees' salaries are paid.

Capital Lease Obligations will be paid from the fund that maintains custody of the related assets.

The OPWC Loans represent money owed to the Ohio Public Works Commission for improvements made to Jerome Industrial Park Sanitary Sewer Treatment Facility and Kimberly Woods Wastewater Treatment Plant. The OPWC Loans are payable solely from the gross revenues of the Sanitary Sewer enterprise fund.

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, 2004 are an overall debt margin of \$23,884,652 and an un-voted debt margin of \$8,319,172.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 17 - LONG-TERM OBLIGATIONS:- (CONTINUED)**

Principal						
Year	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan	Water & Sewer Notes & Loans	Memorial Hospital Debt	Total
2005	\$330,000	\$240,000	\$15,571	\$4,027,927	\$951,408	\$5,564,906
2006	345,000	250,000	16,654	7,927	4,613,111	5,232,692
2007	290,000	260,000	17,816	7,927	559,906	1,135,649
2008	295,000	270,000	19,063	7,927	586,798	1,178,788
2009	305,000	280,000	20,397	7,927	618,793	1,232,117
2010-2014	1,100,000	1,610,000	25,017	37,675	3,132,883	5,905,575
2015-2019	675,000	1,805,000	0	0	3,231,773	5,711,773
2020-2024	0	725,000	0	0	3,282,723	4,007,723
2025-2029	0	0	0	0	2,410,000	2,410,000
2030-2034	0	0	0	0	2,365,000	2,365,000
	<u>\$3,340,000</u>	<u>\$5,440,000</u>	<u>\$114,518</u>	<u>\$4,097,310</u>	<u>\$21,752,395</u>	<u>\$34,744,223</u>
Interest						
Year	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan	Water & Sewer Notes & Loans	Memorial Hospital Debt	Total
2005	\$158,985	\$250,598	\$7,240	\$0	\$919,372	\$1,336,195
2006	143,958	242,330	6,157	0	808,163	1,200,608
2007	127,920	232,530	4,995	0	785,558	1,151,003
2008	114,953	222,195	3,748	0	761,320	1,102,216
2009	101,922	210,990	2,414	0	735,308	1,050,634
2010-2014	310,700	854,992	2,962	0	3,244,098	4,412,752
2015-2019	85,155	433,843	0	0	2,464,303	2,983,301
2020-2024	0	73,750	0	0	1,694,458	1,768,208
2025-2029	0	0	0	0	953,702	953,702
2030-2034	0	0	0	0	302,750	302,750
	<u>\$1,043,593</u>	<u>\$2,521,228</u>	<u>\$27,516</u>	<u>\$0</u>	<u>\$12,669,032</u>	<u>\$16,261,369</u>

**NOTE 18 - 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 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 \$4,524,091.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE:- (CONTINUED)**

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 2004 totaled \$646,217 in the Memorial Hospital fund.

	Memorial Hospital
Property under Capital Lease	\$4,524,091
Less Accumulated Depreciation	( 3,189,091)
Total	\$1,335,000

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, 2004.

YEAR	Memorial Hospital
2005	\$305,597
2006	218,599
2007	48,953
Total	573,149
Less: amount representing interest	(20,164)
Present value of net minimum lease payments	\$552,985

**NOTE 19 - CONDUIT DEBT OBLIGATIONS:-**

During 1996, the County served as the issuer of \$7,000,000 in industrial revenue bonds. The proceeds were used by private corporations to fund the construction of manufacturing facilities. 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, 2004, \$850,000 of conduit debt remained outstanding.

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, 2004, \$1,690,000 of conduit debt remained outstanding.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2004

**NOTE 20 – INTERFUND TRANSFERS:-**

During 2004, the following transfers were made:

	Transfers-Out				
	General	MR/DD	Other Governmental	Total Governmental	Other Enterprise
Transfers In					
General	\$0	\$0	\$63,927	\$63,927	\$0
MR/DD	150	0	0	150	0
Capital Projects	898	115,000	2,708,350	2,824,248	0
Debt Service	0	0	138,469	138,469	6,255
All Other Governmental	25,660	0	117,501	143,161	0
Total	<u>\$26,708</u>	<u>\$115,000</u>	<u>\$3,028,247</u>	<u>\$3,169,955</u>	<u>\$6,255</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires 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 made in accordance with Ohio Revised Code Sections 5705.14, 5705.15 and 5705.16.

Transfers between governmental funds are eliminated for reporting on the government-wide financial statements.

**NOTE 21 - 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.

The inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Federal food stamp activity for the year is as follows:

Balance at beginning of year	\$2,487
State Authorized Destruction	(\$59)
Amount received for distribution	2,284,216
Amount distributed to entitled recipients	<u>(2,284,216)</u>
Balance at end of year	<u>\$2,428</u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 22 - 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, 2004, are as follows:

Gross patient service revenue	\$97,084,547
Less third party allowances:-	
Contractual Allowances	(39,076,289)
Provision for bad debt	(3,311,665)
Charity Care	<u>(107,388)</u>
Total allowances	<u>(42,495,342)</u>
Net patient service revenue	<u><u>\$54,589,205</u></u>

**NOTES 23 - RELATED PARTY TRANSACTIONS:-**

During 2004, 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 \$308,277 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 2004, 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 2004, the County provided rent-free office space to Children, Inc. Children, Inc. constructed a building on County-owned land, adjacent to the Union County MRDD Board. The value of annual rent is estimated at \$85,000.

**NOTE 24- JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURES:-**

**A. 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, two appointees of the Delaware County Commissioners and one appointee from Champagne 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 2004, Union County contributed \$550,312 for the Center's operations which represents 37.266 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

NOTE 24- JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURES:- (CONTINUED)

B. 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 their 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 2004, 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.

C. 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 2004, Union County contributed \$27,946. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

D. 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 their representation on the board of trustees. In 2004, Union County contributed \$60,000 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6<sup>th</sup> Street, Marysville, Ohio 43040.

E. 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 their representation on the board. Champaign County has been appointed the fiscal agent for the joint venture. In 2004, Union County contributed \$1,066,090. Additional information may be obtained by writing to the Tri-County Corrections Board, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 25- INVESTMENTS IN JOINT VENTURES:-**

**A. Memorial Physicians, Inc.**

During 1995, Memorial Physicians, Inc. (MPI) was formed in which Union County Health Systems (UCHS) had a 100% ownership interest. In 2000, UCHS transferred 50% of the ownership interest to a group of physicians. This entity is a professional for-profit corporation organized to bring primary care physicians together from multiple sites. Their goals include increasing efficiency, sharing information and resources, and managing the care of their patients throughout the integrated system of care. UCHS has guaranteed certain lease obligations of MPI. Additionally, the Hospital leases employees to staff the MPI offices and provides certain other support services on a contractual basis ending July, 2004. The Hospital charged MPI for these services at cost plus a mark-up percentage and reflects the cost for these services as other operating revenue. Total fees charged to MPI in 2004 and 2003 for these support services were \$0 and \$56,918 respectively and are recorded in other operating revenue.

UCHS wrote down the investment in MPI in 2003 when it was determined to have minimal value. During 2004, the Hospital and UCHS wrote off corresponding receivables and payables related to funding MPI in previous years, and have recorded this activity in other revenue and expense. In 2004 and 2003, the Hospital provided physician grants to MPI amounting to \$398,026 and \$609,258 respectively. These grants largely provide recruitment support for physicians. The physicians group is not liable to the Hospital for its share of losses incurred by MPI. In 2004 and 2003, UCHS guaranteed a \$262,500 note and \$50,000 line of credit between MPI and a local financial institution. In early 2005, their note and line of credit were paid off and UCHS was released from the guarantee. Additional information may be obtained by writing to Memorial Physicians, Inc., 500 London Avenue, Marysville, Ohio 43040.

**B. 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 UCHS. During 2004 and 2003, the Hospital received distributions from Health Partners totaling \$120,829 and \$167,000 respectively. Additional information may be obtained by writing to Health Partners, Ltd., 19900 St. Rt. 739, Marysville, Ohio 43040.

**NOTE 26- INSURANCE PURCHASING POOL:-**

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**NOTE 26- INSURANCE PURCHASING POOL – (CONTINUED)**

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.

**NOTE 27 - 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 28 - SUBSEQUENT EVENT:-**

On June 8, 2005, the County reissued \$4,020,000 in bond anticipation notes for improvement of the water supply and the distribution system.

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# UNION COUNTY, OHIO

## *Required Supplementary Information*

*Condition Assessment of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2004  
(unaudited)*

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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 2004 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 88 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 95 percent of the County bridges have a numerical rating of 5 or higher.

The general overall ratings for roads and ODOT sufficiency ratings for 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*

*Condition Assessment of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2004*

The following summarizes the overall ratings as of December 31, 2004

	2002		2003		2004	
	Lane Miles	%	Lane Miles	%	Lane Miles	%
Condition Assessment of Fair or Better	n/a	n/a	406	86%	413	88%
Condition Assessment of Less than Fair	n/a	n/a	63	14%	56	12%

	2002		2003		2004	
	Bridges	%	Bridges	%	Bridges	%
Condition Assessment of Fair or Better	n/a	n/a	302	94%	305	95%
Condition Assessment of Less than Fair	n/a	n/a	19	6%	16	5%

The Following is a comparison of the County Budgeted and Actual Expenditures for roads and bridges.

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2004	\$ 5,344,700	\$ 4,908,794	\$ 435,906
2003	\$ 8,204,325	\$ 5,973,464	\$ 2,230,861

n/a-2002 information not available as County implemented GASB 34 during 2003.

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# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund  
FOR THE YEAR ENDED DECEMBER 31, 2004*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>Revenues:</b>				
Property Taxes	\$3,243,000	\$3,243,000	\$3,293,472	\$50,472
Sales Taxes	5,900,000	5,900,000	6,236,434	336,434
Charges for Services	2,705,800	2,705,800	2,971,913	266,113
Licenses and Permits	3,675	3,675	3,621	(54)
Fines and Forfeitures	66,200	66,200	55,516	(10,684)
Intergovernmental	1,229,750	1,759,750	2,258,101	498,351
Investment Income	485,800	485,800	523,024	37,224
Other	102,159	102,159	711,528	609,369
<i>Total Revenues</i>	<u>13,736,384</u>	<u>14,266,384</u>	<u>16,053,609</u>	<u>1,787,225</u>
<b>Expenditures:</b>				
General Government -				
Legislative & Executive				
Commissioners				
Personal Services	\$229,822	\$231,969	\$231,969	\$0
Supplies	5,000	4,685	2,733	1,952
Contractual Services	253,835	272,892	217,085	55,807
Other	66,000	67,805	38,974	28,831
Environmental Engineer				
Personal Services	48,900	48,900	48,289	611
Other	4,000	2,731	0	2,731
Auditor				
Personal Services	272,719	273,319	263,225	10,094
Supplies	24,900	24,700	22,627	2,073
Contractual Services	54,800	50,700	37,150	13,550
Other	4,400	5,400	5,084	316
Treasurer				
Personal Services	115,575	117,575	117,222	353
Supplies	24,567	24,567	21,911	2,656
Contractual Services	6,100	6,150	6,069	81
Other	1,800	1,750	1,653	97
Prosecutor				
Personal Services	254,462	230,287	229,598	689
Supplies	9,000	9,000	5,039	3,961
Contractual Services	14,000	14,000	12,883	1,117
Fringe Benefits	0	1,000	177	823
Other	62,925	78,781	76,868	1,913
Risk Management				
Personal Services	96,000	96,000	89,489	6,511
Supplies	11,584	16,954	15,078	1,876
Contractual Services	20,000	24,899	22,147	2,752
Other	43,948	43,948	41,727	2,221
Capital Outlay	34,059	564,059	557,559	6,500

*Continued*

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Data Processing				
Personal Services	103,000	103,000	101,991	1,009
Supplies	0	950	895	55
Contractual Services	158,000	170,120	159,952	10,168
Fringe Benefits	1,500	1,500	89	1,411
Board of Elections				
Personal Services	189,862	208,667	205,400	3,267
Supplies	14,059	22,809	21,312	1,497
Contractual Services	28,000	27,250	26,471	779
Capital Outlay	15,000	17,746	17,746	0
Other	3,000	4,920	4,691	229
Recorder				
Personal Services	180,527	180,527	164,049	16,478
Supplies	9,500	9,500	8,989	511
Contractual Services	4,000	4,000	3,057	943
Other	3,000	3,000	2,247	753
Maintenance & Operations				
Personal Services	410,000	409,480	406,958	2,522
Supplies	98,110	99,744	85,466	14,278
Contractual Services	1,062,898	1,092,636	1,038,059	54,577
Capital Outlay	4,500	4,500	99	4,401
Fringe Benefits	1,600	2,119	1,510	609
Board of Revisions				
Other	200	200	200	0
Capital Improvements				
Contract Service	600,000	804,004	705,439	98,565
Other	274,917	431,857	431,857	0
Assessing Property Taxes				
Personal Services	48,000	48,000	48,000	0
Insurance & Bonds				
Contractual Services	227,000	227,000	187,320	39,680
Other	5,000	5,000	2,930	2,070
Bureau of Inspection				
Contractual Services	70,000	71,500	69,253	2,247
County Planning Commission				
Other	10,973	10,973	10,973	0
Fringe Benefits				
Group Liability Insurance	695,500	895,500	884,695	10,805
Public Employees Retirement	836,489	836,489	800,078	36,411
Medicare	82,917	82,917	67,410	15,507
Workers Compensation	120,087	120,087	79,324	40,763
Retirement buyout	30,000	30,000	0	30,000
Equipment				
Capital Outlay	431,389	492,084	482,430	9,654
Total General Government- Legislative and Executive	<u>7,377,424</u>	<u>8,630,150</u>	<u>8,083,446</u>	<u>546,704</u>

*Continued*

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
General Government - Judicial				
Common Pleas Court				
Personal Services	236,635	236,635	228,974	7,661
Supplies	17,880	20,480	18,459	2,021
Contractual Services	27,400	29,220	28,757	463
Other	127,433	124,433	117,067	7,366
Capital Outlay	10,000	10,600	7,880	2,720
Juvenile Court				
Personal Services	316,680	317,160	315,823	1,337
Contractual Services	27,200	27,200	23,850	3,350
Other	5,000	10,382	7,086	3,296
Probate Court				
Personal Services	123,924	130,414	127,495	2,919
Supplies	21,000	22,000	21,502	498
Contractual Services	17,100	14,450	9,879	4,571
Other	1,700	2,000	1,476	524
Clerk of Courts				
Personal Services	184,061	215,205	214,876	329
Supplies	39,400	39,394	39,389	5
Contractual Services	9,142	9,140	9,030	110
Other	2,300	2,300	2,096	204
Public Defender				
Contractual Services	277,612	297,612	297,383	229
Law Library				
Personal Services	29,500	31,738	31,620	118
Other	3,300	1,462	1,462	0
District Court of Appeals				
Personal Services	1,000	1,000	0	1,000
Other	14,000	14,000	11,655	2,345
Jury Commission				
Personal Services	720	720	720	0
Supplies	100	300	255	45
County Court				
Personal Services	58,000	58,000	53,239	4,761
Contractual Services	9,000	9,000	3,720	5,280
Juvenile Probation				
Personal Services	71,361	71,781	69,279	2,502
Other	10,000	8,000	5,140	2,860
<b>Total General Government - Judicial</b>	<b>1,641,448</b>	<b>1,704,626</b>	<b>1,648,112</b>	<b>56,514</b>

*Continued*

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2004*

	Original	Final	Actual	Variance With Final Budget Over (Under)
Public Safety				
Coroner				
Personal Services	33,849	39,849	38,695	1,154
Supplies	2,000	2,000	438	1,562
Contractual Services	40,000	34,000	25,584	8,416
Capital Outlay	1,500	1,500	0	1,500
Other	6,200	6,200	3,394	2,806
Sheriff				
Personal Services	2,718,517	2,599,481	2,576,539	22,942
Supplies	143,133	141,830	137,571	4,259
Contractual Services	1,373,798	1,414,686	1,311,770	102,916
Fringe Benefits	3,000	3,000	17,130	(14,130)
Other	108,237	111,339	79,988	31,351
Detention Home				
Contractual Services	584,760	584,760	550,312	34,448
<b>Total Public Safety</b>	<b>5,014,994</b>	<b>4,938,645</b>	<b>4,741,421</b>	<b>197,224</b>
Public Works				
Engineer				
Personal Services	109,200	109,200	106,908	2,292
Contractual Services	3,300	3,300	3,180	120
<b>Total Public Works</b>	<b>112,500</b>	<b>112,500</b>	<b>110,088</b>	<b>2,412</b>
Health				
Agriculture				
Contractual Services	1,200	1,200	1,200	0
Other	540	540	0	540
Vital Statistics				
Contractual Services	1,000	1,000	0	1,000
Other Health				
Crippled Children Contractual Service	50,000	50,000	50,000	0
Senior Outreach contractual service	62,156	62,156	62,156	0
Council on Aging	30,000	30,000	30,000	
Other	1,000	1,000	0	1,000
Humane Society				
Other	40,000	40,000	40,000	0
<b>Total Health</b>	<b>185,896</b>	<b>185,896</b>	<b>183,356</b>	<b>2,540</b>
Human Services				
Veterans Services				
Personal Services	119,312	119,313	118,897	416
Supplies	9,000	9,000	6,559	2,441
Contractual Services	76,430	79,701	63,173	16,528
Other	212,427	207,645	151,463	56,182
Capital Outlay	36,900	46,890	29,912	16,978
Children's Services				
Other	352,500	362,500	352,500	10,000

*Continued*

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Other Services				
Victims of Crimes	20,000	20,000	15,000	5,000
ABLE	42,700	42,700	42,700	0
Transportation	28,500	28,500	28,500	0
Cultural Arts	1,500	1,500	0	1,500
Public Assistance				
Other	511,074	511,074	510,791	283
<b>Total Human Services</b>	<b>1,410,343</b>	<b>1,428,823</b>	<b>1,319,495</b>	<b>109,328</b>
Economic Development				
Contractual Services-CIC	106,067	106,067	86,020	20,047
Contractual Services- Director	26,200	26,200	26,200	0
Contractual Services-Airport	55,752	55,752	55,752	0
<b>Total Economic Development</b>	<b>188,019</b>	<b>188,019</b>	<b>167,972</b>	<b>20,047</b>
Other				
Conservation & Recreation				
Other	242,765	256,765	253,265	3,500
Agriculture				
Other	267,956	267,956	267,956	0
Miscellaneous				
Other	443,349	111,578	136,603	(25,025)
Education				
Other	10,000	10,000	0	10,000
Historical Society				
Other	20,000	20,000	20,000	0
<b>Total Other</b>	<b>984,070</b>	<b>666,299</b>	<b>677,824</b>	<b>(11,525)</b>
<b>Total Expenditures</b>	<b>16,914,694</b>	<b>17,854,958</b>	<b>16,931,714</b>	<b>923,244</b>
Excess of Revenues Over (Under) Expenditures	(3,178,310)	(3,588,574)	(878,105)	863,981
Other Financing Sources (Uses)				
Operating Transfers - In	0	30,000	64,252	34,252
Operating Transfers - Out	0	(41,069)	(27,033)	14,036
Sales of Capital Assets	0	0	182,452	182,452
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(11,069)</b>	<b>219,671</b>	<b>230,740</b>
<b>Net Change in Fund Balance</b>	<b>(3,178,310)</b>	<b>(3,599,643)</b>	<b>(658,434)</b>	<b>2,941,209</b>
<b>Fund Balance Beginning of Year</b>	<b>3,219,937</b>	<b>3,219,937</b>	<b>3,219,937</b>	<b>0</b>
Prior encumbrances Appropriated	189,617	189,617	189,617	0
<b>Fund Balance End of Year</b>	<b>\$ 231,244</b>	<b>\$ (190,089)</b>	<b>\$ 2,751,120</b>	<b>\$ 2,941,209</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of MRDD  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Taxes	\$5,440,000	\$5,440,000	\$5,544,231	\$104,231
Intergovernmental	810,260	810,260	1,379,563	569,303
Other	112,000	112,000	151,349	39,349
<b>Total Revenues</b>	<u>6,362,260</u>	<u>6,362,260</u>	<u>7,075,143</u>	<u>712,883</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Human Services				
Personal Services	3,403,273	3,408,273	3,102,506	305,767
Contractual Services	3,307,938	3,286,715	2,680,213	606,502
Materials/Supplies	67,928	77,100	54,424	22,676
Capital Outlay	99,200	113,755	43,435	70,320
Other	1,372,666	1,381,721	88,117	1,293,604
Fringe Benefits	588,661	598,661	522,314	76,347
<i>Total human services</i>	<u>8,839,666</u>	<u>8,866,225</u>	<u>6,491,009</u>	<u>2,375,216</u>
<b>Total Expenditures</b>	<u>8,839,666</u>	<u>8,866,225</u>	<u>6,491,009</u>	<u>2,375,216</u>
Excess of Revenues Over/ (Under) Expenditures	<u>(2,477,406)</u>	<u>(2,503,965)</u>	<u>584,134</u>	<u>3,088,099</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	60,000	60,000	56,931	(3,069)
Transfers - Out	(225,000)	(207,000)	(171,781)	35,219
Other sources	2,000	2,000	3,269	1,269
Total Other Financing Sources (Uses)	<u>(163,000)</u>	<u>(145,000)</u>	<u>(111,581)</u>	<u>33,419</u>
Net Change in Fund Balance	(2,640,406)	(2,648,965)	472,553	3,121,518
<b>Fund Balance, January 1</b>	2,932,807	2,932,807	2,932,807	0
Prior year encumbrances appropriated	90,562	90,562	90,562	0
<b>Fund Balance, December 31</b>	<u>\$382,963</u>	<u>\$374,404</u>	<u>\$3,495,922</u>	<u>\$3,121,518</u>

# UNION COUNTY, OHIO

## *Combining Statements – Nonmajor Governmental Funds*

### *Nonmajor Special Revenue Funds*

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects or expendable trusts) that are legally restricted to expenditures for specific purposes. Following is a description of the County's nonmajor special revenue funds:

Real Estate Assessment Fund: To account for state mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Computerized Legal Research Fund: To account for filing fees collected by the Courts used for legal research computerization.

