

Dave Yost • Auditor of State



**UNION COUNTY**  
**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Federal Awards Expenditures Schedule.....	1
Notes to the Federal Awards Expenditures Schedule .....	5
Independent Accountants' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Required By <i>Government Auditing Standards</i> .....	7
Independent Accountants' Report On Compliance With Requirements Applicable To Each Major Federal Program, Internal Control Over Compliance In Accordance With OMB Circular A-133, And Federal Awards Expenditures Schedule.....	9
Schedule of Findings.....	13
Schedule of Prior Audit Findings.....	17

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**UNION COUNTY**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U. S. DEPARTMENT OF AGRICULTURE</b>			
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Food Assistance Employment and Training	G-1011-11-5122	10.561	\$ 153,760
State Administrative Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5122	10.561	32,786
ARRA - State Administrative Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5122	10.561	8,383
Total State Administrative Grants for the Supplemental Nutrition Assistance Program			<u>194,929</u>
<b>Total U.S. Department of Agriculture</b>			<b>\$ 194,929</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Mental Health and Recovery Board</i>			
Supportive Housing Program	NA	14.235	\$ 133,941
Shelter Plus Care	NA	14.238	13,005
<i>Ohio Department of Development</i>			
County Commissioners			
Community Development Block Grants/State's Program	B-C-08-073-1	14.228	20,993
Community Development Block Grants/State's Program	B-F-08-073-1	14.228	12,000
Community Development Block Grants/State's Program	B-F-09-073-1	14.228	4,000
Total Community Development Block Grant/State's Program			<u>36,993</u>
Home Investment Partnership Program	B-C-08-073-2	14.239	238,213
<b>Total U.S. Department of Housing and Urban Development</b>			<b>\$ 422,152</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>County Sheriff</i>			
Bulletproof Vest Partnership Program	NA	16.607	\$ 2,363
<i>County Sheriff</i>			
State Criminal Alien Assistance Program	NA	16.606	2,204
<i>Attorney General of the State of Ohio</i>			
<i>County Prosecutor</i>			
Crime Victim Assistance	2009-VA-GENE-430T	16.575	64,922
ARRA- Crime Victim Assistance Discretionary Grant Program	2009-VA-GENE-871X	16.807	56,795
Crime Victim Assistance	2010-VA-GENE-430T	16.575	22,760
Total Crime Victim Assistance			<u>144,477</u>
<i>County Prosecutor</i>			
Violence Against Women Formula Grants	2009-WF-VA-8421	16.588	27,060
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
<i>County Sheriff</i>			
2009 Edward Byrne Memorial Justice Assistance Grant	2009-JG-LLE-5291	16.738	7,677
ARRA- Edward Byrne Memorial Justice Assistance Grant	2009-RA-A02-2247	16.803	327,675
ARRA- Edward Byrne Memorial Justice Assistance Grant	2009-RA-E01-2246	16.803	45,320
ARRA- Edward Byrne Memorial Justice Assistance Grant	2009-RA-B01-2347	16.803	54,985
ARRA- Edward Byrne Memorial Justice Assistance Grant	2009-SB-B9-0900	16.804	2,070
Total Edward Byrne Memorial Justice Assistance Grant			<u>437,727</u>
ARRA- Edward Byrne Memorial Competitive Grant Program	2009-SC-B9-0065	16.808	45,050
ARRA- Assistance to Rural Law Enforcement Competitive Grant	2009-SD-B9-0092	16.810	55,365
			<u>100,415</u>
<b>Total U.S. Department of Justice</b>			<b>\$ 714,246</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>			
Employment Service/Wagner-Peyser Funded Activities	2009-7380-1 / 2009-7380-2	17.207	\$ 2,765.00
<i>Workforce Investment Act Cluster</i>			
Workforce Investment Act - Adult			127,309
Workforce Investment Act - Adult Administrative			3,130
ARRA - Workforce Investment Act - Adult			(3,863)
ARRA - Workforce Investment Act - Adult Administrative			3,032
ARRA - Ohio Learning			8,393
ARRA - One -Stop Resource Sharing			303
Total Workforce Investment Act - Adult	2009-7380-1 / 2009-7380-2	17.258	<u>\$ 138,304</u>

**UNION COUNTY**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
Workforce Investment Act-Youth			\$ 46,278
ARRA - Workforce Investment Act - Youth			7,830
ARRA - Workforce Investment Act - Youth Administrative			4,041
Total Workforce Investment Act - Youth	2009-7380-1 / 2009-7380-2	17.259	58,149
Workforce Investment Act - Dislocated Worker			13,197
Workforce Investment Act - Dislocated Worker Administrative			5,682
ARRA - Workforce Investment Act - Dislocated Worker			42,694
ARRA - Workforce Investment Act - Dislocated Worker Administrative			2,111
Workforce Investment Act - Rapid Response			43,093
Total Workforce Investment Act - Dislocated Worker Total	2009-7380-1 / 2009-7380-2	17.260	106,777
Workforce Investment Act - Dislocated Worker Formula Grants	2009-7380-1 / 2009-7380-2	17.278	24,804
Total Workforce Investment Act Cluster			328,034
Disabled Veterans' Outreach Program	2009-7380-1 / 2009-7380-2	17.801	762
Local Veterans' Employment Representative Program	2009-7380-1 / 2009-7380-2	17.804	36
<b>Total U.S. Department of Labor</b>			<b>\$ 331,597</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Federal Aviation Administration			
Airport Authority			
Airport Improvement Program	03-39-0051-1608	20.106	\$ 671
Airport Improvement Program	03-39-0051-1709	20.106	3,691
Airport Improvement Program	03-39-0051-1810	20.106	140,827
Total Airport Improvement Program			145,189
Ohio Department of Transportation			
County Engineer			
Highway Planning and Construction	PID#75536	20.205	52,591
Highway Planning and Construction	PID #82356	20.205	433,337
ARRA- Highway Planning and Construction	PID #82356	20.205	377,000
Highway Planning and Construction	PID #85646	20.205	174,578
Highway Planning and Construction	PID #85039	20.205	138,133
Highway Planning and Construction	PID #88684	20.205	1,278
Highway Planning and Construction	PID #87499	20.205	18,140
Highway Planning and Construction	PID #88171	20.205	131,275
Highway Planning and Construction	PID #81548	20.205	6,255
Total Highway Planning and Construction			1,332,587
Ohio Department of Transportation			
Union County Agency Transportation Service			
Capital Assistance Program for Elderly Persons and Persons with Disabilities	CRD-00809-002-091	20.513	49,492
Capital Assistance Program for Elderly Persons and Persons with Disabilities	PNP-0080-004-141	20.513	38,201
Total Capital Assistance Program for Elderly Persons and Persons with Disabilities			87,693
New Freedom Program	NF-0080-031-091	20.521	156,090
<b>Total U.S. Department of Transportation</b>			<b>\$ 1,721,559</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Ohio Department of Education			
Adult Basic Literacy Education			
Adult Education - Basic Grants to States	114975 AB-SL02010	84.002	\$ 15,384
Ohio Department of Education			
Board of Developmental Disabilities			
Rehabilitation Services-Vocational Rehabilitation Grants to States	n/a	84.126	96,238
Special Education - Preschool Grants	071175-PGS1-2010	84.173	18,491
Special Education - Preschool Grants	071175-PGS1-2011	84.173	2,044
Total Special Education - Preschool Grants			20,535
Ohio Department of Health			
Union County Commissioners			
ARRA - Special Education Grants for Infants and Families	n/a	84.181	24,428
Special Education Grants for Infants and Families	n/a	84.181	36,072
Total Special Education Grants for Infants and Families			60,500
<b>Total U.S. Department of Education</b>			<b>\$ 192,657</b>

**UNION COUNTY**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U. S. ELECTION ASSISTANCE COMMISSION</b>			
<i>Ohio Secretary of State</i>			
Board of Elections			
Help America Vote Act Requirements Payments	n/a	90.401	\$ 742
<b>Total U.S. Election Assistance Commission</b>			<b>\$ 742</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	EL009966	93.044	\$ 7,529
Union County Senior Services			
Title III, Senior Community Services Block Grant	EL009922	93.044	8,117
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Promoting Safe and Stable Families	G-1011-11-5122	93.556	42,260
Temporary Assistance for Needy Families		93.558	471,862
ARRA - Temporary Assistance for Needy Families		93.714	27,809
Total Temporary Assistance for Needy Families	G-1011-11-5122		<u>499,671</u>
Child Support Enforcement		93.563	297,263
ARRA - Child Support Enforcement		93.563	230,977
Total Child Support Enforcement	G-1011-11-5122		<u>528,240</u>
Child Care Services - Child Care Development Fund	G-1011-11-5122	93.596	27,958
<i>Ohio Department of Mental Health</i>			
Mental Health & Recovery Board			
Early Childhood Mental Health	31-6400-087	93.590	29,000
<i>Ohio Secretary of State</i>			
Board of Elections			
Voting Access for Individuals with Disabilities Grants to States	31-6400-087	93.617	1,467
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Child Welfare Services State Grants	G-1011-11-5122	93.645	48,590
Foster Care Title IV-E		93.658	310,804
ARRA - Foster Care Title IV-E		93.658	11,088
Total Foster Care Title IV-E	G-1011-11-5122		<u>321,892</u>
Adoption Assistance	G-1011-11-5122	93.659	115,480
Child Abuse and Neglect State Grants	G-1011-11-5122	93.669	1,796
Chafee Foster Care Independence Program	G-1011-11-5122	93.674	16,489
Social Services Block Grant	G-1011-11-5122	93.667	308,578
<i>Ohio Department of Developmental Disabilities</i>			
Board of Developmental Disabilities			
Social Services Block Grant-2010	31-6400-087	93.667	18,596
Social Services Block Grant-2011	31-6400-087	93.667	9,266
			<u>27,862</u>
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Social Services Block Grant	31-6400-087	93.667	18,851
Total Social Services Block Grant			<u>355,291</u>
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
State Children's Insurance Program	31-6400-087	93.767	29,856
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board			
State Children's Insurance Program	31-6400-087	93.767	3,553
Total State Children's Insurance Program			<u>\$ 33,409</u>

**UNION COUNTY**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<i>Ohio Department of Developmental Disabilities</i>			
Board of Developmental Disabilities			
Medicaid Cluster			
Waiver Admin. Claiming	31-6400-087	93.778	\$ 58,996
ARRA - eFMAP	31-6400-087	93.778	98,654
Total Medicaid Cluster			<u>157,650</u>
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Medical Assistance Program			
ARRA- Medical Assistance Program	31-6400-087	93.778	501,162
Medical Assistance Program - Title XIX - BCCP	31-6400-087	93.778	79,238
Total Medical Assistance Program	31-6400-087	93.778	<u>582,976</u>
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board			
Medical Assistance Program			
ARRA- Medical Assistance Program	31-6400-087	93.778	129,101
Total Medical Assistance Program	31-6400-087	93.778	<u>20,422</u>
			149,523
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services			
Medical Assistance Program			
	31-6400-087	93.778	235,162
Total Medical Assistance Program			<u>1,125,311</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	43,014
<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	181,930
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 3,387,444</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Ohio Emergency Management Agency</i>			
Risk Management			
Emergency Management Performance Grants			
Emergency Management Performance Grants	2008-EM-E8-0002	97.042	\$ 84,866
Emergency Management Performance Grants	2009-EP-E9-0061	97.042	59,488
Total Emergency Management Performance Grants			<u>144,354</u>
Citizen Corps. Program Grant	2008-GE-T8-0025	97.067	4,698
Homeland Security Grant Program	2009-SS-T9-0089	97.067	21,477
<b>Total U.S. Department of Homeland Security</b>			<b>\$ 170,529</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b>\$ 7,135,855</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, 2010**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – MATCHING REQUIREMENTS**

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

**NOTE C—CORRECTION TO 2009 FEDERAL AWARDS EXPENDITURES SCHEDULE**

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Union County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County’s child care expenditures to align them with available funding sources. ODJFS’ adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

<b>Child Care Cluster</b>	<b>CFDA #</b>	<b>Pass through #</b>	<b>2009 Federal Expenditures Reported</b>	<b>July 2010 Adjustment</b>	<b>Adjusted 2009 Federal Expenditures Reported</b>
Child Care and Development Block Grant	93.575	G-89-20-1157/G-1011-11-5122	\$265,109	0	\$265,109
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1157/G-1011-11-5122	375,392	(114,573)	260,819
ARRA – Child Care and Development Block Grant	93.713	G-89-20-1157/G-1011-11-5122	140,000		140,000
<b>Total</b>			<b>\$780,501</b>	<b>(\$114,573)</b>	<b>\$665,928</b>

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# Dave Yost • Auditor of State

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

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Union County, Ohio, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2011. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Memorial Hospital of Union County and Affiliates, a major fund, as described in our audit report of the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Other auditors audited the financial statements of the U-Co Industries, Inc., one of the County's discretely presented component units, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and, accordingly this report does not extend to that component unit.

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

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

### **Compliance and Other Matters**

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 22, 2011.

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

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

**Dave Yost**  
Auditor of State

June 22, 2011



# Dave Yost • Auditor of State

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

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

### Compliance

We have audited the compliance of Union County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Union County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the 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, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Union County  
Independent Accountants' Report on Compliance with Requirements  
Applicable to Each Major Federal Program, Internal Control Over  
Compliance in Accordance with OMB Circular A-133, and Federal  
Awards Expenditures Schedule

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance

that might be significant deficiencies or material weaknesses and therefore, we cannot assure we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2010-001 to be a material weakness.

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

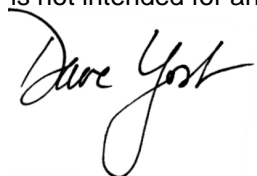
We also noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 22, 2011.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely-presented component units and remaining fund information of Union County, Ohio, as of and for the year ended December 31, 2010, and have issued our report thereon dated June 22, 2011 except for our opinion on the federal awards expenditure schedule, for which the date is August 8, 2011, wherein we noted the financial statements of U-Co Industries, Inc., a discretely presented component unit, and Memorial Hospital of Union County and Affiliates, a major fund, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Union County  
Independent Accountants' Report on Compliance with Requirements  
Applicable to Each Major Federal Program, Internal Control Over  
Compliance in Accordance with OMB Circular A-133, and Federal  
Awards Expenditures Schedule

We intend this report solely for the information and use of the finance committee, management, the Board of County Commissioners, other within the entity, 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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

August 8, 2011

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UNION COUNTY  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2010**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	State Administrative Grants for the Supplemental Nutrition Assistance Program – CFDA # 10.561 Edward Byrne Memorial Justice Assistance Grant – CFDA # 16.738 / 16.803 / 16.804 Workforce Investment Act – CFDA # 17.258 / 17.259 / 17.260 / 17.278 Airport Improvement Program – CFDA # 20.106 Highway Planning and Construction – CFDA # 20.205 Child Support Enforcement – CFDA # 93.563 Adoption Assistance – CFDA # 93.659 Medical Assistance Program – CFDA # 93.778
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

UNION COUNTY

SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2010  
(Continued)

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

None

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

**1. Authorization of Payroll Expenditures**

<b>Finding Number</b>	2010-001
<b>CFDA Title and Number</b>	Edward Byrne Memorial Justice Assistance Grant – CFDA # 16.738 / 16.803 / 16.804
<b>Federal Award Number / Year</b>	2009-JG-LLE-5291 2009-RA-A02-2247 2009-RA-E01-2246 2009-RA-B01-2347 2009-SB-B9-0900
<b>Federal Agency</b>	U.S. Department of Justice
<b>Pass-Through Agency</b>	Ohio Department of Public Safety /Office of Criminal Justice Services

**Material Weakness**

The County Sherriff's department established procedures to ensure that all payroll related expenditures of the Edward Byrne Memorial Justice Assistance Grant are for activities allowed and are for allowable costs based on the grant agreements and 2 CFR Part 225. The County's procedures include monitoring hours worked by employees for grant activities outlined in the grant agreements. Documentation of this monitoring should be documented through the County Sherriff or grant coordinator's signature on employee timesheets each pay period.

Ten percent of the timesheets tested were not signed by the County Sherriff or grant coordinator indicating that the timesheet was approved and the employees hours were related to the purposes of the grant.

Failure to review employee timesheets prior to payroll being processed could result in unallowable expenditures being paid from the Edward Byrne Memorial Justice Assistance Grant.

The County Sherriff or grant coordinator of the Edward Byrne Memorial Justice Assistance Grant should ensure all expenditures reported to the Ohio Department of Public Safety/Office of Criminal Justice Services for reimbursement are allowable by reviewing and signing off on all supporting documentation of expenditures incurred.

**UNION COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2010**  
**(Continued)**

**Official's Response/Corrective Action Plan:**

The Union County Sheriff's Office has reviewed its current procedures over the approval of timesheets and has implemented additional approval to ensure all timesheets are properly reviewed and approved. The signature of the grant coordinator and the department administrator or Sheriff will be required going forward. It is the sole intent of the Union County Sheriff's Office to be exemplary stewards of the government funds that are received, and to execute the administration and disbursement of these funds in accordance to the grant conditions and as accurately as possible.

Estimated date of completion: Completed  
Contact Person: Bonnie Armburster, Grant/Fiscal Coordinator

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UNION COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2010

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>
2009-001	Financial Reporting	Yes	N/A

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**UNION COUNTY, OHIO**  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2010

PREPARED BY:

ANDREA L. WEAVER, COUNTY AUDITOR

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

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**UNION COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

TABLE OF CONTENTS

Table of Contents.....	i-v
 <b>I. INTRODUCTORY SECTION</b>	
Letter of Transmittal .....	1-4
Certificate of Achievement for Excellence in Financial Reporting.....	5
Elected and Appointed County Officials .....	6
Organizational Chart.....	7
Duties and Responsibilities of the County Auditor.....	8
 <b>II. FINANCIAL SECTION</b>	
INDEPENDENT AUDITOR’S REPORT .....	9-10
MANAGEMENT’S DISCUSSION AND ANALYSIS .....	11-22
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Assets .....	23-24
Statement of Activities .....	25-26
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	27-28
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities.....	29
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds .....	30-31
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	32
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis):	
General Fund.....	33
County Board of Developmental Disabilities.....	34
Motor Vehicle and Gasoline Tax .....	35
Statement of Net Assets - Proprietary Funds.....	36
Statement of Revenues, Expenses and Changes in Net Assets - Proprietary Funds .....	37
Statement of Cash Flows - Proprietary Funds .....	38-39
Statement of Fiduciary Assets and Liabilities - Fiduciary Fund.....	40

BASIC FINANCIAL STATEMENTS (CONTINUED):

Notes to the Basic Financial Statements.....	41-90
Required Supplementary Information .....	91-92

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES:

Combining Statements and Individual Fund Schedules - Governmental Funds:

Major Funds:

Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Major Funds:

General Fund.....	93-99
County Board of Developmental Disabilities.....	100
Motor Vehicle and Gasoline Tax .....	101
Fund Descriptions - Governmental Funds.....	102-106
Combining Balance Sheet - Nonmajor Governmental Funds.....	107
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds.....	108
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	109-118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	119-128
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Nonmajor Special Revenue Funds (Non-GAAP Budgetary Basis):	
Real Estate Assessment .....	129
Computer Legal Research.....	130
Delinquent Real Estate Collection.....	131
Treasurer Prepaid Interest .....	132
Federal Chip.....	133
Law Library.....	134
Probate Court Conduct of Business.....	135
Indigent Guardianship .....	136
Probate and Juvenile Special Projects .....	137
Common Pleas Special Projects .....	138
Clerk of Courts Computerization .....	139
Probate and Juvenile Court Computer.....	140
Probate and Juvenile Court Computer Research .....	141
Juvenile Court Indigent Offenders .....	142
Certificate Title Administration .....	143
Dispute Resolution .....	144
Economic Development .....	145
Convention and Tourist Bureau .....	146
DUI .....	147
Forfeitures .....	148
Sheriff CCW Rotary .....	149
Law Enforcement Grants .....	150
Sheriff Policing Rotary .....	151
DARE Community Education .....	152
Youth Services Subsidy .....	153
9-1-1 Emergency .....	154
Local Emergency Planning .....	155
Juvenile Tobacco.....	156
Law Enforcement Memorial .....	157

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES (CONTINUED):

Juvenile Special Projects .....	158
VOCA Grant .....	159
VAWA Grant .....	160
VOCA Stimulus .....	161
Road and Bridge .....	162
Ditch Rotary .....	163
Ditch Maintenance .....	164
Dog and Kennel .....	165
ADAMH .....	166
Preschool Grant .....	167
Community Support Services .....	168
Public Assistance .....	169
Coordination Transportation .....	170
Child Support Enforcement Agency .....	171
Children Services .....	172
Adult Basis Literacy Education Grant .....	173
Senior Services .....	174
Workplace Investment Act .....	175
Collaborative Family Risk .....	176
 Combining Balance Sheet - Nonmajor Debt Service Funds .....	 177
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds .....	178
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Nonmajor Debt Service Funds (Non-GAAP Budgetary Basis):	
Bond Retirement .....	179
Sales Tax Debt .....	180
 Combining Balance Sheet - Nonmajor Capital Projects Funds .....	 181-183
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds .....	184-186
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Nonmajor Capital Projects Fund (Non-GAAP Budgetary Basis):	
Capital Improvements .....	187
ARRA EECBG .....	188
Federal Grant and Recapture CDBG .....	189
Ditch Equipment Building .....	190
DD Capital .....	191
Sheriff's Facilities Construction .....	192
AG Center .....	193
London Ave. Governmental Building .....	194
Boylan and Phelps Ditch .....	195
Main Street Building .....	196
Lower Green JT Ditch .....	197
Capital Swamp Ditch .....	198
Capital Project Issue II .....	199
 Combining Statements and Individual Fund Schedules - Nonmajor Proprietary Funds:	
Fund Descriptions - Nonmajor Proprietary Funds .....	200
Combining Statement of Net Assets - Nonmajor Proprietary Funds .....	201

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES (CONTINUED):

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets - Nonmajor Proprietary Funds .....	202
Combining Statement of Cash Flows - Nonmajor Proprietary Funds.....	203
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Nonmajor Proprietary Funds (Non-GAAP Budgetary Basis):	
Sanitary Sewer.....	204
Building and Development.....	205
Fund Descriptions - Agency Funds .....	206-207
Statement of Changes in Assets and Liabilities - Agency Funds .....	208-211
Fund Financial Statements - Discretely Presented Component Unit:	
Balance Sheet - Union County Airport Authority .....	212
Statement of Revenues, Expenditures, and Changes in Fund Balances - Union County Airport Authority .....	213
<b>III. STATISTICAL SECTION</b>	
Statistical Section Contents.....	214
Net Assets by Component - Last Eight Years .....	215-216
Changes in Net Assets - Last Eight Years.....	217-220
Fund Balances - Governmental Funds - Last Ten Years .....	221-222
Changes in Fund Balances - Governmental Funds - Last Ten Years .....	223-224
Assessed Valuation and Estimated Actual Value of Taxable Property - Last Ten Years.....	225-226
Direct and Overlapping Property Tax Rates (Rate Per \$1,000 of Assessed Value) - Last Ten Years.....	227
Principal Property Taxpayers - Real Estate and Tangible Personal Property Tax - December 31, 2010 and December 31, 2001 .....	228
Property Tax Levies and Collections - Last Ten Years.....	229
Ratio of Outstanding Debt by Type - Last Ten Years.....	230-231
Ratios of General Bonded Debt Outstanding - Last Ten Years .....	232
Direct and Overlapping Governmental Activities Debt - as of December 31, 2010 .....	233
Computation of Legal Debt Margin - Last Ten Years.....	234-235
Pledged Revenue Bond Coverage - Last Ten Years .....	236
Demographic and Economic Statistics - Last Ten Years .....	237

STATISTICAL SECTION (CONTINUED):

Principal Employers - Current and Nine Years Ago .....	238
Full-Time Equivalent County Government Employees by Function / Program - Last Ten Years .....	239
Operating Indicators by Function - Last Ten Years .....	240-245
Capital Asset Statistics by Function - Last Ten Years .....	246-247

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# **INTRODUCTORY SECTION**

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ANDREA L. WEAVER  
Union County Auditor

233 West Sixth Street, PO Box 420, Marysville, OH 43040

Tel 937.645.3003 Fax 937.645.3057  
County Wide 800.258.8278

June 22, 2011

Citizens of Union County, Ohio  
Union County Commissioners

It is my pleasure to present Union County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2010. State law requires that every general-purpose local government publish a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year just ended.

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

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

As part of the preparation of the CAFR, the County subjects its financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal controls, and budgetary controls. The Auditor of State's Office completed the audit and has issued an unqualified opinion on the County's financial statements for the year ended December 31, 2010. The independent accountant's report is located on pages 9-10 at the front of the financial section of this report.

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

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

**Profile of the Government:**

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

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

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

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

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

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

##### Local Economy:

Union County continues to be primarily an agricultural community, with 236,835 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2010 increased slightly from 2009.

Unemployment rates in Union County remained consistent at an average annual rate of 8.4% during 2010. However, these rates continually remain below the overall state and national rates, which were 10.1% and 9.6% respectively for 2010.

During 2010, Union County issued 316 residential permits for an estimated construction value of \$26 million. There were 118 commercial building permits issued at an estimated construction value of \$27 million.

In 2010 the Union County Engineer's Office received \$200,000 in State grant monies for its contribution to the Industrial Parkway Project. This project is a combined effort between the City of Dublin, the Mid-Ohio Regional Planning Commission, and the Ohio Department of Development. The estimated cost of the project was \$5.3 million. The County also has plans for its own improvements at the north end of the Industrial Parkway Project that will start in the spring of 2011. The County's projected cost is \$4.2 million with funding coming locally and from the Ohio Public Works Commission.

##### Long-term Planning:

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

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

A specific capital project that the Commissioners have envisioned is the development of a central sewer system for the area of Raymond and Peoria, Ohio. In late 2008, the Commissioners obtained approval for an Ohio Water Development Authority (OWDA) loan in the amount of \$502,590 to begin engineering services, land acquisition and legal costs associated with the development of a centralized sanitary sewer system and wastewater treatment plant. This project has urgency because the County is under an EPA advisory to address failing septic systems in that area of the County. The project will be funded using loans and assessed back to property owners through user fees, tap fees, and grants to help supplement their costs for those who are low to below average income.

#### Financial Information:

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

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

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

Financial Condition. This is the eighth year the County has prepared financial statements following GASB Statement 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." GASB 34 created the following basic financial statements for reporting on the County's financial activities:

Government-wide financial statements: These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those county activities that are governmental and those that are considered business-like.

Fund financial statements: These statements present information for individual major funds rather than by fund type. All nonmajor funds are combined. Governmental funds use the modified accrual basis of accounting and include reconciliation to the governmental activities accrual information presented in the government wide financial statements. Proprietary funds use the accrual basis of accounting.

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

#### Debt Administration:

Use of debt continues to be used to finance major projects in Union County. A complete discussion of debt and other long-term obligations is provided in Note 12 to the basic financial statements.

**Awards and Acknowledgements:**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2009. This was the fourteenth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The preparation of the 2010 CAFR would not have been possible without the cooperation and assistance of my office staff. The guidance provided by the firm of Julian & Grube, Inc. is also acknowledged for their assistance in the compilation of this CAFR. Finally, credit also must be given to all of the department heads, the Union County Engineer's Office, and the staff of the Union County Chamber of Commerce for providing us with valuable information and statistical data.

