



Dave Yost • Auditor of State



**UNION TOWNSHIP  
CLERMONT COUNTY**

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# Dave Yost • Auditor of State

Union Township  
Clermont County  
4350 Aicholtz Road  
Cincinnati, Ohio 45245

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

December 7, 2011

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Union Township  
Clermont County  
4350 Aicholtz Road  
Cincinnati, Ohio 45245

To the Board of Trustees:

We have audited the accompanying financial statements of Union Township, Clermont County, Ohio (the Township), as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2010 and 2009, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Union Township, Clermont County, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2011, on our consideration of the Township'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.

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

**Dave Yost**  
Auditor of State

December 7, 2011

**UNION TOWNSHIP  
CLERMONT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Property and Other Local Taxes	\$1,094,653	\$15,237,580	\$0	\$0	\$16,332,233
Charges for Services	0	579,300	0	0	579,300
Licenses, Permits, and Fees	485,578	465,627	0	0	951,205
Fines and Forfeitures	90,738	8,987	0	0	99,725
Intergovernmental	809,692	2,665,083	0	0	3,474,775
Payments in Lieu of Taxes	0	3,621,127	0	0	3,621,127
Special Assessments	0	52,854	0	0	52,854
Earnings on Investments	7,765	563	0	14,046	22,374
Miscellaneous	681,271	457,053	0	0	1,138,324
	<u>3,169,697</u>	<u>23,088,174</u>	<u>0</u>	<u>14,046</u>	<u>26,271,917</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	2,514,173	6,738,474	0	1,017,776	10,270,423
Public Safety	0	8,652,225	0	0	8,652,225
Public Works	0	2,025,553	0	0	2,025,553
Health	437,045	226,728	0	0	663,773
Conservation - Recreation	291,872	0	0	0	291,872
Capital Outlay	82,676	528,466	0	0	611,142
Debt Service:					
Redemption of Principal	0	0	33,270,000	0	33,270,000
Interest and Other Fiscal Charges	0	0	545,870	1,028,893	1,574,763
	<u>3,325,766</u>	<u>18,171,446</u>	<u>33,815,870</u>	<u>2,046,669</u>	<u>57,359,751</u>
<b>Total Cash Disbursements</b>					
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(156,069)</u>	<u>4,916,728</u>	<u>(33,815,870)</u>	<u>(2,032,623)</u>	<u>(31,087,834)</u>
<b>Other Financing Receipts / (Disbursements):</b>					
Proceeds from Sale of Notes	0	0	33,100,000	0	33,100,000
Premium Sale of Notes	0	0	163,514	0	163,514
Transfers-In	0	604,149	584,720	0	1,188,869
Transfers-Out	0	(584,720)	(32,364)	(571,785)	(1,188,869)
Refund of Prior Years Expenditure	200,000	(200,000)	0	0	0
Refund of Prior Years Receipts	0	109,725	0	0	109,725
	<u>200,000</u>	<u>(70,846)</u>	<u>33,815,870</u>	<u>(571,785)</u>	<u>33,373,239</u>
<b>Total Other Financing Receipts / (Disbursements)</b>					
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	43,931	4,845,882	0	(2,604,408)	2,285,405
Fund Cash Balances, January 1	<u>2,212,700</u>	<u>6,192,752</u>	<u>36,473</u>	<u>4,126,836</u>	<u>12,568,761</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$2,256,631</b></u>	<u><b>\$11,038,634</b></u>	<u><b>\$36,473</b></u>	<u><b>\$1,522,428</b></u>	<u><b>\$14,854,166</b></u>
Reserve for Encumbrances, December 31	<u>\$152,001</u>	<u>\$5,934,752</u>	<u>\$0</u>	<u>\$800,000</u>	<u>\$6,886,753</u>