Revolving Loan Fund: To account for loans made by the County to local business and subsequent repayment of these loans.

Delinquent Real Estate Tax Collection Fund: To account for five percent of all collected delinquent real estate taxes, personal property taxes, and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

Treasurer Prepaid Interest Fund: To account for interest earned from real estate tax prepayments to be used for the tax repayment program.

Federal Chip Fund: To account for grant revenues and distribution for this home repair program.

Court Security Grant: To account for funds used to strengthen and enhance security in the courthouse.

Probate Court Conduct of Business Fund: 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 Fund: 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 / Juvenile Special Projects Fund: To account for fees collected by the Probate and Juvenile Courts used for special projects.

Clerk of Courts Computerization Fund: To account for fees collected by the Probate and Juvenile Courts used for computerization of the Court System

Probate and Juvenile Court Computerization Fund: To account for fees collected by the Probate and Juvenile Courts used for computerization.

Probate and Juvenile Court Computer Research Fund: To account for fees collected by the Probate and Juvenile Courts used for legal research computerization.

Juvenile Court Indigent Offenders Fund: To account for state monies used for the treatment and rehabilitation of indigent offenders.

Certificate Title Administration Fund: 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

## *Nonmajor Special Revenue Funds* (continued)

Economic Development Fund: To account for Joint revenues between the County and the City of Marysville to maintain a director of Economic Development.

Convention and Tourist Bureau Fund: To account for monies collected and distributed related to the "County Bed Tax".

Driving Under Influence Fund (DUI): To account for fines collected through the courts from offenders operating motor vehicles under the influence of alcohol or drugs. These monies are used for enforcement and education programs.

Sheriff CCW Rotary Fund: To account for the collection and distribution of fees associated with the issuance of concealed handgun licenses.

Sheriff Policing Rotary Fund: To account for contract fees collected for services which include patrols, dispatching, and the shooting range.

Dare Community Education Fund: To account for grants, fundraising and expenditure activity for various education projects including DARE and Safety Town.

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

Local Emergency Planning Fund: 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 Fund: 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.

Motor Vehicle and Gasoline Tax Fund: To account for revenues derived from the sale of motor vehicle licenses, gasoline taxes, and interest. Expenditures are restricted by state law to county road and bridge repair/improvement programs.

Road and Bridge Fund: 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 Fund: To pay for equipment, materials, and labor related to the general maintenance of water courses within the county.

# UNION COUNTY, OHIO

## *Nonmajor Special Revenue Funds* (continued)

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

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

Alcohol, Drug and Mental Health (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 Fund: To account for grant expenses associated with preschool for the mentally retarded.

Community Support Services Fund: 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 Fund: 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 Fund (CSEA): 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 Fund: 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 Fund (ABLE): To account for state and federal grants and local revenues used to pay for adult basic literacy education.

Union County Council on Aging: To account for revenues and expenditures related to the newly created Council on Aging.

Workplace Investment Act Fund: 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.

Other special Revenue Funds - smaller special revenue funds operated by the County and subsidized in part by local, state, and federal funds as well as miscellaneous sources. These funds are listed as follows:

Grant Mediation  
Prison / Jail Diversion  
VAWA Grant  
Forfeitures

Dispute Resolution  
VOCA Grant  
VOCA Expansion Grant

# UNION COUNTY, OHIO

## *Nonmajor Capital Projects Funds*

Capital Projects funds are established to account for financial resources used for the construction of major capital facilities (other than those financed by proprietary funds).

Federal Grant Fund and Recapture CDBG: To account for federal grant monies received for payments to individuals/companies for community development block grant capital projects.

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

Veterans Memorial Auditorium: To account for various capital improvements to the auditorium.

Capital Projects Issue II: To account for funds received for Issue II certified projects.

Courthouse Renovation Fund: To account for the proceeds of bonds and/or notes used to remodel and repair the Courthouse.

Sheriff's Facility Construction: To account for various capital improvements to Sheriff Facilities and other assets.

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

MRDD Capital Fund: To account for various capital improvements at the MRDD school and workshop.

Ag Center: To account for building renovation costs.

London Avenue Government Building: To account for funds used to purchase and refurbish an office building.

## *Nonmajor Debt Service Funds*

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

Bond Retirement Fund: To account for the retirement of debt.

Sales Tax Debt Fund: 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 permissive sales tax supports repayment of this debt.

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2004*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Equivalents..	\$ 4,496,542	\$ 1,052,496	\$ 112,186	\$ 5,661,224
Cash and Cash Equivalents:	-			
In Segregated Accounts.....	4,981	500,645	-	505,626
Material and Supplies Inventory.....	5,117	-	-	5,117
Accounts Receivable.....	49,070	-	-	49,070
Intergovernmental Receivable.....	2,432,274	-	-	2,432,274
Prepaid Items.....	36,583	-	-	36,583
Interest Receivable.....	240	130	-	370
Sales Taxes Receivable.....	-	-	90,000	90,000
Property Taxes Receivable.....	1,003,000	-	241,332	1,244,332
<b>Total Assets</b>	<b>\$ 8,027,807</b>	<b>\$ 1,553,271</b>	<b>\$ 443,518</b>	<b>\$ 10,024,596</b>
<b>Liabilities</b>				
Accounts Payable.....	\$ 81,177	\$ -	\$ -	\$ 81,177
Wages Payable.....	174,634	-	-	174,634
Intergovernmental Payable.....	162,949	-	-	162,949
Deferred Revenue.....	2,763,702	-	286,332	3,050,034
<b>Total Liabilities</b>	<b>3,182,462</b>	<b>-</b>	<b>286,332</b>	<b>3,468,794</b>
<b>Fund Balances</b>				
Reserved for Encumbrances.....	47,544	151,513	-	199,057
Reserved for Prepayments.....	36,583	-	-	36,583
Reserved for Debt Service.....	-	-	157,186	157,186
Reserved for Inventory.....	5,117	-	-	5,117
Unreserved, Undesignated, Reported in:				
Special Revenue Funds.....	4,756,101	-	-	4,756,101
Capital Projects Funds.....	-	1,401,758	-	1,401,758
<b>Total Fund Balances</b>	<b>4,845,345</b>	<b>1,553,271</b>	<b>157,186</b>	<b>6,555,802</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 8,027,807</b>	<b>\$ 1,553,271</b>	<b>\$ 443,518</b>	<b>\$ 10,024,596</b>

## Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*

*Nonmajor Governmental Funds*

*For The Year Ended December 31, 2004*

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Property Taxes.....	\$ 949,314	\$ -	\$ 259,265	\$ 1,208,579
Sales Taxes.....	-	-	540,000	540,000
Charges For Services.....	2,930,530	-	-	2,930,530
Licenses and Permits.....	83,874	-	-	83,874
Fines and Forfeitures.....	317,043	-	-	317,043
Intergovernmental.....	11,866,243	2,162,450	-	14,028,693
Special Assessments.....	91,147	-	-	91,147
Interest.....	5,962	4,124	-	10,086
Other.....	503,992	-	126,660	630,652
<b>Total Revenues.....</b>	<b>16,748,105</b>	<b>2,166,574</b>	<b>925,925</b>	<b>19,840,604</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive.....	3,022,526	-	-	3,022,526
Judicial.....	198,846	-	-	198,846
Public Safety.....	919,510	-	-	919,510
Public Works.....	4,443,857	-	-	4,443,857
Health.....	2,868,416	-	-	2,868,416
Human Services.....	3,966,336	-	-	3,966,336
Economic Development.....	80,043	-	-	80,043
Other.....	95,040	403,467	630	499,137
Capital Outlay.....	-	3,354,540	-	3,354,540
Debt Service:				
Principal Retirement.....	15,363	-	550,000	565,363
Interest and Fiscal Charges.....	7,448	-	452,833	460,281
<b>Total Expenditures.....</b>	<b>15,617,385</b>	<b>3,758,007</b>	<b>1,003,463</b>	<b>20,378,855</b>
<b>Excess of Revenues Over (Under) Expenditures.....</b>	<b>1,130,720</b>	<b>(1,591,433)</b>	<b>(77,538)</b>	<b>(538,251)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In.....	143,161	2,824,248	144,724	3,112,133
Transfers Out.....	(338,052)	(2,690,195)	-	(3,028,247)
<b>Total Other Financing Sources (Uses)....</b>	<b>(194,891)</b>	<b>134,053</b>	<b>144,724</b>	<b>83,886</b>
<b>Net Change in Fund Balances.....</b>	<b>935,829</b>	<b>(1,457,380)</b>	<b>67,186</b>	<b>(454,365)</b>
<b>Fund Balances Beginning of Year</b>	<b>3,910,471</b>	<b>3,010,651</b>	<b>90,000</b>	<b>7,011,122</b>
Increase (Decrease) in Reserve for Inventory	(955)	-	-	(955)
<b>Fund Balances End of Year.....</b>	<b>\$ 4,845,345</b>	<b>\$ 1,553,271</b>	<b>\$ 157,186</b>	<b>\$ 6,555,802</b>

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2004*

	Real Estate Assessment	Computer Legal Research Service	Revolving Loan	Delinquent Real Estate Tax Collection	Treasurer Prepaid Interest
<b><u>ASSETS:</u></b>					
Equity In Pooled Cash and					
Cash Equivalents	\$ 578,799	\$ 18,232	\$ 185	\$ 176,499	\$ 30,173
Cash In Segregated Accounts	-	-	-	-	-
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	190	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Prepaid Items	2,155	-	-	-	-
Interest Receivable	-	-	-	-	80
Property Taxes Receivable	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 580,954</b>	<b>\$ 18,422</b>	<b>\$ 185</b>	<b>\$ 176,499</b>	<b>\$ 30,253</b>
 <b><u>LIABILITIES:</u></b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 400	\$ -
Accrued Wages & Benefits Payable	7,379	-	-	3,034	293
Intergovernmental Payable	7,298	-	-	2,789	284
Deferred Revenue	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>14,677</b>	<b>-</b>	<b>-</b>	<b>6,223</b>	<b>577</b>
 <b><u>FUND BALANCES:</u></b>					
Reserved For Encumbrances	3,339	-	-	105	-
Reserved For Loans	-	-	-	-	-
Reserved For Prepayments	2,155	-	-	-	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	560,783	18,422	185	170,171	29,676
<b>TOTAL FUND BALANCES</b>	<b>566,277</b>	<b>18,422</b>	<b>185</b>	<b>170,276</b>	<b>29,676</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 580,954</b>	<b>\$ 18,422</b>	<b>\$ 185</b>	<b>\$ 176,499</b>	<b>\$ 30,253</b>

<u>Federal Chip</u>	<u>Court Security Grant</u>	<u>Probate Court Conduct Business</u>	<u>Indigent Guardianship</u>	<u>Probate Juvenile Special Project</u>	<u>Clerk Of Courts Computer</u>
\$ 18,900	\$ 22,465	\$ 1,346	\$ 767	\$ 2,480	\$ 76,009
-	-	-	-	-	-
-	-	20	190	100	1,030
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 18,900</u>	<u>\$ 22,465</u>	<u>\$ 1,366</u>	<u>\$ 957</u>	<u>\$ 2,580</u>	<u>\$ 77,039</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>18,900</u>	<u>22,465</u>	<u>1,366</u>	<u>957</u>	<u>2,580</u>	<u>77,039</u>
<u>18,900</u>	<u>22,465</u>	<u>1,366</u>	<u>957</u>	<u>2,580</u>	<u>77,039</u>
<u>\$ 18,900</u>	<u>\$ 22,465</u>	<u>\$ 1,366</u>	<u>\$ 957</u>	<u>\$ 2,580</u>	<u>\$ 77,039</u>

CONTINUED

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2004*

	<b>Probate/Juv Court Computer</b>	<b>Probate/Juv Court Computer Research</b>	<b>Juvenile Court Indigent Offenders</b>	<b>Certificate Title Admin</b>	<b>Grant Mediation</b>
<b><u>ASSETS:</u></b>					
Equity In Pooled Cash and					
Cash Equivalents	\$ 6,152	\$ 3,975	\$ 950	\$ 99,858	\$ 5
Cash In Segregated Accounts	-	-	-	-	-
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	640	130	-	14,290	-
Intergovernmental Receivable	-	-	-	-	-
Prepaid Items	-	-	-	41	-
Interest Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 6,792</b>	<b>\$ 4,105</b>	<b>\$ 950</b>	<b>\$ 114,189</b>	<b>\$ 5</b>
 <b><u>LIABILITIES:</u></b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 296	\$ -
Accrued Wages & Benefits Payable	-	-	-	4,926	-
Intergovernmental Payable	-	-	-	5,018	-
Deferred Revenue	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,240</b>	<b>-</b>
 <b><u>FUND BALANCES:</u></b>					
Reserved For Encumbrances	-	-	-	944	-
Reserved For Loans	-	-	-	-	-
Reserved For Prepayments	-	-	-	41	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	6,792	4,105	950	102,964	5
<b>TOTAL FUND BALANCES</b>	<b>6,792</b>	<b>4,105</b>	<b>950</b>	<b>103,949</b>	<b>5</b>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 6,792</b>	<b>\$ 4,105</b>	<b>\$ 950</b>	<b>\$ 114,189</b>	<b>\$ 5</b>

<u>Dispute Resolution</u>	<u>Economic Development</u>	<u>Convention &amp; Tourist Bureau</u>	<u>DUI</u>	<u>Sheriff CCW Rotary</u>	<u>Sheriff Policing Rotary</u>
\$ 34,267	\$ 727	\$ 64,911	\$ 12,568	\$ 8,979	\$ 58,438
-	-	-	4,981	-	-
-	-	-	-	-	-
680	-	-	100	-	540
-	-	-	-	-	4,480
10	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 34,957</u>	<u>\$ 727</u>	<u>\$ 64,911</u>	<u>\$ 17,649</u>	<u>\$ 8,979</u>	<u>\$ 63,458</u>
\$ -	\$ -	\$ -	\$ -	\$ 264	\$ 2,389
-	2,701	-	-	-	530
-	2,374	-	51	-	496
-	-	-	-	-	-
<u>-</u>	<u>5,075</u>	<u>-</u>	<u>51</u>	<u>264</u>	<u>3,415</u>
-	-	-	-	136	673
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>34,957</u>	<u>(4,348)</u>	<u>64,911</u>	<u>17,598</u>	<u>8,579</u>	<u>59,370</u>
<u>34,957</u>	<u>(4,348)</u>	<u>64,911</u>	<u>17,598</u>	<u>8,715</u>	<u>60,043</u>
<u>\$ 34,957</u>	<u>\$ 727</u>	<u>\$ 64,911</u>	<u>\$ 17,649</u>	<u>\$ 8,979</u>	<u>\$ 63,458</u>

*CONTINUED*

**Union County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2004*

	<b>Dare Community Education</b>	<b>Youth Services Subsidy Grant</b>	<b>911 Emergency</b>	<b>Local Emergency Planning</b>	<b>Juvenile Tobacco</b>
<b><u>ASSETS:</u></b>					
Equity In Pooled Cash and Cash Equivalents	\$ 50,243	\$ 211,308	\$ 334,970	\$ 44,154	\$ 265
Cash In Segregated Accounts	-	-	-	-	-
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	12,300	-	23,064	-	-
Prepaid Items	-	-	2,018	-	-
Interest Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	545,000	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 62,543</u></b>	<b><u>\$ 211,308</u></b>	<b><u>\$ 905,052</u></b>	<b><u>\$ 44,154</u></b>	<b><u>\$ 265</u></b>
<b><u>LIABILITIES:</u></b>					
Accounts Payable	\$ 10,998	\$ -	\$ 2,552	\$ -	\$ -
Accrued Wages & Benefits Payable	-	3,821	7,302	175	-
Intergovernmental Payable	-	3,352	6,857	170	-
Deferred Revenue	-	-	568,064	-	-
<b>TOTAL LIABILITIES</b>	<b><u>10,998</u></b>	<b><u>7,173</u></b>	<b><u>584,775</u></b>	<b><u>345</u></b>	<b><u>-</u></b>
<b><u>FUND BALANCES:</u></b>					
Reserved For Encumbrances	525	-	9,005	-	-
Reserved For Loans	-	-	-	-	-
Reserved For Prepayments	-	-	2,018	-	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	<u>51,020</u>	<u>204,135</u>	<u>309,254</u>	<u>43,809</u>	<u>265</u>
<b>TOTAL FUND BALANCES</b>	<b><u>51,545</u></b>	<b><u>204,135</u></b>	<b><u>320,277</u></b>	<b><u>43,809</u></b>	<b><u>265</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 62,543</u></b>	<b><u>\$ 211,308</u></b>	<b><u>\$ 905,052</u></b>	<b><u>\$ 44,154</u></b>	<b><u>\$ 265</u></b>

<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>	<u>Prison/Jail Diversion</u>	<u>Voca Grant</u>	<u>Vawa Grant</u>	<u>Voca Expansion Grant</u>
\$ 10,000	\$ 6,060	\$ 113	\$ 1	\$ 6,991	\$ 2,794
-	-	-	-	-	-
-	-	-	-	-	-
5,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 15,000</u>	<u>\$ 6,060</u>	<u>\$ 113</u>	<u>\$ 1</u>	<u>\$ 6,991</u>	<u>\$ 2,794</u>
\$ -	\$ -	\$ -	\$ -	\$ 261	\$ -
-	-	-	-	-	-
-	-	-	2,187	400	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,187</u>	<u>661</u>	<u>-</u>
10,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,000</u>	<u>6,060</u>	<u>113</u>	<u>(2,186)</u>	<u>6,330</u>	<u>2,794</u>
<u>15,000</u>	<u>6,060</u>	<u>113</u>	<u>(2,186)</u>	<u>6,330</u>	<u>2,794</u>
<u>\$ 15,000</u>	<u>\$ 6,060</u>	<u>\$ 113</u>	<u>\$ 1</u>	<u>\$ 6,991</u>	<u>\$ 2,794</u>

*CONTINUED*

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2004*

	<b>Motor Vehicle/Gas Tax</b>	<b>Road &amp; Bridge</b>	<b>Ditch Rotary</b>	<b>Ditch Maintenance</b>	<b>Dog/Kennel</b>
<b><u>ASSETS:</u></b>					
Equity In Pooled Cash and Cash Equivalents	\$ 888,724	\$ 17,971	\$ 17,357	\$ 232,035	\$ 29,971
Cash In Segregated Accounts	-	-	-	-	-
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	-	-	-	100
Intergovernmental Receivable	1,426,703	-	-	-	-
Prepaid Items	2,372	-	-	-	150
Interest Receivable	150	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,317,949</b>	<b>\$ 17,971</b>	<b>\$ 17,357</b>	<b>\$ 232,035</b>	<b>\$ 30,221</b>
 <b><u>LIABILITIES:</u></b>					
Accounts Payable	\$ 62,877	\$ -	\$ -	\$ -	\$ -
Accrued Wages & Benefits Payable	61,450	778	-	-	2,250
Intergovernmental Payable	50,563	1,295	-	-	1,737
Deferred Revenue	1,111,105	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>1,285,995</b>	<b>2,073</b>	<b>-</b>	<b>-</b>	<b>3,987</b>
 <b><u>FUND BALANCES:</u></b>					
Reserved For Encumbrances	18,646	-	-	-	3,482
Reserved For Loans	-	-	-	-	-
Reserved For Prepayments	2,372	-	-	-	150
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	1,010,936	15,898	17,357	232,035	22,602
<b>TOTAL FUND BALANCES</b>	<b>1,031,954</b>	<b>15,898</b>	<b>17,357</b>	<b>232,035</b>	<b>26,234</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,317,949</b>	<b>\$ 17,971</b>	<b>\$ 17,357</b>	<b>\$ 232,035</b>	<b>\$ 30,221</b>

<u>ADAMH</u>	<u>Preschool Grant</u>	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>
\$ 659,287	\$ 16,343	\$ 213,436	\$ 50,390	\$ 102,202	\$ 13,044
-	-	-	-	-	-
1,435	-	-	3,342	340	-
200	-	6,000	480	-	10,060
895,147	-	-	250	-	39,600
20,231	-	4,536	4,771	10	-
-	-	-	-	-	-
458,000	-	-	-	-	-
<u>\$ 2,034,300</u>	<u>\$ 16,343</u>	<u>\$ 223,972</u>	<u>\$ 59,233</u>	<u>\$ 102,552</u>	<u>\$ 62,704</u>

\$ -	\$ -	\$ -	\$ -	\$ 423	\$ -
6,747	-	-	48,954	9,126	10,958
6,569	-	-	46,900	9,291	11,658
<u>1,084,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,097,849	-	-	95,854	18,840	22,616

-	-	-	119	40	-
-	-	-	-	-	-
20,231	-	4,536	4,771	10	-
1,435	-	-	3,342	340	-
<u>914,785</u>	<u>16,343</u>	<u>219,436</u>	<u>(44,853)</u>	<u>83,322</u>	<u>40,088</u>
936,451	16,343	223,972	(36,621)	83,712	40,088
<u>\$ 2,034,300</u>	<u>\$ 16,343</u>	<u>\$ 223,972</u>	<u>\$ 59,233</u>	<u>\$ 102,552</u>	<u>\$ 62,704</u>

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**Union County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2004*