Respectfully submitted,



Andrea L. Weaver  
Union County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Union County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2009

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



President

Executive Director

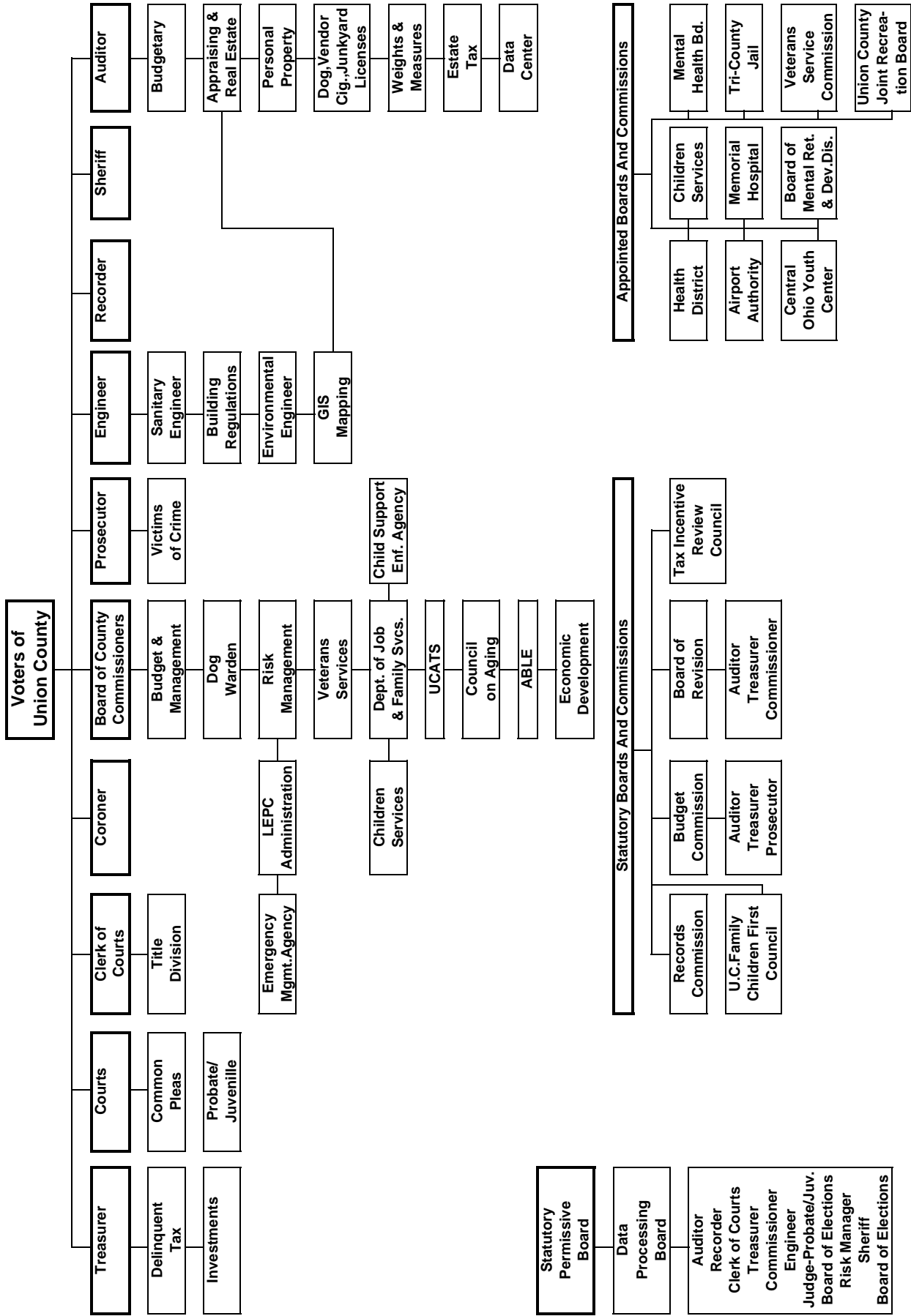
**UNION COUNTY, OHIO**

**PRINCIPAL OFFICIALS  
DECEMBER 31, 2010**

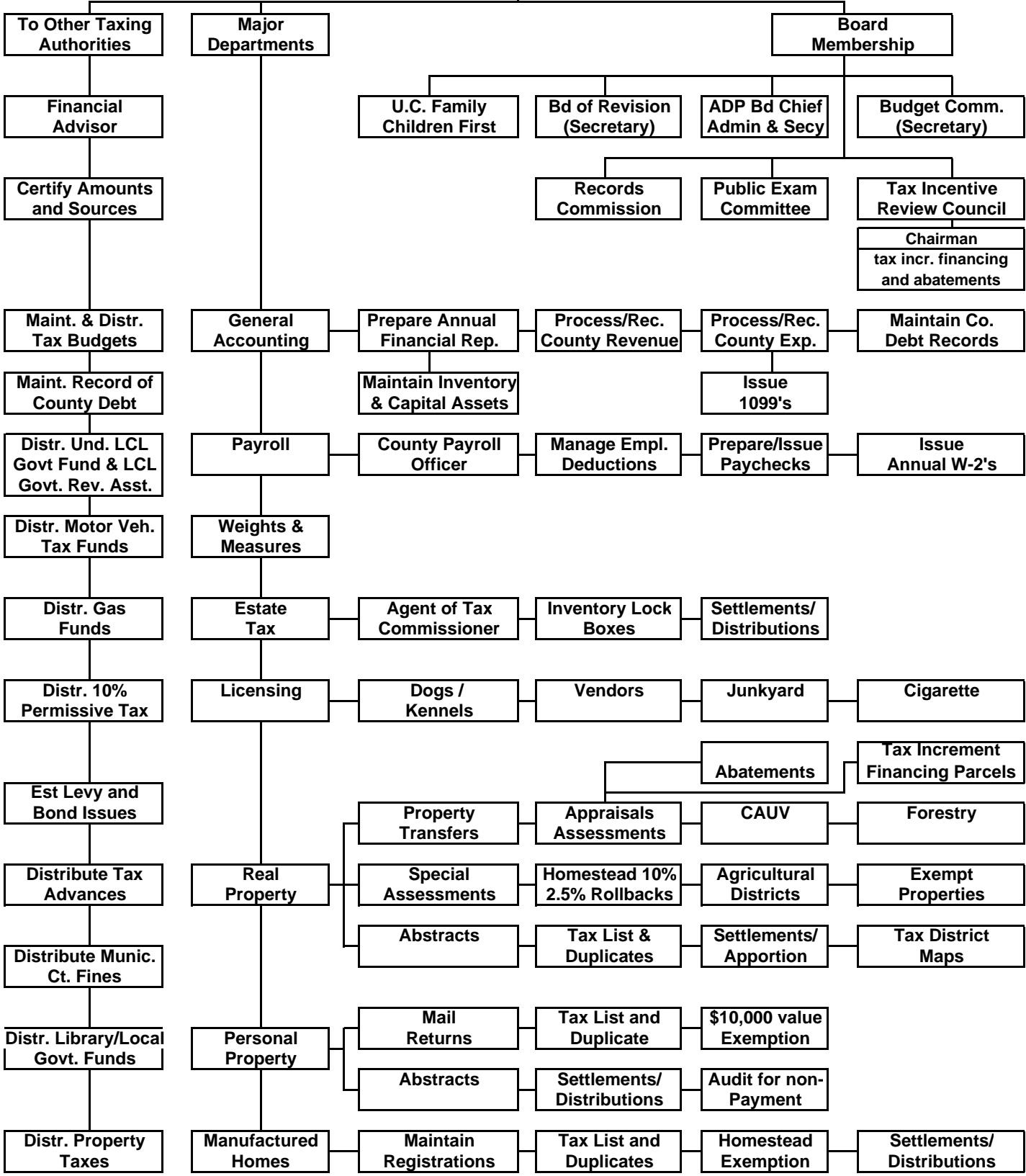
**ELECTED OFFICIALS**

Commissioner.....	Steve A. Stolte
Commissioner.....	Charles A. Hall
Commissioner.....	Gary J. Lee
Auditor.....	Mary H. Snider (Jan 2010-March 2011) Andrea L. Weaver (March 2011)
Treasurer.....	Donna M. Rausch
Prosecuting Attorney.....	David W. Phillips
Common Pleas Judge.....	Don W. Fraser
Probate and Juvenile Judge.....	Charlotte C. Eufinger
Clerk of Courts.....	Teresa L. Nickle
Coroner.....	David T. Applegate, MD
Sheriff.....	Rocky W. Nelson
Recorder.....	Teresa L. Markham
Engineer.....	Jeff A. Stauch

# ORGANIZATION CHART



**DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR**



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



# **FINANCIAL SECTION**

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Memorial Hospital of Union County and Affiliates, a major fund, which represents ninety-seven percent, ninety-six percent, and ninety-nine percent, respectively, of the assets, net assets, and revenues for the business-type activities. We also did not audit the financial statements of U-Co Industries, Inc., one of the County's discretely presented component units which represents 5.2 percent of assets, 21.1 percent net assets or fund balances, and 31.48 percent of revenues, respectively of the aggregate discretely presented component unit and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Memorial Hospital of Union County and Affiliates, and U-Co Industries, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Union County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, and County Board of Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include Management's discussion and analysis and Schedules for infrastructure assets accounted for using the modified approach, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provides additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



**Dave Yost**  
Auditor of State

June 22, 2011

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010

The management's discussion and analysis of Union County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and the basic financial statements to enhance their understanding of the County's financial performance.

#### **Financial Highlights**

Key financial highlights for 2010 are as follows:

- The total net assets of the County increased \$8,481,435. Net assets of governmental activities increased \$5,674,002, which represents a 6.08% increase over 2009. Net assets of business-type activities increased \$2,807,433 or 6.06% from 2009.
- General revenues accounted for \$26,980,733 or 52.41% of total governmental activities revenue. Program specific revenues accounted for \$24,498,175 or 47.59% of total governmental activities revenue.
- The County had \$45,807,274 in expenses related to governmental activities; \$24,498,175 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$26,980,733 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues and other financing sources of \$18,887,456 in 2010, an increase of \$867,151 or 4.81% from 2009 revenues. The general fund, had expenditures and other financing uses of \$17,753,482 in 2010, a decrease of \$1,631,676 or 8.42% from 2009. The net changes in revenues and expenditures contributed to the general fund balance increase of \$1,133,974 or 20.72% from 2009 to 2010.
- The Union County Board of Developmental Disabilities fund (County Board of DD fund), a major governmental fund, had revenues of \$9,455,572 in 2010, a decrease of \$13,757 or .15% from 2009 revenues. The County Board of DD fund, had expenditures of \$7,687,008 in 2010, an increase of \$483,926 or 6.72% from 2009 expenditures. The net changes in revenues and expenditures contributed to the County Board of DD fund balance increase of \$1,768,564 or 15.99% from 2009 to 2010.
- The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues and other financing sources of \$6,006,258 in 2010, an increase of \$114,643 or 1.95% from 2009 revenues. The Motor Vehicle and Gas Tax fund, had expenditures and other financing uses of \$6,046,772 in 2010, an increase of \$526,012 or 9.53% from 2009 expenditures. The net changes in revenues and expenditures contributed to the Motor Vehicle and Gas Tax fund balance decrease of \$40,514 or 2.33% from 2009 to 2010.
- Net assets for the business-type activities, which are made up of the sewer district, building and development and the Union County Memorial Hospital, increased in 2010 by \$2,807,433 or 6.06%.
- In the general fund, the actual revenues and other financing sources came in \$770,667 higher than the final budget and actual expenditures and financing uses were \$1,384,061 lower than the amount in the final budget. These variances are a result of the County's conservative budgeting process.

#### **Using the Basic Financial Statements (BFS)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010

The statement of net assets and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column. The County's governmental major funds are the general fund, the board of DD fund and the motor vehicle and gas tax fund.

#### **Reporting the County as a Whole**

##### *Statement of Net Assets and the Statement of Activities*

The statement of net assets and the statement of activities answer the question, "How did we do financially during 2010?" These statements include *all assets, liabilities, revenues and expenses* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader that, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions, and other factors.

In the statement of net assets and the statement of activities, the County is divided into two distinct kinds of activities:

Governmental activities - most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-type activities - these services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

The County's statement of net assets and statement of activities can be found on pages 23-26 of this report.

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

##### *Fund Financial Statements*

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

The County's major governmental funds are the general fund, County board of DD fund and motor vehicle and gas tax fund. The County's major enterprise fund is the Memorial Hospital fund. The analysis of the County's major governmental and proprietary funds begins on page 18.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 27-32 and the budgetary statements for the general and major special revenue funds can be found on pages 33-35 of this report.

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

The County maintains only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its sewer district, building and development and the Memorial Hospital operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County has no internal service funds. The basic proprietary fund financial statements can be found on pages 36-39 of this report.

#### ***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Agency funds are the County's only fiduciary fund type. The basic fiduciary fund financial statement can be found on page 40 of this report.

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

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 41-90 of this report.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010

#### Government-Wide Financial Analysis

The statement of net assets provides the perspective of the County as a whole. The table below provides a summary of the County's net assets for 2010 and 2009.

	<b>Net Assets</b>					
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities	2010 Total	2009 Total
	2010	2010	2009	2009		
<u>Assets</u>						
Current and other assets	\$ 50,508,147	\$ 43,433,186	\$ 46,230,322	\$ 41,501,789	\$ 93,941,333	\$ 87,732,111
Capital assets	74,160,271	40,817,974	72,204,709	40,776,609	114,978,245	112,981,318
Total assets	<u>124,668,418</u>	<u>84,251,160</u>	<u>118,435,031</u>	<u>82,278,398</u>	<u>208,919,578</u>	<u>200,713,429</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	11,002,945	29,296,737	10,706,339	29,359,624	40,299,682	40,065,963
Other liabilities	14,791,733	5,804,794	14,528,954	6,576,578	20,596,527	21,105,532
Total liabilities	<u>25,794,678</u>	<u>35,101,531</u>	<u>25,235,293</u>	<u>35,936,202</u>	<u>60,896,209</u>	<u>61,171,495</u>
<u>Net Assets</u>						
Invested in capital assets, net of related debt	65,696,098	14,143,190	62,877,921	14,124,261	79,839,288	77,002,182
Restricted	26,069,859	2,739,709	23,450,331	2,753,323	28,809,568	26,203,654
Unrestricted	<u>7,107,783</u>	<u>32,266,730</u>	<u>6,871,486</u>	<u>29,464,612</u>	<u>39,374,513</u>	<u>36,336,098</u>
Total net assets	<u>\$ 98,873,740</u>	<u>\$ 49,149,629</u>	<u>\$ 93,199,738</u>	<u>\$ 46,342,196</u>	<u>\$ 148,023,369</u>	<u>\$ 139,541,934</u>

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2010, the County's assets exceeded liabilities by \$148,023,369. This amounts to \$98,873,740 in governmental activities and \$49,149,629 in business-type activities.

Capital assets reported on the government-wide statements represent the largest portion of the County's assets. At year-end, capital assets represented 55.03% of total governmental and business-type assets. Capital assets include land, buildings, improvements, furniture, equipment, furniture and fixtures, vehicles, construction in progress, infrastructure, water and sewer lines and property under capital lease. Capital assets, net of related debt to acquire the assets at December 31, 2010, were \$79,839,288. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2010, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. A portion of the County's governmental activities net assets, \$26,069,859 or 26.37%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of governmental activities unrestricted net assets of \$7,107,783 may be used to meet the government's ongoing obligations to citizens and creditors.



**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

The table below shows the changes in net assets for fiscal year 2010 and 2009.

	<b>Change in Net Assets</b>					
	Governmental	Business-type	Governmental	Business-type	2010	2009
	Activities	Activities	Activities	Activities	Total	Total
	2010	2010	2009	2009		
<b>Revenues</b>						
Program revenues:						
Charges for services and sales	\$ 7,004,565	\$ 72,421,425	\$ 6,061,923	\$ 69,762,830	\$ 79,425,990	\$ 75,824,753
Operating grants and contributions	15,668,879	-	16,729,144	-	15,668,879	16,729,144
Capital grants and contributions	1,824,731	359,032	1,474,017	1,064,803	2,183,763	2,538,820
<b>Total program revenues</b>	<b>24,498,175</b>	<b>72,780,457</b>	<b>24,265,084</b>	<b>70,827,633</b>	<b>97,278,632</b>	<b>95,092,717</b>
General revenues:						
Property taxes	10,893,125	-	10,264,681	-	10,893,125	10,264,681
Sales tax	9,298,891	-	8,001,168	-	9,298,891	8,001,168
Unrestricted grants	5,284,472	-	5,452,939	-	5,284,472	5,452,939
Investment earnings	768,985	139,436	1,001,949	169,467	908,421	1,171,416
Other	735,260	2,453,154	889,908	2,705,425	3,188,414	3,595,333
<b>Total general revenues</b>	<b>26,980,733</b>	<b>2,592,590</b>	<b>25,610,645</b>	<b>2,874,892</b>	<b>29,573,323</b>	<b>28,485,537</b>
<b>Total revenues</b>	<b>51,478,908</b>	<b>75,373,047</b>	<b>49,875,729</b>	<b>73,702,525</b>	<b>126,851,955</b>	<b>123,578,254</b>
<b>Expenses</b>						
Program expenses:						
General government						
Legislative and executive	10,817,736	-	12,019,993	-	10,817,736	12,019,993
Judicial	2,851,552	-	2,461,340	-	2,851,552	2,461,340
Public safety	6,923,020	-	7,150,858	-	6,923,020	7,150,858
Public works	4,644,326	-	5,747,722	-	4,644,326	5,747,722
Health	3,297,771	-	3,950,543	-	3,297,771	3,950,543
Human services	15,210,709	-	15,526,434	-	15,210,709	15,526,434
Economic development	315,537	-	402,363	-	315,537	402,363
Intergovernmental	1,433,617	-	576,265	-	1,433,617	576,265
Interest and fiscal charges	313,006	-	491,417	-	313,006	491,417
Memorial Hospital	-	71,780,394	-	69,262,201	71,780,394	69,262,201
Other:						
Sanitary sewer district	-	311,995	-	175,941	311,995	175,941
Building and development	-	470,857	-	496,669	470,857	496,669
<b>Total expenses</b>	<b>45,807,274</b>	<b>72,563,246</b>	<b>48,326,935</b>	<b>69,934,811</b>	<b>118,370,520</b>	<b>118,261,746</b>
Excess revenues over expenses	5,671,634	2,809,801	1,548,794	3,767,714	8,481,435	5,316,508
Transfers	2,368	(2,368)	(10,751)	10,751	-	-
Change in net assets	5,674,002	2,807,433	1,538,043	3,778,465	8,481,435	5,316,508
<b>Net assets at beginning of year</b>	<b>93,199,738</b>	<b>46,342,196</b>	<b>91,661,695</b>	<b>42,563,731</b>	<b>139,541,934</b>	<b>134,225,426</b>
<b>Net assets at end of year</b>	<b>\$ 98,873,740</b>	<b>\$ 49,149,629</b>	<b>\$ 93,199,738</b>	<b>\$ 46,342,196</b>	<b>\$ 148,023,369</b>	<b>\$ 139,541,934</b>

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010

#### Governmental Activities

Governmental net assets increased by \$5,674,002 in 2010 from 2009.

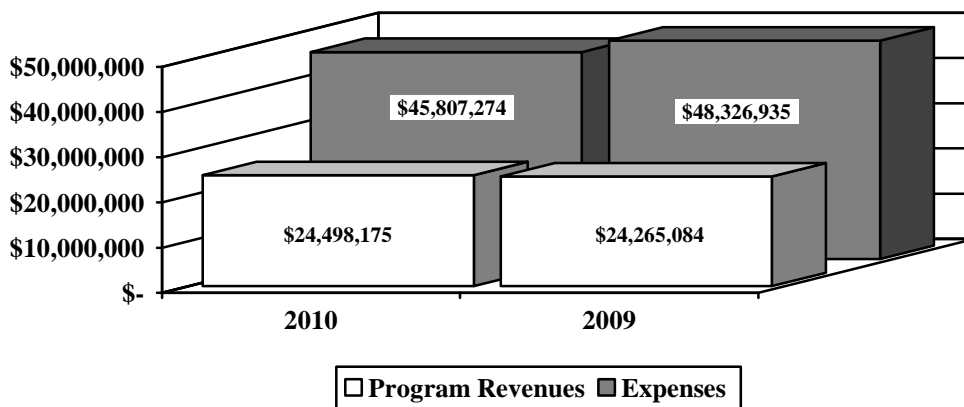
Human services, represents costs associated with providing services for various State and locally mandated welfare programs. These programs include the board of development disabilities, children's services, and the department of jobs and family services for \$15,210,709 of expenses, or 33.21% of total governmental expenses of the County. These expenses were funded by \$823,824 in charges to users of services and \$7,363,520 in operating grants and contributions in 2010. General government expenses which includes legislative and executive and judicial programs, accounted for \$13,669,288 or 29.84% of total governmental expenses. General government expenses were covered by \$3,873,943 of direct charges to users and \$635,360 in operating grants and contributions in 2010.

The State and federal government contributed to the County revenues of \$15,668,879 in operating grants and contributions and \$1,824,731 in capital grants and contributions. These revenues are restricted to a particular program or purpose.

General revenues totaled \$26,980,733, and amounted to 52.41% of total revenues. These revenues primarily consist of property and sales tax revenue of \$20,192,016 or 74.84% of total general revenues in 2010. The other primary source of general revenues is grants and entitlements not restricted to specific programs, making up \$5,284,472, or 19.59% of the total.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services for 2010 and 2009. That is, it identifies the cost of these services supported by general revenues (such as tax revenue and unrestricted state grants and entitlements). As can be seen in the graph below, the County is reliant upon general revenues to finance operations as program revenues are not sufficient to cover total expenses.

**Governmental Activities - Program Revenues vs. Total Expenses**



**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

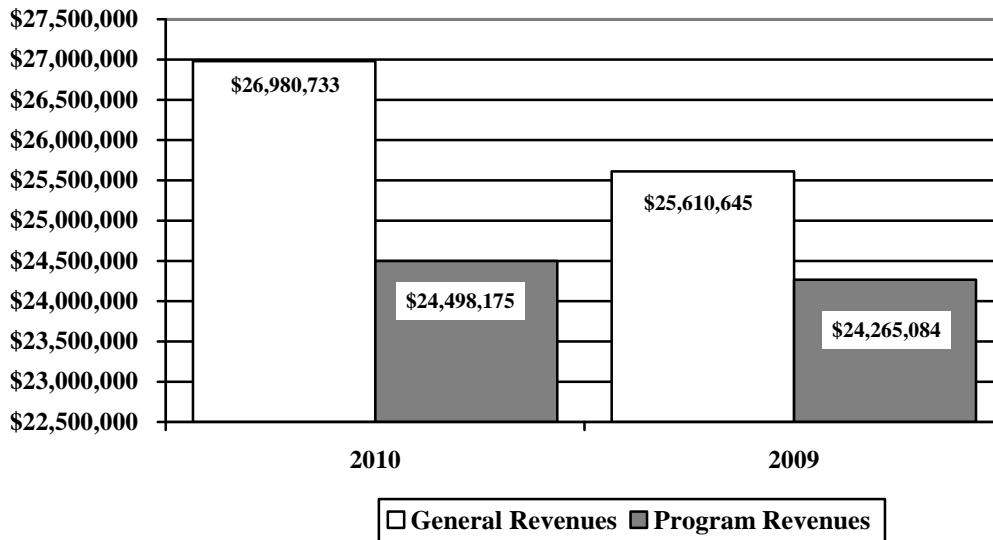
**Governmental Activities**

	Total Cost of Services 2010	Net Cost of Services 2010	Total Cost of Services 2009	Net Cost of Services 2009
<b>Program expenses:</b>				
General government				
Legislative and executive	\$ 10,817,736	\$ 7,464,241	\$ 12,019,993	\$ 9,186,891
Judicial	2,851,552	1,695,744	2,461,340	1,789,030
Public safety	6,923,020	4,709,803	7,150,858	5,304,054
Public works	4,644,326	(2,409,351)	5,747,722	(865,155)
Health	3,297,771	928,608	3,950,543	1,234,620
Human services	15,210,709	7,023,365	15,526,434	6,044,709
Economic development	315,537	150,066	402,363	300,020
Intergovernmental	1,433,617	1,433,617	576,265	576,265
Interest and fiscal charges	313,006	313,006	491,417	491,417
<b>Total</b>	<b>\$ 45,807,274</b>	<b>\$ 21,309,099</b>	<b>\$ 48,326,935</b>	<b>\$ 24,061,851</b>

The dependence upon general revenues for governmental activities is apparent, with 46.52% of expenses supported through taxes and other general revenues during 2010.

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

**Governmental Activities - General and Program Revenues**

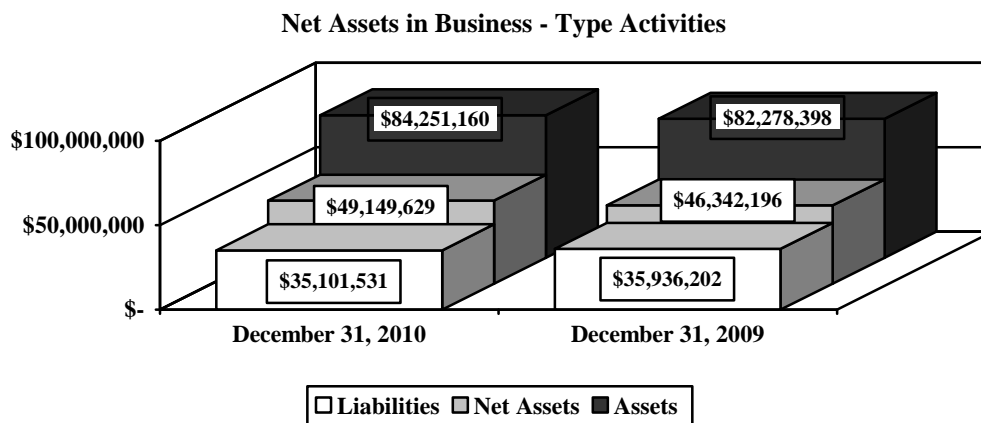


## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010

#### Business-Type Activities

The sanitary sewer district, building and development and Memorial Hospital are the County's business-type activities. These operations had program revenues of \$72,780,457, general revenues of \$2,592,590, and expenses of \$72,563,246 for 2010. The net assets of the business-type activities increased \$2,807,433 or 6.06% during 2010. The following graph illustrates the assets, liabilities and net assets of the County's business-type activities at December 31, 2010 and 2009:



#### Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at year-end.

The County's governmental funds (as reported on the balance sheet on pages 27-28) reported a combined fund balance of \$30,189,574, which is \$4,289,584 greater than last year's total of \$25,899,990. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2010 for all major and non-major governmental funds.

	Fund Balances 12/31/10	Fund Balances 12/31/09	Increase/ (Decrease)
<b>Major funds:</b>			
General	\$ 6,674,437	\$ 5,472,468	\$ 1,201,969
County Board of DD	12,837,383	11,058,912	1,778,471
Motor Vehicle and Gas Tax	1,699,822	1,740,336	(40,514)
Other nonmajor governmental funds	<u>8,977,932</u>	<u>7,628,274</u>	<u>1,349,658</u>
Total	<u>\$ 30,189,574</u>	<u>\$ 25,899,990</u>	<u>\$ 4,289,584</u>

**UNION COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2010

**General Fund**

The County's general fund balance increased \$1,201,969.

	2010	2009	Percentage
	<u>Amount</u>	<u>Amount</u>	<u>Change</u>
<b><u>Revenues</u></b>			
Taxes	\$ 11,155,330	\$ 10,920,640	2.15 %
Charges for services	2,151,631	1,984,007	8.45 %
Licenses and permits	3,238	3,134	3.32 %
Fines and forfeitures	630,302	508,399	23.98 %
Intergovernmental	3,118,784	2,404,718	29.69 %
Investment income	767,764	1,000,812	(23.29) %
Other	<u>1,035,407</u>	<u>1,198,595</u>	<u>(13.61) %</u>
Total	<u>\$ 18,862,456</u>	<u>\$ 18,020,305</u>	<u>4.67 %</u>

Tax revenue represents 59.14% of all general fund revenue. Fines and forfeitures increased 23.98% due to increases in Sheriff fines. The increase of intergovernmental revenue of 29.69% is due mainly to increases in EMA Grant revenues and PSO Stimulus revenues. The decrease in investment income of 23.29% is due to overall declines in investment income earnings due to record low interest rates. Other revenues decreased 13.61% due mainly to less Champaign County Jail reimbursements received and less other refunds and reimbursements. All other revenue remained comparable to 2009.

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

	2010	2009	Percentage
	<u>Amount</u>	<u>Amount</u>	<u>Change</u>
<b><u>Expenditures</u></b>			
General government			
Legislative and executive	\$ 7,154,018	\$ 7,792,452	(8.19) %
Judicial	2,132,617	2,153,071	(0.95) %
Public safety	4,751,268	5,425,879	(12.43) %
Public works	132,142	124,018	6.55 %
Health	298,868	378,650	(21.07) %
Human services	1,663,499	1,761,433	(5.56) %
Economic development	122,995	197,135	(37.61) %
Intergovernmental	<u>532,016</u>	<u>573,221</u>	<u>(7.19) %</u>
Total	<u>\$ 16,787,423</u>	<u>\$ 18,405,859</u>	<u>(8.79) %</u>

Total expenditures decreased \$1,618,436 or 8.79%. The decrease of public safety expenditures of 12.43% is due to decrease in sheriff, communications, community service and investigation expenditures. The decrease of health expenditures of 21.07% is due to decreases in general fund contributions to senior services administrative costs with the passage of the senior services restricted use sales tax in 2008. The decrease in economic development expenditures by 37.61% is due to a decrease in airport operating expenditures. All other expenditures remained comparable to 2009.