*The notes to the financial statements are an integral part of this statement.*

**UNION TOWNSHIP  
CLERMONT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<b>Governmental Fund Types</b>				<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	
<b>Cash Receipts:</b>					
Property and Other Local Taxes	\$1,123,443	\$12,726,854	\$0	\$0	\$13,850,297
Licenses, Permits, and Fees	472,291	372,150	0	0	844,441
Fines and Forfeitures	95,016	44,299	0	0	139,315
Intergovernmental	914,746	2,247,846	0	438,549	3,601,141
Payments in Lieu of Taxes	0	2,974,000	0	0	2,974,000
Special Assessments	0	43,502	0	0	43,502
Earnings on Investments	27,605	2,935	0	18,867	49,407
Miscellaneous	591,140	165,885	0	124,191	881,216
<b>Total Cash Receipts</b>	<b>3,224,241</b>	<b>18,577,471</b>	<b>0</b>	<b>581,607</b>	<b>22,383,319</b>
<b>Cash Disbursements:</b>					
Current:					
General Government	2,692,894	5,473,159	0	0	8,166,053
Public Safety	0	10,288,233	0	0	10,288,233
Public Works	0	1,885,063	0	0	1,885,063
Health	427,232	240,437	0	0	667,669
Conservation - Recreation	91,865	0	0	0	91,865
Capital Outlay	61,155	286,949	0	7,384,002	7,732,106
Debt Service:					
Redemption of Principal	0	0	33,270,000	0	33,270,000
Interest and Other Fiscal Charges	0	0	1,158,095	585,361	1,743,456
<b>Total Cash Disbursements</b>	<b>3,273,146</b>	<b>18,173,841</b>	<b>34,428,095</b>	<b>7,969,363</b>	<b>63,844,445</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>(48,905)</b>	<b>403,630</b>	<b>(34,428,095)</b>	<b>(7,387,756)</b>	<b>(41,461,126)</b>
<b>Other Financing Receipts / (Disbursements):</b>					
Proceeds from Sale of Notes	0	0	33,270,000	0	33,270,000
Premium Sale of Notes	0	0	180,989	0	180,989
Transfers-In	0	0	977,106	4,514,368	5,491,474
Transfers-Out	0	(3,155,120)	0	(2,336,354)	(5,491,474)
Refund of Prior Year Receipts	0	100,375	0	0	100,375
<b>Total Other Financing Receipts / (Disbursements)</b>	<b>0</b>	<b>(3,054,745)</b>	<b>34,428,095</b>	<b>2,178,014</b>	<b>33,551,364</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements</b>	<b>(48,905)</b>	<b>(2,651,115)</b>	<b>0</b>	<b>(5,209,742)</b>	<b>(7,909,762)</b>
<b>Fund Cash Balances, January 1</b>	<b>2,261,605</b>	<b>8,843,867</b>	<b>36,473</b>	<b>9,336,578</b>	<b>20,478,523</b>
<b>Fund Cash Balances, December 31</b>	<b>\$2,212,700</b>	<b>\$6,192,752</b>	<b>\$36,473</b>	<b>\$4,126,836</b>	<b>\$12,568,761</b>
<b>Reserve for Encumbrances, December 31</b>	<b>\$10,299</b>	<b>\$40,030</b>	<b>\$0</b>	<b>\$1,904</b>	<b>\$52,233</b>

The notes to the financial statements are an integral part of this statement.

**UNION TOWNSHIP  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Union Township, Clermont County, Ohio (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township participates in the Ohio Government Risk Management Plan public entity risk pool. Note 8 to the financial statements provide additional information for this entity. This organization is a non-assessable, unincorporated non-profit association providing a formalized, jointly administrated self-insurance risk management program and other administrative services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable, except the financial statements do not include debt service funds external custodians maintain. Note 6 to the financial statement describes these assets.

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**UNION TOWNSHIP  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Police District Fund - This fund receives property tax and intergovernmental monies for the operation of the Township Police Department.

Fire District Fund - This fund receives property tax and intergovernmental monies for the operation of the Township Fire Department.

Safety Services Levy Fund - This fund receives property tax and intergovernmental monies for the operation of the Township EMS Department.

TIF Fund - This fund receives payments in lieu of taxes to fund certain public improvements.

**3. Debt Service Funds**

These funds account for resources the Township accumulates to pay bond and note debt. The Township had the following significant Debt Service Fund:

General Bond Retirement Fund - This fund is used to repay the township's debt.