	<u>Children Services</u>	<u>Adult Basic Literacy Grant</u>	<u>Council On Aging</u>	<u>WIA</u>	<u>TOTAL</u>
<b><u>ASSETS:</u></b>					
Equity In Pooled Cash and Cash Equivalents	\$ 259,979	\$ 13,820	\$ 33,500	\$ 64,899	\$ 4,496,542
Cash In Segregated Accounts	-	-	-	-	4,981
Materials & Supplies Inventory	-	-	-	-	5,117
Accounts Receivable	15,000	-	-	-	49,070
Intergovernmental Receivable	25,050	-	-	-	2,432,274
Prepaid Items	-	299	-	-	36,583
Interest Receivable	-	-	-	-	240
Property Taxes Receivable	-	-	-	-	1,003,000
<b>TOTAL ASSETS</b>	<b>\$ 300,029</b>	<b>\$ 14,119</b>	<b>\$ 33,500</b>	<b>\$ 64,899</b>	<b>\$ 8,027,807</b>
<b><u>LIABILITIES:</u></b>					
Accounts Payable	\$ 717	\$ -	\$ -	\$ -	\$ 81,177
Accrued Wages & Benefits Payable	-	1,720	2,490	-	174,634
Intergovernmental Payable	-	2,040	1,620	-	162,949
Deferred Revenue	-	-	-	-	2,763,702
<b>TOTAL LIABILITIES</b>	<b>717</b>	<b>3,760</b>	<b>4,110</b>	<b>-</b>	<b>3,182,462</b>
<b><u>FUND BALANCES:</u></b>					
Reserved For Encumbrances	198	332	-	-	47,544
Reserved For Loans	-	-	-	-	-
Reserved For Prepayments	-	299	-	-	36,583
Reserved For Inventory	-	-	-	-	5,117
Unreserved: Undesignated:	299,114	9,728	29,390	64,899	4,756,101
<b>TOTAL FUND BALANCES</b>	<b>299,312</b>	<b>10,359</b>	<b>29,390</b>	<b>64,899</b>	<b>4,845,345</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 300,029</b>	<b>\$ 14,119</b>	<b>\$ 33,500</b>	<b>\$ 64,899</b>	<b>\$ 8,027,807</b>

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# Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2004*

	Real Estate Assessment	Computer Legal Research Service	Revolving Loan	Delinquent Real Estate Tax Collection	Treasurer Prepaid Interest
<b><u>REVENUES:</u></b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	618,006	2,446	-	131,734	-
Licenses & Permits	120	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	215	-	1,424
Other	2,369	-	-	163	-
	620,495	2,446	215	131,897	1,424
Total Revenues					
<b><u>EXPENDITURES:</u></b>					
Current:					
General Government:					
Legislative & Executive	403,746	-	-	102,863	9,200
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	10,400	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
	403,746	-	10,400	102,863	9,200
Total Expenditures					
EXCESS OF REVENUES <b>OVER (UNDER) EXPENDITURES</b>	216,749	2,446	(10,185)	29,034	(7,776)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(71,000)	-	-
	-	-	(71,000)	-	-
Total Other Financing Sources (Uses)					
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	216,749	2,446	(81,185)	29,034	(7,776)
<b>Fund Balances, January 1</b>	349,528	15,976	81,370	141,242	37,452
<b>Increase (Decrease) In Reserve For Inventory</b>	-	-	-	-	-
<b>Fund Balances (Deficits), December 31, 2004</b>	\$ 566,277	\$ 18,422	\$ 185	\$ 170,276	\$ 29,676

<u>Federal Chip</u>	<u>Court Security Grant</u>	<u>Probate Court Conduct Business</u>	<u>Indigent Guardianship</u>	<u>Probate Juvenile Special Project</u>	<u>Clerk Of Courts Computer</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	329	5,343	2,580	12,615
-	-	-	-	-	-
124,375	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>124,375</u>	<u>-</u>	<u>329</u>	<u>5,343</u>	<u>2,580</u>	<u>12,615</u>
107,138	-	-	-	-	-
-	-	-	7,233	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>107,138</u>	<u>-</u>	<u>-</u>	<u>7,233</u>	<u>-</u>	<u>-</u>
17,237	-	329	(1,890)	2,580	12,615
1,663	-	-	-	-	-
-	-	-	-	-	-
<u>1,663</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
18,900	-	329	(1,890)	2,580	12,615
-	22,465	1,037	2,847	-	64,424
-	-	-	-	-	-
<u>\$ 18,900</u>	<u>\$ 22,465</u>	<u>\$ 1,366</u>	<u>\$ 957</u>	<u>\$ 2,580</u>	<u>\$ 77,039</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, 2004*

	Probate/Juv Court Computer	Probate/Juv Court Computer Research	Juvenile Court Indigent Offenders	Certificate Title Admin	Grant Mediation
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	10,382	2,136	-	200,438	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	112	-	-
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	26	-
<b>Total Revenues</b>	<b>10,382</b>	<b>2,136</b>	<b>112</b>	<b>200,464</b>	<b>-</b>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Judicial	8,842	1,102	-	181,669	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,842</b>	<b>1,102</b>	<b>-</b>	<b>181,669</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,540</b>	<b>1,034</b>	<b>112</b>	<b>18,795</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,540</b>	<b>1,034</b>	<b>112</b>	<b>18,795</b>	<b>-</b>
<b>Fund Balances, January 1</b>	<b>5,252</b>	<b>3,071</b>	<b>838</b>	<b>85,154</b>	<b>5</b>
<b>Increase (Decrease) In Reserve For Inventory</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances (Deficits), December 31, 2004</b>	<b>\$ 6,792</b>	<b>\$ 4,105</b>	<b>\$ 950</b>	<b>\$ 103,949</b>	<b>\$ 5</b>

<u>Dispute Resolution</u>	<u>Economic Development</u>	<u>Convention &amp; Tourist Bureau</u>	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,251	20,620	-	1,210	-	-
-	-	-	-	-	16,387
-	-	-	1,078	-	-
-	46,083	113,971	-	-	-
-	-	-	-	-	-
129	-	-	-	-	-
-	14	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
9,380	66,717	113,971	2,288	-	16,387
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	12,820	4,170	7,672
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	80,043	-	-	-	-
-	-	84,640	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	80,043	84,640	12,820	4,170	7,672
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
9,380	(13,326)	29,331	(10,532)	(4,170)	8,715
-	-	-	-	4,170	-
(3,500)	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
(3,500)	-	-	-	4,170	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
5,880	(13,326)	29,331	(10,532)	-	8,715
29,077	8,978	35,580	28,130	-	-
-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 34,957	\$ (4,348)	\$ 64,911	\$ 17,598	\$ -	\$ 8,715

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, 2004*

	Sheriff Policing Rotary	Dare Community Education	Youth Services Subsidy Grant	911 Emergency	Local Emergency Planning
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ 511,708	\$ -
Charges For Services	14,565	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	23,831	42,580	263,914	41,783	17,675
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	12,884	44,983	22	325	1
<b>Total Revenues</b>	<b>51,280</b>	<b>87,563</b>	<b>263,936</b>	<b>553,816</b>	<b>17,676</b>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	26,349	47,178	212,619	428,519	20,480
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>26,349</b>	<b>47,178</b>	<b>212,619</b>	<b>428,519</b>	<b>20,480</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>24,931</b>	<b>40,385</b>	<b>51,317</b>	<b>125,297</b>	<b>(2,804)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	64	126	-	30	-
Transfers Out	-	(30,427)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>64</b>	<b>(30,301)</b>	<b>-</b>	<b>30</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>24,995</b>	<b>10,084</b>	<b>51,317</b>	<b>125,327</b>	<b>(2,804)</b>
<b>Fund Balances, January 1</b>	<b>35,048</b>	<b>41,461</b>	<b>152,818</b>	<b>194,950</b>	<b>46,613</b>
<b>Increase (Decrease) In Reserve For Inventory</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances (Deficits), December 31, 2004</b>	<b>\$ 60,043</b>	<b>\$ 51,545</b>	<b>\$ 204,135</b>	<b>\$ 320,277</b>	<b>\$ 43,809</b>

Juvenile Tobacco	Law Enforcement Memorial	Juvenile Special Projects	Prison/Jail Diversion	Voca Grant	Vawa Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	6,060	-	-	-
-	-	-	-	-	-
600	17,500	-	-	93,374	14,719
-	-	-	-	-	-
-	-	-	-	-	-
-	31,437	-	-	3,834	1,322
600	48,937	6,060	-	97,208	16,041
-	-	-	-	-	-
-	-	-	-	-	-
410	33,937	-	-	106,555	18,801
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
410	33,937	-	-	106,555	18,801
190	15,000	6,060	-	(9,347)	(2,760)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
190	15,000	6,060	-	(9,347)	(2,760)
75	-	-	113	7,161	9,090
-	-	-	-	-	-
\$ 265	\$ 15,000	\$ 6,060	\$ 113	\$ (2,186)	\$ 6,330

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, 2004*

	Voca Expansion Grant	Motor Vehicle/Gas Tax	Road & Bridge	Ditch Rotary	Ditch Maintenance
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	-	326,449	-	-	-
Licenses & Permits	-	5,500	-	-	-
Fines & Forfeitures	-	276,347	36,074	-	-
Intergovernmental	-	3,995,125	-	-	-
Special Assessments	-	-	-	-	91,147
Interest	-	4,194	-	-	-
Other	-	83,829	4	17,357	-
Total Revenues	-	4,691,444	36,078	17,357	91,147
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	-	420,822	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	4,323,598	58,796	-	61,463
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	-	4,744,420	58,796	-	61,463
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>					
	-	(52,976)	(22,718)	17,357	29,684
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	21,235	-	-	-
Transfers Out	-	(117,287)	-	-	-
Total Other Financing Sources (Uses)	-	(96,052)	-	-	-
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
	-	(149,028)	(22,718)	17,357	29,684
<b>Fund Balances, January 1</b>	2,794	1,180,982	38,616	-	202,351
<b>Increase (Decrease) In Reserve For Inventory</b>	-	-	-	-	-
<b>Fund Balances (Deficits), December 31, 2004</b>	<b>\$ 2,794</b>	<b>\$ 1,031,954</b>	<b>\$ 15,898</b>	<b>\$ 17,357</b>	<b>\$ 232,035</b>

<u>Dog/Kennel</u>	<u>ADAMH</u>	<u>Preschool Grant</u>	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>
\$ -	\$ 437,606	\$ -	\$ -	\$ -	\$ -
-	21,880	-	197,863	961,474	254,584
61,867	-	-	-	-	-
3,432	-	-	-	-	-
-	2,236,263	18,637	356,833	2,144,434	118,235
-	-	-	-	-	-
-	-	-	-	-	-
1,103	17,414	-	-	176,075	2,985
<u>66,402</u>	<u>2,713,163</u>	<u>18,637</u>	<u>554,696</u>	<u>3,281,983</u>	<u>375,804</u>
-	-	-	-	1,978,757	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
77,118	2,312,753	19,725	458,820	-	-
-	-	-	-	1,237,239	386,222
-	-	-	-	-	-
-	-	-	-	-	-
-	15,363	-	-	-	-
-	7,448	-	-	-	-
<u>77,118</u>	<u>2,335,564</u>	<u>19,725</u>	<u>458,820</u>	<u>3,215,996</u>	<u>386,222</u>
(10,716)	377,599	(1,088)	95,876	65,987	(10,418)
-	-	-	108,000	-	-
-	(108,000)	-	-	(7,780)	-
-	(108,000)	-	108,000	(7,780)	-
(10,716)	269,599	(1,088)	203,876	58,207	(10,418)
36,950	666,503	17,431	20,096	(93,439)	94,045
-	349	-	-	(1,389)	85
<u>\$ 26,234</u>	<u>\$ 936,451</u>	<u>\$ 16,343</u>	<u>\$ 223,972</u>	<u>\$ (36,621)</u>	<u>\$ 83,712</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, 2004*

	Child Support Enforcement Agency	Children Services	Adult Basic Literacy Grant	Council On Aging	WIA	TOTAL
<b>REVENUES:</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 949,314
Charges For Services	130,465	-	100	-	-	2,930,530
Licenses & Permits	-	-	-	-	-	83,874
Fines & Forfeitures	-	-	-	-	-	317,043
Intergovernmental	744,365	1,170,270	84,461	92,103	105,112	11,866,243
Special Assessments	-	-	-	-	-	91,147
Interest	-	-	-	-	-	5,962
Other	21,408	82,687	3,750	-	-	503,992
<b>Total Revenues</b>	<b>896,238</b>	<b>1,252,957</b>	<b>88,311</b>	<b>92,103</b>	<b>105,112</b>	<b>16,748,105</b>
<b>EXPENDITURES:</b>						
Current:						
General Government:						
Legislative & Executive	-	-	-	-	-	3,022,526
Judicial	-	-	-	-	-	198,846
Public Safety	-	-	-	-	-	919,510
Public Works	-	-	-	-	-	4,443,857
Health	-	-	-	-	-	2,868,416
Human Services	847,482	1,302,915	81,772	62,713	47,993	3,966,336
Economic Development	-	-	-	-	-	80,043
Other	-	-	-	-	-	95,040
Debt Service						
Principal Retirement	-	-	-	-	-	15,363
Interest and Fiscal Charges	-	-	-	-	-	7,448
<b>Total Expenditures</b>	<b>847,482</b>	<b>1,302,915</b>	<b>81,772</b>	<b>62,713</b>	<b>47,993</b>	<b>15,617,385</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>48,756</b>	<b>(49,958)</b>	<b>6,539</b>	<b>29,390</b>	<b>57,119</b>	<b>1,130,720</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In	-	58	35	-	7,780	143,161
Transfers Out	(58)	-	-	-	-	(338,052)
<b>Total Other Financing Sources (Uses)</b>	<b>(58)</b>	<b>58</b>	<b>35</b>	<b>-</b>	<b>7,780</b>	<b>(194,891)</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>48,698</b>	<b>(49,900)</b>	<b>6,574</b>	<b>29,390</b>	<b>64,899</b>	<b>935,829</b>
<b>Fund Balances, January 1</b>	<b>(8,610)</b>	<b>349,212</b>	<b>3,785</b>	<b>-</b>	<b>-</b>	<b>3,910,471</b>
<b>Increase (Decrease) In Reserve For Inventory</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(955)</b>
<b>Fund Balances (Deficits), December 31, 2004</b>	<b>\$ 40,088</b>	<b>\$ 299,312</b>	<b>\$ 10,359</b>	<b>\$ 29,390</b>	<b>\$ 64,899</b>	<b>\$ 4,845,345</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Real Estate Assessment  
For the Year Ended December 31, 2004*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$400,000	\$400,000	\$618,006	\$218,006
Licenses and Permits	110	110	120	10
Other	2,500	2,500	2,369	(131)
<b>Total Revenues</b>	402,610	402,610	620,495	217,885
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	210,000	210,000	202,879	7,121
Contractual Services	209,791	202,000	117,424	84,576
Materials/Supplies	7,500	7,500	2,649	4,851
Other	26,350	27,141	24,593	2,548
Fringe Benefits	78,300	84,300	68,169	16,131
<i>Total legislative and executive</i>	531,941	530,941	415,714	115,227
<i>Total Expenditures</i>	531,941	530,941	415,714	115,227
Excess of Revenues Over (Under) Expenditures	(129,331)	(128,331)	204,781	333,112
<b>Fund Balance, January 1</b>	368,889	368,889	368,889	0
Prior year encumbrances appropriated	1,791	1,791	1,791	0
<b>Fund Balance, December 31</b>	\$241,349	\$242,349	\$575,461	\$333,112

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Computer Legal Research Service  
For the Year Ended December 31, 2004*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$0	\$0	\$2,476	\$2,476
<b>Total Revenues</b>	0	0	2,476	2,476
<b>EXPENDITURES:</b>				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	0	0	2,476	2,476
<b>Fund Balance, January 1</b>	15,756	15,756	15,756	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$15,756	\$15,756	\$18,232	\$2,476

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Revolving Loan  
For the Year Ended December 31, 2004*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Interest	\$178	\$178	\$215	\$37
<b>Total Revenues</b>	178	178	215	37
<b>EXPENDITURES:</b>				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	178	178	215	37
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - Out	(71,000)	(71,000)	(71,000)	0
<b>Total Other Sources (Uses)</b>	(71,000)	(71,000)	(71,000)	0
Net Change in Fund Balance	(70,822)	(70,822)	(70,785)	37
<b>Fund Balance, January 1</b>	70,970	70,970	70,970	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$148	\$148	\$185	\$37

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax Collection  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$96,000	\$96,000	\$131,734	\$35,734
Other	0	0	163	163
<b>Total Revenues</b>	<u>96,000</u>	<u>96,000</u>	<u>131,897</u>	<u>35,897</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	84,226	81,726	77,897	3,829
Contractual Services	500	1,100	1,034	66
Materials/Supplies	1,200	1,200	191	1,009
Capital Outlay	2,000	7,050	5,197	1,853
Other	1,750	1,750	1,044	706
Fringe Benefits	23,023	23,473	19,950	3,523
<i>Total legislative and executive</i>	<u>112,699</u>	<u>116,299</u>	<u>105,313</u>	<u>10,986</u>
<b>Total Expenditures</b>	<u>112,699</u>	<u>116,299</u>	<u>105,313</u>	<u>10,986</u>
Excess of Revenues Over (Under) Expenditures	(16,699)	(20,299)	26,584	46,883
<b>Fund Balance, January 1</b>	149,410	149,410	149,410	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$132,711</u>	<u>\$129,111</u>	<u>\$175,994</u>	<u>\$46,883</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Treasurer Prepaid Interest  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Interest	\$2,000	\$2,000	\$1,374	\$(626)
<b>Total Revenues</b>	2,000	2,000	1,374	(626)
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	7,000	7,950	7,899	51
Materials/Supplies	670	670	260	410
Fringe Benefits	1,202	1,286	1,176	110
<i>Total legislative and executive</i>	8,872	9,906	9,335	571
<b>Total Expenditures</b>	8,872	9,906	9,335	571
Excess of Revenues Over / (Under)				
Expenditures	(6,872)	(7,906)	(7,961)	(55)
<b>Fund Balance, January 1</b>	38,064	38,064	38,064	0
Prior year encumbrances appropriated	70	70	70	0
<b>Fund Balance, December 31</b>	\$31,262	\$30,228	\$30,173	\$(55)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Federal Chip Grant  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$11,571	\$124,946	\$124,375	(\$571)
<b>Total Revenues</b>	<u>11,571</u>	<u>124,946</u>	<u>124,375</u>	<u>(571)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Contractual Services	11,571	126,038	107,138	18,900
<i>Total legislative and executive</i>	<u>11,571</u>	<u>126,038</u>	<u>107,138</u>	<u>18,900</u>
<b>Total Expenditures</b>	<u>11,571</u>	<u>126,038</u>	<u>107,138</u>	<u>18,900</u>
Excess of Revenues Over / (Under)				
Expenditures	<u>0</u>	<u>(1,092)</u>	<u>17,237</u>	<u>18,329</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In		1,092	1,663	571
<b>Total Other Sources (Uses)</b>	<u>0</u>	<u>1,092</u>	<u>1,663</u>	<u>571</u>
Net Change in Fund Balance	0	0	18,900	18,900
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$0</u>	<u>\$0</u>	<u>\$18,900</u>	<u>\$18,900</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Court Security Grant  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>EXPENDITURES:</u></b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
<b>Fund Balance, January 1</b>	22,465	22,465	22,465	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$22,465</u>	<u>\$22,465</u>	<u>\$22,465</u>	<u>\$0</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Probate Court Conduct Business  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$300	\$300	\$329	\$29
<b>Total Revenues</b>	<u>300</u>	<u>300</u>	<u>329</u>	<u>29</u>
<b><u>EXPENDITURES:</u></b>				
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	300	300	329	29
<b>Fund Balance, January 1</b>	1,017	1,017	1,017	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$1,317</u></u>	<u><u>\$1,317</u></u>	<u><u>\$1,346</u></u>	<u><u>\$29</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Indigent Guardianship  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Charges for Services	\$5,500	\$5,500	\$5,363	(\$137)
<b>Total Revenues</b>	<u>5,500</u>	<u>5,500</u>	<u>5,363</u>	<u>(137)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Contractual Services	5,762	7,282	7,233	49
Other	750	500	0	500
Fringe Benefits	221	1	1	0
<i>Total judicial</i>	<u>6,733</u>	<u>7,783</u>	<u>7,234</u>	<u>549</u>
<b>Total Expenditures</b>	<u>6,733</u>	<u>7,783</u>	<u>7,234</u>	<u>549</u>
Excess of Revenues (Under) Expenditures	(1,233)	(2,283)	(1,871)	412
<b>Fund Balance, January 1</b>	2,638	2,638	2,638	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$1,405</u>	<u>\$355</u>	<u>\$767</u>	<u>\$412</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Probate Special Projects  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$0	\$0	\$2,480	\$2,480
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>2,480</u>	<u>2,480</u>
<b>EXPENDITURES:</b>				
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	2,480	2,480
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, December 31</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,480</u></u>	<u><u>\$2,480</u></u>

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Clerk of Courts Computerization  
For the Year Ended December 31, 2004

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$11,500	\$11,500	\$12,935	\$1,435
<b>Total Revenues</b>	<u>11,500</u>	<u>11,500</u>	<u>12,935</u>	<u>1,435</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Capital Outlay	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<i>Total judicial</i>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<b>Total Expenditures</b>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Excess of Revenues Over / (Under)				
Expenditures	11,500	(8,500)	12,935	21,435
<b>Fund Balance, January 1</b>	63,074	63,074	63,074	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$74,574</u>	<u>\$54,574</u>	<u>\$76,009</u>	<u>\$21,435</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Probate & Juvenile Court Computerization  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$10,500	\$10,500	\$10,302	(\$198)
<b>Total Revenues</b>	<u>10,500</u>	<u>10,500</u>	<u>10,302</u>	<u>(198)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
General Government:				
<i>Judicial</i>				
Other	7,000	10,000	8,842	1,158
<i>Total judicial</i>	<u>7,000</u>	<u>10,000</u>	<u>8,842</u>	<u>1,158</u>
<b>Total Expenditures</b>	<u>7,000</u>	<u>10,000</u>	<u>8,842</u>	<u>1,158</u>
Excess of Revenues Over Expenditures	3,500	500	1,460	960
<b>Fund Balance, January 1</b>	4,692	4,692	4,692	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, December 31</b>	<u><u>\$8,192</u></u>	<u><u>\$5,192</u></u>	<u><u>\$6,152</u></u>	<u><u>\$960</u></u>

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Probate and Juvenile Court Computer Research  
For the Year Ended December 31, 2004