## UNION COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010

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

The Union County Board of Developmental Disabilities fund (County Board of DD fund), a major governmental fund, had revenues of \$9,455,572 in 2010, a decrease of \$13,757 or .15% from 2009 revenues. The County Board of DD fund, had expenditures of \$7,687,008 in 2010, an increase of \$483,926 or 6.72% from 2009 expenditures. The net changes in revenues and expenditures contributed to the County Board of DD fund balance increase of \$1,768,564 or 15.99% from 2009 to 2010.

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

The Motor Vehicle and Gas Tax fund, a major governmental fund, had revenues and other financing sources of \$6,006,258 in 2010, an increase of \$114,643 or 1.95% from 2009 revenues. The Motor Vehicle and Gas Tax fund, had expenditures and other financing uses of \$6,046,772 in 2010, an increase of \$526,012 or 9.53% from 2009 expenditures. The net changes in revenues and expenditures contributed to the Motor Vehicle and Gas Tax fund balance decrease of \$40,514 or 2.33% from 2009 to 2010.

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

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

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

In the general fund, final budgeted revenues of \$17,745,183 were \$53,877 higher than original budgeted revenues of \$17,691,306. Actual revenues of \$18,515,850 exceeded final budgeted revenues by \$770,667.

Final budgeted expenditures and other financing uses of \$19,948,774 were \$321,200 higher than original budgeted expenditures and other financing uses of \$19,627,574. Actual expenditures and financing uses of \$18,563,514 were \$1,385,260 lower than final budgeted expenditures and financing uses.

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

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

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

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

At the end of 2010, the County had \$114,978,245 (net of accumulated depreciation) invested in land, improvements, buildings, equipment, furniture and fixtures, vehicles, construction in progress, property under capital lease, water and sewer lines and infrastructure. Of this total, \$74,160,271 was reported in governmental activities and \$40,817,974 was reported in business-type activities. The following table shows 2010 balances compared to 2009:

**UNION COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Land	\$ 982,046	\$ 982,046	\$ 6,485,535	\$ 6,474,735	\$ 7,467,581	\$ 7,456,781
Improvements	1,078,020	1,131,736	2,253,055	2,602,958	3,331,075	3,734,694
Buildings	14,804,704	15,406,719	23,470,051	24,618,772	38,274,755	40,025,491
Equipment	747,579	921,592	6,713,822	5,084,217	7,461,401	6,005,809
Furniture and Fixtures	236,251	297,853	10,000	13,000	246,251	310,853
Vehicles	762,312	766,009	16,006	24,988	778,318	790,997
Infrastructure	55,549,359	52,698,754	-	-	55,549,359	52,698,754
Sewer/water lines	-	-	85,865	93,318	85,865	93,318
Property under capital leases	-	-	349,371	388,749	349,371	388,749
Construction in progress	-	-	1,434,269	1,475,872	1,434,269	1,475,872
<b>Total</b>	<b><u>\$ 74,160,271</u></b>	<b><u>\$ 72,204,709</u></b>	<b><u>\$ 40,817,974</u></b>	<b><u>\$ 40,776,609</u></b>	<b><u>\$ 114,978,245</u></b>	<b><u>\$ 112,981,318</u></b>

See Note 9 to the basic financial statements for detail on the County's capital assets.

The County's largest capital asset category is infrastructure which includes roads, bridges and culverts. These items are immovable and of value only to the County, however, the annual cost of purchasing these items is quite significant. The net book value of the County's infrastructure (cost less accumulated depreciation) represents approximately 74.90% of the County's total governmental capital assets.

The modified approach is used for reporting the Union County's infrastructure assets. The plan includes a ten year program for road repairs and improvements and an annual bridge evaluation in accordance with Ohio Department of Transportation requirements. Currently 95% 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 \$8,280,426 for 2010. Actual expenditures for the year were \$7,458,087. For more information on the rating system and results, refer to required supplementary information beginning on pages 91-92 of this report.

***Debt Administration***

At December 31, 2010 the County had \$28,862,795 in general obligation bonds, \$2,385,000 in sales tax revenue bonds, \$1,002,109 in Hospital Facilities Revenue Bonds and \$3,728,047 in other long term obligations. Of this total, \$2,043,736 is due within one year and \$33,934,215 is due in more than one year.

**UNION COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

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

	<b>Outstanding Debt, at Year End</b>			
	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
	<u>2010</u>	<u>2010</u>	<u>2009</u>	<u>2009</u>
Long-term obligations				
General obligation bonds:	\$ 6,915,000	\$ 21,947,795	\$ 6,680,000	\$ 22,900,000
Sales tax revenue bonds	2,385,000	-	2,535,000	-
Hospital Facilities Revenue Bonds	-	1,002,109	-	-
Other long-term obligations	<u>3,167</u>	<u>3,724,880</u>	<u>24,961</u>	<u>3,739,783</u>
<b>Total</b>	<b><u>\$ 9,303,167</u></b>	<b><u>\$ 26,674,784</u></b>	<b><u>\$ 9,239,961</u></b>	<b><u>\$ 26,639,783</u></b>

The County's voted legal debt margin was \$23,758,212 at December 31, 2010 and the unvoted legal debt margin was \$6,044,869 at December 31, 2010. See Note 12 to the basic financial statements for detail on governmental activities and business-type activities long-term obligations.

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

The average unemployment rate in the County was 8.4% for 2010, consistent with the 8.4% average rate in 2009. This compares favorably to the State rate of 10.1% and to the national rate of 9.6%. Union County's strong industrial segment allows the County to enjoy the fourth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 85% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$3.51 billion for 2010. This has decreased by an average rate of 2.5% from 2009. The actual and assessed values are lower than prior years as tangible personal property is being phased out through 2008. For information on this reduction, refer to Note 6 of this report.

**Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Honorable Andrea Weaver, Union County Auditor, 233 West Sixth Street, Marysville, Ohio 43040. Questions may also be e-mailed to [auditor@co.union.oh.us](mailto:auditor@co.union.oh.us) or visit the Auditors link from the County's website: <http://www.co.union.oh.us/GD/Templates/Pages/UC/UCDetail.aspx?page=85>.



BASIC  
FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF NET ASSETS  
DECEMBER 31, 2010

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 26,996,977	\$ 1,765,410	\$ 28,762,387
Cash and cash equivalents in segregated accounts . . . . .	1,949,409	26,664,377	28,613,786
Investments in segregated accounts . . . . .	-	630,407	630,407
Receivables (net of allowance for uncollectibles):			
Sales taxes . . . . .	1,532,392	-	1,532,392
Real estate and other taxes . . . . .	12,852,369	-	12,852,369
Accounts . . . . .	136,351	9,106,118	9,242,469
Accrued interest . . . . .	70,851	-	70,851
Due from other governments . . . . .	4,909,562	-	4,909,562
Special assessments . . . . .	96,470	-	96,470
Loans . . . . .	28,246	-	28,246
Prepayments . . . . .	1,233,172	633,213	1,866,385
Materials and supplies inventory . . . . .	525,588	670,506	1,196,094
Unamortized bond issue costs . . . . .	176,760	1,223,446	1,400,206
Restricted assets:			
Cash and cash equivalents with fiscal and escrow agents . . . . .	-	2,739,709	2,739,709
Capital assets:			
Land, infrastructure and construction in progress . . . . .	56,531,405	7,919,804	64,451,209
Depreciable capital assets, net . . . . .	17,628,866	32,898,170	50,527,036
Total capital assets, net . . . . .	74,160,271	40,817,974	114,978,245
Total assets . . . . .	124,668,418	84,251,160	208,919,578
<b>Liabilities:</b>			
Accounts payable . . . . .	1,212,178	2,571,614	3,783,792
Contracts payable . . . . .	-	19,308	19,308
Accrued wages and benefits . . . . .	841,497	2,601,618	3,443,115
Due to other governments . . . . .	576,933	612,254	1,189,187
Accrued interest payable . . . . .	26,501	-	26,501
Accrued liabilities . . . . .	-	-	-
Unearned revenue . . . . .	12,134,624	-	12,134,624
Long-term liabilities:			
Due within one year . . . . .	2,251,604	1,884,872	4,136,476
Due in more than one year . . . . .	8,751,341	27,411,865	36,163,206
Total liabilities . . . . .	25,794,678	35,101,531	60,896,209
<b>Net assets:</b>			
Invested in capital assets, net of related debt . . . . .	65,696,098	14,143,190	79,839,288
Restricted for:			
Capital projects . . . . .	1,611,601	929,540	2,541,141
Debt service . . . . .	141,519	95,345	236,864
Public works projects . . . . .	3,818,027	-	3,818,027
Public safety programs . . . . .	2,421,563	-	2,421,563
Human services programs . . . . .	14,604,807	-	14,604,807
Health programs . . . . .	1,325,802	-	1,325,802
Legislative and executive . . . . .	1,119,265	-	1,119,265
Judicial . . . . .	788,179	-	788,179
Nonexpendable permanent endowments . . . . .	-	25,000	25,000
Other hospital restrictions . . . . .	-	1,689,824	1,689,824
Other purposes . . . . .	239,096	-	239,096
Unrestricted . . . . .	7,107,783	32,266,730	39,374,513
Total net assets . . . . .	\$ 98,873,740	\$ 49,149,629	\$ 148,023,369

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Component Unit**

<b>UCO Industries</b>	<b>Airport Authority</b>
\$ -	\$ 431,833
1,019,629	-
-	-
-	-
-	-
646,188	-
-	-
-	888
-	-
-	-
26,052	35
526,896	-
31,884	-
-	-
263,855	844,248
3,997,301	2,160,297
<u>4,261,156</u>	<u>3,004,545</u>
<u>6,511,805</u>	<u>3,437,301</u>
1,022,966	18,169
-	-
22,004	280
-	191
-	-
12,277	-
-	-
252,419	28,336
1,418,374	-
<u>2,728,040</u>	<u>46,976</u>
3,292,615	3,004,545
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
491,150	385,780
<u>\$ 3,783,765</u>	<u>\$ 3,390,325</u>

**UNION COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental activities:</b>				
General government:				
Legislative and executive . . . . .	\$ 10,817,736	\$ 2,852,106	\$ 501,389	\$ -
Judicial . . . . .	2,851,552	1,021,837	133,971	-
Public safety . . . . .	6,923,020	1,411,167	802,050	-
Public works . . . . .	4,644,326	677,752	4,551,194	1,824,731
Health . . . . .	3,297,771	195,346	2,173,817	-
Human services. . . . .	15,210,709	823,824	7,363,520	-
Economic development . . . . .	315,537	22,533	142,938	-
Intergovernmental. . . . .	1,433,617	-	-	-
Interest and fiscal charges. . . . .	313,006	-	-	-
Total governmental activities . . . . .	<u>45,807,274</u>	<u>7,004,565</u>	<u>15,668,879</u>	<u>1,824,731</u>
<b>Business-type activities:</b>				
Memorial hospital . . . . .	71,780,394	71,729,744	-	359,032
Other business-type activities:				
Sanitary sewer district . . . . .	311,995	222,331	-	-
Building and development . . . . .	470,857	469,350	-	-
Total business-type activities . . . . .	<u>72,563,246</u>	<u>72,421,425</u>	<u>-</u>	<u>359,032</u>
Total primary government . . . . .	<u>\$ 118,370,520</u>	<u>\$ 79,425,990</u>	<u>\$ 15,668,879</u>	<u>\$ 2,183,763</u>
<b>Component units:</b>				
UCO Industries . . . . .	\$ 9,158,429	\$ 9,290,314	\$ 188,686	\$ -
Airport authority . . . . .	350,099	189,745	174,398	-
Total component units . . . . .	<u>\$ 9,508,528</u>	<u>\$ 9,480,059</u>	<u>\$ 363,084</u>	<u>\$ -</u>
<b>General revenues:</b>				
Property taxes levied for:				
General fund. . . . .				
Human services - County Board of DD . . . . .				
Public safety. . . . .				
Health. . . . .				
Sales taxes levied for general purposes. . . . .				
Sales taxes levied for public works. . . . .				
Sales taxes levied for senior services . . . . .				
Grants and entitlements not restricted to specific programs . . . . .				
Investment earnings. . . . .				
Miscellaneous . . . . .				
Total general revenues . . . . .				
Transfers . . . . .				
Change in net assets . . . . .				
<b>Net assets at beginning of year . . . . .</b>				
<b>Net assets at end of year. . . . .</b>				

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

<b>Primary Government</b>			<b>Component Units</b>	
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>UCO Industries</b>	<b>Airport Authority</b>
\$ (7,464,241)	\$ -	\$ (7,464,241)	\$ -	\$ -
(1,695,744)	-	(1,695,744)	-	-
(4,709,803)	-	(4,709,803)	-	-
2,409,351	-	2,409,351	-	-
(928,608)	-	(928,608)	-	-
(7,023,365)	-	(7,023,365)	-	-
(150,066)	-	(150,066)	-	-
(1,433,617)	-	(1,433,617)	-	-
(313,006)	-	(313,006)	-	-
<u>(21,309,099)</u>	<u>-</u>	<u>(21,309,099)</u>	<u>-</u>	<u>-</u>
-	308,382	308,382	-	-
-	(89,664)	(89,664)	-	-
-	(1,507)	(1,507)	-	-
-	217,211	217,211	-	-
<u>(21,309,099)</u>	<u>217,211</u>	<u>(21,091,888)</u>	<u>-</u>	<u>-</u>
-	-	-	320,571	-
-	-	-	-	14,044
-	-	-	<u>320,571</u>	<u>14,044</u>
3,841,983	-	3,841,983	-	-
5,710,635	-	5,710,635	-	-
784,247	-	784,247	-	-
556,260	-	556,260	-	-
7,406,053	-	7,406,053	-	-
946,419	-	946,419	-	-
946,419	-	946,419	-	-
5,284,472	-	5,284,472	-	-
768,985	139,436	908,421	8,900	472
735,260	2,453,154	3,188,414	-	-
<u>26,980,733</u>	<u>2,592,590</u>	<u>29,573,323</u>	<u>8,900</u>	<u>472</u>
2,368	(2,368)	-	-	-
5,674,002	2,807,433	8,481,435	329,471	14,516
<u>93,199,738</u>	<u>46,342,196</u>	<u>139,541,934</u>	<u>3,454,294</u>	<u>3,375,809</u>
<u>\$ 98,873,740</u>	<u>\$ 49,149,629</u>	<u>\$ 148,023,369</u>	<u>\$ 3,783,765</u>	<u>\$ 3,390,325</u>

**UNION COUNTY, OHIO**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2010

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle/ Gas Tax</u>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 4,923,746	\$ 12,129,367	\$ 1,597,825
Cash and cash equivalents in segregated accounts . . . . .	1,063,871	-	-
Receivables (net allowance for uncollectibles):			
Sales taxes . . . . .	1,219,353	-	156,520
Real estate and other taxes . . . . .	4,096,969	7,147,317	-
Accounts . . . . .	50,915	4,004	4,532
Accrued interest . . . . .	67,295	-	2,222
Due from other governments . . . . .	829,634	350,263	2,077,985
Special assessments . . . . .	-	-	-
Loans . . . . .	28,246	-	-
Interfund loans . . . . .	285,478	-	-
Prepayments . . . . .	21,792	1,194,116	376
Materials and supplies inventory . . . . .	490,355	28,337	-
Due from other funds . . . . .	50,000	-	-
Total assets . . . . .	<u>\$ 13,127,654</u>	<u>\$ 20,853,404</u>	<u>\$ 3,839,460</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 378,179	\$ 204,000	\$ 152,397
Accrued wages and benefits payable . . . . .	339,121	195,590	86,065
Compensated absences payable . . . . .	-	-	2,930
Due to other funds . . . . .	-	-	-
Due to other governments . . . . .	255,668	120,039	55,293
Interfund loans payable . . . . .	-	-	-
Deferred revenue . . . . .	1,638,928	721,372	1,842,953
Unearned revenue . . . . .	3,841,321	6,775,020	-
Total liabilities . . . . .	<u>6,453,217</u>	<u>8,016,021</u>	<u>2,139,638</u>
<b>Fund balances:</b>			
Reserved for encumbrances . . . . .	323,058	5,349	124,689
Reserved for prepayments . . . . .	21,792	1,194,116	376
Reserved for materials and supplies inventory . . . . .	490,355	28,337	-
Reserved for loans . . . . .	28,246	-	-
Reserved for debt service . . . . .	-	-	-
Unreserved, undesignated, reported in:			
General fund . . . . .	5,810,986	-	-
Special revenue funds . . . . .	-	11,609,581	1,574,757
Capital projects funds . . . . .	-	-	-
Total fund balances . . . . .	<u>6,674,437</u>	<u>12,837,383</u>	<u>1,699,822</u>
Total liabilities and fund balances . . . . .	<u>\$ 13,127,654</u>	<u>\$ 20,853,404</u>	<u>\$ 3,839,460</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 8,346,039	\$ 26,996,977
885,538	1,949,409
156,519	1,532,392
1,608,083	12,852,369
76,900	136,351
1,334	70,851
1,651,680	4,909,562
96,470	96,470
-	28,246
-	285,478
16,888	1,233,172
6,896	525,588
2,000	52,000
<u>\$ 12,848,347</u>	<u>\$ 50,668,865</u>
\$ 477,602	\$ 1,212,178
220,721	841,497
30,992	33,922
52,000	52,000
145,933	576,933
285,478	285,478
1,139,406	5,342,659
1,518,283	12,134,624
<u>3,870,415</u>	<u>20,479,291</u>
471,997	925,093
16,888	1,233,172
6,896	525,588
-	28,246
152,973	152,973
-	5,810,986
6,975,947	20,160,285
1,353,231	1,353,231
<u>8,977,932</u>	<u>30,189,574</u>
<u>\$ 12,848,347</u>	<u>\$ 50,668,865</u>

**UNION COUNTY, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET ASSETS OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2010

<b>Total governmental fund balances</b>		<b>\$ 30,189,574</b>
<i>Amounts reported for governmental activities on the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		74,160,271
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Property taxes receivable	\$ 717,745	
Sales tax receivable	796,892	
Intergovernmental receivable	3,715,552	
Special assessments receivable	96,470	
Accounts receivable	<u>16,000</u>	
Total		5,342,659
On the statement of net assets interest is accrued on outstanding bonds, whereas in governmental funds, interest is reported when due.		(26,501)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General obligation bonds payable	(6,915,000)	
Sales tax revenue bonds payable	(2,385,000)	
Loans payable	(3,167)	
Compensated absences payable	<u>(1,614,100)</u>	
Total		(10,917,267)
Unamortized premiums on the issuance of bonds are not recognized in the funds.		(81,006)
Unamortized deferred charges on bond refundings are not recognized in the funds.		29,250
Unamortized bond issue costs are not recognized in the funds.		<u>176,760</u>
<b>Net assets of governmental activities</b>		<b><u>\$ 98,873,740</u></b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



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**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>General</u>	<u>County Board of DD</u>	<u>Motor Vehicle/ Gas Tax</u>
<b>Revenues:</b>			
Property taxes . . . . .	\$ 3,800,686	\$ 5,648,078	\$ -
Sales taxes . . . . .	7,354,644	-	938,747
Charges for services . . . . .	2,151,631	-	675,602
Licenses and permits . . . . .	3,238	-	2,150
Fines and forfeitures . . . . .	630,302	-	-
Intergovernmental . . . . .	3,118,784	3,671,794	4,276,178
Special assessments . . . . .	-	-	-
Investment income . . . . .	767,764	-	27,957
Rental income . . . . .	395,998	-	-
Contributions and donations . . . . .	-	5,779	-
Other . . . . .	639,409	129,921	76,232
<b>Total revenues . . . . .</b>	<u>18,862,456</u>	<u>9,455,572</u>	<u>5,996,866</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .	7,154,018	-	-
Judicial . . . . .	2,132,617	-	-
Public safety . . . . .	4,751,268	-	-
Public works . . . . .	132,142	-	5,930,747
Health . . . . .	298,868	-	-
Human services . . . . .	1,663,499	7,687,008	-
Economic development . . . . .	122,995	-	-
Intergovernmental . . . . .	532,016	-	-
Capital outlay . . . . .	-	-	-
Debt service:			
Principal retirement . . . . .	-	-	-
Interest and fiscal charges . . . . .	-	-	-
Bond issuance costs . . . . .	-	-	-
<b>Total expenditures . . . . .</b>	<u>16,787,423</u>	<u>7,687,008</u>	<u>5,930,747</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>2,075,033</u>	<u>1,768,564</u>	<u>66,119</u>
<b>Other financing sources (uses):</b>			
Sale of bonds . . . . .	-	-	-
Transfers in . . . . .	25,000	-	9,392
Transfers out . . . . .	(966,059)	-	(116,025)
<b>Total other financing sources (uses) . . . . .</b>	<u>(941,059)</u>	<u>-</u>	<u>(106,633)</u>
Net change in fund balances . . . . .	1,133,974	1,768,564	(40,514)
<b>Fund balances at beginning of year . . . . .</b>	5,472,468	11,058,912	1,740,336
<b>Increase (decrease) in reserve for inventory . . . . .</b>	67,995	9,907	-
<b>Fund balances at end of year . . . . .</b>	<u>\$ 6,674,437</u>	<u>\$ 12,837,383</u>	<u>\$ 1,699,822</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,325,409	\$ 10,774,173
938,747	9,232,138
2,443,124	5,270,357
143,655	149,043
252,841	883,143
11,150,102	22,216,858
221,038	221,038
11,162	806,883
51,376	447,374
7,833	13,612
967,151	1,812,713
<u>17,512,438</u>	<u>51,827,332</u>
3,030,799	10,184,817
408,300	2,540,917
1,967,266	6,718,534
168,791	6,231,680
2,879,696	3,178,564
5,683,163	15,033,670
187,491	310,486
901,601	1,433,617
1,686,313	1,686,313
856,794	856,794
341,620	341,620
18,399	18,399
<u>18,130,233</u>	<u>48,535,411</u>
<u>(617,795)</u>	<u>3,291,921</u>
920,000	920,000
1,075,060	1,109,452
(25,000)	(1,107,084)
<u>1,970,060</u>	<u>922,368</u>
1,352,265	4,214,289
7,628,274	25,899,990
(2,607)	75,295
<u>\$ 8,977,932</u>	<u>\$ 30,189,574</u>

**UNION COUNTY, OHIO**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2010

<b>Net change in fund balances - total governmental funds</b>		\$	4,214,289
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period.			
Capital asset additions	\$	3,482,677	
Current year depreciation		(1,522,898)	
Total		1,959,779	1,959,779
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.			
			(4,217)
Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed.			
			75,295
Proceeds of bonds are recorded as revenue in the funds, however in the statement of activities, they are not reported as revenue as they increase the liabilities on the statement of net assets.			
			(920,000)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
Property taxes		118,952	
Sales tax		66,753	
Intergovernmental revenues		(548,613)	
Special assessments		4,890	
Charges for services		4,190	
Rental income		5,203	
Other revenues		201	
Total		(348,424)	(348,424)
Repayments of bonds and notes are expenditures in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.			
			856,794
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest is expensed when due. The following items resulted in less interest being recorded in the statement of activities:			
Decrease in accrued interest payable		37,867	
Amortization of bond issuance costs		(11,379)	
Amortization of bond premiums		5,821	
Amortization of deferred charges		(3,695)	
Total		28,614	28,614
Issuance costs on general obligation bonds are recognized as expenditures in the governmental funds, however, they are amortized over the life of the issuance in the statement of activities.			
			18,399
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.			
			(206,527)
<b>Change in net assets of governmental activities</b>		\$	5,674,002

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 3,578,434	\$ 3,591,735	\$ 3,780,735	\$ 189,000
Sales taxes . . . . .	7,337,128	7,360,000	7,338,903	(21,097)
Charges for services. . . . .	1,884,453	1,890,500	2,156,581	266,081
Licenses and permits . . . . .	2,761	2,770	3,238	468
Fines and forfeitures. . . . .	124,600	125,000	108,942	(16,058)
Intergovernmental. . . . .	3,122,578	3,128,559	3,149,020	20,461
Investment income . . . . .	781,293	783,800	800,668	16,868
Rental income. . . . .	394,733	396,000	393,898	(2,102)
Other . . . . .	465,326	466,819	673,630	206,811
Total revenues . . . . .	<u>17,691,306</u>	<u>17,745,183</u>	<u>18,405,615</u>	<u>660,432</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	8,045,276	8,432,967	7,607,966	825,001
Judicial . . . . .	2,085,887	2,229,964	2,136,437	93,527
Public safety . . . . .	5,457,734	5,320,573	4,802,083	518,490
Public work. . . . .	125,252	125,252	123,997	1,255
Health . . . . .	385,993	387,438	323,889	63,549
Human services. . . . .	1,776,370	1,776,370	1,577,306	199,064
Economic development. . . . .	131,080	132,646	122,995	9,651
Intergovernmental. . . . .	720,269	577,505	532,069	45,436
Total expenditures . . . . .	<u>18,727,861</u>	<u>18,982,715</u>	<u>17,226,742</u>	<u>1,755,973</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>(1,036,555)</u>	<u>(1,237,532)</u>	<u>1,178,873</u>	<u>2,416,405</u>
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	85,235	85,235
Advances out . . . . .	-	-	(370,713)	(370,713)
Transfers in . . . . .	-	-	25,000	25,000
Transfers out . . . . .	<u>(899,713)</u>	<u>(966,059)</u>	<u>(966,059)</u>	<u>-</u>
Total other financing sources (uses) . . . . .	<u>(899,713)</u>	<u>(966,059)</u>	<u>(1,226,537)</u>	<u>(260,478)</u>
Net change in fund balance . . . . .	(1,936,268)	(2,203,591)	(47,664)	2,155,927
<b>Fund balance at beginning of year . . . . .</b>	4,183,300	4,183,300	4,183,300	-
<b>Prior year encumbrances appropriated . . . . .</b>	170,220	170,220	170,220	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,417,252</u>	<u>\$ 2,149,929</u>	<u>\$ 4,305,856</u>	<u>\$ 2,155,927</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 5,132,004	\$ 5,132,004	\$ 5,612,482	\$ 480,478
Intergovernmental . . . . .	3,059,677	3,059,677	3,669,994	610,317
Contributions and donations . . . . .	-	-	5,779	5,779
Other . . . . .	136,473	136,473	133,908	(2,565)
Total revenues. . . . .	<u>8,328,154</u>	<u>8,328,154</u>	<u>9,422,163</u>	<u>1,094,009</u>
<b>Expenditures:</b>				
Current:				
Human services . . . . .	11,023,882	11,299,843	8,034,112	3,265,731
Total expenditures. . . . .	<u>11,023,882</u>	<u>11,299,843</u>	<u>8,034,112</u>	<u>3,265,731</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(2,695,728)</u>	<u>(2,971,689)</u>	<u>1,388,051</u>	<u>4,359,740</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	(369,000)	(204,561)	-	204,561
Total other financing uses . . . . .	<u>(369,000)</u>	<u>(204,561)</u>	<u>-</u>	<u>204,561</u>
Net change in fund balance . . . . .	(3,064,728)	(3,176,250)	1,388,051	4,564,301
<b>Fund balance at beginning of year . . . . .</b>	10,549,779	10,549,779	10,549,779	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>11,114</u>	<u>11,114</u>	<u>11,114</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 7,496,165</u>	<u>\$ 7,384,643</u>	<u>\$ 11,948,944</u>	<u>\$ 4,564,301</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE/GAS TAX  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Sales taxes . . . . .	\$ 970,000	\$ 970,000	\$ 937,188	\$ (32,812)
Charges for services . . . . .	450,000	450,000	676,029	226,029
Licenses, permits and fees . . . . .	2,000	2,000	2,150	150
Intergovernmental . . . . .	4,210,000	4,210,000	4,276,620	66,620
Investment income . . . . .	50,000	50,000	26,861	(23,139)
Other . . . . .	72,000	72,000	74,507	2,507
Total revenues . . . . .	<u>5,754,000</u>	<u>5,754,000</u>	<u>5,993,355</u>	<u>239,355</u>
<b>Expenditures:</b>				
Current:				
Public works . . . . .	<u>6,896,972</u>	<u>6,915,860</u>	<u>6,038,492</u>	<u>877,368</u>
Total expenditures . . . . .	<u>6,896,972</u>	<u>6,915,860</u>	<u>6,038,492</u>	<u>877,368</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,142,972)</u>	<u>(1,161,860)</u>	<u>(45,137)</u>	<u>1,116,723</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	9,392	9,392
Transfers out . . . . .	<u>(100,000)</u>	<u>(211,834)</u>	<u>(116,025)</u>	<u>95,809</u>
Total other financing sources (uses) . . . . .	<u>(100,000)</u>	<u>(211,834)</u>	<u>(106,633)</u>	<u>105,201</u>
Net change in fund balance . . . . .	(1,242,972)	(1,373,694)	(151,770)	1,221,924
<b>Fund balance at beginning of year . . . . .</b>	1,394,140	1,394,140	1,394,140	-
<b>Prior year encumbrances appropriated . . . . .</b>	161,254	161,254	161,254	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 312,422</u>	<u>\$ 181,700</u>	<u>\$ 1,403,624</u>	<u>\$ 1,221,924</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF NET ASSETS  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2010