**4. Capital Project Funds**

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project fund:

TIF Project Fund – This fund received money from the issuance of Tax Increment Financing Bond Anticipation Notes to pay the cost of various capital improvements to the infrastructure of the Township, including township park improvements, fire station improvements and road improvements.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**UNION TOWNSHIP  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio law.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. Equity in Pooled Deposits**

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

	<u>2010</u>	<u>2009</u>
Demand deposits	\$14,054,166	\$11,768,761
Certificates of deposit	800,000	800,000
Total deposits	<u>\$ 14,854,166</u>	<u>\$ 12,568,761</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

**UNION TOWNSHIP  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**3. Budgetary Activity**

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,448,990	\$3,169,697	\$720,707
Special Revenue	21,375,605	23,802,048	2,426,443
Debt Service	0	33,848,234	33,848,234
Capital Projects	3,575	14,046	10,471
Total	<u>\$23,828,170</u>	<u>\$60,834,025</u>	<u>\$37,005,855</u>

2010 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,902,898	\$3,477,767	\$1,425,131
Special Revenue	27,576,867	24,690,918	2,885,949
Debt Service	28,820	33,848,234	(33,819,414)
Capital Projects	4,088,349	3,418,454	669,895
Total	<u>\$36,596,934</u>	<u>\$65,435,373</u>	<u>(\$28,838,439)</u>

2009 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,625,251	\$3,224,241	(\$401,010)
Special Revenue	18,172,933	18,677,846	504,913
Debt Service	400,000	34,428,095	34,028,095
Capital Projects	190,200	5,095,975	4,905,775
Total	<u>\$22,388,384</u>	<u>\$61,426,157</u>	<u>\$39,037,773</u>

2009 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$5,928,065	\$3,283,445	\$2,644,620
Special Revenue	24,926,507	21,368,991	3,557,516
Debt Service	428,820	34,428,095	(33,999,275)
Capital Projects	23,893,150	10,307,621	13,585,529
Total	<u>\$55,176,542</u>	<u>\$69,388,152</u>	<u>(\$14,211,610)</u>

**UNION TOWNSHIP  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**4. Property Tax**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**5. Debt**

Debt outstanding at December 31, 2010 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Various Purpose GO BAN's (2010)	\$33,100,000	1.25%
Lease Purchase Equipment (2006)	<u>\$1,049,729</u>	4.08%
Total	<u>\$34,149,729</u>	

The Various Purpose, General Obligation, Bonds Anticipation Notes (2010) relate to the Township's capital improvements to its infrastructure, including township park improvements, fire station improvements and road improvements. The notes were issued in September 2010 in the amount of \$33,100,000. This note paid off the \$33,270,000 GO Capital Improvement and Refunding BAN's issued in September 2009 that were issued to retire the TIF Revenue Anticipation Notes issued in September 2008. As noted in Note 13 the General Obligation notes were again refinanced in 2011.

The equipment capital lease (2006) related to the financing of certain equipment. The lease was entered into in January 2006 in the amount of \$1,563,580. The lease will be repaid in annual installments of \$193,544, including interest, over 10 years.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	<u>Capital Equipment Lease 2006</u>
2011	\$193,544
2012	193,544
2013	193,544
2014	193,544
2015	193,544
2016-2020	<u>193,544</u>
Total	<u>\$1,161,264</u>

**UNION TOWNSHIP  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**5. Debt (Continued)**

In addition to the debt described above, the Township has defeased certain debt issues from prior years. Debt principal outstanding at December 31, 2010 was \$11,835,000. This disclosure does not include the related defeased debt or assets, since trusteed assets should provide sufficient resources to retire the debt.

**6. Debt Service Trust Funds**

As disclosed in Note 5, the Township defeased the 2002 Civic Center bonds and the 2004 Capital Improvement bonds. At December 31, 2010, the custodian held \$12,408,859 in Township assets to retire these bonds.

**7. Retirement Systems**

The Township's certified Fire Fighters and full-time Police Officers belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OP&F participants contributed 10% of their wages. For 2010 and 2009, the Township contributed to OP&F an amount equal to 19.5% of full-time police members' wages and 24% of full-time fire fighters' wages, respectively. For 2010 and 2009, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2010.