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$2,200	\$2,200	\$2,106	(\$94)
<b>Total Revenues</b>	<u>2,200</u>	<u>2,200</u>	<u>2,106</u>	<u>(94)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
General Government:				
<i>Judicial</i>				
Other	<u>2,000</u>	<u>2,000</u>	<u>1,102</u>	<u>898</u>
<i>Total judicial</i>	<u>2,000</u>	<u>2,000</u>	<u>1,102</u>	<u>898</u>
<b>Total Expenditures</b>	<u>2,000</u>	<u>2,000</u>	<u>1,102</u>	<u>898</u>
Excess of Revenues Over Expenditures	200	200	1,004	804
<b>Fund Balance, January 1</b>	2,971	2,971	2,971	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$3,171</u></u>	<u><u>\$3,171</u></u>	<u><u>\$3,975</u></u>	<u><u>\$804</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Juvenile Court Indigent Drivers  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Fines and Forfeitures	\$0	\$0	\$112	\$112
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>112</u>	<u>112</u>
<b><u>EXPENDITURES:</u></b>				
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	112	112
<b>Fund Balance, January 1</b>	838	838	838	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$838</u></u>	<u><u>\$838</u></u>	<u><u>\$950</u></u>	<u><u>\$112</u></u>

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Certificate Title Administration  
For the Year Ended December 31, 2004

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$198,000	\$198,000	\$201,308	\$3,308
Other	0	0	26	26
<b>Total Revenues</b>	<u>198,000</u>	<u>198,000</u>	<u>201,334</u>	<u>3,334</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Personal Services	126,883	130,783	130,069	714
Contractual Services	6,800	6,800	5,870	930
Materials/Supplies	9,000	9,111	8,820	291
Capital Outlay	2,111	2,000	1,627	373
Other	500	500	119	381
Fringe Benefits	40,697	40,697	38,450	2,247
<i>Total judicial</i>	<u>185,991</u>	<u>189,891</u>	<u>184,955</u>	<u>4,936</u>
<b>Total Expenditures</b>	<u>185,991</u>	<u>189,891</u>	<u>184,955</u>	<u>4,936</u>
Excess of Revenues Over Expenditures	12,009	8,109	16,379	8,270
<b>Fund Balance, January 1</b>	82,128	82,128	82,128	0
Prior year encumbrances appropriated	111	111	111	0
<b>Fund Balance, December 31</b>	<u>\$94,248</u>	<u>\$90,348</u>	<u>\$98,618</u>	<u>\$8,270</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Grant Mediation  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b><u>REVENUES:</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>EXPENDITURES:</u></b>				
Total Expenditures	0	0	0	0
Excess of Revenues (Under) Expenditures	0	0	0	0
<b>Fund Balance, January 1</b>	5	5	5	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$5</u>	<u>\$5</u>	<u>\$5</u>	<u>\$0</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Dispute Resolution  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$8,400	\$8,400	\$9,381	\$981
Interest	0	0	119	119
<b>Total Revenues</b>	<u>8,400</u>	<u>8,400</u>	<u>9,500</u>	<u>1,100</u>
<b><u>EXPENDITURES:</u></b>				
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>8,400</u>	<u>8,400</u>	<u>9,500</u>	<u>1,100</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - Out	0	(3,500)	(3,500)	0
<b>Total Other Sources (Uses)</b>	<u>0</u>	<u>(3,500)</u>	<u>(3,500)</u>	<u>0</u>
Net Change in Fund Balance	8,400	4,900	6,000	1,100
<b>Fund Balance, January 1</b>	28,267	28,267	28,267	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$36,667</u>	<u>\$33,167</u>	<u>\$34,267</u>	<u>\$1,100</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Economic Development  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Taxes				\$0
Charges for Services	\$29,250	\$29,250	\$20,620	(\$8,630)
Intergovernmental	49,250	49,250	46,083	(3,167)
Other	0	0	14	14
<b>Total Revenues</b>	<u>78,500</u>	<u>78,500</u>	<u>66,717</u>	<u>(11,783)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Economic Development				
Personal Services	68,186	68,186	68,186	0
Fringe Benefits	13,158	14,583	14,414	169
<i>Total Economic Development</i>	<u>81,344</u>	<u>82,769</u>	<u>82,600</u>	<u>169</u>
<b>Total Expenditures</b>	<u>81,344</u>	<u>82,769</u>	<u>82,600</u>	<u>169</u>
Excess of Revenues (Under)				
Expenditures	(2,844)	(4,269)	(15,883)	(11,614)
<b>Fund Balance, January 1</b>	16,610	16,610	16,610	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$13,766</u>	<u>\$12,341</u>	<u>\$727</u>	<u>(\$11,614)</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Convention / Tourist Bureau  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$68,000	\$68,000	\$113,971	\$45,971
<b>Total Revenues</b>	<u>68,000</u>	<u>68,000</u>	<u>113,971</u>	<u>45,971</u>
<b>EXPENDITURES:</b>				
Current:				
Economic Development				
Contract Services	84,640	84,640	84,640	0
<i>Total economic development</i>	<u>84,640</u>	<u>84,640</u>	<u>84,640</u>	<u>0</u>
<b>Total Expenditures</b>	<u>84,640</u>	<u>84,640</u>	<u>84,640</u>	<u>0</u>
Excess of Revenues Over / (Under) Expenditures	(16,640)	(16,640)	29,331	45,971
<b>Fund Balance, January 1</b>	35,580	35,580	35,580	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, December 31</b>	<u><u>\$18,940</u></u>	<u><u>\$18,940</u></u>	<u><u>\$64,911</u></u>	<u><u>\$45,971</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
DUI  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$1,300	\$1,300	\$1,210	(\$90)
Fines and Forfeitures	0	0	1,078	1,078
Other	0	0	1	1
<b>Total Revenues</b>	<u>1,300</u>	<u>1,300</u>	<u>2,289</u>	<u>989</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety				
Personal Services	7,000	7,000	3,231	3,769
Fringe Benefits	1,377	1,377	635	742
<i>Total public safety</i>	<u>8,377</u>	<u>8,377</u>	<u>3,866</u>	<u>4,511</u>
<b>Total Expenditures</b>	<u>8,377</u>	<u>8,377</u>	<u>3,866</u>	<u>4,511</u>
Excess of Revenues Over (Under) Expenditures	<u>(7,077)</u>	<u>(7,077)</u>	<u>(1,577)</u>	<u>5,500</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - In	1,360	1,360	0	(1,360)
Total Other Sources (Uses)	<u>1,360</u>	<u>1,360</u>	<u>0</u>	<u>(1,360)</u>
Net Change in Fund Balance	(5,717)	(5,717)	(1,577)	4,140
<b>Fund Balance, January 1</b>	14,145	14,145	14,145	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$8,428</u>	<u>\$8,428</u>	<u>\$12,568</u>	<u>\$4,140</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Forfeitures  
For the Year Ended December 31, 2004*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Capital Outlay	4,170	4,170	4,170	0
Total public safety	4,170	4,170	4,170	0
Total Expenditures	4,170	4,170	4,170	0
Excess of Revenues				
(Under) Expenditures	(4,170)	(4,170)	(4,170)	0
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	4,170	4,170	4,170	0
Total Other Sources	4,170	4,170	4,170	0
Net Change in Fund Balance	0	0	0	0
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sheriff CCW Rotary Fund  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance: Favorable (Unfavorable)</b>
<b><u>REVENUES:</u></b>				
Licenses and Permits	\$9,000	\$9,000	\$16,387	\$7,387
<b>Total Revenues</b>	<u>9,000</u>	<u>9,000</u>	<u>16,387</u>	<u>7,387</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety				
Contractual Services	8,250	8,250	7,271	979
Materials/Supplies	500	500	412	88
Other	250	250	125	125
<i>Total public safety</i>	<u>9,000</u>	<u>9,000</u>	<u>7,808</u>	<u>1,192</u>
<b>Total Expenditures</b>	<u>9,000</u>	<u>9,000</u>	<u>7,808</u>	<u>1,192</u>
 Excess of Revenues Over Expenditures	 0	 0	 8,579	 8,579
 <b>Fund Balance, January 1</b>	 0	 0	 0	 0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$0</u>	<u>\$0</u>	<u>\$8,579</u>	<u>\$8,579</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sheriff Policing Rotary Fund  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$16,220	\$16,220	\$14,985	(\$1,235)
Intergovernmental	29,000	29,000	20,921	(8,079)
Other	40,000	40,000	12,734	(27,266)
<b>Total Revenues</b>	<u>85,220</u>	<u>85,220</u>	<u>48,640</u>	<u>(36,580)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety				
Personal Services	23,200	22,200	8,842	13,358
Contractual Services	7,021	7,005	4,315	2,690
Materials/Supplies	1,000	1,000	1,003	(3)
Capital Outlay	12,500	12,500	6,506	5,994
Other	3,501	4,501	3,984	517
Fringe Benefits	4,698	4,698	1,576	3,122
<i>Total public safety</i>	<u>51,920</u>	<u>51,904</u>	<u>26,226</u>	<u>25,678</u>
<b>Total Expenditures</b>	<u>51,920</u>	<u>51,904</u>	<u>26,226</u>	<u>25,678</u>
Excess of Revenues Over / (Under) Expenditures	33,300	33,316	22,414	(10,902)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - In	0	0	64	64
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>64</u>	<u>64</u>
Net Change in Fund Balances	33,300	33,316	22,478	(10,838)
<b>Fund Balance, January 1</b>	32,498	32,498	32,498	0
Prior year encumbrances appropriated	400	400	400	0
<b>Fund Balance, December 31</b>	<u>\$66,198</u>	<u>\$66,214</u>	<u>\$55,376</u>	<u>(\$10,838)</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Dare Community Education  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Intergovernmental	\$18,000	\$36,690	\$36,690	\$0
Other	23,000	44,189	44,983	794
<b>Total Revenues</b>	<u>41,000</u>	<u>80,879</u>	<u>81,673</u>	<u>794</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety				
Contractual Services	16,125	16,223	7,428	8,795
Materials/Supplies	16,286	14,520	14,160	360
Capital Outlay	3,000	25,150	25,120	30
Other	2,700	2,700	1,711	989
<i>Total public safety</i>	<u>38,111</u>	<u>58,593</u>	<u>48,419</u>	<u>10,174</u>
<b>Total Expenditures</b>	<u>38,111</u>	<u>58,593</u>	<u>48,419</u>	<u>10,174</u>
Excess of Revenues Over Expenditures	2,889	22,286	33,254	10,968
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - In	0	126	126	0
Transfers - Out	(22,001)	(30,427)	(30,427)	0
Total Other Financing Sources (Uses)	<u>(22,001)</u>	<u>(30,301)</u>	<u>(30,301)</u>	<u>0</u>
Net Change in Fund Balance	(19,112)	(8,015)	2,953	10,968
<b>Fund Balance, January 1</b>	33,481	33,481	33,481	0
Prior year encumbrances appropriated	2,286	2,286	2,286	0
<b>Fund Balance, December 31</b>	<u>\$16,655</u>	<u>\$27,752</u>	<u>\$38,720</u>	<u>\$10,968</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Youth Services Subsidy Grant  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Intergovernmental	\$250,000	\$255,750	\$263,914	\$8,164
Other	0	0	22	22
<b>Total Revenues</b>	<u>250,000</u>	<u>255,750</u>	<u>263,936</u>	<u>8,186</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety				
Personal Services	82,515	89,715	79,155	10,560
Contractual Services	130,018	165,518	145,395	20,123
Other	7,000	17,000	15,179	1,821
Fringe Benefits	0	150	0	150
<i>Total public safety</i>	<u>219,533</u>	<u>272,383</u>	<u>239,729</u>	<u>32,654</u>
<b>Total Expenditures</b>	<u>219,533</u>	<u>272,383</u>	<u>239,729</u>	<u>32,654</u>
Excess of Revenues Over (Under) Expenditures	30,467	(16,633)	24,207	40,840
<b>Fund Balance, January 1</b>	187,101	187,101	187,101	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$217,568</u>	<u>\$170,468</u>	<u>\$211,308</u>	<u>\$40,840</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
911 Emergency  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Taxes	\$459,817	\$459,817	\$511,708	\$51,891
Intergovernmental	41,783	41,783	41,783	0
Other	0	0	325	325
<b>Total Revenues</b>	<u>501,600</u>	<u>501,600</u>	<u>553,816</u>	<u>52,216</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety				
Personal Services	266,902	225,602	220,161	5,441
Contractual Services	154,050	180,426	176,586	3,840
Materials/Supplies	2,000	3,094	2,419	675
Capital Outlay	6,013	15,000	10,411	4,589
Other	7,083	7,222	5,300	1,922
Fringe Benefits	69,722	74,122	65,218	8,904
<i>Total public safety</i>	<u>505,770</u>	<u>505,466</u>	<u>480,095</u>	<u>25,371</u>
<b>Total Expenditures</b>	<u>505,770</u>	<u>505,466</u>	<u>480,095</u>	<u>25,371</u>
Excess of Revenues Over / (Under) Expenditures	<u>(4,170)</u>	<u>(3,866)</u>	<u>73,721</u>	<u>77,587</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - In	0	0	30	30
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>30</u>	<u>30</u>
Net Change in Fund Balance	(4,170)	(3,866)	73,751	77,617
<b>Fund Balance, January 1</b>	248,649	248,649	248,649	0
Prior year encumbrances appropriated	1,013	1,013	1,013	0
<b>Fund Balance, December 31</b>	<u>\$245,492</u>	<u>\$245,796</u>	<u>\$323,413</u>	<u>\$77,617</u>

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Local Emergency Planning  
For the Year Ended December 31, 2004

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$0	\$0	\$17,675	\$17,675
Other			1	1
<b>Total Revenues</b>	0	0	17,676	17,676
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	4,800	4,800	4,725	75
Contractual Services	2,000	2,000	880	1,120
Materials/Supplies	2,000	2,000	348	1,652
Capital Outlay	14,000	14,000	10,987	3,013
Other	9,000	9,000	2,914	6,086
Fringe Benefits	1,195	1,195	759	436
<i>Total public safety</i>	32,995	32,995	20,613	12,382
<b>Total Expenditures</b>	32,995	32,995	20,613	12,382
 Excess of Revenues Over (Under) Expenditures	(32,995)	(32,995)	(2,937)	30,058
 <b>Fund Balance, January 1</b>	47,091	47,091	47,091	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$14,096	\$14,096	\$44,154	\$30,058

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Juvenile Tobacco  
For the Year Ended December 31, 2004

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Intergovernmental	\$600	\$600	\$600	\$0
<b>Total Revenues</b>	600	600	600	0
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety				
Contractual Services	600	600	410	190
<i>Total public safety</i>	600	600	410	190
<b>Total Expenditures</b>	600	600	410	190
Excess of Revenues Over (Under) Expenditures	0	0	190	190
<b>Fund Balance, January 1</b>	75	75	75	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$75	\$75	\$265	\$190

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Law Enforcement Memorial Fund  
For the Year Ended December 31, 2004*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>REVENUES:</b>				
Intergovernmental	\$43,400	\$43,400	\$12,500	\$(30,900)
Other	46,600	46,600	31,437	(15,163)
<b>Total Revenues</b>	90,000	90,000	43,937	(46,063)
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Public Safety				
Contractual Services	90,000	90,000	43,937	46,063
<i>Total public safety</i>	90,000	90,000	43,937	46,063
<b>Total Expenditures</b>	90,000	90,000	43,937	46,063
Excess of Revenues				
(Under) Expenditures	0	0	0	0
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$0	\$0	\$0	\$0

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Juvenile Special Projects  
For the Year Ended December 31, 2004*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance: Favorable (Unfavorable)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$0	\$0	\$6,060	\$6,060
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>6,060</u>	<u>6,060</u>
<b><u>EXPENDITURES:</u></b>				
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues (Under) Expenditures	0	0	6,060	6,060
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$0</u>	<u>\$0</u>	<u>\$6,060</u>	<u>\$6,060</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Prison / Jail Diversion  
For the Year Ended December 31, 2004*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Total Expenditures	0	0	0	0
Excess of Revenues (Under) Expenditures	0	0	0	0
Fund Balance, January 1	113	113	113	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$113	\$113	\$113	\$0

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
VOCA Grant  
For the Year Ended December 31, 2004

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$107,180	\$107,180	\$93,374	\$(13,806)
Other	550	550	3,834	3,284
<b>Total Revenues</b>	<u>107,730</u>	<u>107,730</u>	<u>97,208</u>	<u>(10,522)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	81,224	84,368	84,358	10
Contractual Services	1,157	1,157	966	191
Materials/Supplies	2,270	1,770	1,400	370
Capital Outlay	1,260	1,260	1,156	104
Other	764	1,264	1,106	158
Fringe Benefits	24,014	24,824	23,712	1,112
<i>Total public safety</i>	<u>110,689</u>	<u>114,643</u>	<u>112,698</u>	<u>1,945</u>
<b>Total Expenditures</b>	<u>110,689</u>	<u>114,643</u>	<u>112,698</u>	<u>1,945</u>
Excess of Revenues (Under) Expenditures	(2,959)	(6,913)	(15,490)	(8,577)
<b>Fund Balance, January 1</b>	15,490	15,490	15,490	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$12,531</u>	<u>\$8,577</u>	<u>\$0</u>	<u>(\$8,577)</u>

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
VAWA Grant  
For the Year Ended December 31, 2004

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Intergovernmental	\$20,500	\$20,500	\$14,719	\$(5,781)
Other	0	0	1,322	1,322
<b>Total Revenues</b>	<u>20,500</u>	<u>20,500</u>	<u>16,041</u>	<u>(4,459)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	13,520	16,643	16,320	323
Materials/Supplies	905	804	581	223
Capital Outlay	720	0	0	0
Other	1,180	476	450	26
Fringe Benefits	2,337	2,558	2,448	110
<i>Total public safety</i>	<u>18,662</u>	<u>20,481</u>	<u>19,799</u>	<u>682</u>
<b>Total Expenditures</b>	<u>18,662</u>	<u>20,481</u>	<u>19,799</u>	<u>682</u>
Excess of Revenues Over (Under) Expenditures	1,838	19	(3,758)	(3,777)
<b>Fund Balance, January 1</b>	10,488	10,488	10,488	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$12,326</u>	<u>\$10,507</u>	<u>\$6,730</u>	<u>\$(3,777)</u>

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
VOCA Expansion Grant  
For the Year Ended December 31, 2004

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Total Expenditures	0	0	0	0
Excess of Revenues (Under) Expenditures	0	0	0	0
<b>Fund Balance, January 1</b>	2,794	2,794	2,794	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$2,794	\$2,794	\$2,794	\$0

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gasoline Tax  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Charges for Services	\$380,000	\$380,000	\$326,449	\$(53,551)
Licenses and Permits	2,880	2,880	5,500	2,620
Intergovernmental	3,915,000	3,915,000	4,171,369	256,369
Interest	5,100	5,100	4,114	(986)
Other	37,400	37,400	83,829	46,429
<b>Total Revenues</b>	<u>4,340,380</u>	<u>4,340,380</u>	<u>4,591,261</u>	<u>250,881</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	352,000	352,000	306,577	45,423
Contractual Services	13,000	13,000	10,900	2,100
Materials/Supplies	20,000	18,130	11,274	6,856
Capital Outlay	20,000	20,000	19,762	238
Other	23,000	24,000	21,224	2,776
Fringe Benefits	95,000	86,002	66,755	19,247
<i>Total legislative and executive</i>	<u>523,000</u>	<u>513,132</u>	<u>436,492</u>	<u>76,640</u>
Public Works				
Personal Services	1,060,000	1,060,000	1,014,262	45,738
Contractual Services	1,539,954	1,663,915	1,619,632	44,283
Materials/Supplies	924,007	932,919	918,273	14,646
Capital Outlay	303,907	319,610	314,177	5,433
Principal	120,000	2,713	0	2,713
Other	297,000	319,393	314,289	5,104
Fringe Benefits	367,000	340,350	320,726	19,624
<i>Total public works</i>	<u>4,611,868</u>	<u>4,638,900</u>	<u>4,501,359</u>	<u>137,541</u>
<b>Total Expenditures</b>	<u>5,134,868</u>	<u>5,152,032</u>	<u>4,937,851</u>	<u>214,181</u>
Excess of Revenues Over / (Under) Expenditures	<u>(794,488)</u>	<u>(811,652)</u>	<u>(346,590)</u>	<u>465,062</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	0	0	21,235	21,235
Transfers - Out	(150,000)	(117,287)	(117,287)	0
Total Other Financing Sources (Uses)	<u>(150,000)</u>	<u>(117,287)</u>	<u>(96,052)</u>	<u>21,235</u>
Net Change in Fund Balance	(944,488)	(928,939)	(442,642)	486,297
<b>Fund Balance, January 1</b>	1,104,642	1,104,642	1,104,642	0
Prior year encumbrances appropriated	146,868	146,868	146,868	0
<b>Fund Balance, December 31</b>	<u>\$307,022</u>	<u>\$322,571</u>	<u>\$808,868</u>	<u>\$486,297</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Road and Bridge  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Fines and Forfeitures	\$38,000	\$38,000	\$36,074	(\$1,926)
Other	0	0	4	4
<b>Total Revenues</b>	<u>38,000</u>	<u>38,000</u>	<u>36,078</u>	<u>(1,922)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Works				
Personal Services	47,000	47,000	41,730	5,270
Capital Outlay	17,385	17,385	12,385	5,000
Fringe Benefits	15,500	15,500	13,634	1,866
<i>Total public works</i>	<u>79,885</u>	<u>79,885</u>	<u>67,749</u>	<u>12,136</u>
<b>Total Expenditures</b>	<u>79,885</u>	<u>79,885</u>	<u>67,749</u>	<u>12,136</u>
Excess of Revenues Over (Under) Expenditures	(41,885)	(41,885)	(31,671)	10,214
<b>Fund Balance, January 1</b>	42,256	42,256	42,256	0
Prior year encumbrances appropriated	7,385	7,385	7,385	0
<b>Fund Balance, December 31</b>	<u>\$7,756</u>	<u>\$7,756</u>	<u>\$17,970</u>	<u>\$10,214</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Ditch Rotary Fund  
For the Year Ended December 31, 2004*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance: Favorable (Unfavorable)</b>
<b><u>REVENUES:</u></b>				
Other	\$0	\$0	\$17,357	\$17,357
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>17,357</u>	<u>17,357</u>
<b><u>EXPENDITURES:</u></b>				
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	17,357	17,357
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$17,357</u></u>	<u><u>\$17,357</u></u>