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>
<b>Assets:</b>			
Current assets:			
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 1,765,410	\$ 1,765,410
Cash and cash equivalents in segregated accounts . . . . .	26,664,377	-	26,664,377
Investments in segregated accounts . . . . .	630,407	-	630,407
Receivables (net of allowance for uncollectibles):			
Accounts . . . . .	9,105,308	810	9,106,118
Prepayments . . . . .	633,068	145	633,213
Materials and supplies inventory . . . . .	670,506	-	670,506
Unamortized bond issue costs . . . . .	1,223,446	-	1,223,446
Total current assets . . . . .	<u>38,927,112</u>	<u>1,766,365</u>	<u>40,693,477</u>
Noncurrent assets:			
Capital assets:			
Land and construction in progress . . . . .	7,447,760	472,044	7,919,804
Depreciable capital assets, net . . . . .	32,735,392	162,778	32,898,170
Restricted cash and cash equivalents with fiscal and escrow agents:			
Permanent endowments . . . . .	25,000	-	25,000
Bond indenture agreement-cash . . . . .	203,694	-	203,694
Capital, debt, & other projects . . . . .	2,511,015	-	2,511,015
Total noncurrent assets . . . . .	<u>42,922,861</u>	<u>634,822</u>	<u>43,557,683</u>
Total assets . . . . .	<u>81,849,973</u>	<u>2,401,187</u>	<u>84,251,160</u>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable . . . . .	2,560,575	11,039	2,571,614
Contracts payable . . . . .	-	19,308	19,308
Accrued wages and benefits . . . . .	2,581,342	20,276	2,601,618
Due to other governments . . . . .	585,108	27,146	612,254
Current portion of compensated absences payable . . . . .	785,510	48,793	834,303
Current portion of notes payable . . . . .	104,436	-	104,436
Current portion of revenue bonds payable . . . . .	17,327	-	17,327
Current portion of general obligation bonds payable . . . . .	903,676	-	903,676
Current portion of OWDA loans . . . . .	-	25,130	25,130
Total current liabilities . . . . .	<u>7,537,974</u>	<u>151,692</u>	<u>7,689,666</u>
Long-term liabilities:			
Compensated absences payable . . . . .	1,755,411	32,239	1,787,650
Notes payable . . . . .	3,161,765	-	3,161,765
Revenue bonds payable . . . . .	984,782	-	984,782
OWDA loans payable . . . . .	-	433,549	433,549
General obligation bonds payable . . . . .	21,044,119	-	21,044,119
Total long-term liabilities . . . . .	<u>26,946,077</u>	<u>465,788</u>	<u>27,411,865</u>
Total liabilities . . . . .	<u>34,484,051</u>	<u>617,480</u>	<u>35,101,531</u>
<b>Net assets:</b>			
Invested in capital assets, net of related debt . . . . .	13,967,047	176,143	14,143,190
Restricted for:			
Nonexpendable permanent endowments . . . . .	25,000	-	25,000
Debt service, capital acquisitions and other projects . . . . .	2,714,709	-	2,714,709
Unrestricted . . . . .	30,659,166	1,607,564	32,266,730
Total net assets . . . . .	<u>\$ 47,365,922</u>	<u>\$ 1,783,707</u>	<u>\$ 49,149,629</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$ -	\$ 672,625	\$ 672,625
License and permits. . . . .	-	19,056	19,056
Net patient services. . . . .	71,729,744	-	71,729,744
Special assessments. . . . .	-	38,001	38,001
Other . . . . .	2,016,935	36,135	2,053,070
Total operating revenues . . . . .	<u>73,746,679</u>	<u>765,817</u>	<u>74,512,496</u>
<b>Operating expenses:</b>			
Personal services . . . . .	39,164,566	522,418	39,686,984
Contract services. . . . .	13,102,699	204,597	13,307,296
Materials and supplies . . . . .	15,244,975	24,093	15,269,068
Depreciation . . . . .	3,075,279	20,281	3,095,560
Other. . . . .	-	11,463	11,463
Total operating expenses . . . . .	<u>70,587,519</u>	<u>782,852</u>	<u>71,370,371</u>
Operating income (loss) . . . . .	<u>3,159,160</u>	<u>(17,035)</u>	<u>3,142,125</u>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue . . . . .	113,581	25,855	139,436
Interest expense and fiscal charges . . . . .	(1,192,875)	-	(1,192,875)
Other nonoperating revenue . . . . .	362,083	-	362,083
Total nonoperating revenues (expenses) . . . . .	<u>(717,211)</u>	<u>25,855</u>	<u>(691,356)</u>
Income before transfers and capital contributions . . . . .	2,441,949	8,820	2,450,769
Capital contributions. . . . .	359,032	-	359,032
Transfers out . . . . .	-	(2,368)	(2,368)
Change in net assets. . . . .	2,800,981	6,452	2,807,433
<b>Net assets at beginning of year. . . . .</b>	<u>44,564,941</u>	<u>1,777,255</u>	<u>46,342,196</u>
<b>Net assets at end of year . . . . .</b>	<u>\$ 47,365,922</u>	<u>\$ 1,783,707</u>	<u>\$ 49,149,629</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**UNION COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>
<b>Cash flows from operating activities:</b>			
Cash received from sales/service charges . . . . .	\$ -	\$ 692,095	\$ 692,095
Cash received from special assessments . . . . .	-	38,001	38,001
Cash received from other operating revenue . . . . .	2,016,935	36,135	2,053,070
Cash received from patients and third-party payors . . . . .	70,678,029	-	70,678,029
Cash payments for personal services. . . . .	(39,483,411)	(509,913)	(39,993,324)
Cash payments for contractual services . . . . .	-	(246,756)	(246,756)
Cash payments for materials and supplies . . . . .	(27,688,139)	(23,699)	(27,711,838)
Cash payments for other expenses . . . . .	-	(13,478)	(13,478)
Net cash provided by (used in) operating activities. . . . .	<u>5,523,414</u>	<u>(27,615)</u>	<u>5,495,799</u>
<b>Cash flows from noncapital financing activities:</b>			
Cash received from other nonoperating activities. . . . .	362,083	-	362,083
Cash payments for transfers out . . . . .	-	(2,368)	(2,368)
Net cash provided by (used in) noncapital financing activities . . . . .	<u>362,083</u>	<u>(2,368)</u>	<u>359,715</u>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets . . . . .	(3,087,253)	(66,915)	(3,154,168)
Bond issuance. . . . .	1,002,109	-	1,002,109
Principal payments on bonds, notes and loans . . . . .	(1,061,764)	(25,130)	(1,086,894)
Interest payments on bonds, notes and loans. . . . .	(1,128,890)	-	(1,128,890)
Proceeds from loans. . . . .	-	119,786	119,786
Grants and contributions. . . . .	359,032	-	359,032
Net cash provided by (used in) capital and related financing activities. . . . .	<u>(3,916,766)</u>	<u>27,741</u>	<u>(3,889,025)</u>
<b>Cash flows from investing activities:</b>			
Interest received . . . . .	113,581	25,855	139,436
Investment in joint ventures. . . . .	(74,616)	-	(74,616)
Net cash provided by investing activities . . . . .	<u>38,965</u>	<u>25,855</u>	<u>64,820</u>
Net increase in cash and investments . . . . .	2,007,696	23,613	2,031,309
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<u>27,396,390</u>	<u>1,741,797</u>	<u>29,138,187</u>
<b>Cash and cash equivalents at end of year. . . . .</b>	<u>\$ 29,404,086</u>	<u>\$ 1,765,410</u>	<u>\$ 31,169,496</u>
Cash and investments include the following:			
Cash and investments . . . . .	\$ 26,664,377	\$ 1,765,410	\$ 28,429,787
Assets limited as to use cash and cash equivalents:			
Nonexpendable permanent endowments . . . . .	25,000	-	25,000
Funds available for debt service and capital acquisitions. . . . .	2,714,709	-	2,714,709
Total cash and investments . . . . .	<u>\$ 29,404,086</u>	<u>\$ 1,765,410</u>	<u>\$ 31,169,496</u>

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**UNION COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Memorial Hospital</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total</b>
<b>Reconciliation of operating loss to net cash provided by (used in) operating activities:</b>			
Operating income (loss) . . . . .	\$ 3,159,160	\$ (17,035)	\$ 3,142,125
Adjustments:			
Depreciation . . . . .	3,075,279	20,281	3,095,560
Bad debt expense . . . . .	4,919,808	-	4,919,808
Loss on sale of capital assets . . . . .	17,243	-	17,243
Changes in assets and liabilities:			
(Increase) in accounts receivable . . . . .	(5,259,033)	-	(5,259,033)
Decrease in other assets . . . . .	449,758	-	449,758
Decrease in prepayments. . . . .	-	10	10
Increase (decrease) in accounts payable . . . . .	499,909	(43,790)	456,119
(Decrease) in other accrued expenses . . . . .	(1,338,710)	-	(1,338,710)
Increase in accrued wages and benefits. . . . .	-	677	677
Increase in due to other governments . . . . .	-	1,013	1,013
Increase in compensated absences payable . . . . .	-	11,229	11,229
Net cash provided by (used in) operating activities . . . . .	<u>\$ 5,523,414</u>	<u>\$ (27,615)</u>	<u>\$ 5,495,799</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

UNION COUNTY, OHIO

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
FIDUCIARY FUND  
DECEMBER 31, 2010

	<u>Agency</u>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents. . . . .	\$ 8,148,182
Cash and cash equivalents in segregated accounts . . . . .	974,624
Receivables:	
Real estate and other taxes. . . . .	88,723,785
Due from other governments. . . . .	<u>1,930,075</u>
Total assets . . . . .	<u>\$ 99,776,666</u>
<b>Liabilities:</b>	
Undistributed monies . . . . .	<u>\$ 99,776,666</u>
Total liabilities. . . . .	<u>\$ 99,776,666</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

#### NOTE 1 - DESCRIPTION OF THE COUNTY

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

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

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

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

The basic financial statements (BFS) of the County have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) guidance issued on or before November 30, 1989, to its governmental and business-type activities and its proprietary funds provided it does not conflict with or contradict GASB pronouncements. The County has the option to also apply FASB guidance issued after November 30, 1989 to its business-type activities and enterprise funds, subject to this same limitation. The County has elected not to apply this FASB guidance.

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

##### A. Reporting Entity

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

##### *PRIMARY GOVERNMENT*

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

##### *COMPONENT UNITS*

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

##### *DISCRETELY PRESENTED COMPONENT UNITS*

The component unit columns in the financial statements present the financial data of the County's discretely presented component units, Union County Airport Authority and U-Co. Industries, Inc. They are reported separately to emphasize that they are legally separate from the County.

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

U-Co Industries, Inc. - U-Co Industries, Inc. (the "Industries") is a legally separate, not-for-profit corporation, served by a Board of Trustees appointed by the Union County Board of DD. The Industries, under a contractual agreement with the Union County Board of DD, provides sheltered employment for developmentally disabled or handicapped adults in Union County. The Union County Board of DD provides the Industries with staff to administer and supervise training programs, facilities, transportation, supplies, equipment and other funds as necessary for operation of the Industries. Based on the significant services and resources provided by the County to the Industries, the Industries is presented separately as a component unit of Union County. U-Co Industries operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from U-Co Industries, Inc., 16900 Square Drive, Marysville, Ohio 43040.

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

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

##### *JOINTLY GOVERNED ORGANIZATIONS*

###### Central Ohio Youth Center

The Central Ohio Youth Center is a jointly governed organization involving Union, Champaign, Delaware, and Madison Counties. The Center provides facilities for the training, treatment and rehabilitation of delinquent, dependent, abused or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint Board of Trustees whose membership consists of two appointees of the Union County Commissioners, and one appointee from Champaign, Delaware and Madison Counties. Each county's ability to influence the operations of the Center is limited to 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 its share of the operating costs of the Center based on the number of individuals from their County in attendance. In 2010, Union County contributed \$324,568 for the Center's operations which represents 19.45 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

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

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The Board of Directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to its representation on the Board of Directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2010, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

###### LUC Regional Planning Commission

Union County participates in the LUC Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2010, Union County contributed \$23,169. Due to the 2010 census, Union County will become the fiscal agent in 2012. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

###### Marysville/Union County Joint Recreation District

The Marysville/Union County Joint Recreation District is a jointly governed organization involving Union County, the City of Marysville and Paris Township. The District was established for the purpose of acquiring, developing, operating and maintaining a sports complex and bicycle/walking trail in Union County. The District's Board of Trustees consists of seven members, three appointed by the County Commissioners, three appointed by the Mayor of Marysville, and one appointed by the Paris Township Trustees. Each entity's ability to influence the operations of the District is limited to its representation on the Board of Trustees. In 2010, Union County contributed \$32,572 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6th Street, Marysville, Ohio 43040.

###### Tri-County Corrections Board

The Tri-County Corrections Board is a joint venture for the establishment of a central jail facility for the use of Champaign, Madison, and Union Counties. The operation of the jail is controlled by a joint Board whose membership consists of the sheriff, one judge, and one commissioner from each of the participating counties. Each county's ability to influence the operations of the jail is limited to its representation on the Board. Champaign County has been appointed the fiscal agent for the joint venture. In 2010, Union County contributed \$1,293,191. Additional information may be obtained by writing to the Tri-County Corrections Board, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

###### Marysville-Union County Port Authority

The Marysville-Union County Port Authority is a joint agreement between the City of Marysville, Ohio and Union County to promote transportation, economic development, housing, recreation, education, governmental operation, culture, research and the creation and preservation of jobs and employment opportunities. The City of Marysville Mayor (with the advice and consent of Council of the City) and the Union County Board of Commissioners appoint three members each, with a joint appointment from the City and County.



## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

###### West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Developmental Disabilities (DD Board) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating DD Boards. During 2010, the County contributed \$707,105 to West Con. Financial information can be obtained from West Con, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

###### *JOINT VENTURES*

###### Health Partners, Ltd.

During 1996, the Hospital and two other area health care entities formed Health Partners, Ltd. of which the Hospital has a 33 1/3% ownership interest. This corporation was formed to provide management services to the clinic of a major area corporation. In 1996, the Hospital contributed \$100,000 to Health Partners through the Union County Hospital Association ("UCHA"). During 2010, the Hospital received distributions from Health Partners totaling \$194,450. Health Partners, Ltd. is considered an investment by the county as shown on note 4. Additional information may be obtained by writing to Health Partners, Ltd., 19900 St. Rt. 739, Marysville, Ohio 43040.

###### Marysville Ohio Surgery Center, LLC

During 2003, the Hospital and other area health providers formed Marysville Ohio Surgery Center, LLC, of which the Hospital has a 23.81 percent ownership interest. The organization was formed to promote health care and provide outpatient surgical services in the area serviced. During 2003, the Hospital contributed \$159,000 through UCHA. Marysville Ohio Surgery Center, LLC is considered an investment by the county as shown on note 4. During 2010, the Hospital received \$60,548.

###### Marysville Ohio Medical Properties, LLC

During 2003, the Hospital and other area health providers formed Marysville Ohio Medical Properties, LLC, of which the Hospital has a 25.97 percent ownership interest. The organization was formed as the property owner for the Marysville Ohio Surgery Center facility. During 2003, the Hospital contributed \$130,000 through UCHA. During 2010, the Hospital received \$32,468. Marysville Ohio Medical Properties, LLC is considered an investment by the county as shown on note 4.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

*INSURANCE PURCHASING POOLS*

The County Risk Sharing Authority, Inc.

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

The County Commissioners Association of Ohio Service Corporation

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

County Employee Benefits Consortium of Ohio

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

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

##### B. Basis of Presentation

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

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

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

##### C. Fund Accounting

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

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

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

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

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

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

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

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

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

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

##### D. Measurement Focus

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

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

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

**E. Basis of Accounting**

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

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

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance year 2011 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as unearned revenue. Special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met, and delinquent property taxes due at December 31, 2010, are recorded as deferred revenue on the governmental fund financial statements.

On governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred revenue.

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

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

##### F. Budgetary Data

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

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

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

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the County Auditor determines that revenue to be collected will be greater than or less than the prior estimates and the Budget Commission finds the revised estimates to be reasonable. The amounts set forth in the budgetary statements represent estimates from the first (original budget) and final (final budget) amended certificates issued during 2010.

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

The allocation of appropriations among departments and objects within a fund (the legal level of budgetary control) may be modified during the year by a resolution of the County Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. In the budgetary statements, the original budgeted amounts represent the original budgeted appropriations that covered the entire year of 2010. The final budgeted figures reflect the original budgeted amounts plus all budgetary amendments and supplemental appropriations that were legally enacted during 2010.

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

**G. Cash and Investments**

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

During 2010, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio). Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

The County has invested funds in STAR Ohio during 2010. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's shares price which is the price the investment could be sold for on December 31, 2010.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

Under existing Ohio statutes, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2010 amounted to \$767,764 which includes \$654,981 assigned from other County funds.

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

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

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

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Interest is distributed by the County Treasurer to the general fund; the motor vehicle gasoline tax, treasurer prepaid interest, federal CHIP, other enterprise funds, other capital project funds and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2010 amounted to \$832,738 and \$472, respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$113,581 and \$8,900, respectively.

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

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

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

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

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

##### I. Capital Assets

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



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

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

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

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

**J. Compensated Absences**

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

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

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

##### **L. Interfund Balances**

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivable/payable". These amounts are eliminated in the governmental column on the statement of net assets.

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

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

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

##### **N. Interfund Transactions**

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

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County.

Outstanding balances between funds for goods and services rendered are reported as "due from/to other funds." These amounts are eliminated in the statement of net assets, except for any residual balances outstanding between the governmental activities and business-type activities, which are reported in the government-wide financial statements as "internal balances".

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

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

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

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes consist primarily of programs to enhance the public safety and for general government operations.

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

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

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

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

For advanced refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting gain or loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as an addition to or reduction of the face amount of the new debt. On the governmental fund financial statements, issuance costs and bond premiums are recognized in the current period.

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

##### **R. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2010.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

**S. Estimates**

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

**T. Operating Revenues and Expenses**

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

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

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

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Deficit Fund Balances**

Fund balances at December 31, 2010 included the following individual fund deficit:

<u>Nonmajor governmental fund</u>	<u>Deficit</u>
VOCA stimulus	\$ 878

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

##### **B. Change in Accounting Principles**

For fiscal year 2010, the County has implemented GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets", GASB Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", and GASB Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

GASB Statement No. 51 addresses accounting and financial reporting standards for intangible assets, which are assets that lack physical substance, are nonfinancial in nature, and have an initial useful life extending beyond a single reporting period. Examples of intangible assets include easements, water rights, computer software, patents, and trademarks. GASB Statement No. 51 improves the quality of financial reporting by creating consistency in the recognition, initial measurement, and amortization of intangible assets. The implementation of GASB Statement No. 51 did not have an effect on the financial statements of the County.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. Derivative instruments are financial arrangements used by governments to manage specific risks or to make investments. Common types of derivative instruments include interest rate and commodity swaps, interest rate locks, options, swaptions, forward contracts, and futures contracts. The implementation of GASB Statement No. 53 did not have an effect on the financial statements of the County.

GASB Statement No. 58 establishes accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. GASB Statement No. 58 requires governments to remeasure liabilities that are adjusted in bankruptcy when the bankruptcy court confirms a new payment plan. The implementation of GASB Statement No. 58 did not have an effect on the financial statements of the County.

#### NOTE 4 - DEPOSITS AND INVESTMENTS

##### **Primary Government**

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

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

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

At year end, the County had \$4,087 in undeposited cash on hand which is included on the financial statements of the County as part of "equity in pooled cash and cash equivalents".

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

At December 31, 2010, the carrying amount of all County deposits was \$69,554,465. As of December 31, 2010, \$39,488,895 of the County's bank balance of \$70,195,628 was exposed to custodial risk as discussed below, while \$4,226,110 was covered by the FDIC and \$26,480,623 was covered by securities held by the pledging institution's trust department and in the County's name.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

**C. Investments**

As of December 31, 2010, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>				
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>13 to 18 months</u>	<u>19 to 24 months</u>	<u>Greater than 24 months</u>
STAR Ohio	\$ 111,969	\$ 111,969	\$ -	\$ -	\$ -	\$ -
Investment in joint venture	630,407	-	-	-	-	630,407
Total	<u>\$ 742,376</u>	<u>\$ 111,969</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 630,407</u>

*Interest Rate Risk:* The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The County's investment policy addresses interest rate risk by requiring the consideration of market conditions and cash flow requirements in determining the term of an investment.

*Credit Risk:* STAR Ohio carries a rating of AAAM by Standard & Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

*Concentration of Credit Risk:* The County's investment policy addresses concentration of credit risk by requiring investments to be diversified to reduce the risk of loss resulting from over concentration of assets in a specific issue or specific class of securities. The following table includes the percentage of each investment type held by the County at December 31, 2010:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
Investment in joint venture	\$ 630,407	84.92
STAR Ohio	111,969	15.08
Total	<u>\$ 742,376</u>	<u>100.00</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net assets as of December 31, 2010:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 69,554,465
Cash on hand	4,087
Investments	<u>742,376</u>
Total	<u>\$ 70,300,928</u>
 <u>Cash and investments per statement of net assets</u>	
Governmental activities	\$ 28,946,386
Business-type activities	31,799,903
Component unit - Airport	431,833
Agency funds	<u>9,122,806</u>
Total	<u>\$ 70,300,928</u>

**E. Component Unit**

At December 31, 2010, the U-CO Industries component unit's bank balance was \$917,117, of which \$887,306 was covered by the FDIC.

The component unit's cash balance at December 31, 2010 is reported as "cash and cash equivalents in segregated accounts" on the statement of net assets.

**NOTE 5 - INTERFUND TRANSACTIONS**

- A.** Interfund loans receivable/payable at December 31, 2010 consisted of the following, as reported in the fund financial statements:

<u>Receivable fund:</u>	<u>Payable funds:</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	<u>\$285,478</u>

Interfund loans receivable/payable are short-term interfund loans, and are expected to be repaid in the subsequent fiscal year. Interfund loans receivable/payable between governmental funds are eliminated and are not reported on the government-wide statement of net assets.



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

- B.** Interfund transfers for the year ended December 31, 2010, consisted of the following, as reported on the fund financial statements:

Transfers to nonmajor governmental funds from:

General fund	\$	956,667
Motor vehicle/gas tax		116,025
Sewer fund		2,368
Total	\$	1,075,060

Transfers to general fund from:

Nonmajor governmental fund	\$	25,000
Total	\$	25,000

Transfers to motor vehicle/gas tax fund from:

General fund	\$	9,392
Total	\$	9,392

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. All transfers were in compliance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16.

The transfer to the general fund is from the certificate of title administration fund, a nonmajor governmental fund. This transfer is allowable under Ohio Revised Code Section 325.33.

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

- C.** Due from/due to other funds consisted of the following at December 31, 2010, as reported on the fund financial statements:

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

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

#### NOTE 6 - PROPERTY TAXES

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

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in calendar year 2010 (other than public utility property) represent the collection of calendar year 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property taxes received from telephone companies in calendar year 2010 were levied after October 1, 2009, on the value as of December 31, 2009. 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.

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes, tangible personal property taxes and outstanding delinquencies which are measurable as of December 31, 2010 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by unearned revenue since the current taxes were not levied to finance 2010 operations and the collection of delinquent taxes has been offset by deferred revenue since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

The full tax rate for all County operations for the year ended December 31, 2010 was \$10.85 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

<u>Real Property</u>	
Residential	\$ 834,107,990
Agricultural	142,975,710
Commercial/Industrial/Mineral	251,853,540
<u>Public Utility</u>	
Real	273,620
Personal	<u>51,952,330</u>
Total Assessed Value	<u>\$ 1,281,163,190</u>

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

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

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

Proceeds of the tax are credited to the general fund, the motor vehicle/gas tax fund, and the senior services fund. On the governmental fund financial statements, only amounts that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 2010 amounted to \$7,354,644 for the general fund, \$938,747 for the motor vehicle/gas tax fund and \$938,747 for the senior services fund.

**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2010, consisted of taxes, accounts (billings for user charged services), special assessments, accrued interest, loans and intergovernmental receivables arising from grants, notes entitlements and shared revenue. All intergovernmental receivables have been classified as "due from other governments" on the financial statements. Receivables have been recorded to the extent that they are measurable at December 31, 2010.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

**Governmental activities:**

Sales taxes	\$ 1,532,392
Real estate and other taxes	12,852,369
Accounts	136,351
Accrued interest	70,851
Due from other governments	4,909,562
Special assessments	96,470
Loans	28,246

**Business-type activities:**

Accounts	9,106,118
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The Hospital's receivables were calculated as follows:

**Memorial Hospital**

Gross patient accounts receivable	\$ 19,492,786
Less allowance for:	
Uncollectable accounts	(4,099,353)
Contractual adjustments	<u>(7,455,765)</u>
Net total patient accounts receivable	7,937,668
Physicians advances receivable	862,459
Other receivables	<u>305,181</u>
Total accounts receivable	<u>\$ 9,105,308</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

A summary of the principal items of “due from other governments” as reported on the fund financial statements follows:

<u>General fund</u>	<u>Amount</u>
Homestead and rollback	\$ 237,137
Local government	391,534
Grants	<u>200,963</u>
Total	<u>829,634</u>
 <u>County Board of DD</u>	
Grants	22,481
Homestead and rollback	<u>327,782</u>
Total	<u>350,263</u>
 <u>Motor vehicle and gas tax</u>	
Gasoline excise tax	1,144,517
Motor vehicle license tax	<u>933,468</u>
Total	<u>2,077,985</u>
 <u>Nonmajor governmental funds</u>	
Common pleas court special projects	7,750
LE grants	15,624
Youth services subsidy grant	113,116
911 emergency	57,787
Juvenile special projects	1,634
VOCA grant	7,954
VAWA grant	8,814
Road and bridge	1,919
ADAMH	577,191
Community support services	97,224
Public assistance	428,770
Co-Ordination transportation	51,634
Child support enforcement agency	45,932
Child services	13,614
Adult basic literacy grant	7,384
Senior services	3,023
WIA	<u>212,310</u>
Total nonmajor governmental funds	<u>1,651,680</u>
Total governmental funds	<u>\$ 4,909,562</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

A summary of the changes in loans receivable during 2010 follows:

	Interest <u>Rate</u>	Outstanding <u>12/31/2009</u>	<u>Repayments</u>	Outstanding <u>12/31/2010</u>
<b><u>General fund:</u></b>				
Union County Airport Authority	3.80%	\$ 55,458	\$ (27,212)	\$ 28,246
Total general fund		<u>\$ 55,458</u>	<u>\$ (27,212)</u>	<u>\$ 28,246</u>

Receivables have been disaggregated on the face of the financial statements. The only receivables not expected to be collected within the subsequent year are the special assessments which are collected over the life of the assessments and loans which will be collected over various terms of the loan agreements.