**8. Risk Management**

**Risk Pool Membership**

Prior to 2009, the Township belonged to the Ohio Government Risk Management Plan (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan was legally separate from its member governments.

On January 1, 2009, through an internal reorganization, the Plan created three separate non-profit corporations including:

- Ohio Plan Risk Management, Inc. (OPRM) - formerly known as the Ohio Risk Management Plan;
- Ohio Plan Healthcare Consortium, Inc. (OPHC) - formerly known as the Ohio Healthcare Consortium; and
- Ohio Plan, Inc. - mirrors the oversight function previously performed by the Board of Directors. The Board of Trustees consists of eleven (11) members that include appointed and elected officials from member organizations.

**UNION TOWNSHIP  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**8. Risk Management (Continued)**

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio. These coverage programs, referred to as Ohio Plan Risk management (“OPRM”), are developed specific to each member’s risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member’s exposure to loss, except OPRM retains 40% (17.5% through October 31, 2010 and 15% through October 31, 2009) of the premium and losses on the first \$250,000 casualty treaty and 10% of the first \$1,000,000 property treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 761 and 725 members as of December 31, 2010 and 2009 respectively. The Township participates in this coverage.

The Plan formed the Ohio Plan Healthcare Consortium (“OPHC”), as authorized by Section 9.833 of the Ohio Revised Code. The OPHC was established to provide cost effective employee benefit programs for Ohio political sub-divisions and is a self-funded, group purchasing consortium that offers medical, dental, vision and prescription drug coverage as well as life insurance for its members. The OPHC is sold through seventeen appointed independent agents in the State of Ohio. Coverage programs are developed specific to each member’s healthcare needs and the related premiums for coverage are determined through the application of uniform underwriting criteria. Variable plan options are available to members. These plans vary primarily by deductibles, coinsurance levels, office visit co-pays and out-of pocket maximums. OPHC had 65 and 60 members as of December 31, 2010 and 2009 respectively. The Township does not participate in this coverage.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member’s covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool’s audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31: 2010 and 2009, and include amounts for both OPRM and OPHC:

	<b>2010</b>		<b>2009</b>	
	<b>OPRM</b>	<b>OPHC</b>	<b>OPRM</b>	<b>OPHC</b>
Assets	\$12,036,541	\$1,355,131	\$11,176,186	\$1,358,802
Liabilities	(4,845,056)	(1,055,096)	(4,852,485)	(1,253,617)
Members’ Equity	<u>\$7,191,485</u>	<u>\$300,035</u>	<u>\$6,323,701</u>	<u>\$105,185</u>

You can read the complete audited financial statements for OPRM and OPHC at the Plan’s website, [www.ohioplan.org](http://www.ohioplan.org).

**UNION TOWNSHIP  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**9. Intergovernmental Agreement**

The Township has entered into an intergovernmental agreement with the Clermont County Transportation Improvement District (the District) to assist in providing funding to the District to facilitate the development and implementation of the District's projects.

The intergovernmental agreement with District provides for \$1,000,000 of funding commitments from available revenue sources in the amount of \$100,000 per year for a period of 10 years beginning in 2007.

**10. Contract Postal Unit**

The Township has a contract with the USPS to operate a contract postal unit (CPU). Under the contract, the Township purchases their postage supplies, metered postage and stamps from stamp fulfillment services. The Township owns this inventory and is responsible for the proceeds from the sale of the inventory. The Township receives an 11% commission from the USPS on its CPU gross sales which are recorded as miscellaneous cash receipts in the General Fund. The proceeds from the sale of the inventory are recorded as miscellaneous cash receipts in the General Fund and purchases of postage supplies are recorded as general government expenses in the General Fund.

**11. Jointly Governed Organizations**

The Township entered into the Joint Economic Development District 1 (JEDD) contract with the City of Milford in March 2007 to create the Ivy Pointe Joint Economic Development District. This contract was entered into pursuant to the authority of Ohio Revised Code 715.72 through 715.81. The contracting parties are creating the JEDD for the purpose of facilitating economic development to create jobs and employment opportunities and to improve the economic welfare of the people in Union Township, the City of Milford, Clermont County, the State of Ohio and in the area of the contracting parties. The Township selects three of the five JEDD board members per review of the JEDD contract.