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Ditch Maintenance  
For the Year Ended December 31, 2004

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Special Assessments	\$78,194	\$78,194	\$91,147	\$12,953
<b>Total Revenues</b>	78,194	78,194	91,147	12,953
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Public Works				
Contractual Services	273,150	273,150	63,151	209,999
<i>Total public works</i>	273,150	273,150	63,151	209,999
<b>Total Expenditures</b>	273,150	273,150	63,151	209,999
Excess of Revenues Over (Under) Expenditures	(194,956)	(194,956)	27,996	222,952
<b>Fund Balance, January 1</b>	204,039	204,039	204,039	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$9,083	\$9,083	\$232,035	\$222,952

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Dog and Kennel  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Licenses and Permits	\$68,000	\$68,000	\$61,967	(\$6,033)
Fines and Forfeitures	1,700	1,700	3,332	1,632
Other	0	0	1,103	1,103
<b>Total Revenues</b>	<u>69,700</u>	<u>69,700</u>	<u>66,402</u>	<u>(3,298)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Health				
Personal Services	41,422	44,830	44,753	77
Contractual Services	13,600	8,237	7,500	737
Materials/Supplies	5,254	5,230	5,221	9
Capital Outlay	500	3,893	3,589	304
Other	1,900	2,093	1,724	369
Fringe Benefits	16,810	18,685	18,265	420
<i>Total health</i>	<u>79,486</u>	<u>82,968</u>	<u>81,052</u>	<u>1,916</u>
<b>Total Expenditures</b>	<u>79,486</u>	<u>82,968</u>	<u>81,052</u>	<u>1,916</u>
Excess of Revenues (Under) Expenditures	(9,786)	(13,268)	(14,650)	(1,382)
<b>Fund Balance, January 1</b>	40,885	40,885	40,885	0
Prior year encumbrances appropriated	254	254	254	0
<b>Fund Balance, December 31</b>	<u>\$31,353</u>	<u>\$27,871</u>	<u>\$26,489</u>	<u>(\$1,382)</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
ADAMH  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Taxes	\$380,236	\$380,236	\$437,606	\$57,370
Charges for Services	35,000	35,000	21,680	(13,320)
Intergovernmental	1,861,764	1,901,764	2,147,276	245,512
Other	14,500	14,500	17,414	2,914
<b>Total Revenues</b>	<u>2,291,500</u>	<u>2,331,500</u>	<u>2,623,976</u>	<u>292,476</u>
<b>EXPENDITURES:</b>				
Current:				
Health				
Personal Services	185,000	184,780	183,389	1,391
Contractual Services	2,153,176	2,184,000	2,090,340	93,660
Materials/Supplies	7,000	7,000	6,459	541
Capital Outlay	8,000	8,000	5,559	2,441
Other	54,000	31,000	25,498	5,502
Principal	13,800	13,800	13,800	0
Interest	9,400	9,400	9,011	389
Fringe Benefits	47,300	50,520	44,823	5,697
<i>Total health</i>	<u>2,477,676</u>	<u>2,488,500</u>	<u>2,378,879</u>	<u>109,621</u>
<b>Total Expenditures</b>	<u>2,477,676</u>	<u>2,488,500</u>	<u>2,378,879</u>	<u>109,621</u>
Excess of Revenues Over (Under) Expenditures	<u>(186,176)</u>	<u>(157,000)</u>	<u>245,097</u>	<u>402,097</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	0	75,000	75,000	0
Transfers - Out	<u>(108,000)</u>	<u>(183,000)</u>	<u>(183,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(108,000)</u>	<u>(108,000)</u>	<u>(108,000)</u>	<u>0</u>
Net Change in Fund Balance	(294,176)	(265,000)	137,097	402,097
<b>Fund Balance, January 1</b>	508,014	508,014	508,014	0
Prior year encumbrances appropriated	<u>14,176</u>	<u>14,176</u>	<u>14,176</u>	<u>0</u>
<b>Fund Balance, December 31</b>	<u>\$228,014</u>	<u>\$257,190</u>	<u>\$659,287</u>	<u>\$402,097</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Preschool Grant  
For the Year Ended December 31, 2004*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$19,275	\$19,275	\$18,637	\$(638)
<b>Total Revenues</b>	19,275	19,275	18,637	(638)
<b>EXPENDITURES:</b>				
Current:				
Health				
Contractual Services	19,275	19,725	19,725	0
<i>Total health</i>	19,275	19,725	19,725	0
<b>Total Expenditures</b>	19,275	19,725	19,725	0
Excess of Revenues (Under) Expenditures	0	(450)	(1,088)	(638)
<b>Fund Balance, January 1</b>	17,431	17,431	17,431	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$17,431	\$16,981	\$16,343	\$(638)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Community Support Services  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$48,000	\$48,000	\$191,863	\$143,863
Intergovernmental	450,000	450,000	356,833	(93,167)
<b>Total Revenues</b>	<u>498,000</u>	<u>498,000</u>	<u>548,696</u>	<u>50,696</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Health				
Contractual Services	525,000	554,000	522,226	31,774
Capital Outlay	50,355	21,000	20,000	1,000
Other	4,000	4,000	2,055	1,945
<i>Total health</i>	<u>579,355</u>	<u>579,000</u>	<u>544,281</u>	<u>34,719</u>
<b>Total Expenditures</b>	<u>579,355</u>	<u>579,000</u>	<u>544,281</u>	<u>34,719</u>
Excess of Revenues Over (Under) Expenditures	<u>(81,355)</u>	<u>(81,000)</u>	<u>4,415</u>	<u>85,415</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - In	8,000	8,000	108,000	100,000
Total Other Financing Sources	<u>8,000</u>	<u>8,000</u>	<u>108,000</u>	<u>100,000</u>
Net Change in Fund Balance	(73,355)	(73,000)	112,415	185,415
<b>Fund Balance, January 1</b>	100,665	100,665	100,665	0
Prior year encumbrances appropriated	355	355	355	0
<b>Fund Balance, December 31</b>	<u>\$27,665</u>	<u>\$28,020</u>	<u>\$213,435</u>	<u>\$185,415</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Public Assistance  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$960,994	\$960,994	\$960,994	\$0
Intergovernmental	1,338,552	1,338,552	2,178,794	840,242
Other	206,000	206,000	176,075	(29,925)
<b>Total Revenues</b>	<u>2,505,546</u>	<u>2,505,546</u>	<u>3,315,863</u>	<u>810,317</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	762,943	788,943	782,747	6,196
Contractual Services	697,099	707,770	705,010	2,760
Materials/Supplies	30,015	22,000	20,998	1,002
Capital Outlay	5,000	11,765	11,762	3
Other	255,000	211,550	207,362	4,188
Fringe Benefits	251,371	254,016	250,997	3,019
<i>Total legislative and executive</i>	<u>2,001,428</u>	<u>1,996,044</u>	<u>1,978,876</u>	<u>17,168</u>
Human Services				
Personal Services	513,459	522,459	516,614	5,845
Contractual Services	620,382	579,382	552,913	26,469
Materials/Supplies	7,500	400	325	75
Capital Outlay	5,000	5,000	5,000	0
Other	80,000	95,455	94,904	551
Fringe Benefits	192,432	171,285	169,764	1,521
<i>Total human services</i>	<u>1,418,773</u>	<u>1,373,981</u>	<u>1,339,520</u>	<u>34,461</u>
<b>Total Expenditures</b>	<u>3,420,201</u>	<u>3,370,025</u>	<u>3,318,396</u>	<u>51,629</u>
Excess of Revenues Over / (Under) Expenditures	<u>(914,655)</u>	<u>(864,479)</u>	<u>(2,533)</u>	<u>861,946</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - In	1,011,484	1,011,484	0	(1,011,484)
Transfers - Out	0	(10,000)	(7,780)	2,220
Total Other Financing Sources (Uses)	<u>1,011,484</u>	<u>1,001,484</u>	<u>(7,780)</u>	<u>(1,009,264)</u>
Net Change in Fund Balance	96,829	137,005	(10,313)	(147,318)
<b>Fund Balance, January 1</b>	60,187	60,187	60,187	0
Prior year encumbrances appropriated	397	397	397	0
<b>Fund Balance, December 31</b>	<u>\$157,413</u>	<u>\$197,589</u>	<u>\$50,271</u>	<u>\$(147,318)</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Coordination Transportation  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$178,000	\$217,007	\$254,584	\$37,577
Intergovernmental	95,420	95,420	118,235	22,815
Other	0	0	2,985	2,985
<b>Total Revenues</b>	<u>273,420</u>	<u>312,427</u>	<u>375,804</u>	<u>63,377</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Human Services				
Personal Services	189,873	259,873	252,896	6,977
Contractual Services	16,500	31,000	29,053	1,947
Materials/Supplies	4,000	5,000	3,952	1,048
Capital Outlay	20,000	19,650	19,617	33
Other	26,500	37,350	36,078	1,272
Fringe Benefits	47,761	53,111	51,027	2,084
<i>Total human services</i>	<u>304,634</u>	<u>405,984</u>	<u>392,623</u>	<u>13,361</u>
<b>Total Expenditures</b>	<u>304,634</u>	<u>405,984</u>	<u>392,623</u>	<u>13,361</u>
 Excess of Revenues Over / (Under) Expenditures	 (31,214)	 (93,557)	 (16,819)	 76,738
 <b>Fund Balance, January 1</b>	 118,982	 118,982	 118,982	 0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$87,768</u></u>	<u><u>\$25,425</u></u>	<u><u>\$102,163</u></u>	<u><u>\$76,738</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Child Support Enforcement Agency  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$121,900	\$121,900	\$135,915	\$14,015
Intergovernmental	755,671	755,671	704,765	(50,906)
Other	12,000	12,000	21,408	9,408
<b>Total Revenues</b>	<u>889,571</u>	<u>889,571</u>	<u>862,088</u>	<u>(27,483)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Human Services				
Personal Services	350,000	350,000	341,815	8,185
Contractual Services	223,000	435,936	418,847	17,089
Materials/Supplies	4,000	4,000	3,138	862
Capital Outlay	1,000	1,000	0	1,000
Other	16,500	16,500	13,765	2,735
Fringe Benefits	88,300	90,264	85,753	4,511
<i>Total human services</i>	<u>682,800</u>	<u>897,700</u>	<u>863,318</u>	<u>34,382</u>
<b>Total Expenditures</b>	<u>682,800</u>	<u>897,700</u>	<u>863,318</u>	<u>34,382</u>
Excess of Revenues Over / (Under) Expenditures	<u>206,771</u>	<u>(8,129)</u>	<u>(1,230)</u>	<u>6,899</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - Out	(215,000)	(100)	(58)	42
Total Other Financing Sources (Uses)	<u>(215,000)</u>	<u>(100)</u>	<u>(58)</u>	<u>42</u>
Net Change in Fund Balance	(8,229)	(8,229)	(1,288)	6,941
<b>Fund Balance, January 1</b>	14,332	14,332	14,332	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, December 31</b>	<u><u>\$6,103</u></u>	<u><u>\$6,103</u></u>	<u><u>\$13,044</u></u>	<u><u>\$6,941</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Children's Services  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Intergovernmental	\$1,243,925	\$1,243,925	\$1,254,130	\$10,205
Other	119,500	119,500	67,687	(51,813)
<b>Total Revenues</b>	<u>1,363,425</u>	<u>1,363,425</u>	<u>1,321,817</u>	<u>(41,608)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Human Services				
Contractual Services	1,299,827	1,302,827	1,272,565	30,262
Materials/Supplies	10,500	10,500	10,433	67
Capital Outlay	0	0	0	0
Other	76,425	73,425	64,387	9,038
<i>Total human services</i>	<u>1,386,752</u>	<u>1,386,752</u>	<u>1,347,385</u>	<u>39,367</u>
<b>Total Expenditures</b>	<u>1,386,752</u>	<u>1,386,752</u>	<u>1,347,385</u>	<u>39,367</u>
Excess of Revenues (Under)				
Expenditures	<u>(23,327)</u>	<u>(23,327)</u>	<u>(25,568)</u>	<u>(2,241)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - In	0	0	58	58
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>58</u>	<u>58</u>
Net Change in Fund Balance	(23,327)	(23,327)	(25,510)	(2,183)
<b>Fund Balance, January 1</b>	283,067	283,067	283,067	0
Prior year encumbrances appropriated	2,225	2,225	2,225	0
<b>Fund Balance, December 31</b>	<u>\$261,965</u>	<u>\$261,965</u>	<u>\$259,782</u>	<u>(\$2,183)</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Adult Basic Literacy Grant (ABLE)  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$2,875	\$2,875	\$100	\$(2,775)
Intergovernmental	88,065	88,065	84,461	(3,604)
Other	2,000	2,000	3,750	1,750
<b>Total Revenues</b>	<u>92,940</u>	<u>92,940</u>	<u>88,311</u>	<u>(4,629)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Human Services				
Personal Services	65,293	65,293	61,482	3,811
Contractual Services	5,139	3,496	2,162	1,334
Materials/Supplies	4,410	6,254	5,052	1,202
Capital Outlay	2,265	2,265	2,038	227
Other	4,800	4,400	2,421	1,979
Fringe Benefits	17,937	17,937	11,330	6,607
<i>Total human services</i>	<u>99,844</u>	<u>99,645</u>	<u>84,485</u>	<u>15,160</u>
<b>Total Expenditures</b>	<u>99,844</u>	<u>99,645</u>	<u>84,485</u>	<u>15,160</u>
Excess of Revenues Over / (Under) Expenditures	<u>(6,904)</u>	<u>(6,705)</u>	<u>3,826</u>	<u>10,531</u>
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers - In	0	0	35	35
Total Other Sources	<u>0</u>	<u>0</u>	<u>35</u>	<u>35</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	<u>(6,904)</u>	<u>(6,705)</u>	<u>3,861</u>	<u>10,566</u>
<b>Fund Balance, January 1</b>	8,110	8,110	8,110	0
Prior year encumbrances appropriated	800	800	800	0
<b>Fund Balance, December 31</b>	<u><u>\$2,006</u></u>	<u><u>\$2,205</u></u>	<u><u>\$12,771</u></u>	<u><u>\$10,566</u></u>

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Council On Aging  
For the Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance: Favorable (Unfavorable)</b>
<b>REVENUES:</b>				
Intergovernmental	\$60,000	\$92,028	\$92,103	\$75
<b>Total Revenues</b>	<u>60,000</u>	<u>92,028</u>	<u>92,103</u>	<u>75</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Human Services				
Personal Services	31,000	31,000	30,985	15
Contractual Services	1,000	1,000	998	2
Materials/Supplies	4,500	6,500	5,896	604
Capital Outlay	5,000	5,000	4,218	782
Other	6,500	7,500	5,912	1,588
Fringe Benefits	11,842	12,342	10,594	1,748
<i>Total human services</i>	<u>59,842</u>	<u>63,342</u>	<u>58,603</u>	<u>4,739</u>
<b>Total Expenditures</b>	<u>59,842</u>	<u>63,342</u>	<u>58,603</u>	<u>4,739</u>
 Excess of Revenues Over Expenditures	 158	 28,686	 33,500	 4,814
 <b>Fund Balance, January 1</b>	 0	 0	 0	 0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$158</u></u>	<u><u>\$28,686</u></u>	<u><u>\$33,500</u></u>	<u><u>\$4,814</u></u>

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Workplace Investment Act  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>				
Intergovernmental	\$0	\$73,000	\$105,112	\$32,112
<b>Total Revenues</b>	0	73,000	105,112	32,112
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Contractual Services	0	0	0	0
Other	0	73,000	47,993	25,007
<i>Total human services</i>	0	73,000	47,993	25,007
<b>Total Expenditures</b>	0	73,000	47,993	25,007
Excess of Revenues Over Expenditures	0	0	57,119	57,119
<b>OTHER FINANCING SOURCES:</b>				
Transfers - In	0	0	7,780	7,780
<b>Total Other Financing Sources</b>	0	0	7,780	7,780
Net Change in Fund Balance	0	0	64,899	64,899
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$0	\$0	\$64,899	\$64,899

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# UNION COUNTY, OHIO

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2004*

	<b>FEDERAL GRANT / RECAPTURE CPBG FUND</b>	<b>DITCH CONSTRUCTION</b>	<b>COURTHOUSE RENOVATION</b>
<b><u>ASSETS:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$ 46,002	\$ 38,812	\$ 6,804
Cash In Segregated Accounts	-	-	-
Interest Receivable	-	-	-
	\$ 46,002	\$ 38,812	\$ 6,804
<b>TOTAL ASSETS</b>	<b>\$ 46,002</b>	<b>\$ 38,812</b>	<b>\$ 6,804</b>
 <b><u>LIABILITIES:</u></b>			
 <b><u>FUND BALANCES:</u></b>			
Reserved for encumbrances	\$ -	\$ -	\$ -
Unreserved, unrestricted	46,002	38,812	6,804
	46,002	38,812	6,804
<b>TOTAL FUND BALANCES</b>	<b>46,002</b>	<b>38,812</b>	<b>6,804</b>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b>\$ 46,002</b>	 <b>\$ 38,812</b>	 <b>\$ 6,804</b>

*CONTINUED*

# UNION COUNTY, OHIO

*Combining Balance Sheet (continued)*

*Nonmajor Capital Projects Funds*

*December 31, 2004*

	<b>SHERIFF'S FACILITY CONSTRUCTION</b>	<b>CAPITAL IMPROVEMENTS</b>	<b>MRDD CAPITAL FUND</b>
<b><u>ASSETS:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$ 30,216	\$ 590,258	\$ 109,055
Cash In Segregated Accounts	229,582	-	-
Interest Receivable	40	-	-
<b>TOTAL ASSETS</b>	<b>\$ 259,838</b>	<b>\$ 590,258</b>	<b>\$ 109,055</b>
 <b><u>LIABILITIES:</u></b>			
 <b><u>FUND BALANCES:</u></b>			
Reserved for encumbrances	\$ -	\$ -	\$ 151,513
Undesignated	259,838	590,258	(42,458)
<b>TOTAL FUND BALANCES</b>	<b>259,838</b>	<b>590,258</b>	<b>109,055</b>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b>\$ 259,838</b>	 <b>\$ 590,258</b>	 <b>\$ 109,055</b>

<u>AG CENTER</u>	<u>LONDON AVE. GOVT. BLDG.</u>	<u>TOTAL</u>
\$ 26,119	\$ 205,230	\$ 1,052,496
-	271,063	500,645
-	90	130
<u>\$ 26,119</u>	<u>\$ 476,383</u>	<u>\$ 1,553,271</u>
\$ -	\$ -	\$ 151,513
<u>26,119</u>	<u>476,383</u>	<u>1,401,758</u>
<u>26,119</u>	<u>476,383</u>	<u>1,553,271</u>
<u>\$ 26,119</u>	<u>\$ 476,383</u>	<u>\$ 1,553,271</u>

# UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2004*

	FEDERAL GRANT / RECAPTURE CPBG FUND	DITCH CONSTRUCTION	VETERANS MEMORIAL RENOVATION	CAPITAL PROJECTS ISSUE II
<b>REVENUES:</b>				
Intergovernmental	\$ 335,590	\$ -	\$ -	\$ 1,826,860
Investment Earnings / Interest	-	-	-	-
<b>Total Revenues</b>	<b>335,590</b>	<b>-</b>	<b>-</b>	<b>1,826,860</b>
<b>EXPENDITURES:</b>				
Current:				
General Government				
Other	385,467	-	-	-
Capital Outlay	-	-	8	1,826,860
<b>Total Expenditures</b>	<b>385,467</b>	<b>-</b>	<b>8</b>	<b>1,826,860</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(49,877)</b>	<b>-</b>	<b>(8)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	71,898	-	-	-
Operating Transfers Out	(1,663)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>70,235</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>20,358</b>	<b>-</b>	<b>(8)</b>	<b>-</b>
Fund Balance January 1	25,644	38,812	8	-
Fund Balance (Deficits), December 31	<b>\$ 46,002</b>	<b>\$ 38,812</b>	<b>\$ -</b>	<b>\$ -</b>

COURTHOUSE RENOVATION	SHERIFF'S FACILITY CONSTRUCTION	CAPITAL IMPROVEMENTS	MRDD CAPITAL FUND
\$ -	\$ -	\$ -	\$ -
-	504	-	-
-	504	-	-
-	-	-	-
-	-	-	168,707
-	-	-	168,707
-	504	-	(168,707)
-	-	-	115,000
-	-	(2,658,532)	-
-	-	(2,658,532)	115,000
-	504	(2,658,532)	(53,707)
6,804	259,334	3,248,790	162,762
<u>\$ 6,804</u>	<u>\$ 259,838</u>	<u>\$ 590,258</u>	<u>\$ 109,055</u>

**CONTINUED**

# UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital Projects Funds (continued)  
For the Year Ended December 31, 2004*

	<b>AG CENTER</b>	<b>LONDON AVE. GOVT. BLDG.</b>	<b>TOTAL</b>
<b>REVENUES:</b>			
Intergovernmental	\$ -	\$ -	\$ 2,162,450
Investment Earnings / Interest	-	3,620	4,124
	-	3,620	2,166,574
<b>EXPENDITURES:</b>			
Current:			
General Government			
Other	18,000	-	403,467
Capital Outlay	1,275,562	83,403	3,354,540
	1,293,562	83,403	3,758,007
<b>Total Expenditures</b>	<b>1,293,562</b>	<b>83,403</b>	<b>3,758,007</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,293,562)	(79,783)	(1,591,433)
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers In	2,637,350	-	2,824,248
Operating Transfers Out	-	(30,000)	(2,690,195)
	2,637,350	(30,000)	134,053
<b>Total Other Financing Sources (Uses)</b>	<b>2,637,350</b>	<b>(30,000)</b>	<b>134,053</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	1,343,788	(109,783)	(1,457,380)
Fund Balance January 1	(1,317,669)	586,166	3,010,651
Fund Balance (Deficits), December 31	\$ 26,119	\$ 476,383	\$ 1,553,271