**NOTE 9 - CAPITAL ASSETS**

A. Capital asset activity for the governmental activities for the year ended December 31, 2010, was as follows:

<b><u>Governmental activities:</u></b>	<u>Balance</u> <u>12/31/09</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/10</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 982,046	\$ -	\$ -	\$ 982,046
Infrastructure	<u>52,698,754</u>	<u>2,850,605</u>	<u>-</u>	<u>55,549,359</u>
Total capital assets, not being depreciated	<u>53,680,800</u>	<u>2,850,605</u>	<u>-</u>	<u>56,531,405</u>
<i>Capital assets, being depreciated:</i>				
Land improvements	1,454,438	-	-	1,454,438
Buildings	28,888,916	-	-	28,888,916
Equipment	4,410,242	213,401	(29,574)	4,594,069
Furniture and fixtures	937,912	-	-	937,912
Vehicles	<u>5,483,325</u>	<u>418,671</u>	<u>(184,136)</u>	<u>5,717,860</u>
Total capital assets, being depreciated	<u>41,174,833</u>	<u>632,072</u>	<u>(213,710)</u>	<u>41,593,195</u>
<i>Less: accumulated depreciation:</i>				
Land improvements	(322,702)	(53,716)	-	(376,418)
Buildings	(13,482,197)	(602,015)	-	(14,084,212)
Equipment	(3,488,650)	(383,197)	25,357	(3,846,490)
Furniture and fixtures	(640,059)	(61,602)	-	(701,661)
Vehicles	<u>(4,717,316)</u>	<u>(422,368)</u>	<u>184,136</u>	<u>(4,955,548)</u>
Total accumulated depreciation	<u>(22,650,924)</u>	<u>(1,522,898)</u>	<u>209,493</u>	<u>(23,964,329)</u>
Total capital assets being depreciated, net	<u>18,523,909</u>	<u>(890,826)</u>	<u>(4,217)</u>	<u>17,628,866</u>
Governmental activities capital assets, net	<u>\$ 72,204,709</u>	<u>\$ 1,959,779</u>	<u>\$ (4,217)</u>	<u>\$ 74,160,271</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

**Governmental activities:**

General government:

Legislative and executive	\$ 602,351
Judicial	168,279
Human services	72,322
Public works	241,575
Public safety	304,381
Health	<u>133,990</u>
Total depreciation expense - governmental activities	<u>\$ 1,522,898</u>

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**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

B. A summary of the business-type activities capital assets for the year ended December 31, 2010 is as follows:

	Balance				Balance
<b><u>Business-type activities:</u></b>	<u>12/31/09</u>	<u>Reclassifications</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/10</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 6,474,735	\$ 10,800	\$ -	\$ -	\$ 6,485,535
Construction in progress	<u>1,475,872</u>	<u>(1,426,896)</u>	<u>1,385,293</u>	<u>-</u>	<u>1,434,269</u>
<i>Total capital assets, not being depreciated</i>	<u>7,950,607</u>	<u>(1,416,096)</u>	<u>1,385,293</u>	<u>-</u>	<u>7,919,804</u>
<i>Capital assets, being depreciated:</i>					
Land improvements	3,475,530	(162,081)	-	-	3,313,449
Buildings and improvements	42,840,180	75,230	151,276	(22,663)	43,044,023
Equipment	22,683,174	1,502,947	1,617,599	(768,702)	25,035,018
Property under capital lease	4,179,702	-	-	-	4,179,702
Furniture and fixtures	36,156	-	-	-	36,156
Vehicles	114,675	-	-	-	114,675
Water and sewer lines	<u>223,368</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>223,368</u>
<i>Total capital assets, being depreciated</i>	<u>73,552,785</u>	<u>1,416,096</u>	<u>1,768,875</u>	<u>(791,365)</u>	<u>75,946,391</u>
Less: accumulated depreciation:					
Land improvements	(872,572)	-	(187,822)	-	(1,060,394)
Buildings and improvements	(18,221,408)	7	(1,378,365)	25,794	(19,573,972)
Equipment	(17,598,957)	(7)	(1,470,560)	748,328	(18,321,196)
Property under capital lease	(3,790,953)	-	(39,378)	-	(3,830,331)
Furniture and fixtures	(23,156)	-	(3,000)	-	(26,156)
Vehicles	(89,687)	-	(8,982)	-	(98,669)
Water and sewer lines	<u>(130,050)</u>	<u>-</u>	<u>(7,453)</u>	<u>-</u>	<u>(137,503)</u>
Total accumulated depreciated	<u>(40,726,783)</u>	<u>-</u>	<u>(3,095,560)</u>	<u>774,122</u>	<u>(43,048,221)</u>
Total capital assets, being depreciated, net	<u>32,826,002</u>	<u>1,416,096</u>	<u>(1,326,685)</u>	<u>(17,243)</u>	<u>32,898,170</u>
Business-type activities capital assets, net	<u>\$ 40,776,609</u>	<u>\$ -</u>	<u>\$ 58,608</u>	<u>\$ (17,243)</u>	<u>\$ 40,817,974</u>

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

<b><u>Business-type activities:</u></b>	
Memorial Hospital	\$ 3,075,279
Building development	8,496
Sewer	<u>11,785</u>
Total depreciation expense - business-type activities	<u>\$ 3,095,560</u>



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

The County has entered into capitalized leases for land, building, equipment, and furniture and fixtures. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards Board No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts "capital outlay" and "inception of capital lease" in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures in the financial statements for the governmental funds and as a reduction of the liability in the enterprise funds. The Memorial Hospital fund capital assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the fund in the amount of \$4,179,702.

These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the enterprise funds. Principal payments in 2010 totaled \$11,322 in the Memorial Hospital fund.

As of December 31, 2010, there was no balance outstanding.

**NOTE 11 - OTHER EMPLOYEE BENEFITS**

**A. Compensated Absences**

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

**B. Employee Health Insurance**

The County provides employee co-pay medical/surgical benefits through Anthem, a preferred provider organization (PPO) selected by the County Employees Benefits Consortium of Ohio (CEBCO). CEBCO's rates are tiered for single, two party, and family households. The County's portion is paid from the fund from which the employee's salaries are paid. Under the fully insured program, there is no deductible for PPO network providers, and a \$300/\$600 per year single/family deductible for non-network providers.

Union County Memorial Hospital provides medical, surgical, dental, and vision benefits through a self insurance program. Under the program, Hospital employees share in the cost of their insurance coverage. Their portion of the cost is determined by the plan selected, single or family, and the co-pay associated with that plan. Claims under the plan are administered by the Hospital's third-party administrator.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

**NOTE 12 - LONG-TERM OBLIGATIONS**

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

During 2010, the following changes occurred in the County's governmental activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>	<u>Amount Due in One Year</u>
<b>Governmental activities:</b>						
<u>General obligation bonds:</u>						
1997 airport	4.20% - 5.40%	\$ 285,000	\$ -	\$ (30,000)	\$ 255,000	\$ 30,000
2007 airport	4.50%	330,000	-	(35,000)	295,000	40,000
2009 various purpose refunding	2.25% - 4.50%	6,065,000	-	(620,000)	5,445,000	640,000
2010 Central Ohio Youth Center	1.30% - 4.60%	-	920,000	-	920,000	125,000
Total general obligation bonds		<u>6,680,000</u>	<u>920,000</u>	<u>(685,000)</u>	<u>6,915,000</u>	<u>835,000</u>
<u>Sales tax revenue bonds</u>						
2002 London Avenue building	2.20% - 5.00%	<u>2,535,000</u>	<u>-</u>	<u>(150,000)</u>	<u>2,385,000</u>	<u>155,000</u>
Total sales tax revenue bonds		<u>2,535,000</u>	<u>-</u>	<u>(150,000)</u>	<u>2,385,000</u>	<u>155,000</u>
<u>Other long-term obligations</u>						
1993 mortgage loan	7.50%	24,961	-	(21,794)	3,167	3,167
Compensated absences		<u>1,412,496</u>	<u>1,399,451</u>	<u>(1,163,925)</u>	<u>1,648,022</u>	<u>1,258,437</u>
Total other long-term obligations		<u>1,437,457</u>	<u>1,399,451</u>	<u>(1,185,719)</u>	<u>1,651,189</u>	<u>1,261,604</u>
Total governmental activities		<u>\$ 10,652,457</u>	<u>\$ 2,319,451</u>	<u>\$ (2,020,719)</u>	10,951,189	<u>\$ 2,251,604</u>
					Add: Unamortized premium on bond issue: 81,006	
					Less: Unamortized deferred charges on refunding: (29,250)	
					Total reported on statement of net assets <u>\$ 11,002,945</u>	

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

2009 various purpose refunding bonds

On June 1, 2009, the County issued general obligation bonds (2009 various purpose refunding bonds) to advance refund the callable portion of the of the 1998 building renovation bonds (callable principal \$1,765,000), to advance refund the callable portion of the 1998 sheriff facility bonds (callable principal \$1,745,000) and to provide funds to retire the Main Street bond anticipation note (\$3,000,000). The balance of the refunded 1998 building renovation bonds and the 1998 sheriff facility bonds at December 31, 2010 are \$1,490,000 and \$1,605,000, respectively.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

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

2002 London Avenue building bonds

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

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

Mental Health Recovery Board mortgage

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

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

2010 Central Ohio Youth Center general obligation bonds

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

- B.** The annual requirements to amortize governmental activities long-term obligations outstanding as of December 31, 2010, are as follows:

<u>Year Ended</u> <u>December 31,</u>	General Obligation Bonds			Sales Tax Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2011	\$ 835,000	\$ 229,850	\$ 1,064,850	\$ 155,000	\$ 113,380	\$ 268,380
2012	640,000	212,455	852,455	160,000	106,715	266,715
2013	655,000	196,885	851,885	165,000	99,835	264,835
2014	670,000	178,920	848,920	175,000	92,493	267,493
2015	690,000	158,368	848,368	185,000	84,442	269,442
2016 - 2020	2,435,000	440,259	2,875,259	1,050,000	283,150	1,333,150
2021 - 2024	990,000	114,075	1,104,075	495,000	37,500	532,500
Total	\$ 6,915,000	\$ 1,530,812	\$ 8,445,812	\$ 2,385,000	\$ 817,515	\$ 3,202,515
<u>Year Ended</u> <u>December 31,</u>	Mortgage Loan					
	Principal	Interest	Total			
2011	\$ 3,167	\$ 25	\$ 3,192			
Total	\$ 3,167	\$ 25	\$ 3,192			

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

During 2010, the following changes occurred in the County's business-type activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>	<u>Amount Due in One Year</u>
<b>Business-type activities:</b>						
<u>General obligation bonds:</u>						
2003 Memorial hospital	2.50% - 5.55%	\$ 805,000	\$ -	\$ (25,000)	\$ 780,000	\$ 25,000
2005 Memorial hospital	2.50% - 5.55%	9,080,000	-	(635,000)	8,445,000	565,000
2007 Memorial hospital refunding	N/A	9,015,000	-	(180,000)	8,835,000	185,000
2009 Memorial hospital	4.72%	4,000,000	-	(112,205)	3,887,795	128,676
Total general obligation bonds		<u>22,900,000</u>	<u>-</u>	<u>(952,205)</u>	<u>21,947,795</u>	<u>903,676</u>
<u>Hospital facilities revenue bonds</u>						
2010 Memorial hospital	1.85%	-	1,002,109	-	1,002,109	17,327
Total revenue bonds		<u>-</u>	<u>1,002,109</u>	<u>-</u>	<u>1,002,109</u>	<u>17,327</u>
<u>Notes payable:</u>						
Note payable - hospital	N/A	557,841	-	(40,813)	517,028	43,030
Note payable - hospital - 2006	N/A	2,806,597	-	(57,424)	2,749,173	61,406
Total notes payable		<u>3,364,438</u>	<u>-</u>	<u>(98,237)</u>	<u>3,266,201</u>	<u>104,436</u>
<u>Other long-term obligations:</u>						
Compensated absences - hospital	N/A	2,650,038	-	(109,117)	2,540,921	785,510
Compensated absences - other	N/A	69,803	54,964	(43,735)	81,032	48,793
OWDA Loan #4973 - sewer	N/A	364,023	119,786	(25,130)	458,679	25,130
Capital leases - hospital	N/A	11,322	-	(11,322)	-	-
Total other long-term obligations		<u>3,095,186</u>	<u>174,750</u>	<u>(189,304)</u>	<u>3,080,632</u>	<u>859,433</u>
Total business-type activities		<u>\$ 29,359,624</u>	<u>\$ 1,176,859</u>	<u>\$ (1,239,746)</u>	<u>\$ 29,296,737</u>	<u>\$ 1,884,872</u>

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

The Memorial Hospital general obligation bonds include serial and term bonds. The term bonds have annual mandatory sinking fund redemption requirements and there are optional redemption provisions for the serial bonds. The term bonds mature on December 1, 2014 (\$1,850,000), 2019 (\$2,420,000), and 2024 (\$3,135,000) at a redemption price equal to 100% of the principal plus accrued interest to the redemption date. The serial bonds maturing on or after December 1, 2009, are subject to early redemption, at the sole option of the County. In 2005, \$8,195,000 was refunded by the 2005 bonds.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

Redemption Dates	Redemption Prices
December 1, 2008 through November 30, 2010	101 percent
December 1, 2010 and thereafter	100 percent

2003 Memorial Hospital bonds

The Memorial Hospital bonds require principal payments from December 1, 2004 through December 1, 2033. The bonds maturing after December 1, 2013 are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after December 1, 2013, at a redemption price equal to 100% of the principal amount redeemed plus, in each case, accrued interest to the date fixed for redemption.

2005 Memorial Hospital refunding bonds

The Union County Memorial Hospital refunding bonds, with an original issue of \$9,850,000, were issued to advance refund the Hospital's 1996 and 1999 general obligation bonds. The bonds are presented as a liability in the enterprise fund and are payable from un-voted property tax revenues to the extent that operating resources of the Hospital are not available to meet annual principal and interest expenditures. The refunding bonds defeased in-substance \$1,655,000 of the 1996 general obligation bonds and \$8,195,000 of the 1999 general obligations bonds. The aggregate reduction in debt service between the refunding and refunded debt is \$143,317 for the 1996 bonds and \$577,260 for the 1999 bonds. The present value of the combined annual savings created by this refunding amounts to \$361,839.

Redemption Dates - 1996 Refunding	Redemption Prices
December 1, 2007 and thereafter	101 percent
December 1, 2009 and thereafter	101 percent

2007 Memorial Hospital refunding bonds

The Union County Memorial Hospital refunding bonds, with an original issue of \$9,750,000, were issued to advance refund the Hospital's 2003 general obligation bonds and pay off the Hospital's 2006 tax general obligation notes. The refunding bonds defeased in-substance \$4,360,000 of the 2003 general obligation bonds and paid off \$3,635,000 in tax general obligation notes.

2009 Memorial Hospital bonds

During 2009, the Union County Memorial Hospital issued \$4,000,000 of Build America Bonds. These bonds bear an interest rate of 4.72% and mature on January 1, 2015. The bonds were issued to finance the acquisition of property.

2010 Memorial Hospital facilities revenue bonds

During 2010, the Union County Memorial Hospital issued \$2,750,000 of Build America Bonds. These bonds bear an interest rate of 1.847%. At December 31, 2010, the hospital has drawn \$1,002,109 of the bonds with the remainder to be drawn in 2011. The bonds were issued to finance the acquisition of an electronic medical records system for the hospital.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

Compensated absences - The compensated absences liability will be paid from the fund from which the employees' salaries are paid. The funds primarily responsible for payment of compensated absences are the general fund (governmental activities) and Memorial Hospital fund (business-type activities).

Capital lease obligations - will be paid from the fund that maintains custody of the related assets. See Note 10 for more detail.

OWDA Loan

The County has entered into debt financing arrangements with the Ohio Water Development Authority (OWDA) to fund construction projects. The amounts due to the OWDA are payable from sewer revenues. The loan agreements function similar to a line-of-credit agreement. At December 31, 2010, the County has outstanding borrowings of \$458,679. The loan is not closed as of December 31, 2010, therefore, no amortization schedule is presented.

The County has pledged future sewer revenues to repay OWDA loans. The loans are payable solely from sewer fund revenues and are payable through 2014. Annual principal and interest payments on the loans are expected to require negative 154.58 percent of net revenues and 9.31 percent of total revenues. Principal and interest paid for the current year were \$25,130, total net revenues were negative \$16,257 and total revenues were \$269,883.

- D.** The annual requirements to amortize business-type activities long-term obligations outstanding as of December 31, 2010, are as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>Memorial Hospital Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 1,025,439	\$ 1,066,542	\$ 2,091,981
2012	3,710,116	903,016	4,613,132
2013	1,057,119	902,502	1,959,621
2014	1,102,334	846,335	1,948,669
2015	5,138,901	601,704	5,740,605
2016 - 2020	4,507,196	2,564,652	7,071,848
2021 - 2025	4,610,000	1,583,198	6,193,198
2026 - 2030	3,250,000	884,288	4,134,288
2031 - 2033	<u>1,815,000</u>	<u>256,480</u>	<u>2,071,480</u>
Total	<u>\$ 26,216,105</u>	<u>\$ 9,608,717</u>	<u>\$ 35,824,822</u>

**E. Legal Debt Margin**

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

The effects of the debt limitations described above at December 31, 2010 are an overall debt limit of \$23,758,212 and an un-voted debt limit of \$6,044,869.

**NOTE 13 - CONDUIT DEBT OBLIGATIONS**

During 1999, the County served as the issuer of \$2,000,000 in Pleasant Valley Joint Fire District serial and term bonds. The proceeds were used by the Pleasant Valley Joint Fire District to fund the construction of a fire house. These bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit to taxing power of the County pledged to make repayment. As of December 31, 2010, \$1,190,000 of conduit debt remained outstanding.

**NOTE 14 - FEDERAL FOOD STAMP PROGRAM**

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

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

**NOTE 15 - NET PATIENT SERVICE REVENUE**

Union County Memorial Hospital provides to certain patients covered by various third party payor arrangements that provide for payments to the Hospital at amounts different than its established rates. Gross patient service revenue and the allowances to reconcile to net patient service revenue for the year ended December 31, 2010, are as follows:

Gross patient service revenue	<u>\$ 142,927,860</u>
Less third party allowances:	
Contractual allowances	(62,794,170)
Provision for bad debt	(4,919,808)
Charity care	<u>(3,484,138)</u>
 Total allowances	 <u>(71,198,116)</u>
Net patient service revenue	<u><u>\$ 71,729,744</u></u>



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

**NOTE 16 - CONTRACTUAL COMMITMENTS**

The County had the following outstanding contractual commitments as of December 31, 2010:

Contractor	Contract Amount	Outstanding Balance
Count Electronics	\$ 10,005	\$ 3,495
GDP Group	24,900	9,469
Kathryn Brown	10,461	3,577
CH2M Hill, Inc.	160,000	39,870
Stantec	52,780	1,226
Trane	285,478	258,370

**NOTE 17 - RISK MANAGEMENT**

**Property and Liability Insurance**

The County is exposed to various risks of loss related to torts, theft or damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2010, the County contracted with the County Risk Sharing Authority (CORSA) for property, general liability, commercial fleet, liability employee's benefit, data processing equipment, 911 equipment, County Engineer contractor equipment, valuable paper's additional, theft/disappearance/destruction for inside and outside, crime coverage, forgery and alteration of checks, and umbrella insurance. Settlements have not exceeded coverage for each of the past three years.

**Property**

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

**Liability**

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

**Crime**

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

##### **Boiler and Machinery**

- \$100,000,000 each accident

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

The Mental Health and Recovery Board has property and liability insurance with Philadelphia Insurance Company for eight complexes. Building and personal property coverage ranges from \$2,000 to \$810,000 with \$250 deductibles. Each complex has a \$1,000,000 general liability policy.

The Board of Developmental Disabilities has a professional liability insurance policy with coverage of \$1,000,000 per occurrence, and \$3,000,000 in the aggregate.

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

For 2010, the County participated in the County Commissioners Association of Ohio Service Corporation, a worker's compensation group rating plan (the Plan), an insurance purchasing pool (See Note 2). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

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

Union County Memorial Hospital self-insures for employee medical coverage up to \$50,000 per individual with stop loss policy for claims in excess of \$100,000 per employee or total claims in excess of \$3,968,000. Claims charged to operations when incurred were approximately \$4,002,000 and \$3,873,000 for the years ended December 31, 2010 and 2009 respectively. The Hospital also self-insures for worker's compensation. The Hospital has a \$500,000 per claim stop loss policy with a private insurance carrier for worker's compensation.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior and current-year claims. The \$455,700 claims liability is reported as part of the accrued wages and benefits in the Memorial Hospital enterprise fund at December 31, 2010, and is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Hospital's claims liability amount in 2010 and the prior two years are as follows:

	Balance at Beginning <u>of Year</u>	Current Year <u>Claims</u>	Claim <u>Payments</u>	Balance at End <u>of Year</u>
2008	\$ 395,460	\$ 3,801,050	\$ 3,787,000	\$ 409,510
2009	409,510	3,874,200	3,873,000	410,710
2010	410,710	4,046,990	4,002,000	455,700

**NOTE 18 - PENSION PLANS**

**A. Ohio Public Employees Retirement System**

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

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2010, member and contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2010 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 10.5% and 11.1%, respectively. The County's contribution rate for 2010 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87% of covered payroll.

The County's contribution rate for pension benefits for members in the Traditional Plan for 2010 was 8.50% from January 1 through February 28, 2010 and 9.00% from March 1 through December 31, 2010. The County's contribution rate for pension benefits for members in the Combined Plan for 2010 was 9.27% from January 1 through February 28, 2010 and 9.77% from March 1 through December 31, 2010. For those plan members in law enforcement and public safety pension contributions were 12.37% from January 1 through February 28, 2010 and 12.87% from March 1 through December 31, 2010. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009, and 2008 were \$4,432,249, \$4,061,434, and \$3,474,611, respectively; 97.40% has been contributed for 2010 and 100% has been contributed for 2009 and 2008. Contributions to the member-directed plan for 2010 were \$41,314 made by the County and \$29,510 made by the plan members.

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

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code. A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For 2010, plan members were required to contribute 10.00% of their annual covered salaries. The County was required to contribute 14.00%; 13.00% was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2010, 2009, and 2008 were \$120,270, \$114,996, and \$111,111, respectively; 94.06% has been contributed for 2010 and 100 percent for 2009 and 2008.

**NOTE 19 - POSTRETIREMENT BENEFIT PLANS**

**A. Ohio Public Employees Retirement**

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

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

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, Attention: Finance Director, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

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

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2010, local government employers contributed 14.00% of covered payroll (17.87% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan for 2010 was 5.50% from January 1 through February 28, 2010 and 5.00% from March 1 through December 31, 2010. The portion of employer contributions allocated to fund post-employment healthcare for members in the Combined Plan for 2010 was 4.73% from January 1 through February 28, 2010 and 4.23% from March 1 through December 31, 2010.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were \$2,288,823, \$2,851,019, and \$3,285,872, respectively; 97.40% has been contributed for 2010 and 100% has been contributed for 2009 and 2008.

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

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

**Plan Description** - The County contributes to the cost sharing, multiple employer defined benefit Health Plan (the "Plan") administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

**Funding Policy** - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1.00% of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2010, 2009, and 2008 were \$9,252, \$8,846, and \$3,644, respectively; 94.06% has been contributed for 2010 and 100 percent for 2009 and 2008.

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

**NOTE 20 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balance on the basis of GAAP, the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements. The statement of revenue, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

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

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

**Net Change in Fund Balances**

	Major Governmental Funds		
	General	County Board of DD	Motor Vehicle and Gas Tax
Budget basis	\$ (47,664)	\$ 1,388,051	\$ (151,770)
Net adjustment for revenue accruals	456,841	33,409	3,511
Net adjustment for expenditure accruals	(69,565)	330,684	(85,884)
Net adjustment for other financing sources/(uses) accruals	285,478	-	-
Encumbrances (budget basis)	508,884	16,420	193,629
GAAP basis	\$ 1,133,974	\$ 1,768,564	\$ (40,514)

**NOTE 21 - RELATED PARTY TRANSACTIONS**

During 2010, 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 \$188,686 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.

## UNION COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

#### NOTE 21 - RELATED PARTY TRANSACTIONS - (Continued)

During 2010, 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 2010, the County provided rent-free office space to Children, Inc. Children, Inc. constructed a building on County-owned land, adjacent to the Union County DD Board. The value of annual rent is estimated at \$85,000.

During 2010, the County provided the Union County Council for Families and Children First with use of office space at the London Avenue facility free of charge. The estimated value of rent is less than \$4,860 annually.

#### NOTE 22 - CONTINGENT LIABILITIES

The County has received federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial. Several other claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, any potential liability would not have a material effect on the financial statements. Union County Memorial Hospital is involved in various lawsuits and claims that arise in the normal course of business. In the opinion of management, these claims, individually and in aggregate, are not expected to result in a material adverse effect on the Hospital's financial position or results. Reimbursement for Medicare or Medicaid patients is subject to audit and final settlements by the respective intermediaries. Although these audits may result in some changes in these amounts, they are not expected to have a material effect on the financial statements.

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

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

U-CO Industries, Inc. (the "Organization") was organized to give the developmentally disabled citizens of Union County an opportunity for sheltered employment while educating and training these citizens for a position in the competitive job market. To ensure a full spectrum of employment opportunities for these citizens, U-CO industries, Inc. employs other disabled citizens that are not developmentally disabled. The Organization contracts with local businesses and federal agencies for various jobs that can be performed within the production capabilities of the Organization.

*Basis of Presentation* - The financial statements of the Organization have been prepared in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-For-Profit Organizations." Under SFAS No. 117, the Organization is required to report, where applicable, information regarding its financial position and activities according to three classes of net assets: unrestricted net assets temporarily restricted net assets and permanently restricted net assets. When a restriction is met in the same reporting period, the support is recorded as unrestricted in the statement of activities and changes in net assets. The Organization currently has only unrestricted net assets.

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



**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

Basis of Accounting - The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Cash Equivalents - For purposes of the statement of cash flows, the Organization considers amounts on hand, in demand deposits and certificates of deposit that are readily available to be cash and cash equivalents.

Accounts Receivable, trade - Accounts receivable consist of amounts due from customers for trade activities. The Organization provides for probable losses on accounts receivable using the allowance method. The Allowance is determined based on management's experience and collection efforts. The Organization had immaterial balances in the allowance of doubtful accounts as of June 30, 2010 and 2009.

Inventory - Inventory is stated at the lower of cost or market, determined on the first-in, first out (FIFO) method.

Property, Equipment and Depreciation - Property and equipment are stated at cost, if purchased, or at fair value if donated. Major expenditures for property and equipment which substantially increase useful lives of property and equipment are capitalized. Maintenance, repairs and minor renewals are expensed as incurred. Depreciation has been provided using the straight-line method over the estimated useful lives of the assets.

Donated Services - Donated services are recognized as support in accordance with SFAS No. 116, "Accounting for Contributions Received and Contribution Made," if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Federal Income Tax - The Organization is tax exempt under Section 501(c)(3) of the Internal Revenue Code.

Accounting for Uncertainty in Income taxes - The Financial Accounting Standards Board ("FASB") has issued Interpretation No. 48 ("FIN 48"), which clarifies generally acceptable accounting principles for recognition, measurement, presentation and disclosure relating to uncertain tax positions. FIN 48 applies to business enterprises, not-for-profit entities, and pass-through entities, such as S corporations and limited liability companies. As permitted by FIN 48 (as amended), the Organization has elected to defer the application of FIN 48. For financial statements covering periods prior to fiscal year 2010, the Organization evaluates uncertain tax positions in accordance with existing generally accepted accounting principles and makes such accruals and disclosures as might be required there under. The Organization doesn't anticipate that the provisions of FIN 48 will have any significant impact on its financial statements.

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

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

*Fair Value Measurements* - The Financial Accounting Standards Board (“FASB”) has issued FAS 157, Fair Value Measurements, which establishes a single definition of fair value and a framework for measuring fair value in generally accepted accounting principles and expands disclosures about fair value measurements. FASB Staff Position FAS 157-b delays the effective date of FAS 157 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value in the financial statements on a recurring basis, to fiscal years beginning after November 15, 2008. As a result, the Organization has only partially adopted FAS 175 during 2010. Major categories of assets and liabilities that are measured at fair value for which the entity has not applied the provisions of Statement 157 consists of property and equipment.

**B. Inventory**

Inventory is comprised of the following as of June 30:

	<u>2010</u>	<u>2009</u>
Raw materials	\$ 364,076	\$ 329,738
Finished goods	170,320	77,805
Inventory obsolescence reserve	<u>(7,500)</u>	<u>(25,000)</u>
Total inventory	<u>\$ 526,896</u>	<u>\$ 382,543</u>

**C. Note Payable**

During the year ending June 30, 2008, the Organization purchased a new facility in Marysville, Ohio. The Organization was financed with a \$2.5 million bond through Union County that was purchased by Park National Bank. The total financing was reduced by a payment from the Union County Board of Developmental Disabilities (UCBDD) in December 2007. The mortgage note is payable in monthly installments of \$17,027, including interest at 5.08% as of June 30, 2009, through 2017. The building’s fair market value was estimated to approximate the note assumed. The note is secured by the land and building.