**12. Tax Incremental Financing Agreements**

In December 2003, the Township adopted resolutions 2003-12 and 2003-13, creating six tax incentive districts. The Township entered into the Tax Increment Financing (TIF) agreements in December 2003 with West Clermont Local School District and Milford Exempted Village School District. The Tax Incentive District's were created pursuant to Ohio Revised Code Section 5709.73(C). The Township declared that the Districts were necessary and appropriate and that certain public improvements relating to the TIF Districts are a public purpose and are to be made to benefit or serve the development of the TIF Districts. These improvements are exempt from real property taxation for thirty (30) years through December 31, 2033. The Township agreed to act as a participant in these agreements, wherein they are required to establish a fund to collect all payments in lieu of taxes. The School Districts waived their right, for any year or portion thereof in which it would have received property tax payments derived from the Exempted Property. However, the Township has agreed to provide the transfer of a developable lot for an elementary school to each School District within one of the tax incentive districts at no cost to the School Districts.

**UNION TOWNSHIP  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**12. Tax Incremental Financing Agreements (Continued)**

In December 2005, the Township adopted resolutions 2005-20 through 2005-27 and 2005-29, creating nine residential incentive districts. The Township entered into the Tax Increment Financing (TIF) agreements in December 2005 with West Clermont Local School District and Milford Exempted Village School District. The Township declared that the Districts were necessary and appropriate and that certain public infrastructure improvements relating to the Districts are a public purpose and are to be made to benefit or serve the development of the District. These improvements are exempt from real property taxation for thirty (30) years through December 31, 2035. The Township agreed to act as a participant in these agreements, wherein they are required to establish a fund to collect all payments in lieu of taxes and make annual payments to West Clermont Local School District and Milford Exempted Village School District.

In December 2006, the Township adopted resolutions 2006-33, creating a tax incentive district. The Township entered into the Tax Increment Financing (TIF) agreements in February 2007 with West Clermont Local School District. The Tax Incentive District's were created pursuant to Ohio Revised Code Section 5709.73(B). The Township declared that the Districts were necessary and appropriate and that certain public improvements relating to the Ivy Pointe TIF District are a public purpose and are to be made to benefit or serve the development of the TIF District. These improvements are exempt from real property taxation for thirty (30) years through December 31,

2036. The Township agreed to act as a participant in this agreement, wherein they are required to establish a fund to collect all payments in lieu of taxes and make annual payments to West Clermont Local School District.

In December 2007, the Township issued Tax Increment Revenue Bond Anticipation Notes, Series 2007 for \$33,500,000. The Series 2007 Notes were issued for the purpose of (a) advance refunding the \$6,975,000 of outstanding Civic Center General Obligation Bonds Series 2002; (b) advance refunding the \$7,480,000 of outstanding Capital Improvement General Obligation Bonds Series 2004; (c) paying part of the cost of various capital improvements to the infrastructure of the Township, including township park improvements, fire station improvements and road improvements; (d) funding a debt service reserve fund and paying certain costs related to the issuance of the Series 2007 Notes. The Series 2007 Notes were reissued in 2008 for \$33,270,000. As disclosed in Note 5, the Township issued GO Capital Improvement and Refunding BAN's in September 2009 to retire the 2008 TIF Revenue Bond Anticipation BAN's.

**13. Subsequent Events**

The Township issued \$32,650,000 Various Purpose General Obligation Bond Anticipation Notes in September 2011. The proceeds of the Various Purpose General Obligation Bond Anticipation Notes were used to retire the 2010 Various Purpose GO BAN's.

**14. Reimbursement**

In 2010, The Township Board of Trustees passed Resolution 2010-13 "authorizing the fiscal officer to transfer \$200,000 from Fund 34 (JEDD), Special Revenue fund to the General Fund to reimburse the General fund for an expenditure that occurred in 2008 as noted in Resolution 08-20 "authorizing the payment of a grant to the Clermont County Economic Development Office for the relocation on SenCorp's Corporate Offices to the Ivy Pointe Commerce Park". This is presented in the 2010 financial statements as a reimbursement of a prior year expenditure between the General Fund and the Special Revenue Fund type.