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Capital Improvements  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b><u>EXPENDITURES:</u></b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - Out	<u>(514,930)</u>	<u>(2,878,462)</u>	<u>(2,658,532)</u>	<u>219,930</u>
Total other financing sources (uses)	<u>(514,930)</u>	<u>(2,878,462)</u>	<u>(2,658,532)</u>	<u>219,930</u>
Net Change in Fund Balance	(514,930)	(2,878,462)	(2,658,532)	219,930
Fund Balance, January 1	3,248,790	3,248,790	3,248,790	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$2,733,860</u></u>	<u><u>\$370,328</u></u>	<u><u>\$590,258</u></u>	<u><u>\$219,930</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Federal Grant Fund and Recapture CBDG  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Intergovernmental	\$51,475	\$642,975	\$335,590	(\$307,385)
Total Revenues	<u>51,475</u>	<u>642,975</u>	<u>335,590</u>	<u>(307,385)</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Other	71,886	403,542	403,467	75
Total Expenditures	<u>71,886</u>	<u>403,542</u>	<u>403,467</u>	<u>75</u>
Excess of Revenues Over / (Under) Expenditures	<u>(20,411)</u>	<u>239,433</u>	<u>(67,877)</u>	<u>(307,310)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In			71,898	71,898
Transfers - Out	(571)	(1,663)	(1,663)	0
Total other financing sources (uses)	<u>(571)</u>	<u>(1,663)</u>	<u>70,235</u>	<u>71,898</u>
 Net Change in Fund Balance	 (20,982)	 237,770	 2,358	 (235,412)
Fund Balance, January 1	43,644	43,644	43,644	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$22,662</u>	<u>\$281,414</u>	<u>\$46,002</u>	<u>(\$235,412)</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Ditch Construction Fund  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>EXPENDITURES:</u></b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
Fund Balance, January 1	38,812	38,812	38,812	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$38,812	\$38,812	\$38,812	\$0

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of MR/DD Capital Fund  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Capital Outlay:				
Contractual Services	258,052	257,297	159,203	98,094
Capital Outlay	45,000	45,000	31,704	13,296
Total Expenditures	<u>303,052</u>	<u>302,297</u>	<u>190,907</u>	<u>111,390</u>
Excess of Revenues Over / (Under) Expenditures	(303,052)	(302,297)	(190,907)	111,390
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	150,000	150,000	115,000	(35,000)
Total other financing sources (uses)	<u>150,000</u>	<u>150,000</u>	<u>115,000</u>	<u>(35,000)</u>
Net Change in Fund Balance	(153,052)	(152,297)	(75,907)	76,390
Fund Balance, January 1	14,006	14,006	14,006	0
Prior year encumbrances appropriated	<u>148,757</u>	<u>148,757</u>	<u>148,757</u>	<u>0</u>
Fund Balance, December 31	<u>\$9,711</u>	<u>\$10,466</u>	<u>\$86,856</u>	<u>\$76,390</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sheriff's Facilities Construction  
For the Year Ended December 31, 2004*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Interest	\$0	\$0	\$181	\$181
Total Revenues	0	0	181	181
<b>EXPENDITURES:</b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	181	181
Fund Balance, January 1	30,035	30,035	30,035	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$30,035	\$30,035	\$30,216	\$181

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Ag Center  
For the Year Ended December 31, 2004*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Interest	\$200	\$200	\$0	(\$200)
Total Revenues	200	200	0	(200)
<b>EXPENDITURES:</b>				
Capital Outlay				
Contractual Services	1,103,950	1,717,007	1,690,889	26,118
Total Expenditures	1,103,950	1,717,007	1,690,889	26,118
Excess of Revenues Over / (Under) Expenditures	(1,103,750)	(1,716,807)	(1,690,889)	25,918
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	820,000	1,468,600	1,237,350	(231,250)
Transfers - Out	-	(100,000)	(100,000)	-
Total other financing sources (uses)	820,000	1,368,600	1,137,350	(231,250)
Net Change in Fund Balance	(283,750)	(348,207)	(553,539)	(205,332)
Fund Balance, January 1	575,707	575,707	575,707	0
Prior year encumbrances appropriated	3,950	3,950	3,950	0
Fund Balance, December 31	\$295,907	\$231,450	\$26,118	(\$205,332)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Veterans Memorial Auditorium  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Capital Outlay:				
Contractual Services	0	8	8	0
Total Expenditures	0	8	8	0
Excess of Revenues (Under) Expenditures	0	(8)	(8)	0
Fund Balance, January 1	8	8	8	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$8	\$0	\$0	\$0

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Courthouse Renovation Fund  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>EXPENDITURES:</u></b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
Fund Balance, January 1	6,804	6,804	6,804	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$6,804	\$6,804	\$6,804	\$0

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
London Avenue Government Building  
For the Year Ended December 31, 2004*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Investment Income	\$0	\$0	\$3,089	\$3,089
Total Revenues	0	0	3,089	3,089
<b>EXPENDITURES:</b>				
Capital Outlay:				
Contractual Services	70,860	86,970	86,969	1
Total Expenditures	70,860	86,970	86,969	1
Excess of Revenues Over (Under) Expenditures	(70,860)	(86,970)	(83,880)	3,090
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - Out	0	(30,000)	(30,000)	0
Bond Proceeds	0	0	245	245
Total other financing sources (uses)	0	(30,000)	(29,755)	245
Net Change in Fund Balance	(70,860)	(116,970)	(113,635)	3,335
Fund Balance, January 1	315,289	315,289	315,289	0
Prior year encumbrances appropriated	3,576	3,576	3,576	0
Fund Balance, December 31	\$248,005	\$201,895	\$205,230	\$3,335

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Capital Project Issue II Funds  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Intergovernmental	\$790,000	\$2,416,860	\$1,826,860	(\$590,000)
Total Revenues	790,000	2,416,860	1,826,860	(590,000)
<b><u>EXPENDITURES:</u></b>				
Capital Outlay:				
Contractual Services	790,000	2,416,860	1,826,860	590,000
Total Expenditures	790,000	2,416,860	1,826,860	590,000
Excess of Revenues (Under) Expenditures	0	0	0	0
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$0	\$0

# Union County, Ohio

Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2004

	<b>BOND RETIREMENT FUND</b>	<b>SALES TAX DEBT FUND</b>	<b>TOTAL</b>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 21,300	\$ 90,886	\$ 112,186
Property Taxes Receivable	241,332	-	241,332
Sales Taxes Receivable	-	90,000	90,000
<b>TOTAL ASSETS</b>	<b>\$ 262,632</b>	<b>\$ 180,886</b>	<b>\$ 443,518</b>
<b>LIABILITIES:</b>			
Deferred Revenue	\$ 241,332	\$ 45,000	\$ 286,332
<b>TOTAL LIABILITIES</b>	<b>241,332</b>	<b>45,000</b>	<b>286,332</b>
<b>FUND BALANCES:</b>			
Unreserved, unrestricted	21,300	135,886	157,186
<b>TOTAL FUND BALANCES</b>	<b>21,300</b>	<b>135,886</b>	<b>157,186</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 262,632</b>	<b>\$ 180,886</b>	<b>\$ 443,518</b>

# UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2004*

	<b>BOND RETIREMENT FUND</b>	<b>SALES TAX DEBT FUND</b>	<b>TOTAL</b>
<b><u>REVENUES:</u></b>			
Property Taxes	\$ 259,265	\$ -	\$ 259,265
Sales Taxes	-	540,000	540,000
Other Resources	126,660	-	126,660
<b>Total Revenues</b>	<b>385,925</b>	<b>540,000</b>	<b>925,925</b>
<b><u>EXPENDITURES:</u></b>			
Debt Service:			
Other	-	630	630
Principal Retirement	315,000	235,000	550,000
Interest & fiscal charges	194,349	258,484	452,833
<b>Total Expenditures</b>	<b>509,349</b>	<b>494,114</b>	<b>1,003,463</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(123,424)</b>	<b>45,886</b>	<b>(77,538)</b>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>			
Operating Transfers In	138,469	-	138,469
Operating Transfers In from Enterprise Funds	6,255	-	6,255
<b>Total Other Financing Sources (Uses)</b>	<b>144,724</b>	<b>-</b>	<b>144,724</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>21,300</b>	<b>45,886</b>	<b>67,186</b>
Fund Balance January 1	-	90,000	90,000
Fund Balance (Deficits), December 31	<b>\$ 21,300</b>	<b>\$ 135,886</b>	<b>\$ 157,186</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Bond Retirement Fund  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Taxes	\$259,265	\$259,265	\$259,265	\$0
Other	0	0	126,660	126,660
Total Revenues	<u>259,265</u>	<u>259,265</u>	<u>385,925</u>	<u>126,660</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal Retirement	315,000	1,815,000	1,815,000	0
Interest and Fiscal Charges	<u>135,302</u>	<u>215,649</u>	<u>194,349</u>	<u>21,300</u>
Total Expenditures	<u>450,302</u>	<u>2,030,649</u>	<u>2,009,349</u>	<u>21,300</u>
Excess of Revenues Over / (Under) Expenditures	<u>(191,037)</u>	<u>(1,771,384)</u>	<u>(1,623,424)</u>	<u>147,960</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	250,203	1,771,384	1,644,724	(126,660)
Total Other Financing Sources (Uses)	<u>250,203</u>	<u>1,771,384</u>	<u>1,644,724</u>	<u>(126,660)</u>
Net Change in Fund Balance	59,166	0	21,300	21,300
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u>\$59,166</u>	<u>\$0</u>	<u>\$21,300</u>	<u>\$21,300</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sales Tax Debt Fund  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Sales Tax	\$540,000	\$540,000	\$540,000	\$0
Total Revenues	<u>540,000</u>	<u>540,000</u>	<u>540,000</u>	<u>0</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Other	1,000	1,000	630	370
Principal Retirement	235,000	235,000	235,000	0
Interest and Fiscal Charges	<u>258,485</u>	<u>258,485</u>	<u>258,484</u>	<u>1</u>
Total Expenditures	<u>494,485</u>	<u>494,485</u>	<u>494,114</u>	<u>371</u>
Excess of Revenues Over Expenditures	45,515	45,515	45,886	371
Fund Balance, January 1	45,000	45,000	45,000	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$90,515</u></u>	<u><u>\$90,515</u></u>	<u><u>\$90,886</u></u>	<u><u>\$371</u></u>

# UNION COUNTY, OHIO

## *Nonmajor Proprietary Funds*

Enterprise funds are established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges.

### Sanitary Sewer Fund

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

### Water District Fund

To account for the operations of the water distribution system within the County.

### Building and Development Fund

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*  
*DECEMBER 31, 2004*

	<b>Sanitary Sewer District</b>	<b>Water District</b>	<b>Building and Development</b>	<b>Total</b>
<b><u>ASSETS:</u></b>				
Current Assets				
Equity In Pooled Cash and Cash Equivalent Receivables	\$1,152,485	\$551,757	\$321,600	\$2,025,842
Accrued Interest	190	120	0	310
Prepaid Items	1,628	864	598	3,090
<i>Total Current Assets</i>	<u>1,154,303</u>	<u>552,741</u>	<u>322,198</u>	<u>2,029,242</u>
Noncurrent Assets				
Nondepreciable Capital Assets	33,275	0	0	33,275
Depreciable Capital Assets, Net	2,926,260	1,529,858	67,857	4,523,975
<i>Total Noncurrent Assets</i>	<u>2,959,535</u>	<u>1,529,858</u>	<u>67,857</u>	<u>4,557,250</u>
<b>TOTAL ASSETS</b>	<u>4,113,838</u>	<u>2,082,599</u>	<u>390,055</u>	<u>6,586,492</u>
<b><u>LIABILITIES:</u></b>				
Current Liabilities:				
Wages Payable	2,950	2,018	22,088	27,056
Contracts Payable	5,473	0	161	5,634
Intergovernmental Payable	3,093	1,777	20,214	25,084
Accrued Interest Payable	25,938	24,313	0	50,251
Compensated Absences Payable	13,689	0	17,227	30,916
OPWC Loans Payable	7,927	0	0	7,927
<i>Total Current Liabilities</i>	<u>59,070</u>	<u>28,108</u>	<u>59,690</u>	<u>146,868</u>
Long-Term Liabilities:				
Compensated Absences Payable	10,031	0	12,625	22,656
OPWC Loans Payable	69,383	0	0	69,383
Notes Payable	2,075,000	1,945,000	0	4,020,000
<i>Total Long-Term Liabilities</i>	<u>2,154,414</u>	<u>1,945,000</u>	<u>12,625</u>	<u>4,112,039</u>
<b>TOTAL LIABILITIES</b>	<u>2,213,484</u>	<u>1,973,108</u>	<u>72,315</u>	<u>4,258,907</u>
<b><u>Net Assets:</u></b>				
Invested in Capital Assets, Net of Related Debt	807,225	(415,142)	67,857	459,940
Unrestricted	1,093,129	524,633	249,883	1,867,645
<i>Total Net Assets</i>	<u>\$1,900,354</u>	<u>\$109,491</u>	<u>\$317,740</u>	<u>\$2,327,585</u>

# UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Nonmajor Proprietary Funds  
For the Year Ended December 31, 2004*

<b>OPERATING REVENUES:</b>	<b>Sanitary Sewer District</b>	<b>Water District</b>	<b>Building and Development</b>	<b>Total</b>
Charges For Services	\$576,181	\$276,226	\$798,214	\$1,650,621
License and Permits	900	250	0	1,150
Tap-in Fees	339,150	290,780	0	629,930
Special Assessments	38,347	19,613	0	57,960
Other	12,782	5,926	105	18,813
<i>Total operating revenue</i>	<u>967,360</u>	<u>592,795</u>	<u>798,319</u>	<u>2,358,474</u>
 <b>OPERATING EXPENSES:</b>				
Personal Services	111,009	61,052	668,334	840,395
Contract Services	461,728	28,197	52,003	541,928
Materials and Supplies	25,069	121,203	6,647	152,919
Depreciation and Amortization	88,614	35,007	13,517	137,138
Interest and Fiscal Charges	0	32,885	0	32,885
Other Operating Expenses	144,129	152,482	71,052	367,663
<i>Total Operating Expenses</i>	<u>830,549</u>	<u>430,826</u>	<u>811,553</u>	<u>2,072,928</u>
<i>OPERATING INCOME</i>	136,811	161,969	(13,234)	285,546
 <b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>				
Interest income	9,862	9,270	0	19,132
Interest and Fiscal Charges	(42,249)	(8,225)	0	(50,474)
<i>Total Non-Operating (Expenses)</i>	<u>(32,387)</u>	<u>1,045</u>	<u>0</u>	<u>(31,342)</u>
 <i>Income Before Transfers</i>	104,424	163,014	(13,234)	254,204
Transfer Out	(3,127)	(3,128)	0	(6,255)
<i>Change in Net Assets</i>	101,297	159,886	(13,234)	247,949
<i>Net Assets - Beginning of Year</i>	<u>1,799,057</u>	<u>(50,395)</u>	<u>330,974</u>	<u>2,079,636</u>
<i>Net Assets - End of Year</i>	<u><u>\$1,900,354</u></u>	<u><u>\$109,491</u></u>	<u><u>\$317,740</u></u>	<u><u>\$2,327,585</u></u>

**UNION COUNTY, OHIO**  
Combining Statement of Cash Flows  
Nonmajor Proprietary Funds  
For the Year Ended December 31, 2004

	Sanitary Sewer District	Water District	Building and Development	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash flows from operating activities:</b>				
Cash received from sales/service charges.....	\$ 916,231	\$ 567,256	\$ 798,214	\$ 2,281,701
Cash payments for personal services.....	(116,545)	(63,731)	(672,691)	(852,967)
Cash payments for contract services.....	(502,150)	(15,720)	(62,483)	(580,353)
Cash payments for supplies and materials.....	(26,542)	(122,028)	(7,088)	(155,658)
Other cash (payments)/receipts.....	(119,981)	(143,982)	(127,927)	(391,890)
Cash payments for interest.....	-	(32,885)	-	(32,885)
<i>Net Cash Provided by (used) Operating Activities</i>	<b>151,013</b>	<b>188,910</b>	<b>(71,975)</b>	<b>267,948</b>
<b>Cash flows from non-capital financing activities:</b>				
Other.....	412,756	220,458	156,748	789,962
<i>Net Cash provided by Noncapital Financing</i>	<b>412,756</b>	<b>220,458</b>	<b>156,748</b>	<b>789,962</b>
<b>Cash flows from capital and related financing activities:</b>				
Proceeds of debt issues.....	2,075,000	1,945,000	-	4,020,000
Principal retirement.....	(2,088,077)	(2,145,000)	-	(4,233,077)
Interest and fiscal charges.....	(31,761)	-	-	(31,761)
<i>Net Cash Used By Capital and Related Financing Activities.....</i>	<b>(44,838)</b>	<b>(200,000)</b>	<b>-</b>	<b>(244,838)</b>
<b>Cash flows from investing activities:</b>				
Interest income.....	9,922	9,300	-	19,222
<i>Net Cash Used in Investing Activities</i>	<b>9,922</b>	<b>9,300</b>	<b>-</b>	<b>19,222</b>
<b>Net increase in cash and cash equivalents.....</b>	<b>528,853</b>	<b>218,668</b>	<b>84,773</b>	<b>832,294</b>
Cash and cash equivalents at beginning of year.....	623,632	333,089	236,827	1,193,548
Cash and cash equivalents at end of year.....	<b>1,152,485</b>	<b>551,757</b>	<b>321,600</b>	<b>2,025,842</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>				
Operating Income .....	<b>136,811</b>	<b>161,969</b>	<b>(13,234)</b>	<b>285,546</b>
<b>Adjustments to reconcile operating income to net cash provided by operating activities...</b>				
Depreciation and amortization.....	88,614	35,007	13,517	137,138
Changes in assets and liabilities:				
Other .....	(3,127)	(3,128)	-	(6,255)
Prepayments.....	(1,473)	(825)	(441)	(2,739)
Accrued interest.....	(190)	(120)	-	(310)
Contracts payable.....	(67,213)	(4,442)	(67,460)	(139,115)
Accrued wages and benefits.....	(1,221)	(214)	(12,349)	(13,784)
Compensated absences payable.....	(2,199)	-	4,611	2,412
Due to other governments.....	1,011	663	3,381	5,055
<b>Net cash provided by operating activities.....</b>	<b>\$ 151,013</b>	<b>\$ 188,910</b>	<b>\$ (71,975)</b>	<b>\$ 267,948</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sanitary Sewer District  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Taxes				
Charges for Services	\$490,000	\$490,000	\$576,181	\$86,181
Tap in Fees	320,000	320,000	339,150	19,150
License/Permits	500	500	900	400
Special Assessment	30,000	30,000	38,347	8,347
Interest	3,900	3,900	3,936	36
Other	0	0	8,657	8,657
Total Operating Revenues	<u>844,400</u>	<u>844,400</u>	<u>967,171</u>	<u>122,771</u>
<b>EXPENSES:</b>				
Personal Services	100,000	100,000	87,271	12,729
Contractual Services	456,300	541,017	506,550	34,467
Material and Supplies	26,100	28,100	27,042	1,058
Capital Outlay	33,377	29,000	27,364	1,636
Fringe Benefits	33,200	33,000	26,147	6,853
Other Operating Expenses	142,400	145,300	144,129	1,171
Interest & Fiscal Charges	0	31,761	31,761	0
Total Expenses	<u>791,377</u>	<u>908,178</u>	<u>850,264</u>	<u>57,914</u>
Operating income (loss)	<u>53,023</u>	<u>(63,778)</u>	<u>116,907</u>	<u>180,685</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Debt Service:				
Transfers in	233,000	233,000	211,760	(21,240)
Transfers out	(87,000)	(227,851)	(214,888)	12,963
Principal	(234,000)	(2,088,077)	(2,088,077)	0
Proceeds of notes	2,115,000	2,115,000	2,075,000	(40,000)
Other Financing Sources	3,000	3,000	9,922	6,922
Total nonoperating revenues (expenses)	<u>2,030,000</u>	<u>35,072</u>	<u>(6,283)</u>	<u>(41,355)</u>
Net income (loss)	2,083,023	(28,706)	110,624	139,330
Fund Balance, January 1	1,032,010	1,032,010	1,032,010	0
Prior year encumbrances appropriated	4,377	4,377	4,377	0
Fund Balance, December 31	<u>\$3,119,410</u>	<u>\$1,007,681</u>	<u>\$1,147,011</u>	<u>\$139,330</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Water District  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Taxes				
Charges for Services	\$220,000	\$220,000	\$276,226	\$56,226
Tap in Fees	340,000	340,000	290,780	(49,220)
License/Permits	200	200	250	50
Special Assessments	18,000	18,000	19,613	1,613
Investment Income	2,300	2,300	1,868	(432)
Other	0	0	3,937	3,937
Total Operating Revenues	<u>580,500</u>	<u>580,500</u>	<u>592,674</u>	<u>12,174</u>
<b>EXPENSES:</b>				
Personal Services	51,000	47,000	46,862	138
Contractual Services	104,523	126,329	122,028	4,301
Material and Supplies	15,000	17,000	15,720	1,280
Capital Outlay	18,000	17,000	16,919	81
Fringe Benefits	17,900	17,900	13,741	4,159
Other Operating Expenses	159,500	156,865	152,482	4,383
Interest & Fiscal Charges	250,000	32,885	32,885	0
Total Expenses	<u>615,923</u>	<u>414,979</u>	<u>400,637</u>	<u>14,342</u>
Operating income (loss)	<u>(35,423)</u>	<u>165,521</u>	<u>192,037</u>	<u>26,516</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Debt Service:				
Transfers in	232,380	232,380	232,736	356
Transfers out	(2,200)	(235,863)	(235,863)	0
Principal	0	(2,145,000)	(2,145,000)	0
Proceeds of notes	2,115,000	2,115,000	1,945,000	(170,000)
Other Financing Sources	3,000	3,000	9,300	6,300
Total nonoperating revenues (expenses)	<u>2,348,180</u>	<u>(30,483)</u>	<u>(193,827)</u>	<u>(163,344)</u>
Net (loss)	<u>2,312,757</u>	<u>135,038</u>	<u>(1,790)</u>	<u>(136,828)</u>
Fund Balance, January 1	550,224	550,224	550,224	0
Prior year encumbrances appropriated	3,323	3,323	3,323	0
Fund Balance, December 31	<u>\$2,866,304</u>	<u>\$688,585</u>	<u>\$551,757</u>	<u>\$(136,828)</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Building and Development  
For the Year Ended December 31, 2004*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$708,000	\$708,000	\$798,214	\$90,214
Other	100	100	105	5
Total Operating Revenues	<u>708,100</u>	<u>708,100</u>	<u>798,319</u>	<u>90,219</u>
<b>EXPENSES:</b>				
Personal Services	630,000	598,000	540,302	57,698
Contractual Services	61,595	78,700	62,483	16,217
Material and Supplies	7,000	8,000	7,088	912
Capital Outlay	54,000	62,336	56,980	5,356
Fringe Benefits	156,500	154,000	132,389	21,611
Other Operating Expenses	40,500	82,499	71,052	11,447
Total Expenses	<u>949,595</u>	<u>983,535</u>	<u>870,294</u>	<u>113,241</u>
Net income (loss)	(241,495)	(275,435)	(71,975)	203,460
Fund Balance, January 1	373,580	373,580	373,580	0
Prior year encumbrances appropriated	19,995	19,995	19,995	0
Fund Balance, December 31	<u>\$152,080</u>	<u>\$118,140</u>	<u>\$321,600</u>	<u>\$203,460</u>

# UNION COUNTY, OHIO

## *Combining Statements – Nonmajor Fiduciary Funds*

### *Agency Funds*

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are purely custodial and thus do not involve the measurement of operations.