The minimum principal payments on the note payable at June 30, 2010 due in each of the next five years and thereafter are as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>U-CO Industries Debt</u>
	<u>Principal</u>
2011	\$ 158,785
2012	167,042
2013	175,728
2014	184,866
2015	194,479
Thereafter	<u>87,641</u>
Total	<u>\$ 968,541</u>

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

**D. Deferred Lease**

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

The lease payment amortization at June 30, 2010 in each of the next five years and thereafter is as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>U-CO Industries Lease Payment</u>
	<u>Principal</u>
2011	\$ 93,634
2012	93,634
2013	93,634
2014	93,634
2015	93,634
Thereafter	234,082
Total	\$ 702,252

At December 31, 2010, the Union County's financial statements reflect the prepayment of the County's lease in the amount of \$655,435.

**E. Related Party**

The Organization has an ongoing contractual relationship with UCBDD. As part of that relationship, the Organization leases to UCBDD its adult training and day care facility on a year-to-year basis. The Organization also receives payments from UCBDD for utilities and janitorial services. The lease period ends January 31, 2011. The Organization received payments of \$103,442 and \$84,355 during the years ended June 30, 2010 and 2009, respectively.

Labor and rent donated by UCBDD are handled on an in-kind basis. The value of this in-kind support was calculated at \$188,186 and \$235,449 for the years ended June 30, 2010 and 2009, respectively, and is comprised of the following:

<u>Description</u>	<u>2010</u>	<u>2009</u>
In-kind labor	\$ 188,186	\$ 221,558
In-kind rent	-	13,891
Total In-kind Support	\$ 188,186	\$ 235,449

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

**F. Concentration of Risk**

The Organization provides services to businesses in Union County and Central Ohio. Due to the nature of the Organization's business and the specialization of its workforce, the Organization generally conducts most of its business with fewer than ten customers. Credit risk with respect to trade receivables consists of reliance on these businesses as the Organization extends credit to its customers in the ordinary course of its business. One customer in the automotive industry accounted for 99% of the Organization's sales, accounts receivable, and accounts payable for the years ended June 30, 2010 and 2009.

The Organization places its cash in accounts with financial institutions that are insured through the Federal Deposit Insurance Corporation up to \$100,000 as of June 30, 2009 and \$250,000 as of October 3, 2009. At June 30, 2010 and 2009 and at various times during the year the Organization had on deposit funds in excess of insured balances.

**G. Board Designated Cash**

Surplus cash has been presented on the statement of financial position as board designated. The Board has determined that this amount is not to fund current operation without the Board's specific approval. In the statement of activities and changes in net assets, transfers represent the change in surplus cash that the Board has designated as Board Designated.

**H. Contingencies**

During 1998, the Organization entered into an agreement with the Ohio Department of Developmental Disabilities for the funding of a facility in Marysville. The agreement was amended in June 2008 to assign the contract to the new Square Drive facility. The Organization becomes liable for the remaining obligation on a \$273,830 note, if, prior to the expiration of the fifteen year note term, the Organization ceases to use the facility for developmentally disabled services. The note obligation is reduced each month beginning October 31, 1998 by \$1,521 (the original principal divided by the total number of months). As of June 30, 2010 and 2009, the Organization was in compliance with the agreement and no obligation has been recorded in the financial statements. The remaining contingent obligation at June 30, 2010 and 2009 was \$59,329 and \$77,584, respectively.

**NOTE 24 - UNION COUNTY AIRPORT AUTHORITY**

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

**A. Basis of Accounting**

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

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles. The Airport Authority also applies Financial Accounting Standards Board (FASB) guidance issued on or before November 30, 1989, provided it does not conflict with or contradict GASB pronouncements. The Airport Authority has the option to also apply FASB guidance issued after November 30, 1989 subject to this same limitation. The Airport Authority has elected not to apply this FASB guidance.

Equipment and Depreciation - Property, plant, and equipment are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Depreciation is provided on a straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Useful Live (In Years)</u>
Land improvements	20
Buildings and improvements	6 - 40
Equipment	5 - 10

A summary of capital assets at December 31, 2010, follows:

Land and construction in progress	\$ 844,248
Depreciable capital assets, net	<u>2,160,297</u>
Net capital assets	<u>\$ 3,004,545</u>

**B. Deposits with Financial Institutions**

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

**UNION COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

**C. Airport Long-Term Obligations**

During 2010, the following changes occurred in the Airport activities long-term obligations:

	<u>Interest Rate</u>	<u>Balance 12/31/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2010</u>	<u>Amount Due in One Year</u>
<b>General Obligation Loans:</b>						
Union county airport authority	3.80%	\$ 55,548	\$ -	\$ (27,212)	\$ 28,336	\$ 28,246
Total Loans		<u>\$ 55,548</u>	<u>\$ -</u>	<u>\$ (27,212)</u>	<u>\$ 28,336</u>	<u>\$ 28,246</u>

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

The annual requirements to amortize Airport long-term obligations outstanding as of December 31, 2010, are as follows:

<u>Year Ended December 31,</u>	<u>Airport Authority</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 28,336	\$ 1,073	\$ 29,409
Total	<u>\$ 28,336</u>	<u>\$ 1,073</u>	<u>\$ 29,409</u>

REQUIRED  
SUPPLEMENTARY  
INFORMATION

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**UNION COUNTY, OHIO**

REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

The County reports its roads and bridges infrastructure assets using the modified approach. The following disclosures pertain to the condition assessment and budgeted versus actual expenditure in 2010 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 95% 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% of the County bridges have a numerical rating of 5 or higher.

The general overall ratings for roads and ODOT sufficiency ratings for centerline miles and bridges are as follows:

<u>Condition</u>	<u>Rating</u>
Failed	0
"Imminent" Failure	1
Critical	2
Serious	3
Poor	4
Fair	5
Satisfactory	6
Good	7
Very Good	8
Excellent	9

**UNION COUNTY, OHIO**

REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2010

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

The following summarizes the overall ratings as of December 31, 2010.

	2008		2009		2010	
	Centerline		Centerline		Centerline	
	Miles	Percent	Miles	Percent	Miles	Percent
Condition Assessment of Fair or Better	457	97%	455	98%	444	95%
Condition Assessment of Less than Fair	12	3%	11	2%	22	5%

	2008		2009		2010	
	Bridges		Bridges		Bridges	
	Bridges	Percent	Bridges	Percent	Bridges	Percent
Condition Assessment of Fair or Better	302	94%	307	96%	302	95%
Condition Assessment of Less than Fair	18	6%	12	4%	17	5%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2010	\$ 8,280,426	\$ 7,458,087	\$ 822,339
2009	8,294,305	7,003,742	1,290,563
2008	8,366,634	8,022,284	344,350
2007	7,654,249	6,888,337	765,912
2006	7,463,784	7,379,103	84,681
2005	5,516,054	4,875,274	640,780

COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 3,578,434	\$ 3,591,735	\$ 3,780,735	\$ 189,000
Sales taxes . . . . .	7,337,128	7,360,000	7,338,903	(21,097)
Charges for services . . . . .	1,884,453	1,890,500	2,156,581	266,081
Licenses and permits . . . . .	2,761	2,770	3,238	468
Fines and forfeitures . . . . .	124,600	125,000	108,942	(16,058)
Intergovernmental . . . . .	3,122,578	3,128,559	3,149,020	20,461
Investment income . . . . .	781,293	783,800	800,668	16,868
Rental income . . . . .	394,733	396,000	393,898	(2,102)
Other . . . . .	465,326	466,819	673,630	206,811
<b>Total revenues . . . . .</b>	<b>17,691,306</b>	<b>17,745,183</b>	<b>18,405,615</b>	<b>660,432</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive				
Commissioners				
Personal services . . . . .	249,997	253,190	249,110	4,080
Materials and supplies . . . . .	1,247	2,447	2,414	33
Contractual services . . . . .	251,296	246,693	156,942	89,751
Other . . . . .	39,897	39,897	35,142	4,755
<b>Total commissioners . . . . .</b>	<b>542,437</b>	<b>542,227</b>	<b>443,608</b>	<b>98,619</b>
Environmental engineer - general:				
Personal services . . . . .	56,744	56,744	56,181	563
<b>Total environmental engineer . . . . .</b>	<b>56,744</b>	<b>56,744</b>	<b>56,181</b>	<b>563</b>
Auditor - general				
Personal services . . . . .	260,152	260,152	258,966	1,186
Materials and supplies . . . . .	25,471	25,470	19,197	6,273
Contractual services . . . . .	61,943	77,786	54,346	23,440
Other . . . . .	7,000	7,000	4,674	2,326
<b>Total auditor . . . . .</b>	<b>354,566</b>	<b>370,408</b>	<b>337,183</b>	<b>33,225</b>
Treasurer				
Personal services . . . . .	121,157	121,157	120,535	622
Materials and supplies . . . . .	26,000	26,000	22,434	3,566
Contractual services . . . . .	6,639	6,639	6,069	570
Other . . . . .	3,175	3,175	1,321	1,854
<b>Total treasurer . . . . .</b>	<b>156,971</b>	<b>156,971</b>	<b>150,359</b>	<b>6,612</b>
Prosecutor				
Personal services . . . . .	459,998	459,998	459,454	544
Materials and supplies . . . . .	15,000	15,000	13,629	1,371
Contractual services . . . . .	38,380	53,380	27,763	25,617
Other . . . . .	146,117	146,117	143,455	2,662
<b>Total prosecutor . . . . .</b>	<b>659,495</b>	<b>674,495</b>	<b>644,301</b>	<b>30,194</b>

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**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Risk management</b>				
Personal services . . . . .	\$ 99,256	\$ 99,256	\$ 99,222	\$ 34
Materials and supplies . . . . .	6,589	6,589	4,941	1,648
Contractual services . . . . .	10,000	10,000	9,942	58
Capital outlay . . . . .	10,000	10,000	-	10,000
Other . . . . .	119,697	220,131	156,040	64,091
<b>Total risk management . . . . .</b>	<b>245,542</b>	<b>345,976</b>	<b>270,145</b>	<b>75,831</b>
<b>Data processing</b>				
Personal services . . . . .	126,007	126,007	123,191	2,816
Materials and supplies . . . . .	2,000	2,000	1,374	626
Contractual services . . . . .	148,836	148,836	125,703	23,133
Other . . . . .	800	800	57	743
<b>Total data processing . . . . .</b>	<b>277,643</b>	<b>277,643</b>	<b>250,325</b>	<b>27,318</b>
<b>Board of elections</b>				
Personal services . . . . .	307,720	293,720	277,927	15,793
Materials and supplies . . . . .	35,083	31,083	30,012	1,071
Contractual services . . . . .	63,000	81,000	76,251	4,749
Capital outlay . . . . .	30,621	41,242	29,629	11,613
Other . . . . .	7,700	7,700	4,199	3,501
<b>Total board of elections . . . . .</b>	<b>444,124</b>	<b>454,745</b>	<b>418,018</b>	<b>36,727</b>
<b>Recorder</b>				
Personal services . . . . .	159,291	159,291	147,493	11,798
Materials and supplies . . . . .	8,500	8,500	4,504	3,996
Contractual services . . . . .	13,000	13,000	10,925	2,075
Other . . . . .	2,500	2,500	1,831	669
<b>Total recorder . . . . .</b>	<b>183,291</b>	<b>183,291</b>	<b>164,753</b>	<b>18,538</b>
<b>Maintenance and operations</b>				
Personal services . . . . .	473,434	473,434	470,727	2,707
Materials and supplies . . . . .	122,000	122,000	110,068	11,932
Contractual services . . . . .	1,130,378	1,136,769	1,071,645	65,124
Other . . . . .	1,965	1,965	125	1,840
<b>Total maintenance and operations . . . . .</b>	<b>1,727,777</b>	<b>1,734,168</b>	<b>1,652,565</b>	<b>81,603</b>
<b>Assessing property</b>				
Personal services . . . . .	57,720	57,720	57,593	127
<b>Total assessing property . . . . .</b>	<b>57,720</b>	<b>57,720</b>	<b>57,593</b>	<b>127</b>
<b>Insurance and bonds</b>				
Contractual services . . . . .	217,023	235,594	227,113	8,481
Other . . . . .	1,000	1,210	1,028	182
<b>Total insurance and bonds . . . . .</b>	<b>218,023</b>	<b>236,804</b>	<b>228,141</b>	<b>8,663</b>

- - Continued

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Bureau of inspection				
Contractual services . . . . .	\$ 81,259	\$ 82,101	\$ 74,221	\$ 7,880
Total bureau of inspection . . . . .	<u>81,259</u>	<u>82,101</u>	<u>74,221</u>	<u>7,880</u>
County planning				
Other . . . . .	44,000	42,555	26,369	16,186
Total county planning . . . . .	<u>44,000</u>	<u>42,555</u>	<u>26,369</u>	<u>16,186</u>
Fringe benefits				
Personal services . . . . .	2,588,450	2,566,869	2,442,525	124,344
Total fringe benefits . . . . .	<u>2,588,450</u>	<u>2,566,869</u>	<u>2,442,525</u>	<u>124,344</u>
Equipment				
Capital outlay . . . . .	363,634	606,650	348,801	257,849
Total equipment . . . . .	<u>363,634</u>	<u>606,650</u>	<u>348,801</u>	<u>257,849</u>
Archives				
Personal services . . . . .	37,500	38,488	37,788	700
Materials and supplies . . . . .	5,000	4,535	4,535	-
Contractual services . . . . .	700	432	411	21
Other . . . . .	400	145	144	1
Total archives . . . . .	<u>43,600</u>	<u>43,600</u>	<u>42,878</u>	<u>722</u>
Total general government - legislative and executive . . . . .	<u>8,045,276</u>	<u>8,432,967</u>	<u>7,607,966</u>	<u>825,001</u>
Judicial				
Drug court grant				
Personal services . . . . .	-	42,250	40,824	1,426
Materials and supplies . . . . .	-	9,735	2,702	7,033
Contractual services . . . . .	-	5,000	-	5,000
Other . . . . .	-	5,000	-	5,000
Total common pleas court . . . . .	<u>-</u>	<u>61,985</u>	<u>43,526</u>	<u>18,459</u>
Common pleas court				
Personal services . . . . .	216,378	319,269	319,179	90
Materials and supplies . . . . .	26,000	12,392	11,528	864
Contractual services . . . . .	46,200	28,402	25,179	3,223
Capital outlay . . . . .	1,415	3,620	2,205	1,415
Other . . . . .	166,585	164,985	164,797	188
Total common pleas court . . . . .	<u>456,578</u>	<u>528,668</u>	<u>522,888</u>	<u>5,780</u>
Juvenile court				
Personal services . . . . .	421,354	423,330	413,281	10,049
Contractual services . . . . .	33,000	37,000	31,971	5,029
Other . . . . .	2,555	3,055	2,253	802
Total juvenile court . . . . .	<u>456,909</u>	<u>463,385</u>	<u>447,505</u>	<u>15,880</u>
Probate court				
Personal services . . . . .	138,735	138,785	138,594	191
Materials and supplies . . . . .	28,000	23,776	23,618	158
Contractual services . . . . .	14,850	14,850	7,454	7,396
Other . . . . .	1,250	1,200	981	219
Total probate court . . . . .	<u>182,835</u>	<u>178,611</u>	<u>170,647</u>	<u>7,964</u>

- - Continued

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Clerk of courts				
Personal services . . . . .	\$ 302,044	\$ 302,044	\$ 302,044	\$ -
Materials and supplies . . . . .	51,569	61,232	57,904	3,328
Contractual services . . . . .	12,823	19,079	18,096	983
Capital outlay. . . . .	-	3,745	3,677	68
Other . . . . .	1,924	1,924	1,807	117
Total clerk of courts . . . . .	<u>368,360</u>	<u>388,024</u>	<u>383,528</u>	<u>4,496</u>
Public defender				
Contractual services . . . . .	401,010	401,010	401,010	-
Other. . . . .	4,000	4,000	2,345	1,655
Total public defender. . . . .	<u>405,010</u>	<u>405,010</u>	<u>403,355</u>	<u>1,655</u>
Court of appeals				
Personal services. . . . .	1,000	1,745	1,745	-
Other . . . . .	12,300	11,555	10,972	583
Total court of appeals . . . . .	<u>13,300</u>	<u>13,300</u>	<u>12,717</u>	<u>583</u>
Jury commission				
Personal services. . . . .	840	840	840	-
Materials and supplies . . . . .	1,000	1,000	1,000	-
Total jury commission . . . . .	<u>1,840</u>	<u>1,840</u>	<u>1,840</u>	<u>-</u>
County court				
Personal services . . . . .	86,268	86,268	86,268	-
Contractual services . . . . .	4,000	4,000	3,520	480
Total county court . . . . .	<u>90,268</u>	<u>90,268</u>	<u>89,788</u>	<u>480</u>
Juvenile probation				
Personal services. . . . .	107,787	95,873	58,805	37,068
Other . . . . .	3,000	3,000	1,838	1,162
Total juvenile probation . . . . .	<u>110,787</u>	<u>98,873</u>	<u>60,643</u>	<u>38,230</u>
Total general government - judicial. . . . .	<u>2,085,887</u>	<u>2,229,964</u>	<u>2,136,437</u>	<u>93,527</u>
Total general government . . . . .	<u>10,131,163</u>	<u>10,662,931</u>	<u>9,744,403</u>	<u>918,528</u>

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**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public safety				
Coroner				
Personal services . . . . .	\$ 47,044	\$ 51,044	\$ 49,814	\$ 1,230
Materials and supplies . . . . .	700	700	378	322
Contractual services . . . . .	10,400	36,400	34,897	1,503
Capital outlay . . . . .	400	400	-	400
Other . . . . .	1,924	1,924	1,748	176
Total coroner . . . . .	<u>60,468</u>	<u>90,468</u>	<u>86,837</u>	<u>3,631</u>
Sheriff				
Personal services . . . . .	387,623	395,122	383,339	11,783
Materials and supplies . . . . .	17,129	17,129	6,595	10,534
Contractual services . . . . .	76,000	76,000	54,921	21,079
Other . . . . .	29,961	32,322	30,841	1,481
Total sheriff . . . . .	<u>510,713</u>	<u>520,573</u>	<u>475,696</u>	<u>44,877</u>
Law enforcement				
Personal services . . . . .	1,730,857	1,595,203	1,545,097	50,106
Materials and supplies . . . . .	128,180	142,830	141,183	1,647
Contractual services . . . . .	80,217	80,217	75,114	5,103
Other . . . . .	15,000	15,000	7,068	7,932
Total law enforcement . . . . .	<u>1,954,254</u>	<u>1,833,250</u>	<u>1,768,462</u>	<u>64,788</u>
Communication				
Personal services . . . . .	32,837	32,837	32,837	-
Total communication . . . . .	<u>32,837</u>	<u>32,837</u>	<u>32,837</u>	<u>-</u>
Jail				
Personal services . . . . .	326,367	380,758	371,221	9,537
Materials and supplies . . . . .	14,650	8,050	4,676	3,374
Contractual services . . . . .	1,365,572	1,365,572	1,353,493	12,079
Other . . . . .	5,800	5,800	2,399	3,401
Total jail . . . . .	<u>1,712,389</u>	<u>1,760,180</u>	<u>1,731,789</u>	<u>28,391</u>
Investigation				
Personal services . . . . .	473,672	419,281	281,985	137,296
Materials and supplies . . . . .	15,000	6,950	6,023	927
Contractual services . . . . .	14,000	14,000	6,577	7,423
Other . . . . .	13,200	13,200	4,030	9,170
Total investigation . . . . .	<u>515,872</u>	<u>453,431</u>	<u>298,615</u>	<u>154,816</u>
Community service				
Personal services . . . . .	319,473	278,106	71,367	206,739
Materials and supplies . . . . .	4,000	4,000	-	4,000
Contractual services . . . . .	5,060	5,060	1,029	4,031
Other . . . . .	3,100	3,100	448	2,652
Total community service . . . . .	<u>331,633</u>	<u>290,266</u>	<u>72,844</u>	<u>217,422</u>

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**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Pursuit sheriff				
Other . . . . .	\$ 15,000	\$ 15,000	\$ 10,435	\$ 4,565
Total pursuit sheriff . . . . .	<u>15,000</u>	<u>15,000</u>	<u>10,435</u>	<u>4,565</u>
Detention home COYC				
Contractual services . . . . .	324,568	324,568	324,568	-
Total detention home COYC . . . . .	<u>324,568</u>	<u>324,568</u>	<u>324,568</u>	<u>-</u>
Total public safety . . . . .	<u>5,457,734</u>	<u>5,320,573</u>	<u>4,802,083</u>	<u>518,490</u>
Public works				
Engineer				
Personal services . . . . .	121,052	121,052	120,213	839
Contractual services . . . . .	4,200	4,200	3,784	416
Total engineer . . . . .	<u>125,252</u>	<u>125,252</u>	<u>123,997</u>	<u>1,255</u>
Total public works . . . . .	<u>125,252</u>	<u>125,252</u>	<u>123,997</u>	<u>1,255</u>
Health				
Agriculture				
Contractual services . . . . .	1,200	1,200	1,200	-
Total agriculture . . . . .	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>
Humane society				
Contractual services . . . . .	76,482	77,927	77,927	-
Total humane society . . . . .	<u>76,482</u>	<u>77,927</u>	<u>77,927</u>	<u>-</u>
Other health department				
Contractual services . . . . .	308,311	308,311	244,762	63,549
Total other health department . . . . .	<u>308,311</u>	<u>308,311</u>	<u>244,762</u>	<u>63,549</u>
Total health . . . . .	<u>385,993</u>	<u>387,438</u>	<u>323,889</u>	<u>63,549</u>
Human services				
Veteran's services				
Personal services . . . . .	193,648	192,748	184,423	8,325
Materials and supplies . . . . .	14,000	11,000	10,433	567
Contractual services . . . . .	99,000	71,500	68,209	3,291
Capital outlay . . . . .	24,000	26,467	25,510	957
Other . . . . .	266,182	295,115	292,295	2,820
Total veteran's services . . . . .	<u>596,830</u>	<u>596,830</u>	<u>580,870</u>	<u>15,960</u>
Children's services				
Other . . . . .	235,070	235,070	235,070	-
Total children's services . . . . .	<u>235,070</u>	<u>235,070</u>	<u>235,070</u>	<u>-</u>
Other endowments				
Other . . . . .	42,144	42,144	39,544	2,600
Total other endowments . . . . .	<u>42,144</u>	<u>42,144</u>	<u>39,544</u>	<u>2,600</u>

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**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONCLUDED)  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public assistance				
Other . . . . .	\$ 902,326	\$ 902,326	\$ 721,822	\$ 180,504
Total public assistance . . . . .	<u>902,326</u>	<u>902,326</u>	<u>721,822</u>	<u>180,504</u>
Total human services . . . . .	<u>1,776,370</u>	<u>1,776,370</u>	<u>1,577,306</u>	<u>199,064</u>
Economic development				
Economic development				
Contractual services . . . . .	131,080	132,646	122,995	9,651
Total economic development . . . . .	<u>131,080</u>	<u>132,646</u>	<u>122,995</u>	<u>9,651</u>
Total economic development . . . . .	<u>131,080</u>	<u>132,646</u>	<u>122,995</u>	<u>9,651</u>
Intergovernmental				
Agriculture				
Intergovernmental . . . . .	271,109	271,109	271,109	-
Total agriculture . . . . .	<u>271,109</u>	<u>271,109</u>	<u>271,109</u>	<u>-</u>
Conservation and recreation				
Intergovernmental . . . . .	228,095	228,095	228,095	-
Total conservation and recreation . . . . .	<u>228,095</u>	<u>228,095</u>	<u>228,095</u>	<u>-</u>
Historical society				
Intergovernmental . . . . .	20,000	20,000	20,000	-
Total historical society . . . . .	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Other				
Intergovernmental . . . . .	201,065	58,301	470	57,831
Total other . . . . .	<u>201,065</u>	<u>58,301</u>	<u>470</u>	<u>57,831</u>
Refund and reimbursement				
Intergovernmental . . . . .	-	-	12,395	(12,395)
Total refund and reimbursement . . . . .	<u>-</u>	<u>-</u>	<u>12,395</u>	<u>(12,395)</u>
Total intergovernmental . . . . .	<u>720,269</u>	<u>577,505</u>	<u>532,069</u>	<u>45,436</u>
Total expenditures . . . . .	<u>18,727,861</u>	<u>18,982,715</u>	<u>17,226,742</u>	<u>1,755,973</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(1,036,555)	(1,237,532)	1,178,873	2,416,405
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	85,235	85,235
Advances out . . . . .	-	-	(370,713)	(370,713)
Transfer in . . . . .	-	-	25,000	25,000
Transfers out . . . . .	(899,713)	(966,059)	(966,059)	-
Total other financing sources (uses) . . . . .	<u>(899,713)</u>	<u>(966,059)</u>	<u>(1,226,537)</u>	<u>(260,478)</u>
Net change in fund balance . . . . .	(1,936,268)	(2,203,591)	(47,664)	2,155,927
<b>Fund balance at beginning of year . . . . .</b>	<u>4,183,300</u>	<u>4,183,300</u>	<u>4,183,300</u>	<u>-</u>
<b>Prior year encumbrances appropriated . . . . .</b>	<u>170,220</u>	<u>170,220</u>	<u>170,220</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,417,252</u>	<u>\$ 2,149,929</u>	<u>\$ 4,305,856</u>	<u>\$ 2,155,927</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY BOARD OF DEVELOPMENTAL DISABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 5,132,004	\$ 5,132,004	\$ 5,612,482	\$ 480,478
Intergovernmental . . . . .	3,059,677	3,059,677	3,669,994	610,317
Contributions and donations . . . . .	-	-	5,779	5,779
Other . . . . .	136,473	136,473	133,908	(2,565)
<b>Total revenues . . . . .</b>	<u>8,328,154</u>	<u>8,328,154</u>	<u>9,422,163</u>	<u>1,094,009</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	4,208,345	4,308,045	4,145,394	162,651
Materials and supplies . . . . .	58,088	60,698	48,162	12,536
Contractual services . . . . .	2,734,324	3,416,855	3,272,059	144,796
Capital outlay . . . . .	49,966	76,773	45,274	31,499
Other . . . . .	3,973,159	3,437,472	523,223	2,914,249
<b>Total expenditures . . . . .</b>	<u>11,023,882</u>	<u>11,299,843</u>	<u>8,034,112</u>	<u>3,265,731</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(2,695,728)</u>	<u>(2,971,689)</u>	<u>1,388,051</u>	<u>4,359,740</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	(369,000)	(204,561)	-	204,561
<b>Total other financing uses . . . . .</b>	<u>(369,000)</u>	<u>(204,561)</u>	<u>-</u>	<u>204,561</u>
Net change in fund balance . . . . .	(3,064,728)	(3,176,250)	1,388,051	4,564,301
<b>Fund balance at beginning of year . . . . .</b>	10,549,779	10,549,779	10,549,779	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>11,114</u>	<u>11,114</u>	<u>11,114</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 7,496,165</u>	<u>\$ 7,384,643</u>	<u>\$ 11,948,944</u>	<u>\$ 4,564,301</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE AND GASOLINE TAX  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
<b>Revenues:</b>				
Sales tax . . . . .	\$ 970,000	\$ 970,000	\$ 937,188	\$ (32,812)
Charges for services . . . . .	450,000	450,000	676,029	226,029
Licenses and permits . . . . .	2,000	2,000	2,150	150
Intergovernmental . . . . .	4,210,000	4,210,000	4,276,620	66,620
Investment income . . . . .	50,000	50,000	26,861	(23,139)
Other . . . . .	72,000	72,000	74,507	2,507
<b>Total revenues . . . . .</b>	<b>5,754,000</b>	<b>5,754,000</b>	<b>5,993,355</b>	<b>239,355</b>
<b>Expenditures:</b>				
Current:				
Public works				
Engineer				
Personal services . . . . .	559,520	568,098	423,592	144,506
Materials and supplies . . . . .	18,000	18,000	14,025	3,975
Contractual services . . . . .	222,058	212,159	184,113	28,046
Capital outlay . . . . .	31,422	37,469	7,196	30,273
Other . . . . .	40,198	43,703	30,586	13,117
<b>Total engineer . . . . .</b>	<b>871,198</b>	<b>879,429</b>	<b>659,512</b>	<b>219,917</b>
Roads				
Personal services . . . . .	1,661,000	1,661,000	1,183,603	477,397
Materials and supplies . . . . .	1,422,236	1,449,216	1,392,027	57,189
Contractual services . . . . .	1,884,697	1,956,377	1,857,032	99,345
Capital outlay . . . . .	284,204	319,291	202,083	117,208
Other . . . . .	4,392	4,772	389,065	(384,293)
<b>Total roads . . . . .</b>	<b>5,256,529</b>	<b>5,390,656</b>	<b>5,023,810</b>	<b>366,846</b>
Bridges and culverts				
Materials and supplies . . . . .	35,000	17,000	12,421	4,579
Contractual services . . . . .	220,000	177,508	176,554	954
Principal payment . . . . .	184,198	68,173	65,198	2,975
Other . . . . .	330,047	383,094	100,997	282,097
<b>Total bridges and culverts . . . . .</b>	<b>769,245</b>	<b>645,775</b>	<b>355,170</b>	<b>290,605</b>
<b>Total expenditures . . . . .</b>	<b>6,896,972</b>	<b>6,915,860</b>	<b>6,038,492</b>	<b>877,368</b>
Excess of expenditures over revenues . . . . .	(1,142,972)	(1,161,860)	(45,137)	1,116,723
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	9,392	9,392
Transfers out . . . . .	(100,000)	(211,834)	(116,025)	95,809
<b>Total other financing sources (uses) . . . . .</b>	<b>(100,000)</b>	<b>(211,834)</b>	<b>(106,633)</b>	<b>105,201</b>
Net change in fund balance . . . . .	(1,242,972)	(1,373,694)	(151,770)	1,221,924
<b>Fund balance at beginning of year . . . . .</b>	<b>1,394,140</b>	<b>1,394,140</b>	<b>1,394,140</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>161,254</b>	<b>161,254</b>	<b>161,254</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 312,422</b>	<b>\$ 181,700</b>	<b>\$ 1,403,624</b>	<b>\$ 1,221,924</b>

## UNION COUNTY, OHIO

### INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**UNION COUNTY, OHIO**

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

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

***Certificate Title Administration***

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

***Dispute Resolution***

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

***Economic Development***

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

***Convention and Tourist Bureau***

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

***DUI***

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

***Forfeitures***

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

***Sheriff CCW Rotary***

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

***Law Enforcement Grants***

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

***Sheriff Policing Rotary***

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

***DARE Community Education***

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

***Youth Services Subsidy***

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

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

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

***Local Emergency Planning***

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

***Juvenile Tobacco***

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

***Law Enforcement Memorial***

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

***Juvenile Special Projects***

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

**UNION COUNTY, OHIO**

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

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

***VOCA Grant***

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

***VAWA Grant***

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

***VOCA Stimulus***

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

***Road and Bridge***

To account for revenues derived from court fines. Monies are used for a law enforcement officer's salary, scales, fleet insurance, and traffic control signs.