**UNION TOWNSHIP  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**15. Noncompliance**

Contrary to Ohio law:

- The Township did not maintain accurate accounting records and financial statements.
- Budgetary expenditures exceeded appropriation authority in the Bond Retirement fund ended December 31, 2010 and 2009 and the TIF Project fund ended December 31, 2009.
- The Township did not obtain certification from the fiscal officer for all expenditures in accordance with ORC 5705.42(D)(1).
- The post office did not deposit receipts within 24 hours.



# Dave Yost • Auditor of State

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

Union Township  
Clermont County  
4350 Aicholtz Road  
Cincinnati, Ohio 45245

To the Board of Trustees:

We have audited the financial statements of Union Township, Clermont County, Ohio (the Township), as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated December 7, 2011, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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*.

### **Internal Control Over Financial Reporting**

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-001 described in the accompanying schedule of findings to be a material weakness.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Township'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 as items 2010-001 through 2010-004.

We also noted certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated December 7, 2011.

The Township's response to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Township's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management, the Board of Trustees, and others within the Township. We intend it for no one other than these specified parties.



**Dave Yost**  
Auditor of State

December 7, 2011

**UNION TOWNSHIP  
CLERMONT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2010 AND 2009**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2010-001**

**Noncompliance/Material Weakness**

**Ohio Admin. Code Section 117-2-02** states, in part that:

(A) All local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements required by 117-2-03 of the Administrative Code.

The Township's Cash Basis Annual Financial Report filed with the Auditor of State and presented for audit for the years ending December 31, 2010 and 2009 had significant misclassifications and omissions. These misclassifications included payments in lieu of taxes and debt payments posted to the wrong line items, and transfer activity recorded as revenues and disbursements. Additionally, the Township failed to record debt refinancing activity for both 2009 and 2010.

Due to these significant misclassifications and omissions the Auditor of State gave the Township an opportunity to review the transactions in the general ledgers and make the necessary reclassifications and corrections to the financial statements. The Township contracted with Local Government Services (LGS) to perform this review and make corrections to the annual reports. This resulted in adjustments/changes to the Tax Increment Financing (TIF) Special Revenue Fund, Debt Service fund, and various Capital Project funds. The following is a summary of the adjustments made to the Township's general ledger and annual reports for 2009 and 2010:

2009 TIF Special Revenue Fund - Receipts were reduced in total by \$1,645,554; disbursements were reduced in total by \$2,701,873; other financing receipts/disbursements were reduced in total by \$3,155,120. These corrections had no effect on year end fund balance.

2009 Debt Service Fund - Disbursements were increased in total by \$34,428,095; other financing receipts/disbursements were increased in total by \$34,428,095. These corrections had no effect on year end fund balance.

2009 various Capital Projects funds - Receipts were reduced in total by \$6,160,520; disbursements were reduced in total by \$3,982,506; other financing receipts/disbursements were increased in total by \$2,178,014. These corrections had no effect on year end fund balance.

2010 TIF Special Revenue Fund - Receipts were reduced in total by \$604,149; disbursements were reduced in total by \$584,720; other financing receipts/disbursements were increased in total by \$19,429. These corrections had no effect on year end fund balance.

2010 Debt Service Fund - Disbursements were increased in total by \$33,815,870; other financing receipts/disbursements were increased in total by \$33,815,870. These corrections had no effect on year end fund balance.

**FINDING NUMBER 2010-001**  
**(Continued)**

2010 various Capital Projects funds - Disbursements were reduced in total by \$571,785; other financing receipts/disbursements were reduced in total by \$571,785. These corrections had no effect on year end fund balance.