Tax Collections Fund: 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 Fund: To account for monies received and expended for a five county joint juvenile detention center for which the Union County Auditor serves as fiscal agent.

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

Fine Fund: To account for monies received from Marysville municipal court fines and costs and Ohio State Patrol costs. The monies are distributed to the General Fund, the Road and Bridge special revenue fund, and the Law Library.

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

Indigent Counsel / Restitution Fund: To account for court monies ordered reimbursed to the County or subdivision for attorney fees related to cases involving indigent clients.

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

Alimony and Child Support Fund: To account for the collection of alimony and child support payments and the distribution of such monies to the court designated agencies.

Payroll Fund: To account for the payroll taxes and other related payroll deductions accumulated from all funds for distribution to the appropriate governmental unit and/or private organization.

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

# UNION COUNTY, OHIO

## *Agency Funds* (continued)

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

Union County Family / 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:

PHP County Health Insurance  
Ohio Elections Commission  
Insurance  
Ohio Children's Trust  
Help Me Grow

Workmen's Compensation  
CSEA IV-D Grant  
Retirement  
Community National Insurance

# UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
<b><u>Tax Collections</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$870,257	\$73,449,619	\$70,631,118	\$3,688,758
Intergovernmental Receivable	1,193,024	1,463,674	1,193,024	1,463,674
Taxes Receivable	51,727,389	62,157,363	51,727,389	62,157,363
Investments	2,351,136	0	2,351,136	0
<b>Total Assets</b>	<b>56,141,806</b>	<b>137,070,656</b>	<b>125,902,667</b>	<b>67,309,795</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	56,141,806	137,070,656	125,902,667	67,309,795
<b>Total Liabilities</b>	<b>56,141,806</b>	<b>137,070,656</b>	<b>125,902,667</b>	<b>67,309,795</b>

## **Central Ohio Youth Center**

### **Assets:**

Equity in Pooled Cash and Cash Equivalents	\$212,446	\$2,102,666	\$2,293,049	\$22,063
<b>Total Assets</b>	<b>212,446</b>	<b>2,102,666</b>	<b>2,293,049</b>	<b>22,063</b>

### **Liabilities:**

Undistributed Assets	212,446	2,102,666	2,293,049	22,063
<b>Total Liabilities</b>	<b>212,446</b>	<b>2,102,666</b>	<b>2,293,049</b>	<b>22,063</b>

## **Health Department**

### **Assets:**

Equity in Pooled Cash and Cash Equivalents	\$2,011,007	\$2,419,882	2,273,340.00	\$2,157,549
Taxes Receivable	0	0	0	0
Due from other funds	10,000	0	0	10,000
Cash in Segregated Accounts	85,227	145,701	85,227	145,701
<b>Total Assets</b>	<b>2,106,234</b>	<b>2,565,583</b>	<b>2,358,567</b>	<b>2,313,250</b>

### **Liabilities:**

Due to other funds	10,000	0	0	10,000
Undistributed Assets	2,096,234	2,565,583	2,358,567	2,303,250
<b>Total Liabilities</b>	<b>2,106,234</b>	<b>2,565,583</b>	<b>2,358,567</b>	<b>2,313,250</b>

## **Soil & Water Conservation**

### **Assets:**

Equity in Pooled Cash and Cash Equivalents	\$92,448	\$325,838	\$343,422	\$74,864
<b>Total Assets</b>	<b>92,448</b>	<b>325,838</b>	<b>343,422</b>	<b>74,864</b>

### **Liabilities:**

Undistributed Assets	92,448	325,838	343,422	74,864
<b>Total Liabilities</b>	<b>92,448</b>	<b>325,838</b>	<b>343,422</b>	<b>74,864</b>

CONTINUED

# UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
<b><u>Fine Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$15,317	\$194,542	\$193,773	\$16,086
<b>Total Assets</b>	<b>15,317</b>	<b>194,542</b>	<b>193,773</b>	<b>16,086</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	15,317	194,542	193,773	16,086
<b>Total Liabilities</b>	<b>\$15,317</b>	<b>\$194,542</b>	<b>\$193,773</b>	<b>\$16,086</b>
<b><u>Marriage Licenses</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,822	\$5,593	\$5,151	\$3,264
<b>Total Assets</b>	<b>2,822</b>	<b>5,593</b>	<b>5,151</b>	<b>3,264</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	2,822	5,593	5,151	3,264
<b>Total Liabilities</b>	<b>\$2,822</b>	<b>\$5,593</b>	<b>\$5,151</b>	<b>\$3,264</b>
<b><u>Indigent Counsel/Restitution</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$15,632	\$18,187	\$4,250	\$29,569
<b>Total Assets</b>	<b>15,632</b>	<b>18,187</b>	<b>4,250</b>	<b>29,569</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	15,632	18,187	4,250	29,569
<b>Total Liabilities</b>	<b>\$15,632</b>	<b>\$18,187</b>	<b>\$4,250</b>	<b>\$29,569</b>
<b><u>Domestic Violence</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,456	\$6,925	\$6,848	\$3,533
<b>Total Assets</b>	<b>3,456</b>	<b>6,925</b>	<b>6,848</b>	<b>3,533</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	3,456	6,925	6,848	3,533
<b>Total Liabilities</b>	<b>\$3,456</b>	<b>\$6,925</b>	<b>\$6,848</b>	<b>\$3,533</b>
<b><u>County Courts</u></b>				
<b><u>Assets:</u></b>				
Cash in Segregated Accounts	\$494,413	\$420,243	\$494,413	\$420,243
<b>Total Assets</b>	<b>494,413</b>	<b>420,243</b>	<b>494,413</b>	<b>420,243</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	494,413	420,243	494,413	420,243
<b>Total Liabilities</b>	<b>\$494,413</b>	<b>\$420,243</b>	<b>\$494,413</b>	<b>\$420,243</b>

CONTINUED

# UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
<b><u>Alimony &amp; Child Support</u></b>				
<b><u>Assets:</u></b>				
Cash in Segregated Accounts	\$138	\$696	\$138	\$696
<b>Total Assets</b>	<b>138</b>	<b>696</b>	<b>138</b>	<b>696</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	138	696	138	696
<b>Total Liabilities</b>	<b>\$138</b>	<b>\$696</b>	<b>\$138</b>	<b>\$696</b>
<b><u>Payroll</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$99,502	\$16,904,609	\$16,891,256	\$112,855
<b>Total Assets</b>	<b>99,502</b>	<b>16,904,609</b>	<b>16,891,256</b>	<b>112,855</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	99,502	16,904,609	16,891,256	112,855
<b>Total Liabilities</b>	<b>\$99,502</b>	<b>\$16,904,609</b>	<b>\$16,891,256</b>	<b>\$112,855</b>
<b><u>Joint Recreation Board</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$7,626	\$80,333	\$76,871	\$11,088
<b>Total Assets</b>	<b>7,626</b>	<b>80,333</b>	<b>76,871</b>	<b>11,088</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	7,626	80,333	76,871	11,088
<b>Total Liabilities</b>	<b>\$7,626</b>	<b>\$80,333</b>	<b>\$76,871</b>	<b>\$11,088</b>
<b><u>Housing Trust Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$137,367	\$423,422	\$498,222	\$62,567
<b>Total Assets</b>	<b>137,367</b>	<b>423,422</b>	<b>498,222</b>	<b>62,567</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	137,367	423,422	498,222	62,567
<b>Total Liabilities</b>	<b>\$137,367</b>	<b>\$423,422</b>	<b>\$498,222</b>	<b>\$62,567</b>
<b><u>Union County Family / Children First</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$42,841	\$82,981	\$98,891	\$26,931
<b>Total Assets</b>	<b>42,841</b>	<b>82,981</b>	<b>98,891</b>	<b>26,931</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	42,841	82,981	98,891	26,931
<b>Total Liabilities</b>	<b>\$42,841</b>	<b>\$82,981</b>	<b>\$98,891</b>	<b>\$26,931</b>

CONTINUED

# UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
<b><u>PHP County Health Insurance</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$448	\$2,125,454	\$1,955,492	\$170,410
<b>Total Assets</b>	<b>448</b>	<b>2,125,454</b>	<b>1,955,492</b>	<b>170,410</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	448	2,125,454	1,955,492	170,410
<b>Total Liabilities</b>	<b>\$448</b>	<b>\$2,125,454</b>	<b>\$1,955,492</b>	<b>\$170,410</b>
<b><u>Workmen's Compensation</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,301	\$224,168	\$227,469	\$0
<b>Total Assets</b>	<b>3,301</b>	<b>224,168</b>	<b>227,469</b>	<b>0</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	3,301	224,168	227,469	0
<b>Total Liabilities</b>	<b>\$3,301</b>	<b>\$224,168</b>	<b>\$227,469</b>	<b>\$0</b>
<b><u>Ohio Elections Commission</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$160	\$260	\$340	\$80
<b>Total Assets</b>	<b>160</b>	<b>260</b>	<b>340</b>	<b>80</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	160	260	340	80
<b>Total Liabilities</b>	<b>\$160</b>	<b>\$260</b>	<b>\$340</b>	<b>\$80</b>
<b><u>CSEA IV-D Grant</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,353	\$0	\$1,353
<b>Total Assets</b>	<b>0</b>	<b>1,353</b>	<b>0</b>	<b>1,353</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	0	1,353	0	1,353
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$1,353</b>	<b>\$0</b>	<b>\$1,353</b>
<b><u>Insurance</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$879	\$6,351	\$7,230	\$0
<b>Total Assets</b>	<b>879</b>	<b>6,351</b>	<b>7,230</b>	<b>0</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	879	6,351	7,230	0
<b>Total Liabilities</b>	<b>\$879</b>	<b>\$6,351</b>	<b>\$7,230</b>	<b>\$0</b>

# UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
<b>Retirement</b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,288	\$2,182,242	\$2,184,530	\$0
<b>Total Assets</b>	<b>2,288</b>	<b>2,182,242</b>	<b>2,184,530</b>	<b>0</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	2,288	2,182,242	2,184,530	0
<b>Total Liabilities</b>	<b>\$2,288</b>	<b>\$2,182,242</b>	<b>\$2,184,530</b>	<b>\$0</b>

## **Ohio Child Trust Fund**

### **Assets:**

Equity in Pooled Cash and Cash Equivalents	\$6,721	\$23,500	\$16,507	\$13,714
<b>Total Assets</b>	<b>6,721</b>	<b>23,500</b>	<b>16,507</b>	<b>13,714</b>

### **Liabilities:**

Undistributed Assets	6,721	23,500	16,507	13,714
<b>Total Liabilities</b>	<b>\$6,721</b>	<b>\$23,500</b>	<b>\$16,507</b>	<b>\$13,714</b>

## **Community Natural Assur.**

### **Assets:**

Equity in Pooled Cash and Cash Equivalents	\$0	\$12,487	\$7,306	\$5,181
<b>Total Assets</b>	<b>0</b>	<b>12,487</b>	<b>7,306</b>	<b>5,181</b>

### **Liabilities:**

Undistributed Assets	0	12,487	7,306	5,181
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$12,487</b>	<b>\$7,306</b>	<b>\$5,181</b>

## **Help Me Grow**

### **Assets:**

Equity in Pooled Cash and Cash Equivalents	\$27,796	\$212,342	\$208,505	\$31,633
<b>Total Assets</b>	<b>27,796</b>	<b>212,342</b>	<b>208,505</b>	<b>31,633</b>

### **Liabilities:**

Undistributed Assets	27,796	212,342	208,505	31,633
<b>Total Liabilities</b>	<b>\$27,796</b>	<b>\$212,342</b>	<b>\$208,505</b>	<b>\$31,633</b>

## **All Agency Funds:**

### **Assets:**

Equity in Pooled Cash and Cash Equivalents	\$3,552,314	\$100,802,754	\$97,923,570	\$6,431,498
Cash in Segregated Accounts	579,778	566,640	579,778	566,640
Intergovernmental Receivable	1,193,024	1,463,674	1,193,024	1,463,674
Investments	2,351,136	0	2,351,136	0
Due from Other Funds	10,000	0	0	10,000
Taxes Receivable	51,727,389	62,157,363	51,727,389	62,157,363
<b>Total Assets</b>	<b>59,413,641</b>	<b>164,990,431</b>	<b>153,774,897</b>	<b>70,629,175</b>

### **Liabilities:**

Due to Other Funds	10,000	0	0	10,000
Undistributed Assets	59,403,641	164,990,431	153,774,897	70,619,175
<b>Total Liabilities</b>	<b>\$59,413,641</b>	<b>\$164,990,431</b>	<b>\$153,774,897</b>	<b>\$70,629,175</b>

**Schedules of Capital Assets  
Governmental Activities**

## UNION COUNTY, OHIO

### Capital Assets Used in the Operation of Governmental Funds

Schedule by Source

December 31, 2004

#### **GOVERNMENT FUNDS CAPITAL ASSETS:**

Land	\$1,118,091
Improvements	475,391
Buildings	28,863,539
Equipment	3,485,342
Furniture / Fixtures	780,189
Vehicles	4,507,344
Infrastructure	38,455,131
TOTAL	<u>\$77,685,027</u>

#### **SOURCE OF INVESTMENT IN GOVERNMENTAL FUND ASSETS:-**

General Fund Revenues	\$17,569,530
Note or Bonded Debt	21,401,401
Special Revenue Funds	16,769,747
State Grants	7,343,882
Federal Grants	10,697,606
Donations	3,895,861
Other	7,000
TOTAL	<u>\$77,685,027</u>

**UNION COUNTY, OHIO**  
 Capital Assets Used in the Operation of Governmental Funds  
 Schedule by Function  
 December 31, 2004

<u>FUNCTION</u>	<u>TOTAL</u>	<u>LAND</u>	<u>IMPROVEMENTS</u>	<u>BUILDINGS</u>	<u>EQUIPMENT</u>	<u>FURNITURE/ FIXTURES</u>	<u>VEHICLES</u>	<u>INFRA- STRUCTURE</u>	<u>CONSTRUCTION IN PROGRESS</u>
General Government									
Legislative and Executive	\$19,011,014	\$710,119	\$387,001	\$15,835,271	\$1,729,514	\$222,961	\$126,148	\$0	\$0
Judicial	5,210,476	9,310	10,730	4,808,093	239,854	142,489	0	0	0
Public Safety	2,625,775	130,000	2,780	913,860	616,636	119,446	843,053	0	0
Public Works	42,187,340	8,178	7,230	60,819	415,434	7,244	3,233,304	38,455,131	0
Health	8,095,696	243,573	67,650	7,230,565	399,782	70,823	83,303	0	0
Human Services	554,726	16,911	0	14,931	84,122	217,226	221,536	0	0
Conservation/Recreation	0	0	0	0	0	0	0	0	0
	<u>\$77,685,027</u>	<u>\$1,118,091</u>	<u>\$475,391</u>	<u>\$28,863,539</u>	<u>\$3,485,342</u>	<u>\$780,189</u>	<u>\$4,507,344</u>	<u>\$38,455,131</u>	<u>\$0</u>

**UNION COUNTY, OHIO**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes by Function**  
**December 31, 2004**

<u>FUNCTION</u>	<u>BALANCE 12/31/2003</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 12/31/2004</u>
General Government				
Legislative and Executive	\$17,617,353	\$1,518,285	\$124,624	\$19,011,014
Judicial	5,200,821	26,802	\$17,147	5,210,476
Public Safety	2,366,364	259,411	\$0	2,625,775
Public Works	39,760,737	2,562,835	\$136,232	42,187,340
Health	8,195,249	40,447	\$140,000	8,095,696
Human Services	541,254	34,066	\$20,594	554,726
	<u>\$73,681,778</u>	<u>\$4,441,846</u>	<u>\$438,597</u>	<u>\$77,685,027</u>

# UNION COUNTY

## Government-Wide Revenues and Expenses Last Two Years (1)

	2004	2003
<b>Revenues</b>		
Program Revenues		
Charges for Services	\$ 63,348,209	\$ 65,277,120
Operating Grants, Contributions, and Interest	8,569,290	7,869,472
Capital Grants and Contributions	2,996,430	2,059,035
General Revenues		
Property Taxes	10,018,690	9,429,703
Sales Taxes	6,844,471	8,388,571
Grants and Entitlements not Restricted to Specific Programs	6,239,807	7,894,725
Special Assessments		
Interest	630,235	691,210
Gains on Sale of Capital Assets	203,512	244,571
Other	3,100,056	3,429,086
Total Revenues	\$ 101,950,700	\$ 105,283,493
<b>Expenses</b>		
General Government:		
Legislative and Executive	\$ 11,245,559	\$ 9,250,525
Judicial	1,960,691	1,909,165
Public Safety	4,709,853	5,625,007
Public Works	4,554,528	1,464,972
Health	3,201,395	3,482,836
Human Services	11,339,209	11,616,137
Economic Development	394,680	154,969
Other	1,782,748	666,332
Interest and Fiscal Charges	451,711	460,618
Sewer	872,798	666,119
Water	439,051	253,638
Building Development	811,553	702,502
Memorial Hospital	56,083,372	59,845,387
Total Expenditures	\$ 97,847,148	\$ 96,098,207

(1) There are only two years of audited data available as 2003 was the conversion year.

# UNION COUNTY

## General Government Revenues by Source and Expenditures by Function Last Ten Years (1)

	2004	2003	2002	2001
<b>Revenues</b>				
Property and Other Taxes	\$ 10,046,282	\$ 9,439,349	\$ 9,212,683	\$ 7,051,514
Sales Taxes	6,803,685	8,187,253	5,983,016	7,247,373
Charges for Services	5,652,805	5,218,750	3,931,159	3,128,084
Licenses and Permits	96,808	138,446	208,712	140,079
Fines and Forfeitures	373,099	112,740	190,320	116,038
Intergovernmental	17,595,228	16,864,852	13,904,313	14,215,646
Special Assessments	91,147	57,295	41,677	41,108
Interest	527,910	542,185	735,429	1,275,488
Contributions	-	-	-	-
Other	1,705,461	1,246,172	1,846,861	1,030,973
<b>Total Revenues</b>	<b><u>\$ 42,892,425</u></b>	<b><u>\$41,807,042</u></b>	<b><u>\$36,054,170</u></b>	<b><u>\$34,246,303</u></b>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	\$ 10,949,185	\$ 9,283,243	\$ 8,514,138	\$ 7,001,821
Judicial	1,799,920	1,662,842	1,628,576	1,500,183
Public Safety	5,560,597	5,194,829	4,846,121	4,218,505
Public Works	4,554,497	4,020,510	3,680,137	3,787,974
Health	3,040,817	3,364,327	3,448,408	2,928,295
Human Services	11,460,825	11,483,709	10,618,297	9,814,676
Conservation/Recreation/ Economic Development	244,776	235,593	63,260	106,860
Employee Fringe Benefits (2)	-	-	-	-
Other	1,176,961	663,205	618,982	739,153
Capital Outlay	3,354,540	4,254,021	5,466,427	3,429,797
Intergovernmental	-	-	30,590	24,756
Debt Service	1,025,644	996,829	1,076,773	901,623
<b>Total Expenditures</b>	<b><u>\$ 43,167,762</u></b>	<b><u>\$41,159,108</u></b>	<b><u>\$39,991,709</u></b>	<b><u>\$34,453,643</u></b>

(1) Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

(2) Allocated to functions prior to and after 1997.