***Ditch Rotary***

To pay for equipment, materials, and labor related to the general maintenance of water courses within the County.

***Ditch Maintenance***

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

***Dog and Kennel***

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

***ADAMH***

To account for a county-wide property tax levy and federal and State grants used to fund the costs of various services related to alcohol and drug dependencies and mental health consultation and support.

***Preschool Grant***

To account for grant expenses associated with preschool for the mentally retarded.

***Community Support Services***

To account for grant revenue of ODMH and HUD funds and all related expenses. This fund also contains activity related to the Wings Enrichment Center and housing rentals for the disabled.

***Public Assistance***

To account for various federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and for certain public social services.

***Coordination Transportation***

To provide transportation services to seniors or disadvantaged citizens.

***Child Support Enforcement Agency***

To account for poundage fees on child support payments and other local, State and federal revenues used to administer the County Child Support Enforcement Agency.

***Children Services***

To account for various monies received from federal, State, and local grants used for children's support programs, including: emergency care, medical costs, counseling, foster care, parental counseling and training and education costs.

**UNION COUNTY, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

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

***Adult Basic Literacy Education Grant***

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

***Senior Services***

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

***Workplace Investment Act***

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

***Collaborative Family Risk***

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

**Nonmajor Debt Service Funds**

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

***Bond Retirement***

To account for the retirement of debt.

***Sales Tax Debt***

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

**Nonmajor Capital Project Funds**

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

***Capital Improvements***

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

***ARRA EECBG***

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

***Federal Grant and Recapture CDBG***

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

***Ditch Equipment Building***

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

***DD Capital***

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

***Sheriff's Facility Construction***

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

***AG Center***

To account for building renovation costs.



**UNION COUNTY, OHIO**

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

**Nonmajor Capital Project Funds**

***London Ave. Government Building***

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

***Boylan and Phelps Ditch***

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

***Main Street Building***

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

***Lower Green JT Ditch***

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

***Capital Swamp Ditch***

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

***Capital Project Issue II***

To account for funds received for Issue II certified projects.

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2010

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Debt Service Fund</u>	<u>Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 6,567,705	\$ 150,973	\$ 1,627,361	\$ 8,346,039
Cash and cash equivalents in segregated accounts . . . . .	615,820	-	269,718	885,538
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	156,519	-	-	156,519
Real estate and other taxes . . . . .	1,608,083	-	-	1,608,083
Accounts . . . . .	76,900	-	-	76,900
Accrued interest . . . . .	1,334	-	-	1,334
Due from other governments . . . . .	1,651,680	-	-	1,651,680
Special assessments . . . . .	96,470	-	-	96,470
Prepayments . . . . .	16,888	-	-	16,888
Materials and supplies inventory . . . . .	6,896	-	-	6,896
Due from other funds . . . . .	2,000	-	-	2,000
Total assets . . . . .	<u>\$ 10,800,295</u>	<u>\$ 150,973</u>	<u>\$ 1,897,079</u>	<u>\$ 12,848,347</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 477,602	\$ -	\$ -	\$ 477,602
Accrued wages and benefits payable . . . . .	220,721	-	-	220,721
Compensated absences payable . . . . .	30,992	-	-	30,992
Due to other funds . . . . .	52,000	-	-	52,000
Due to other governments . . . . .	145,933	-	-	145,933
Interfund loans payable . . . . .	-	-	285,478	285,478
Deferred revenue . . . . .	1,139,406	-	-	1,139,406
Unearned revenue . . . . .	1,518,283	-	-	1,518,283
Total liabilities . . . . .	<u>3,584,937</u>	<u>-</u>	<u>285,478</u>	<u>3,870,415</u>
<b>Fund balances:</b>				
Reserved for encumbrances . . . . .	213,627	-	258,370	471,997
Reserved for prepayments . . . . .	16,888	-	-	16,888
Reserved for materials and supplies inventory . . . . .	6,896	-	-	6,896
Reserved for debt service . . . . .	2,000	150,973	-	152,973
Unreserved, undesignated, reported in:				
Special revenue funds . . . . .	6,975,947	-	-	6,975,947
Capital projects funds . . . . .	-	-	1,353,231	1,353,231
Total fund balances . . . . .	<u>7,215,358</u>	<u>150,973</u>	<u>1,611,601</u>	<u>8,977,932</u>
Total liabilities and fund balances . . . . .	<u>\$ 10,800,295</u>	<u>\$ 150,973</u>	<u>\$ 1,897,079</u>	<u>\$ 12,848,347</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ 1,325,409	\$ -	\$ -	\$ 1,325,409
Sales taxes . . . . .	938,747	-	-	938,747
Charges for services . . . . .	2,443,124	-	-	2,443,124
Licenses and permits . . . . .	143,655	-	-	143,655
Fines and forfeitures . . . . .	252,841	-	-	252,841
Intergovernmental . . . . .	9,442,057	-	1,708,045	11,150,102
Special assessments . . . . .	104,352	-	116,686	221,038
Investment income . . . . .	9,941	-	1,221	11,162
Rental income . . . . .	51,376	-	-	51,376
Contributions and donations . . . . .	7,833	-	-	7,833
Other . . . . .	871,363	95,788	-	967,151
<b>Total revenues . . . . .</b>	<b>15,590,698</b>	<b>95,788</b>	<b>1,825,952</b>	<b>17,512,438</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	3,015,213	-	15,586	3,030,799
Judicial . . . . .	408,300	-	-	408,300
Public safety . . . . .	1,967,266	-	-	1,967,266
Public works . . . . .	168,791	-	-	168,791
Health . . . . .	2,879,696	-	-	2,879,696
Human services . . . . .	5,683,163	-	-	5,683,163
Economic development . . . . .	187,491	-	-	187,491
Intergovernmental . . . . .	-	901,601	-	901,601
Capital outlay . . . . .	-	-	1,686,313	1,686,313
Debt service:				
Principal retirement . . . . .	21,794	835,000	-	856,794
Interest and fiscal charges . . . . .	314	341,306	-	341,620
Bond issuance costs . . . . .	-	18,399	-	18,399
<b>Total expenditures . . . . .</b>	<b>14,332,028</b>	<b>2,096,306</b>	<b>1,701,899</b>	<b>18,130,233</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	1,258,670	(2,000,518)	124,053	(617,795)
<b>Other financing sources (uses):</b>				
Sale of bonds . . . . .	-	920,000	-	920,000
Transfers in . . . . .	52,947	1,022,113	-	1,075,060
Transfers out . . . . .	(25,000)	-	-	(25,000)
<b>Total other financing sources (uses) . . . . .</b>	<b>27,947</b>	<b>1,942,113</b>	<b>-</b>	<b>1,970,060</b>
Net change in fund balances . . . . .	1,286,617	(58,405)	124,053	1,352,265
<b>Fund balances at beginning of year . . . . .</b>	<b>5,931,348</b>	<b>209,378</b>	<b>1,487,548</b>	<b>7,628,274</b>
<b>(Decrease) in reserve for inventory . . . . .</b>	<b>(2,607)</b>	<b>-</b>	<b>-</b>	<b>(2,607)</b>
<b>Fund balances at end of year . . . . .</b>	<b>\$ 7,215,358</b>	<b>\$ 150,973</b>	<b>\$ 1,611,601</b>	<b>\$ 8,977,932</b>

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2010

	<b>Real Estate Assessment</b>	<b>Computerized Legal Research</b>	<b>Delinquent Real Estate Collection</b>	<b>Treasurer Prepaid Interest</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 761,360	\$ 35,523	\$ 253,033	\$ 56,360
Cash and cash equivalents in segregated accounts.	-	-	-	-
Receivables (net of allowance for uncollectible):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	200	204	-	-
Accrued interest . . . . .	-	-	-	1,294
Due from other governments . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	2,153	-	178	-
Materials and supplies inventory . . . . .	-	-	-	-
Due from other funds . . . . .	-	-	-	-
Total assets . . . . .	\$ 763,713	\$ 35,727	\$ 253,211	\$ 57,654
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 52	\$ -	\$ -	\$ -
Accrued wages and benefits payable . . . . .	12,486	-	2,117	672
Compensated absences payable . . . . .	-	-	-	-
Due to other funds . . . . .	-	-	-	-
Due to other governments . . . . .	8,059	-	1,413	455
Deferred revenue . . . . .	-	-	-	-
Unearned revenue . . . . .	-	-	-	-
Total liabilities . . . . .	20,597	-	3,530	1,127
<b>Fund balances:</b>				
Reserved for encumbrances . . . . .	57,410	-	-	-
Reserved for prepayments . . . . .	2,153	-	178	-
Reserved for materials and supplies inventory . . . . .	-	-	-	-
Reserved for debt service . . . . .	-	-	-	-
Unreserved:				
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	683,553	35,727	249,503	56,527
Total fund balances (deficit) . . . . .	743,116	35,727	249,681	56,527
Total liabilities and fund balances . . . . .	\$ 763,713	\$ 35,727	\$ 253,211	\$ 57,654

<u>Federal Chip</u>	<u>Law Library</u>	<u>Probate Court Conduct of Business</u>	<u>Indigent Guardianship</u>	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>
\$ 76,459	\$ 149,206	\$ 3,079	\$ 4,015	\$ 14,299	\$ 219,122
-	-	-	-	-	-
-	-	-	-	-	-
-	-	14	350	180	17,250
40	-	-	-	-	-
-	-	-	-	-	7,750
-	-	-	-	-	-
-	51	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 76,499</u>	<u>\$ 149,257</u>	<u>\$ 3,093</u>	<u>\$ 4,365</u>	<u>\$ 14,479</u>	<u>\$ 244,122</u>
\$ 351	\$ 9,186	\$ -	\$ -	\$ -	\$ -
-	2,067	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	729	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>351</u>	<u>11,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	51	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>76,148</u>	<u>137,224</u>	<u>3,093</u>	<u>4,365</u>	<u>14,479</u>	<u>244,122</u>
<u>76,148</u>	<u>137,275</u>	<u>3,093</u>	<u>4,365</u>	<u>14,479</u>	<u>244,122</u>
<u>\$ 76,499</u>	<u>\$ 149,257</u>	<u>\$ 3,093</u>	<u>\$ 4,365</u>	<u>\$ 14,479</u>	<u>\$ 244,122</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2010

	<b>Clerk of Courts Computerization</b>	<b>Probate and Juvenile Court Computer</b>	<b>Probate and Juvenile Court Computer Research</b>	<b>Juvenile Court Indigent Offenders</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 19,265	\$ 25,568	\$ 5,705	\$ 1,783
Cash and cash equivalents in segregated accounts . . . . .	-	-	-	-
Receivables (net of allowance for uncollectible):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	1,333	583	129	29
Accrued interest . . . . .	-	-	-	-
Due from other governments . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	-	471	-	-
Materials and supplies inventory . . . . .	-	-	-	-
Due from other funds . . . . .	-	-	-	-
Total assets . . . . .	\$ 20,598	\$ 26,622	\$ 5,834	\$ 1,812
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable . . . . .	-	-	-	-
Compensated absences payable . . . . .	-	-	-	-
Due to other funds . . . . .	-	-	-	-
Due to other governments . . . . .	-	-	-	-
Deferred revenue . . . . .	-	-	-	-
Unearned revenue . . . . .	-	-	-	-
Total liabilities . . . . .	-	-	-	-
<b>Fund balances:</b>				
Reserved for encumbrances . . . . .	-	-	-	-
Reserved for prepayments . . . . .	-	471	-	-
Reserved for materials and supplies inventory . . . . .	-	-	-	-
Reserved for debt service . . . . .	-	-	-	-
Unreserved:				
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	20,598	26,151	5,834	1,812
Total fund balances (deficit) . . . . .	20,598	26,622	5,834	1,812
Total liabilities and fund balances . . . . .	\$ 20,598	\$ 26,622	\$ 5,834	\$ 1,812

<u>Certificate Title Administration</u>	<u>Dispute Resolution</u>	<u>Economic Development</u>	<u>Convention and Tourist Bureau</u>	<u>DUI</u>	<u>Forfeitures</u>
\$ 236,519	\$ 93,053	\$ 26,160	\$ 221,214	\$ 6,767	\$ 5,799
-	-	-	-	615,820	-
-	-	-	-	-	-
-	-	-	-	-	-
27,177	3,510	5,633	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
319	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 264,015</u>	<u>\$ 96,563</u>	<u>\$ 31,793</u>	<u>\$ 221,214</u>	<u>\$ 622,587</u>	<u>\$ 5,799</u>
\$ 398	\$ -	\$ -	\$ -	\$ -	\$ -
5,402	-	4,256	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,797	391	2,750	-	7	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,597</u>	<u>391</u>	<u>7,006</u>	<u>-</u>	<u>7</u>	<u>-</u>
-	-	-	-	-	-
319	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>254,099</u>	<u>96,172</u>	<u>24,787</u>	<u>221,214</u>	<u>622,580</u>	<u>5,799</u>
<u>254,418</u>	<u>96,172</u>	<u>24,787</u>	<u>221,214</u>	<u>622,580</u>	<u>5,799</u>
<u>\$ 264,015</u>	<u>\$ 96,563</u>	<u>\$ 31,793</u>	<u>\$ 221,214</u>	<u>\$ 622,587</u>	<u>\$ 5,799</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2010

	<b>Sheriff CCW Rotary</b>	<b>Law Enforcement Grants</b>	<b>Sheriff Policing Rotary</b>	<b>DARE Community Education</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 41,091	\$ 74,383	\$ 97,844	\$ 33,640
Cash and cash equivalents in segregated accounts.	-	-	-	-
Receivables (net of allowance for uncollectible):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	134	-	1,532	-
Accrued interest . . . . .	-	-	-	-
Due from other governments . . . . .	-	15,624	-	-
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	163	-	179	1,174
Materials and supplies inventory . . . . .	-	-	-	-
Due from other funds . . . . .	-	-	-	-
Total assets . . . . .	<u>\$ 41,388</u>	<u>\$ 90,007</u>	<u>\$ 99,555</u>	<u>\$ 34,814</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 489	\$ -	\$ 1,592	\$ -
Accrued wages and benefits payable . . . . .	-	-	-	-
Compensated absences payable . . . . .	-	-	-	-
Due to other funds . . . . .	-	-	-	-
Due to other governments . . . . .	-	960	41	-
Deferred revenue . . . . .	-	15,624	300	-
Unearned revenue . . . . .	-	-	-	-
Total liabilities . . . . .	<u>489</u>	<u>16,584</u>	<u>1,933</u>	<u>-</u>
<b>Fund balances:</b>				
Reserved for encumbrances . . . . .	-	-	-	-
Reserved for prepayments . . . . .	163	-	179	1,174
Reserved for materials and supplies inventory . . . . .	-	-	-	-
Reserved for debt service . . . . .	-	-	-	-
Unreserved:				
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	40,736	73,423	97,443	33,640
Total fund balances (deficit) . . . . .	<u>40,899</u>	<u>73,423</u>	<u>97,622</u>	<u>34,814</u>
Total liabilities and fund balances . . . . .	<u>\$ 41,388</u>	<u>\$ 90,007</u>	<u>\$ 99,555</u>	<u>\$ 34,814</u>



<u>Youth Services Subsidy</u>	<u>9-1-1 Emergency</u>	<u>Local Emergency Planning</u>	<u>Juvenile Tobacco</u>	<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>
\$ 106,812	\$ 1,196,922	\$ 65,706	\$ 455	\$ 287	\$ 38,707
-	-	-	-	-	-
-	-	-	-	-	-
-	917,941	-	-	-	-
-	-	-	-	-	723
-	-	-	-	-	-
113,116	57,787	-	-	-	1,634
-	-	-	-	-	-
-	1,727	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 219,928</u>	<u>\$ 2,174,377</u>	<u>\$ 65,706</u>	<u>\$ 455</u>	<u>\$ 287</u>	<u>\$ 41,064</u>
\$ 619	\$ 29,616	\$ -	\$ -	\$ -	\$ -
7,329	35,727	267	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,643	24,090	178	-	-	291
44,727	98,602	-	-	-	-
-	865,736	-	-	-	-
<u>57,318</u>	<u>1,053,771</u>	<u>445</u>	<u>-</u>	<u>-</u>	<u>291</u>
-	-	-	-	-	-
-	1,727	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>162,610</u>	<u>1,118,879</u>	<u>65,261</u>	<u>455</u>	<u>287</u>	<u>40,773</u>
<u>162,610</u>	<u>1,120,606</u>	<u>65,261</u>	<u>455</u>	<u>287</u>	<u>40,773</u>
<u>\$ 219,928</u>	<u>\$ 2,174,377</u>	<u>\$ 65,706</u>	<u>\$ 455</u>	<u>\$ 287</u>	<u>\$ 41,064</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2010

	<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>VOCA Stimulus</u>	<u>Road and Bridge</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 16,013	\$ 18,740	\$ -	\$ 27,025
Cash and cash equivalents in segregated accounts . . . . .	-	-	-	-
Receivables (net of allowance for uncollectible):				
Sales taxes . . . . .	-	-	-	-
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	-	-	-	-
Accrued interest . . . . .	-	-	-	-
Due from other governments . . . . .	7,954	8,814	-	1,919
Special assessments . . . . .	-	-	-	-
Prepayments . . . . .	30	-	-	-
Materials and supplies inventory . . . . .	1,220	-	-	-
Due from other funds . . . . .	2,000	-	-	-
Total assets . . . . .	<u>\$ 27,217</u>	<u>\$ 27,554</u>	<u>\$ -</u>	<u>\$ 28,944</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 45	\$ 120	\$ -	\$ -
Accrued wages and benefits payable . . . . .	4,105	2,016	-	1,995
Compensated absences payable . . . . .	4,106	-	-	-
Due to other funds . . . . .	-	2,000	-	-
Due to other governments . . . . .	2,733	1,174	878	1,273
Deferred revenue . . . . .	-	8,814	-	-
Unearned revenue . . . . .	-	-	-	-
Total liabilities . . . . .	<u>10,989</u>	<u>14,124</u>	<u>878</u>	<u>3,268</u>
<b>Fund balances:</b>				
Reserved for encumbrances . . . . .	-	-	-	-
Reserved for prepayments . . . . .	30	-	-	-
Reserved for materials and supplies inventory . . . . .	1,220	-	-	-
Reserved for debt service . . . . .	2,000	-	-	-
Unreserved:				
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	12,978	13,430	(878)	25,676
Total fund balances (deficit) . . . . .	<u>16,228</u>	<u>13,430</u>	<u>(878)</u>	<u>25,676</u>
Total liabilities and fund balances . . . . .	<u>\$ 27,217</u>	<u>\$ 27,554</u>	<u>\$ -</u>	<u>\$ 28,944</u>

<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>ADAMH</u>	<u>Preschool Grant</u>	<u>Community Support Services</u>
\$ 10,245	\$ 297,224	\$ 161,576	\$ 626,659	\$ 23,239	\$ 41,441
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	690,142	-	-
-	-	28	-	-	401
-	-	-	-	-	-
-	-	-	577,191	-	97,224
-	96,470	-	-	-	-
-	-	245	6,160	-	30
-	-	-	1,368	-	-
-	-	-	-	-	-
<u>\$ 10,245</u>	<u>\$ 393,694</u>	<u>\$ 161,849</u>	<u>\$ 1,901,520</u>	<u>\$ 23,239</u>	<u>\$ 139,096</u>
\$ -	\$ -	\$ 1,480	\$ 216,281	\$ -	\$ 3,341
-	-	2,715	12,874	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,629	8,407	-	-
-	96,470	-	262,305	-	30,000
-	-	-	652,547	-	-
-	96,470	5,824	1,152,414	-	33,341
-	-	1,361	-	-	-
-	-	245	6,160	-	30
-	-	-	1,368	-	-
-	-	-	-	-	-
<u>10,245</u>	<u>297,224</u>	<u>154,419</u>	<u>741,578</u>	<u>23,239</u>	<u>105,725</u>
<u>10,245</u>	<u>297,224</u>	<u>156,025</u>	<u>749,106</u>	<u>23,239</u>	<u>105,755</u>
<u>\$ 10,245</u>	<u>\$ 393,694</u>	<u>\$ 161,849</u>	<u>\$ 1,901,520</u>	<u>\$ 23,239</u>	<u>\$ 139,096</u>

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**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)  
DECEMBER 31, 2010

	<b>Public Assistance</b>	<b>Coordination Transportation</b>	<b>Child Support Enforcement Agency</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 57,244	\$ 242,810	\$ 136,820
Cash and cash equivalents in segregated accounts.	-	-	-
Receivables (net of allowance for uncollectible):			
Sales taxes . . . . .	-	-	-
Real estate and other taxes . . . . .	-	-	-
Accounts . . . . .	1,850	171	13,711
Accrued interest . . . . .	-	-	-
Due from other governments . . . . .	428,770	51,634	45,932
Special assessments . . . . .	-	-	-
Prepayments . . . . .	3,454	-	-
Materials and supplies inventory . . . . .	4,186	23	-
Due from other funds . . . . .	-	-	-
Total assets . . . . .	<u>\$ 495,504</u>	<u>\$ 294,638</u>	<u>\$ 196,463</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 8,512	\$ 9,125	\$ 257
Accrued wages and benefits payable . . . . .	75,311	26,165	14,601
Compensated absences payable . . . . .	25,048	1,838	-
Due to other funds . . . . .	-	50,000	-
Due to other governments . . . . .	48,618	16,512	10,026
Deferred revenue . . . . .	296,670	41,398	45,932
Unearned revenue . . . . .	-	-	-
Total liabilities . . . . .	<u>454,159</u>	<u>145,038</u>	<u>70,816</u>
<b>Fund balances:</b>			
Reserved for encumbrances . . . . .	-	-	-
Reserved for prepayments . . . . .	3,454	-	-
Reserved for materials and supplies inventory . . . . .	4,186	23	-
Reserved for debt service . . . . .	-	-	-
Unreserved:			
Undesignated (deficit), reported in:			
Special revenue funds . . . . .	33,705	149,577	125,647
Total fund balances (deficit) . . . . .	<u>41,345</u>	<u>149,600</u>	<u>125,647</u>
Total liabilities and fund balances . . . . .	<u>\$ 495,504</u>	<u>\$ 294,638</u>	<u>\$ 196,463</u>

<u>Children Services</u>	<u>Adult Basic Literacy Education Grant</u>	<u>Senior Services</u>	<u>Workplace Investment Act</u>	<u>Collaborative Family Risk</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 343,478	\$ -	\$ 593,291	\$ 14,313	\$ 87,451	\$ 6,567,705
-	-	-	-	-	615,820
-	-	156,519	-	-	156,519
-	-	-	-	-	1,608,083
1,758	-	-	-	-	76,900
-	-	-	-	-	1,334
13,614	7,384	3,023	212,310	-	1,651,680
-	-	-	-	-	96,470
-	-	-	554	-	16,888
-	-	99	-	-	6,896
-	-	-	-	-	2,000
<u>\$ 358,850</u>	<u>\$ 7,384</u>	<u>\$ 752,932</u>	<u>\$ 227,177</u>	<u>\$ 87,451</u>	<u>\$ 10,800,295</u>
\$ 46,926	\$ -	\$ 110,835	\$ 21,019	\$ 17,358	\$ 477,602
-	-	10,616	-	-	220,721
-	-	-	-	-	30,992
-	-	-	-	-	52,000
-	-	6,842	37	-	145,933
-	7,384	82,273	108,907	-	1,139,406
-	-	-	-	-	1,518,283
<u>46,926</u>	<u>7,384</u>	<u>210,566</u>	<u>129,963</u>	<u>17,358</u>	<u>3,584,937</u>
-	-	152,753	2,103	-	213,627
-	-	-	554	-	16,888
-	-	99	-	-	6,896
-	-	-	-	-	2,000
<u>311,924</u>	<u>-</u>	<u>389,514</u>	<u>94,557</u>	<u>70,093</u>	<u>6,975,947</u>
<u>311,924</u>	<u>-</u>	<u>542,366</u>	<u>97,214</u>	<u>70,093</u>	<u>7,215,358</u>
<u>\$ 358,850</u>	<u>\$ 7,384</u>	<u>\$ 752,932</u>	<u>\$ 227,177</u>	<u>\$ 87,451</u>	<u>\$ 10,800,295</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<b>Real Estate Assessment</b>	<b>Computerized Legal Research</b>	<b>Delinquent Real Estate Collection</b>	<b>Treasurer Prepaid Interest</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	846,805	2,764	111,100	-
Licenses and permits . . . . .	65	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	9,545
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	4,069	-	-	-
	<u>850,939</u>	<u>2,764</u>	<u>111,100</u>	<u>9,545</u>
Total revenues . . . . .				
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	594,493	-	62,733	16,880
Judicial . . . . .	-	-	-	-
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
	<u>594,493</u>	<u>-</u>	<u>62,733</u>	<u>16,880</u>
Total expenditures . . . . .				
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>256,446</u>	<u>2,764</u>	<u>48,367</u>	<u>(7,335)</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	-	-
Transfers out . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	256,446	2,764	48,367	(7,335)
<b>Fund balance (deficit)</b>				
<b>at beginning of year . . . . .</b>	486,670	32,963	201,314	63,862
<b>Increase (decrease) in reserve for inventory . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit)</b>				
<b>at end of year . . . . .</b>	<u>\$ 743,116</u>	<u>\$ 35,727</u>	<u>\$ 249,681</u>	<u>\$ 56,527</u>

<u>Federal Chip</u>	<u>Law Library</u>	<u>Probate Court Conduct of Business</u>	<u>Indigent Guardianship</u>	<u>Probate and Juvenile Special Projects</u>	<u>Common Pleas Special Projects</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	96	253	4,445	2,420	168,889
-	-	-	-	-	-
-	191,218	-	-	-	-
457,379	-	-	-	-	-
-	-	-	-	-	-
396	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
30,000	131,681	-	-	-	-
<u>487,775</u>	<u>322,995</u>	<u>253</u>	<u>4,445</u>	<u>2,420</u>	<u>168,889</u>
515,606	-	-	-	-	-
-	182,573	-	3,916	-	32,418
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>515,606</u>	<u>182,573</u>	<u>-</u>	<u>3,916</u>	<u>-</u>	<u>32,418</u>
<u>(27,831)</u>	<u>140,422</u>	<u>253</u>	<u>529</u>	<u>2,420</u>	<u>136,471</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(27,831)	140,422	253	529	2,420	136,471
103,979	(3,147)	2,840	3,836	12,059	107,651
-	-	-	-	-	-
<u>\$ 76,148</u>	<u>\$ 137,275</u>	<u>\$ 3,093</u>	<u>\$ 4,365</u>	<u>\$ 14,479</u>	<u>\$ 244,122</u>