Upon review of the Township's corrected annual reports, we determined that the Township had the following additional posting errors which resulted in audit adjustments and reclassifications to the financial statements, and where applicable, the accounting records:

1. The Township posted Tax Incentive Financing to Taxes instead of Payments in Lieu of Taxes for the TIF Special Revenue Fund totaling \$2,974,000 for fiscal year 2009 and \$3,621,127 for fiscal year 2010.
2. In 2010, the Township incorrectly posted several entries between the Capital Projects Bond fund, the TIF fund, and the General fund related to debt payment(s). The activity in the Capital Projects Bond fund and the TIF fund were included in the corrections noted above however, the entries recorded in the General fund totaling \$571,760 resulting in both General Fund receipts and disbursements being overstated. Adjustments were made to the financial statements to eliminate the entry.
3. In 2009, The Township posted state reimbursements totaling \$438,549 for costs that occurred in the TIF Project Fund to General Fund Other Revenue, and subsequently recorded a General Government expenses to the General Fund in the amount of \$396,489 and a receipt to the TIF Project Fund Other Revenue line item, leaving a balance \$42,060 in project reimbursements in the General Fund. These reimbursements should have been receipted directly to the Project Fund Intergovernmental Line Item. Adjustments were made to the financial statements to eliminate the \$396,489 General fund expenditure, reclassify the \$396,489 TIF Project Other Revenue to Intergovernmental Revenue, and to reclassify the remaining \$42,060 in the General fund Other Revenue to the TIF Project fund Intergovernmental Revenue.

Other immaterial misclassifications were noted that did not require adjustments to the financial statements or accounting records:

1. In 2009 multiple posting errors were noted in testing of Special Revenue receipt line items. These errors had net effects of Intergovernmental revenue being understated by \$144,964; Tax revenue being overstated by \$191,881; Interest being understated by \$12,136; Payments in lieu of Taxes being understated by \$35,056; Other financing Sources being overstated by \$100,375; and Fines License and Permits being understated by \$100,375.
2. In 2009 the Township also posted \$85,000 in debt principal and \$6,998 in interest expense as Public Works expense. Another \$42,396 in debt principal and \$96,235 in interest expense were improperly posted as Capital Outlay.
3. In 2010 \$20,954 was posted to General Fund Health Expense rather than General Governmental Expense.
4. In 2010 multiple posting errors were noted in testing of Special Revenue receipt line items. These errors had net effects of Intergovernmental revenue being understated by \$731,968; Tax revenue being overstated by \$770,272; Interest being understated by \$2,582; Payments in lieu of Taxes being understated by \$35,722; Other financing Sources being overstated by \$109,725; and Fines License and Permits being understated by \$109,725.

**FINDING NUMBER 2010-001  
(Continued)**

5. In 2010 the the Township also posted \$85,000 in debt principal and \$3,391 in interest expense as Public Works expense. Another \$151,750 in debt principal and \$41,794 in interest expense were improperly posted as Capital Outlay.

As a result of these errors, certain receipt and disbursement line items in various funds were incorrectly reported on the Annual Financial Reports. Significant reclassifications and adjustments were made to receipt and disbursement line items and funds on the financial statements and accounting records. We recommend that the Township exercise due care when posting errors to the cash journal to prevent errors and assist in properly reflecting the Township's financial activity in the annual report.

**FINDING NUMBER 2010-002**

**Noncompliance**

**Ohio Rev. Code, Section 5705.41(B)**, provides that no subdivision or taxing unit is to expend money unless it has been properly appropriated.

At December 31, 2010, the Township had budgetary expenditures that exceeded total appropriations in the Bond Retirement Fund by \$33,754,686 (budgetary expenditures totaled \$33,783,506; total appropriations totaled \$28,820).

At December 31, 2009, the Township had budgetary expenditures that exceeded total appropriations in the following funds:

Bond Retirement Fund by \$33,999,275 (budgetary expenditures totaled \$34,428,095; total appropriations totaled \$428,820).

TIF Project Fund by \$1,402,646 (budgetary expenditures totaled \$8,937,739; total appropriations totaled \$7,535,093).

Failure to monitor budgetary activity increases the risk of over spending or making unauthorized expenditures. We recommend the Board of Trustees periodically review the budgetary activity of the Township and make amendments as needed to avoid expenditures exceeding appropriations. The Fiscal Officer should deny payment requests exceeding appropriations. The Fiscal Officer may request the Trustees to approve increased expenditure levels by amending estimated resources and increasing appropriations, if necessary.