TABLE 2

2000	1999	1998	1997	1996	1995
\$ 7,318,784	\$ 6,863,037	\$ 5,401,451	\$ 5,875,329	\$ 4,648,094	\$ 6,048,814
4,394,280	4,565,710	4,354,822	3,884,070	3,510,903	2,849,071
4,185,063	2,698,400	2,582,249	2,521,482	2,179,235	2,123,205
94,907	113,732	85,261	288,869	78,066	58,889
120,629	147,522	160,341	188,510	155,613	134,003
13,524,123	12,459,328	10,189,867	10,584,397	7,663,654	8,706,431
26,411	34,610	33,154	7,390	38,429	50,577
1,633,319	1,311,588	1,290,064	965,879	854,930	842,726
-	-	-	-	39,832	-
1,191,178	2,776,321	1,445,181	969,192	429,573	365,778
<u>\$32,488,694</u>	<u>\$30,970,248</u>	<u>\$25,542,390</u>	<u>\$25,285,118</u>	<u>\$19,598,329</u>	<u>\$21,179,494</u>
\$ 6,301,260	\$ 6,837,983	\$ 5,608,806	\$ 3,294,404	\$ 2,871,376	\$ 2,634,940
1,400,100	1,210,768	999,959	817,905	820,088	818,375
4,133,505	3,171,988	3,178,073	2,903,399	2,395,542	2,296,231
6,284,628	5,734,699	3,623,706	4,777,562	3,841,595	3,689,676
2,242,986	2,733,691	6,083,577	2,173,321	5,002,866	5,352,998
8,318,217	8,329,001	2,592,474	5,125,314	3,007,631	2,763,588
99,305	171,029	81,872	20,670	16,205	273,990
			939,644	-	-
638,934	479,329	1,053,033	622,567	349,962	-
3,440,648	4,740,518	1,703,328	1,224,679	480,990	1,042,075
	5,085	79	33,810	91,456	-
746,080	749,915	848,959	478,516	322,578	353,985
<u>\$33,605,663</u>	<u>\$34,164,006</u>	<u>\$25,773,866</u>	<u>\$22,411,791</u>	<u>\$19,200,289</u>	<u>\$19,225,858</u>

# UNION COUNTY, OHIO

*Property Tax Levies and Collections - Real and Public Utility Taxes  
Union County General Fund  
Last Ten Years*

Collection Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Total Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2004	2,722,319	2,644,724	97.15%	104,414	2,749,138	100.99%	137,334	5.04%
2003	2,766,591	2,513,707	90.86%	110,799	2,624,506	94.86%	142,961	5.17%
2002	2,603,383	2,377,224	91.31%	75,815	2,453,039	94.23%	146,377	5.62%
2001	2,187,639	2,121,473	96.98%	81,313	2,202,786	100.69%	98,327	4.49%
2000	2,080,633	1,997,708	96.01%	69,638	2,067,346	99.36%	123,098	5.92%
1999	1,962,885	1,902,680	96.93%	53,106	1,955,786	99.64%	76,120	3.88%
1998	1,665,022	1,622,643	97.45%	48,853	1,671,496	100.39%	58,908	3.54%
1997	1,555,852	1,531,579	98.44%	44,793	1,576,372	101.32%	52,167	3.35%
1996	1,512,665	1,485,421	98.20%	45,456	1,530,877	101.20%	52,792	3.49%
1995	1,331,365	1,295,151	97.28%	40,558	1,335,709	100.33%	48,861	3.67%

S-4

Source: Union County Auditor

TABLE 3

# UNION COUNTY, OHIO

*Property Tax Levies and Collections - Real and Public Utility Taxes  
Union County Other Funds {a}  
Last Ten Years*

Collection Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Total Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2004	4,740,710	4,605,627	97.15%	179,891	4,785,518	100.95%	231,830	4.89%
2003	4,764,598	4,399,183	92.33%	191,235	4,590,418	96.34%	249,841	5.24%
2002	4,459,321	4,142,459	92.89%	128,280	4,270,739	95.77%	253,690	5.69%
2001	3,137,453	3,044,821	97.05%	115,032	3,159,853	100.71%	166,795	5.32%
2000	2,991,427	2,869,331	95.92%	95,687	2,965,018	99.12%	178,235	5.96%
1999	2,821,086	2,737,545	97.04%	72,936	2,810,481	99.62%	109,401	3.88%
1998	2,523,487	2,460,715	97.51%	71,827	2,532,542	100.36%	89,280	3.54%
1997	2,267,821	2,278,113	100.45%	65,104	2,343,217	103.32%	76,038	3.35%
1996	1,987,394	2,025,253	101.90%	59,946	2,085,199	104.92%	69,358	3.49%
1995	2,377,077	2,313,511	97.33%	70,504	2,384,015	100.29%	87,237	3.67%

S-5

Source: Union County Auditor

{a} Other funds include Mental Health, MRDD, and Emergency 911.

TABLE 4

# UNION COUNTY, OHIO

*Assessed and Estimated Actual Values of Taxable Property  
Last Ten Years*

Year	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC UTILITIES		TOTAL		Ratio of Assessed To Actual Value
	Assessed Value	Estimated Actual Value(a)	Assessed Value	Estimated Actual Value(a)	Assessed Value	Estimated Actual Value(a)	Assessed Value	Estimated Actual Value(a)	
2004	846,698,200	2,419,137,714	238,986,460	975,454,939	52,013,960	59,106,773	1,137,698,620	3,453,699,426	32.94%
2003	813,703,300	2,324,866,571	203,292,500	829,765,306	51,063,100	58,026,250	1,068,058,900	3,212,658,127	33.25%
2002	765,169,350	2,186,198,143	201,889,553	824,038,992	49,373,040	56,105,727	1,016,431,943	3,066,342,862	33.15%
2001	651,145,560	1,860,415,886	198,335,360	793,341,440	67,930,360	77,193,591	917,411,280	2,730,950,917	33.59%
2000	612,671,080	1,750,488,800	188,527,150	754,108,600	70,435,110	80,039,897	871,633,340	2,584,637,297	33.72%
1999	574,533,300	1,641,523,714	183,927,680	735,710,720	69,188,050	78,622,784	827,649,030	2,455,857,218	33.70%
1998	479,329,500	1,369,512,857	164,509,690	658,038,760	66,373,960	75,424,955	710,213,150	2,102,976,572	33.77%
1997	458,341,850	1,309,548,143	153,658,411	614,633,644	58,877,100	66,905,795	670,877,361	1,991,087,582	33.69%
1996	445,105,750	1,271,730,714	146,024,960	584,099,840	58,280,750	66,228,125	649,411,460	1,922,058,679	33.79%
1995	375,172,358	1,071,921,023	148,257,440	593,029,760	60,126,080	68,325,091	583,555,878	1,733,275,874	33.67%

Source: Union County Auditor

- (a) This amount is calculated based on the following percentages for 2004:  
 Real Property is assessed at 35% of actual value.  
 Personal Property is assessed at 25% of actual value excluding inventories which are taxed at 23% for 2004.  
 Public Utility Property assessment value varies.

# UNION COUNTY, OHIO

*Property Tax Rates - Direct and Overlapping Governments  
(Per \$1,000 of Assessed Value)  
Last Ten Years*

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
<u>County Units</u>										
General	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
MR/DD	6.20	6.20	6.20	6.20	4.70	4.70	4.70	4.70	4.70	4.70
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
9-1-1	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Health	1.25	1.25	1.25	1.25	1.25	1.25	0.50	0.50	0.50	0.80
<u>School Districts within the County</u>										
Fairbanks LSD	41.70	36.80	37.00	37.00	37.30	38.50	39.00	40.00	40.25	42.09
Marysville EVSD	52.56	52.56	47.56	47.56	47.56	47.71	47.71	42.86	42.86	42.91
North Union LSD	41.30	41.30	34.70	34.70	34.80	34.80	35.30	36.70	37.80	34.40
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	39.70	41.65	41.65	41.90	42.95	36.70	36.90	36.90	36.90	37.50
Triad LSD	28.85	36.10	36.15	36.40	36.46	36.90	32.90	33.10	33.35	33.40
Jonathon Alder LSD	48.10	48.60	49.00	40.10	40.10	40.10	40.10	40.10	40.10	40.10
Hilliard CSD	74.40	64.44	64.44	65.61	65.61	59.71	59.71	59.96	60.28	60.65
Dublin CSD	64.60	64.60	64.60	65.22	65.22	65.22	65.50	57.90	57.90	58.41
Buckeye Valley LSD	33.20	33.52	33.95	34.33	34.40	34.75	36.00	36.05	35.92	36.92
<u>Corporations</u>										
Richwood	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.80
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Plain City	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.50
Magnetic Springs	5.90	5.90	5.90	5.90	5.90	5.90	5.90	15.90	15.90	15.90
Marysville	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.82
Milford Center	1.20	1.20	1.20	1.20	1.20	7.00	7.00	7.00	9.00	9.00
<u>Joint Vocational Schools</u>										
Central Ohio JVS	0.50	0.50	0.50	1.10	1.10	1.60	1.60	1.60	1.60	1.60
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	3.10	3.10
Delaware Co JVS	3.20	3.20	3.20	3.20	3.40	3.40	3.40	3.40	4.40	2.50
<u>Township / Fire</u>										
Allen	9.60	9.60	6.60	6.60	6.60	6.60	6.60	6.60	6.10	6.10
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	3.60	3.60	3.60	3.60
Darby	6.30	6.30	6.30	3.30	3.30	3.30	1.60	3.30	3.30	3.30
Dover	4.90	4.90	5.40	5.40	1.40	5.40	5.40	5.40	8.40	2.40
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	4.65	4.65	3.65	3.65
Jerome	13.90	13.90	13.90	13.90	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	3.50	3.50	3.50	3.50
Liberty	5.40	6.40	6.40	6.40	5.40	5.40	5.40	3.65	2.65	2.65
Millcreek	6.20	6.50	6.50	6.95	6.95	6.95	6.95	6.95	6.95	3.95
Paris	5.00	5.00	5.00	5.00	4.40	4.40	4.40	4.40	2.90	2.90
Taylor	6.20	6.20	6.20	6.20	6.20	5.70	5.70	3.20	2.70	3.20
Union	8.30	8.30	8.30	8.30	7.55	8.38	8.50	8.60	8.60	8.75
Washington	4.20	4.20	4.20	4.20	4.20	4.20	5.20	5.20	5.20	5.20
York	5.40	5.40	5.40	5.40	5.40	4.90	4.90	3.90	3.90	3.90

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 1999 tax rates for Claibourne, Jackson and York the rate does not include the 4.90 mills for the Northern Union County Fire District.

\* For 1999 in Washington Township, the rate does not reflect the .90 mills for the Southeast Hardin/Northwest Union County Fire District. This became 3.8 mills in 2000.

Source: Union County Auditor

**UNION COUNTY, OHIO**  
*Special Assessments Billing and Collections*  
*Ditch Maintenance and Construction*

<u>COLLECTION YEAR</u>	<u>AMOUNT BILLED</u>	<u>AMOUNT COLLECTED</u>	<u>PERCENT COLLECTED</u>
2004	81,587	91,147	111.72%
2003	63,333	57,295	90.47%
2002	39,701	41,677	104.98%
2001	36,836	41,107	111.59%
2000	26,125	26,885	102.91%
1999	36,610	35,515	97.01%
1998	30,063	29,377	97.72%
1997	36,481	35,899	98.40%
1996	38,795	38,429	99.06%
1995	44,551	44,511	99.91%

Source: Union County Auditor

# UNION COUNTY, OHIO

*Ratio of Net General Obligation Bonded Debt to  
Assessed Value and Net General Bonded Debt Per Capita  
Last Ten Years*

YEAR	POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	DEBT SERVICE MONIES AVAILABLE	DEBT PAYABLE FROM ENTERPRISE REVENUE AND SPECIAL ASSESSMENTS	NET BONDED DEBT	RATIO OF NET DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2004	40,909 {a}	1,137,698,620	19,855,000	157,186	16,515,000	3,182,814	0.28%	77.80
2003	40,909 {a}	1,068,058,900	22,530,000	90,000	20,975,000	1,465,000	0.14%	35.81
2002	40,909 {a}	1,016,431,943	18,340,000	92,216	16,590,000	1,657,784	0.16%	40.52
2001	40,909 {a}	917,411,280	21,520,000	811,574	17,695,000	3,013,426	0.33%	73.66
2000	40,909 {a}	871,633,340	20,660,000	339,667	18,540,000	1,780,333	0.20%	43.52
1999	31,969 {b}	827,649,030	21,705,000	368,057	19,410,000	1,926,943	0.23%	60.28
1998	31,969 {b}	710,213,150	12,170,000	362,515	9,695,000	2,112,485	0.30%	66.08
1997	31,969 {b}	670,877,361	10,645,000	5,752	7,265,000	3,374,248	0.50%	105.55
1996	31,969 {b}	649,411,460	10,670,000	13,536	7,680,000	2,976,464	0.46%	93.10
1995	31,969 {b}	583,555,878	8,765,000	0	6,190,000	2,575,000	0.44%	80.55

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Source: Union County Auditor

{a} Population based upon 2000 U.S. Census

{b} Population based upon 1990 U.S. Census

Note: Gross bonded debt equals the outstanding principle on general obligation bonds at year end

Table 8

# UNION COUNTY, OHIO

*Computation of Legal Debt Margin  
December 31, 2004*

	Total Debt Limit {a}	Total Unvoted Debt Limit {b}
Assessed Value of County Collection year 2004	\$ 1,137,698,620	\$ 1,137,698,620
Debt Limitation	26,942,466	11,376,986
Total Outstanding Debt:		
Water District Notes	1,945,000	1,945,000
Sanitary Sewer District Notes	2,075,000	2,075,000
Hospital Improvement Notes	5,237,395	5,237,395
Mortgage Loan	114,518	114,518
General Obligation Bonds	19,855,000	19,855,000
OPWC Loans	77,310	77,310
	29,304,223	29,304,223
Total Outstanding Debt	29,304,223	29,304,223
Exemptions:		
Water District Notes	(1,945,000)	(1,945,000)
Sanitary Sewer District Notes	(2,075,000)	(2,075,000)
Hospital Improvement Notes	(5,237,395)	(5,237,395)
Mortgage Loan	(114,518)	(114,518)
General Obligation Bonds	(16,640,000)	(16,640,000)
OPWC Loans	(77,310)	(77,310)
	(26,089,223)	(26,089,223)
Total Exemptions	(26,089,223)	(26,089,223)
Less: Amount in Debt Service	(157,186)	(157,186)
Net Debt Subject to Limitation	3,057,814	3,057,814
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 23,884,652	\$ 8,319,172

**Source: Union County Auditor**

{a} The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$ 3,000,000
1-1/2% of next \$200,000,000 of assessed value	3,000,000
2-1/2% of amount of assessed value in excess of \$300,000,000	20,942,466
	\$ 26,942,466

{b} The Unvoted Debt Limitation equals 1% of assessed value

# UNION COUNTY, OHIO

## Computation of Direct and Overlapping General Obligation Bonded Debt

<u>Jurisdiction</u>	<u>Net General Obligation Debt Outstanding (a)</u>	<u>Percentage Applicable to County (b)</u>	<u>Amount Applicable to County</u>
The County	\$ 19,855,000	100.00%	\$ 19,855,000
All Villages and Cities wholly within the County	1,060,000	100.00%	1,060,000
City of Dublin	54,574,298	0.91%	496,626
All Townships wholly within the County	-	100.00%	-
Washington Township-Franklin County	2,795,000	0.89%	24,876
<u>All School Districts</u>			
Dublin City School District	169,785,676	2.67%	4,533,278
Benjamin Logan Local School District	6,539,582	1.06%	69,320
Buckeye Valley Local School District	10,999,992	0.07%	7,700
Jonathaan Alder Local School District	24,364,958	41.76%	10,174,806
Marysville Exempted Village School District	41,107,162	100.00%	41,107,162
North Union Local School District	12,624,989	95.50%	12,056,864
Triad Local School District	2,748,985	6.38%	175,385
Tri-Rivers Joint Vocational School	300,000	7.75%	23,250
SE Ambulance District Misc.	159,338	22.87%	36,441
Total Applicable to County			<u>\$ 89,620,708</u>

(a) Includes only general obligation bonded debt payable from property tax.

(b) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2004 tax year. The source was Ohio Municipal Advisory Board.

# UNION COUNTY, OHIO

*Ratio of Annual Debt Expenditures for General Obligation Bonded  
Debt to Total Governmental Expenditures  
Last Ten Years*

<u>CALENDAR YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST AND FISCAL CHARGES</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO TOTAL GENERAL FUND EXPENDITURES</u>
2004	\$315,000	\$173,168	\$488,168	43,167,762	1.13%
2003	300,000	186,488	486,488	41,159,108	1.18%
2002	530,000	215,591	745,591	39,991,709	1.86%
2001	250,000	179,920	429,920	34,453,643	1.25%
2000	240,000	189,640	429,640	33,605,663	1.28%
1999	225,000	203,946	428,946	34,164,006	1.26%
1998	155,545	158,855	314,400	25,773,866	1.22%
1997	115,000	154,019	269,019	22,411,791	1.20%
1996	110,000	154,550	264,550	19,200,289	1.38%
1995	105,000	159,470	264,470	19,225,858	1.38%

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Source: Union County Auditor

Table 11

# UNION COUNTY, OHIO

*Demographic Statistics  
Last Ten Years*

## Civilian Labor Force Estimate

### Unemployment Rate

<u>Year</u>	<u>Employment</u>	<u>Unemployment</u>	<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
1995	15,000	700	4.50%	5.50%	6.10%
1996	15,500	600	3.80%	4.80%	5.60%
1997	17,000	600	3.60%	4.60%	4.90%
1998	17,300	500	2.90%	4.30%	4.50%
1999	17,800	500	2.90%	4.30%	4.20%
2000	18,400	500	2.80%	4.10%	4.00%
2001	19,600	500	2.70%	4.30%	4.80%
2002	20,000	800	3.80%	5.60%	5.80%
2003	20,600	900	4.10%	6.10%	6.00%
2004	22,300	1200	4.90%	6.10%	5.50%

## 2004 Employment, Union County

<u>Month</u>	<u>Employment</u>	<u>Unemployment</u>	<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
January	21,900	1,300	5.4	7.0	6.3
February	22,000	1,200	5.3	6.7	6.0
March	22,000	1,200	5.1	6.6	6.0
April	22,100	1100	4.7	6.0	5.4
May	22,200	1000	4.4	5.8	5.3
June	22,400	1200	5.0	6.4	5.8
July	22,600	1300	5.3	6.3	5.7
August	22,700	1200	4.9	5.8	5.4
September	22,300	1100	4.7	5.8	5.1
October	22,500	1100	4.7	5.8	5.1
November	22,600	1200	4.9	6.0	5.2
December	22,500	1100	4.6	5.7	5.1

Source: Ohio Department of Job and Family Services  
Office of Workplace Development  
Bureau of Labor Market Information  
Columbus, Ohio 43215

Estimates are not seasonally adjusted.

# UNION COUNTY, OHIO

*Property Value, Construction  
Last Ten Years*

COLLECTION YEAR	REAL PROPERTY ASSESSED VALUE [A] [B]			NEW CONSTRUCTION		
	AGRICULTURAL /RESIDENTIAL	COMMERCIAL /INDUSTRIAL	TAX EXEMPT	AGRICULTURAL /RESIDENTIAL	COMMERCIAL /INDUSTRIAL	TOTAL
2004	750,867,221	95,830,979	69,160,840	40,049,470	5,599,480	45,648,950
2003	638,517,540	173,478,300	59,839,870	27,471,710	4,787,720	32,259,430
2002	605,098,020	160,071,330	69,177,220	30,729,820	6,568,570	37,298,390
2001	508,203,710	142,941,850	66,818,290	24,799,740	6,441,390	31,241,130
2000	475,679,830	136,991,250	66,987,890	20,806,230	10,247,020	31,053,250
1999	450,591,320	123,941,980	63,869,370	20,657,690	5,153,510	25,811,200
1998	364,169,170	115,160,330	61,467,570	12,165,410	4,563,300	16,728,710
1997	351,669,290	106,551,490	63,441,790	13,694,100	6,187,640	19,881,740
1996	335,808,040	109,297,710	79,350,460	10,576,700	6,543,590	17,120,290
1995	273,054,618	102,026,310	74,324,070	10,763,590	1,662,390	12,425,980

[A] UNION COUNTY AUDITOR

[B] REAL PROPERTY VALUES DO NOT INCLUDE PUBLIC UTILITY REAL OR MINERAL RIGHTS

**UNION COUNTY, OHIO**

*Principal Taxpayers  
December 31, 2004*

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>
Honda of America	Business	\$ 56,192,360
Ohio Power Company	Utility	15,358,940
O M Scotts & Sons	Business	15,270,530
Union Rural Electric	Utility	10,751,620
Dayton Power & Light	Utility	9,027,050
United Telephone	Utility	4,828,690
M/I Homes	Business	4,564,170
Nestle USA	Business	4,216,840
Dominion Homes	Business	4,171,400
Ohio Edison	Utility	3,920,250
		<u>\$ 128,301,850</u>

Source: Union County Auditor

**UNION COUNTY, OHIO**

*Ten Largest Employers  
December 31, 2004*

<u>EMPLOYER</u>	<u>NATURE OF BUSINESS</u>	<u>NUMBER OF EMPLOYEES</u>
Honda of America	Automobile/Motorcycle Manufacturer and R&D	7,880
The Scotts Company	Lawn Care Products	1,137
Memorial Hospital of Union County and The Gables at Green Pastures	Health Care	700
Ohio Reformatory for Women	Penal Institution	500
Goodyear	Rubber Manufacturer	318
Nestle R & D	R & D	225
Parker	Hydraulics	210
Invensys Climate Controls	Electromechanical Controls R & C	150
Scioto Corp	Custodial / Janitorial	150
G.I.Plastek, Inc.	Injection Molded Plastics	119

Source: Union County Chamber of Commerce

**UNION COUNTY, OHIO***Miscellaneous Statistics*

<b>Date of Incorporation</b>		April 1, 1820
<b>County Seat</b>		Marysville, Ohio
<b>Area- Square Miles</b>		434
<b>Road Mileage</b>		
State & U.S. Highways		196 Miles
County Roads		469 Miles
Township Roads		154 Miles
<b>Population (2000 Census)</b>		40,909
<b>Number of Households</b>		14,342
Average Number of Persons Per Household		2.85
<b>Number of Political Subdivisions Located in Union County</b>		
Municipalities		2
Villages		5
Townships		15
School Districts		3
<b>Communications</b>		
Radio Stations		1
Daily Newspapers		1
Weekly Newspapers		1
<b>Voter Statistics, Election of November 2003</b>		
Number of Registered Voters		30,200
Number of Voters Last General Election		22,515
Percentage of Registered Voters Voting		74.55%
<b>Union County's Agricultural</b>		
Number of Parcels		5,287
Land in Agriculture		235,022
Animal Claims Received 2004		1 Claims
Animal Claims Paid - 2004		1 Claims
Number of Dog Licenses Sold	6,796 at \$10.00 each	\$67,960
Number of Kennels Licenses Sold	93 at \$50.00 each	\$4,650

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**Auditor of State  
Betty Montgomery**

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Columbus, Ohio 43216-1140  
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Facsimile 614-466-4490

## **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 12, 2005**