**FINDING NUMBER 2010-003**

**Noncompliance**

**Ohio Rev. Code, Section 5705.41(D)(1)**, prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

**FINDING NUMBER 2010-003**  
**(Continued)**

1. **“Then and Now” Certificate** - If the fiscal officer can certify that both at the time that the contract or order was made (“then”), and at the time that the fiscal officer is completing the certification (“now”), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrances, the Township can authorize the drawing of a warrant for the payment of the amount due. The Township has thirty days from the receipt of the “then and now” certificate to approve payment by ordinance or resolution. Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Township.
2. **Blanket Certificate** – Fiscal officers may prepare “blanket” certifications for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificates** – The Township may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

Where a continuing contract is to be performed in whole or in part in an ensuing fiscal year, only the amount required to meet those amounts in the fiscal year in which the contract is made need be certified.

In fiscal year 2009 and 2010, twenty-seven percent (27%) and twenty-three percent (23%) of the transactions tested respectively did not have certification prior to the obligation date and none of the three exceptions provided above were utilized.

Failure to certify the availability of funds and encumber appropriations can result in overspending funds and negative cash balances.

Unless the Township uses the exceptions noted above, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Township's funds exceeding budgetary spending limitations, we recommend that the Fiscal Officer certify that funds are or will be available prior to obligation by the Township. When prior certification is not possible, “then and now” certification should be used.

We recommend the Township officials and employees obtain the Fiscal Officer's certification of the availability of funds prior to the commitment being incurred. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The Fiscal Officer should sign the certification at the time the Township incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The Fiscal Officer should post approved purchase orders to the proper appropriation code to reduce the available appropriation.

**FINDING NUMBER 2010-004**

**Noncompliance**

**Ohio Rev. Code, Section 9.38**, requires that public money must be deposited with the treasurer of the public office or to a designated depository on the business day following the day of receipt. Public money collected for other public offices must be deposited by the first business day following the date of receipt.

If the amount of daily receipts does not exceed \$1,000 and the receipts can be safeguarded, public offices may adopt a policy permitting their officials who receive this money to hold it past the next business day, but the deposit must be made no later than 3 business days after receiving it. If the public office is governed by a legislative authority (counties, municipalities, townships, and school districts), only the legislative authority may adopt the policy. The policy must include provisions and procedures to safeguard the money during the intervening period. If the amount exceeds \$1,000 or a lesser amount cannot be safeguarded, the public official must then deposit the money on the first business day following the date of receipt.

In fiscal year 2009 and 2010, fifty-five percent (55%) and ninety-four percent (94%) of the other cash receipts tested respectively were not deposited within one business day from the time of receipt, and the Board of Trustees did not adopt a policy permitting a longer period. The exceptions noted were all related to the post office deposits. The average number of days to deposit for these receipts was 4 days for 2009 and 14 days for 2010.

Failure to promptly deposit cash receipts increases the risk of fraud and reconciling discrepancies.

We recommend that the Township deposit all cash receipts received within twenty-four hours, or that the Board of Trustees adopt a policy extending the depositing requirement to two or three business days.

**Officials' Response to Findings :**

We understand the issues presented and are working to take the necessary steps to correct them, including working with Local Government Services where applicable.

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**UNION TOWNSHIP  
CLERMONT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2010 AND 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2008-001	Related party transactions	Yes	
2008-002	Revenue and disbursement misclassifications	No	Reissued as finding 2010-001
2008-003	Comingling of TIF funding	Yes	
2008-004	ORC 5705.41(D), Failure to properly encumber funds	No	Reissued as finding 2010-003
2008-005	ORC 5705.41(B), Expenditures exceeding appropriations	No	Reissued as finding 2010-002
2008-006	ORC 5705.36(A), Estimated receipts exceeding actual receipts	No	Reissued in the Management Letter

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# Dave Yost • Auditor of State

UNION TOWNSHIP

CLERMONT 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  
JANUARY 26, 2012