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**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Clerk of Courts Computerization</u>	<u>Probate and Juvenile Court Computer</u>	<u>Probate and Juvenile Court Computer Research</u>	<u>Juvenile Court Indigent Offenders</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	16,225	8,551	1,815	453
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	-	-	-	-
Total revenues . . . . .	<u>16,225</u>	<u>8,551</u>	<u>1,815</u>	<u>453</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	11,166	5,393	-	-
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
Total expenditures . . . . .	<u>11,166</u>	<u>5,393</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>5,059</u>	<u>3,158</u>	<u>1,815</u>	<u>453</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	-	-
Transfers out . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	5,059	3,158	1,815	453
<b>Fund balance (deficit) at beginning of year . . . . .</b>	15,539	23,464	4,019	1,359
<b>Increase (decrease) in reserve for inventory . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 20,598</u>	<u>\$ 26,622</u>	<u>\$ 5,834</u>	<u>\$ 1,812</u>



<u>Certificate Title Administration</u>	<u>Dispute Resolution</u>	<u>Economic Development</u>	<u>Convention and Tourist Bureau</u>	<u>DUI</u>	<u>Forfeitures</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
299,013	48,844	22,533	-	600	-
-	-	-	-	458	-
2,290	-	54,046	88,892	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	363,689	-
<u>301,303</u>	<u>48,844</u>	<u>76,579</u>	<u>88,892</u>	<u>364,747</u>	<u>-</u>
-	-	-	-	-	-
149,116	23,718	-	-	-	-
-	-	-	-	1,036	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	97,491	90,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>149,116</u>	<u>23,718</u>	<u>97,491</u>	<u>90,000</u>	<u>1,036</u>	<u>-</u>
<u>152,187</u>	<u>25,126</u>	<u>(20,912)</u>	<u>(1,108)</u>	<u>363,711</u>	<u>-</u>
-	-	-	-	-	-
(25,000)	-	-	-	-	-
(25,000)	-	-	-	-	-
127,187	25,126	(20,912)	(1,108)	363,711	-
127,231	71,046	45,699	222,322	258,869	5,799
-	-	-	-	-	-
<u>\$ 254,418</u>	<u>\$ 96,172</u>	<u>\$ 24,787</u>	<u>\$ 221,214</u>	<u>\$ 622,580</u>	<u>\$ 5,799</u>

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**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>	<u>Sheriff Policing Rotary</u>	<u>DARE Community Education</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	7,784	-	42,122	25,254
Licenses and permits . . . . .	11,916	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	-	40,753	12,410	2,636
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	5,638
Other . . . . .	-	-	6,946	1,690
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	19,700	40,753	61,478	35,218
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	-	-	-	-
Public safety . . . . .	8,914	59,335	51,968	41,478
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	8,914	59,335	51,968	41,478
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures . . . . .	10,786	(18,582)	9,510	(6,260)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	52,947	-	-
Transfers out . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	-	52,947	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances . . . . .	10,786	34,365	9,510	(6,260)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance (deficit)</b>				
<b>at beginning of year . . . . .</b>	30,113	39,058	88,112	41,074
<b>Increase (decrease) in reserve for inventory . . . . .</b>	-	-	-	-
<b>Fund balance (deficit)</b>				
<b>at end of year . . . . .</b>	<u>\$ 40,899</u>	<u>\$ 73,423</u>	<u>\$ 97,622</u>	<u>\$ 34,814</u>

<u>Youth Services Subsidy</u>	<u>9-1-1 Emergency</u>	<u>Local Emergency Planning</u>	<u>Juvenile Tobacco</u>	<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>
\$ -	\$ 775,222	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	9,334
-	-	-	-	-	-
294,124	345,041	15,749	-	-	20,994
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	17,325	-	-	-	-
<u>294,124</u>	<u>1,137,588</u>	<u>15,749</u>	<u>-</u>	<u>-</u>	<u>30,328</u>
-	-	-	-	-	-
-	-	-	-	-	-
165,263	1,380,491	8,459	-	10	19,720
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>165,263</u>	<u>1,380,491</u>	<u>8,459</u>	<u>-</u>	<u>10</u>	<u>19,720</u>
<u>128,861</u>	<u>(242,903)</u>	<u>7,290</u>	<u>-</u>	<u>(10)</u>	<u>10,608</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>128,861</u>	<u>(242,903)</u>	<u>7,290</u>	<u>-</u>	<u>(10)</u>	<u>10,608</u>
33,749	1,363,509	57,971	455	297	30,165
-	-	-	-	-	-
<u>\$ 162,610</u>	<u>\$ 1,120,606</u>	<u>\$ 65,261</u>	<u>\$ 455</u>	<u>\$ 287</u>	<u>\$ 40,773</u>

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**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>VOCA Stimulus</u>	<u>Road and Bridge</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	-	-	-	-
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	48,869
Intergovernmental . . . . .	125,566	49,736	67,837	-
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	1,368	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	126,934	49,736	67,837	48,869
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	-	-	-	-
Public safety . . . . .	130,427	35,805	64,360	-
Public works . . . . .	-	-	-	78,161
Health . . . . .	-	-	-	-
Human services . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	130,427	35,805	64,360	78,161
Excess (deficiency) of revenues over (under) expenditures . . . . .	<hr/> (3,493)	<hr/> 13,931	<hr/> 3,477	<hr/> (29,292)
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	-	-
Transfers out . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<hr/> -	<hr/> -	<hr/> -	<hr/> -
Net change in fund balances . . . . .	(3,493)	13,931	3,477	(29,292)
<b>Fund balance (deficit)</b>				
<b>at beginning of year . . . . .</b>	19,721	(501)	(4,355)	54,968
<b>Increase (decrease) in reserve for inventory . . . . .</b>	<hr/> -	<hr/> -	<hr/> -	<hr/> -
<b>Fund balance (deficit)</b>				
<b>at end of year . . . . .</b>	<hr/> <u>\$ 16,228</u>	<hr/> <u>\$ 13,430</u>	<hr/> <u>\$ (878)</u>	<hr/> <u>\$ 25,676</u>

<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>ADAMH</u>	<u>Preschool Grant</u>	<u>Community Support Services</u>
\$ -	\$ -	\$ -	\$ 550,187	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	131,674	-	-	-
-	-	12,296	-	-	-
-	-	-	2,148,890	20,535	271,801
-	104,352	-	-	-	-
-	-	-	-	-	-
-	-	-	11,550	-	39,826
-	-	2,195	-	-	-
6,275	-	10	65,011	-	-
<u>6,275</u>	<u>104,352</u>	<u>146,175</u>	<u>2,775,638</u>	<u>20,535</u>	<u>311,627</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
28,936	61,694	-	-	-	-
-	-	77,384	2,437,680	19,106	345,526
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	21,794	-	-
-	-	-	314	-	-
<u>28,936</u>	<u>61,694</u>	<u>77,384</u>	<u>2,459,788</u>	<u>19,106</u>	<u>345,526</u>
<u>(22,661)</u>	<u>42,658</u>	<u>68,791</u>	<u>315,850</u>	<u>1,429</u>	<u>(33,899)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(22,661)</u>	<u>42,658</u>	<u>68,791</u>	<u>315,850</u>	<u>1,429</u>	<u>(33,899)</u>
32,906	254,566	87,234	433,715	21,810	139,654
-	-	-	(459)	-	-
<u>\$ 10,245</u>	<u>\$ 297,224</u>	<u>\$ 156,025</u>	<u>\$ 749,106</u>	<u>\$ 23,239</u>	<u>\$ 105,755</u>

-- Continued

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS (CONCLUDED)  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>	<u>Children Services</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Sales taxes . . . . .	-	-	-	-
Charges for services . . . . .	-	654,880	168,944	-
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	-	-
Intergovernmental . . . . .	2,556,420	244,953	663,217	1,153,350
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
Rental income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	164,461	55	5,093	45,956
Total revenues . . . . .	<u>2,720,881</u>	<u>899,888</u>	<u>837,254</u>	<u>1,199,306</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	1,825,501	-	-	-
Judicial . . . . .	-	-	-	-
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	-	-	-	-
Human services . . . . .	1,060,755	834,323	831,484	1,015,806
Economic development . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
Total expenditures . . . . .	<u>2,886,256</u>	<u>834,323</u>	<u>831,484</u>	<u>1,015,806</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(165,375)</u>	<u>65,565</u>	<u>5,770</u>	<u>183,500</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	-	-
Transfers out . . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances . . . . .	(165,375)	65,565	5,770	183,500
<b>Fund balance (deficit) at beginning of year . . . . .</b>	205,825	84,048	119,877	128,424
<b>Increase (decrease) in reserve for inventory . . . . .</b>	<u>895</u>	<u>(13)</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 41,345</u>	<u>\$ 149,600</u>	<u>\$ 125,647</u>	<u>\$ 311,924</u>

<b>Adult Basic Literacy Education Grant</b>	<b>Senior Services</b>	<b>Workplace Investment Act</b>	<b>Collaborative Family Risk</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ -	\$ -	\$ -	\$ -	1,325,409
-	938,747	-	-	938,747
-	-	-	-	2,443,124
-	-	-	-	143,655
-	-	-	-	252,841
30,384	252,774	301,640	220,640	9,442,057
-	-	-	-	104,352
-	-	-	-	9,941
-	-	-	-	51,376
-	-	-	-	7,833
-	27,734	-	-	871,363
<u>30,384</u>	<u>1,219,255</u>	<u>301,640</u>	<u>220,640</u>	<u>15,590,698</u>
-	-	-	-	3,015,213
-	-	-	-	408,300
-	-	-	-	1,967,266
-	-	-	-	168,791
-	-	-	-	2,879,696
52,372	1,359,526	336,008	192,889	5,683,163
-	-	-	-	187,491
-	-	-	-	21,794
-	-	-	-	314
<u>52,372</u>	<u>1,359,526</u>	<u>336,008</u>	<u>192,889</u>	<u>14,332,028</u>
<u>(21,988)</u>	<u>(140,271)</u>	<u>(34,368)</u>	<u>27,751</u>	<u>1,258,670</u>
-	-	-	-	52,947
-	-	-	-	(25,000)
-	-	-	-	27,947
(21,988)	(140,271)	(34,368)	27,751	1,286,617
21,988	685,667	131,582	42,342	5,931,348
-	(3,030)	-	-	(2,607)
<u>\$ -</u>	<u>\$ 542,366</u>	<u>\$ 97,214</u>	<u>\$ 70,093</u>	<u>\$ 7,215,358</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 REAL ESTATE ASSESSMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 780,000	\$ 780,000	\$ 846,805	\$ 66,805
Licenses and permits . . . . .	60	60	65	5
Fines and forfeitures . . . . .	300	300	-	(300)
Other . . . . .	3,000	3,000	3,869	869
<b>Total revenues . . . . .</b>	<u>783,360</u>	<u>783,360</u>	<u>850,739</u>	<u>67,379</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive				
Personal services . . . . .	362,400	362,400	328,460	33,940
Materials and supplies . . . . .	11,000	11,000	9,762	1,238
Contractual services . . . . .	320,000	320,000	299,784	20,216
Other . . . . .	40,000	40,000	15,499	24,501
<b>Total expenditures . . . . .</b>	<u>733,400</u>	<u>733,400</u>	<u>653,505</u>	<u>79,895</u>
<b>Net change in fund balance . . . . .</b>	<b>49,960</b>	<b>49,960</b>	<b>197,234</b>	<b>147,274</b>
<b>Fund balance at beginning of year . . . . .</b>	<u>506,716</u>	<u>506,716</u>	<u>506,716</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 556,676</u>	<u>\$ 556,676</u>	<u>\$ 703,950</u>	<u>\$ 147,274</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMPUTERIZED LEGAL RESEARCH  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 2,800	\$ 2,800	\$ 2,762	\$ (38)
Total revenues . . . . .	<u>2,800</u>	<u>2,800</u>	<u>2,762</u>	<u>(38)</u>
Net change in fund balance . . . . .	2,800	2,800	2,762	(38)
<b>Fund balance at beginning of year . . . . .</b>	<u>32,761</u>	<u>32,761</u>	<u>32,761</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 35,561</u>	<u>\$ 35,561</u>	<u>\$ 35,523</u>	<u>\$ (38)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DELINQUENT REAL ESTATE COLLECTION  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 90,000	\$ 90,000	\$ 111,100	\$ 21,100
Total revenues . . . . .	<u>90,000</u>	<u>90,000</u>	<u>111,100</u>	<u>21,100</u>
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive				
Treasurer				
Personal services . . . . .	52,950	52,950	50,508	2,442
Materials and supplies . . . . .	1,200	1,200	766	434
Contractual services . . . . .	500	500	244	256
Capital outlay . . . . .	2,000	2,000	900	1,100
Other . . . . .	3,950	3,950	1,256	2,694
Total treasurer . . . . .	<u>60,600</u>	<u>60,600</u>	<u>53,674</u>	<u>6,926</u>
Prosecutor				
Personal services . . . . .	35,000	35,000	14,488	20,512
Total prosecutor . . . . .	<u>35,000</u>	<u>35,000</u>	<u>14,488</u>	<u>20,512</u>
Total expenditures . . . . .	<u>95,600</u>	<u>95,600</u>	<u>68,162</u>	<u>27,438</u>
Net change in fund balance . . . . .	(5,600)	(5,600)	42,938	48,538
<b>Fund balance at beginning of year . . . . .</b>	<u>210,095</u>	<u>210,095</u>	<u>210,095</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 204,495</u>	<u>\$ 204,495</u>	<u>\$ 253,033</u>	<u>\$ 48,538</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 TREASURER PREPAID INTEREST  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Interest . . . . .	\$ 3,500	\$ 3,500	\$ 9,284	\$ 5,784
Total revenues . . . . .	<u>3,500</u>	<u>3,500</u>	<u>9,284</u>	<u>5,784</u>
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive				
Personal services . . . . .	15,240	15,240	14,324	916
Materials and supplies . . . . .	1,300	2,450	2,450	-
Other . . . . .	2,000	850	-	850
Total expenditures . . . . .	<u>18,540</u>	<u>18,540</u>	<u>16,774</u>	<u>1,766</u>
Net change in fund balance . . . . .	(15,040)	(15,040)	(7,490)	7,550
<b>Fund balance at beginning of year . . . . .</b>	<u>63,653</u>	<u>63,653</u>	<u>63,653</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 48,613</u>	<u>\$ 48,613</u>	<u>\$ 56,163</u>	<u>\$ 7,550</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FEDERAL CHIP  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 374,663	\$ 752,861	\$ 503,409	\$ (249,452)
Interest . . . . .	-	-	389	389
Other . . . . .	-	-	30,000	30,000
Total revenues . . . . .	<u>374,663</u>	<u>752,861</u>	<u>533,798</u>	<u>(219,063)</u>
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive				
Contractual services. . . . .	374,663	704,643	520,130	184,513
Total expenditures . . . . .	<u>374,663</u>	<u>704,643</u>	<u>520,130</u>	<u>184,513</u>
Excess of revenues over expenditures . . . . .	<u>-</u>	<u>48,218</u>	<u>13,668</u>	<u>(34,550)</u>
<b>Other financing sources (uses):</b>				
Advance in . . . . .	-	-	85,235	85,235
Advance out. . . . .	-	-	(85,235)	(85,235)
Total other financing sources (uses) . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance. . . . .	<u>-</u>	<u>48,218</u>	<u>13,668</u>	<u>(34,550)</u>
<b>Fund balance at beginning of year . . . . .</b>	<u>62,782</u>	<u>62,782</u>	<u>62,782</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 62,782</u>	<u>\$ 111,000</u>	<u>\$ 76,450</u>	<u>\$ (34,550)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW LIBRARY  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services . . . . .	\$ -	\$ -	\$ 96	\$ 96
Fines and forfeitures . . . . .	185,897	185,897	191,218	5,321
Other . . . . .	-	-	131,681	131,681
Total revenues . . . . .	185,897	185,897	322,995	137,098
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Personal services . . . . .	55,433	58,896	56,530	2,366
Materials and supplies . . . . .	2,600	2,600	1,405	1,195
Contractual services . . . . .	106,337	126,337	108,236	18,101
Capital outlay . . . . .	-	5,000	2,444	2,556
Other . . . . .	18,800	6,800	5,174	1,626
Total expenditures . . . . .	183,170	199,633	173,789	25,844
Excess (deficiency) of revenues over (under) expenditures . . . . .	2,727	(13,736)	149,206	162,942
<b>Other financing sources:</b>				
Transfers in . . . . .	85,500	85,500	-	(85,500)
Total other financing sources . . . . .	85,500	85,500	-	(85,500)
Net change in fund balance . . . . .	88,227	71,764	149,206	77,442
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	\$ 88,227	\$ 71,764	\$ 149,206	\$ 77,442

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE COURT CONDUCT OF BUSINESS  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 300	\$ 300	\$ 265	\$ (35)
Total revenues . . . . .	<u>300</u>	<u>300</u>	<u>265</u>	<u>(35)</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Capital outlay . . . . .	300	300	-	300
Total expenditures . . . . .	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
Net change in fund balance . . . . .	-	-	265	265
<b>Fund balance at beginning of year . . . . .</b>	<u>2,814</u>	<u>2,814</u>	<u>2,814</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,814</u>	<u>\$ 2,814</u>	<u>\$ 3,079</u>	<u>\$ 265</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 INDIGENT GUARDIANSHIP  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 4,700	\$ 4,700	\$ 4,500	\$ (200)
Total revenues . . . . .	<u>4,700</u>	<u>4,700</u>	<u>4,500</u>	<u>(200)</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Contractual services . . . . .	4,650	4,650	3,916	734
Total expenditures . . . . .	<u>4,650</u>	<u>4,650</u>	<u>3,916</u>	<u>734</u>
Net change in fund balance. . . . .	50	50	584	534
<b>Fund balance at beginning of year . . . . .</b>	<u>3,431</u>	<u>3,431</u>	<u>3,431</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 3,481</u>	<u>\$ 3,481</u>	<u>\$ 4,015</u>	<u>\$ 534</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE AND JUVENILE SPECIAL PROJECTS  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 2,500	\$ 2,500	\$ 2,480	\$ (20)
Total revenues . . . . .	<u>2,500</u>	<u>2,500</u>	<u>2,480</u>	<u>(20)</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Other . . . . .	3,000	3,000	-	3,000
Total expenditures . . . . .	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Net change in fund balance. . . . .	(500)	(500)	2,480	2,980
<b>Fund balance at beginning of year . . . . .</b>	<u>11,819</u>	<u>11,819</u>	<u>11,819</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 11,319</u>	<u>\$ 11,319</u>	<u>\$ 14,299</u>	<u>\$ 2,980</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMON PLEAS SPECIAL PROJECTS  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 120,000	\$ 120,000	\$ 159,651	\$ 39,651
Total revenues . . . . .	<u>120,000</u>	<u>120,000</u>	<u>159,651</u>	<u>39,651</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Other . . . . .	120,602	120,644	32,460	88,184
Total expenditures . . . . .	<u>120,602</u>	<u>120,644</u>	<u>32,460</u>	<u>88,184</u>
Net change in fund balance . . . . .	(602)	(644)	127,191	127,835
<b>Fund balance at beginning of year . . . . .</b>	91,329	91,329	91,329	-
<b>Prior year encumbrances appropriated . . . . .</b>	602	602	602	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 91,329</u>	<u>\$ 91,287</u>	<u>\$ 219,122</u>	<u>\$ 127,835</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CLERK OF COURTS COMPUTERIZATION  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 15,000	\$ 15,000	\$ 16,142	\$ 1,142
Total revenues . . . . .	<u>15,000</u>	<u>15,000</u>	<u>16,142</u>	<u>1,142</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Contractual services . . . . .	2,340	2,340	2,340	-
Capital outlay . . . . .	13,678	14,696	9,844	4,852
Total expenditures. . . . .	<u>16,018</u>	<u>17,036</u>	<u>12,184</u>	<u>4,852</u>
Net change in fund balance. . . . .	(1,018)	(2,036)	3,958	5,994
<b>Fund balance at beginning of year . . . . .</b>	14,289	14,289	14,289	-
<b>Prior year encumbrances appropriated . . . . .</b>	1,018	1,018	1,018	-
<b>Fund balance at end of year. . . . .</b>	<u>\$ 14,289</u>	<u>\$ 13,271</u>	<u>\$ 19,265</u>	<u>\$ 5,994</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE AND JUVENILE COURT COMPUTER  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 9,800	\$ 9,800	\$ 8,755	\$ (1,045)
Total revenues . . . . .	<u>9,800</u>	<u>9,800</u>	<u>8,755</u>	<u>(1,045)</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Other . . . . .	10,000	10,000	5,864	4,136
Total expenditures . . . . .	<u>10,000</u>	<u>10,000</u>	<u>5,864</u>	<u>4,136</u>
Net change in fund balance. . . . .	(200)	(200)	2,891	3,091
<b>Fund balance at beginning of year . . . . .</b>	<u>22,677</u>	<u>22,677</u>	<u>22,677</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 22,477</u>	<u>\$ 22,477</u>	<u>\$ 25,568</u>	<u>\$ 3,091</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE AND JUVENILE COURT COMPUTER RESEARCH  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services. . . . .	\$ 2,000	\$ 2,000	\$ 1,842	\$ (158)
Total revenues . . . . .	<u>2,000</u>	<u>2,000</u>	<u>1,842</u>	<u>(158)</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Other . . . . .	5,000	5,000	-	5,000
Total expenditures. . . . .	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance. . . . .	(3,000)	(3,000)	1,842	4,842
<b>Fund balance at beginning of year . . . . .</b>	<u>3,863</u>	<u>3,863</u>	<u>3,863</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 863</u>	<u>\$ 863</u>	<u>\$ 5,705</u>	<u>\$ 4,842</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JUVENILE COURT INDIGENT OFFENDERS  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 500	\$ 500	\$ 450	\$ (50)
Total revenues . . . . .	<u>500</u>	<u>500</u>	<u>450</u>	<u>(50)</u>
Net change in fund balance. . . . .	500	500	450	(50)
<b>Fund balance at beginning of year . . . . .</b>	<u>1,333</u>	<u>1,333</u>	<u>1,333</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 1,833</u>	<u>\$ 1,833</u>	<u>\$ 1,783</u>	<u>\$ (50)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CERTIFICATE TITLE ADMINISTRATION  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 170,000	\$ 170,000	\$ 289,186	\$ 119,186
Intergovernmental . . . . .	-	2,240	2,290	50
<b>Total revenues . . . . .</b>	<u>170,000</u>	<u>172,240</u>	<u>291,476</u>	<u>119,236</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Personal services . . . . .	128,611	138,756	134,625	4,131
Materials and supplies . . . . .	7,600	7,600	6,798	802
Contractual services . . . . .	6,700	6,700	6,147	553
Capital outlay . . . . .	1,000	1,000	-	1,000
Other . . . . .	200	200	153	47
<b>Total expenditures . . . . .</b>	<u>144,111</u>	<u>154,256</u>	<u>147,723</u>	<u>6,533</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>25,889</u>	<u>17,984</u>	<u>143,753</u>	<u>125,769</u>
<b>Other financing sources:</b>				
Transfers out . . . . .	-	(25,000)	(25,000)	-
<b>Total other financing sources . . . . .</b>	<u>-</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
<b>Net change in fund balance . . . . .</b>	<u>25,889</u>	<u>(7,016)</u>	<u>118,753</u>	<u>125,769</u>
<b>Fund balance at beginning of year . . . . .</b>	<u>117,766</u>	<u>117,766</u>	<u>117,766</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 143,655</u>	<u>\$ 110,750</u>	<u>\$ 236,519</u>	<u>\$ 125,769</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DISPUTE RESOLUTION  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 49,000	\$ 49,000	\$ 48,704	\$ (296)
Total revenues . . . . .	<u>49,000</u>	<u>49,000</u>	<u>48,704</u>	<u>(296)</u>
<b>Expenditures:</b>				
Current:				
General government				
Judicial				
Personal services . . . . .	21,072	21,072	21,071	1
Other . . . . .	20,000	20,000	9,019	10,981
Total expenditures . . . . .	<u>41,072</u>	<u>41,072</u>	<u>30,090</u>	<u>10,982</u>
Net change in fund balance. . . . .	7,928	7,928	18,614	10,686
<b>Fund balance at beginning of year . . . . .</b>	71,482	71,482	71,482	-
<b>Prior year encumbrances appropriated . . . . .</b>	2,957	2,957	2,957	-
<b>Fund balance at end of year. . . . .</b>	<u>\$ 82,367</u>	<u>\$ 82,367</u>	<u>\$ 93,053</u>	<u>\$ 10,686</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ECONOMIC DEVELOPMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 21,000	\$ 21,000	\$ 16,900	\$ (4,100)
Intergovernmental . . . . .	80,000	80,000	54,046	(25,954)
Total revenues . . . . .	<u>101,000</u>	<u>101,000</u>	<u>70,946</u>	<u>(30,054)</u>
<b>Expenditures:</b>				
Current:				
Economic development				
Materials and supplies . . . . .	97,103	97,632	97,330	302
Total expenditures . . . . .	<u>97,103</u>	<u>97,632</u>	<u>97,330</u>	<u>302</u>
Net change in fund balance. . . . .	3,897	3,368	(26,384)	(29,752)
<b>Fund balance at beginning of year . . . . .</b>	<u>52,544</u>	<u>52,544</u>	<u>52,544</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 56,441</u>	<u>\$ 55,912</u>	<u>\$ 26,160</u>	<u>\$ (29,752)</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CONVENTION AND TOURIST BUREAU  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 130,000	\$ 130,000	\$ 109,528	\$ (20,472)
<b>Total revenues</b> . . . . .	<u>130,000</u>	<u>130,000</u>	<u>109,528</u>	<u>(20,472)</u>
<b>Expenditures:</b>				
Current:				
Economic development				
Contractual services . . . . .	\$ 130,000	90,000	90,000	-
<b>Total expenditures</b> . . . . .	<u>130,000</u>	<u>90,000</u>	<u>90,000</u>	<u>-</u>
Net change in fund balance. . . . .	-	40,000	19,528	(20,472)
<b>Fund balance at beginning of year</b> . . . . .	<u>201,686</u>	<u>201,686</u>	<u>201,686</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 201,686</u>	<u>\$ 241,686</u>	<u>\$ 221,214</u>	<u>\$ (20,472)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DUI  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 700	\$ 700	\$ 600	\$ (100)
Fines and forfeitures . . . . .	300	300	458	158
Total revenues . . . . .	<u>1,000</u>	<u>1,000</u>	<u>1,058</u>	<u>58</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	7,445	7,445	1,117	6,328
Materials and supplies . . . . .	381	381	-	381
Total expenditures . . . . .	<u>7,826</u>	<u>7,826</u>	<u>1,117</u>	<u>6,709</u>
Net change in fund balance . . . . .	(6,826)	(6,826)	(59)	6,767
<b>Fund balance at beginning of year . . . . .</b>	<u>6,826</u>	<u>6,826</u>	<u>6,826</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,767</u>	<u>\$ 6,767</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FORFEITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2010

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

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF CCW ROTARY  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 9,000	\$ 9,000	\$ 7,784	\$ (1,216)
Licenses and permits . . . . .	14,000	14,000	11,916	(2,084)
Total revenues. . . . .	<u>23,000</u>	<u>23,000</u>	<u>19,700</u>	<u>(3,300)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Materials and supplies . . . . .	4,000	4,000	643	3,357
Contractual services . . . . .	18,142	18,142	8,841	9,301
Other. . . . .	15,000	15,000	-	15,000
Total expenditures . . . . .	<u>37,142</u>	<u>37,142</u>	<u>9,484</u>	<u>27,658</u>
Net change in fund balance. . . . .	(14,142)	(14,142)	10,216	24,358
<b>Fund balance at beginning of year . . . . .</b>	<u>30,875</u>	<u>30,875</u>	<u>30,875</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 16,733</u>	<u>\$ 16,733</u>	<u>\$ 41,091</u>	<u>\$ 24,358</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW ENFORCEMENT GRANTS  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 1,300	\$ 39,946	\$ 40,753	\$ 807
Total revenues . . . . .	<u>1,300</u>	<u>39,946</u>	<u>40,753</u>	<u>807</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	45,709	61,304	51,269	10,035
Materials and supplies . . . . .	9,303	10,618	1,946	8,672
Contractual services. . . . .	10,278	11,153	4,950	6,203
Capital outlay . . . . .	1,600	725	-	725
Other . . . . .	407	407	250	157
Total expenditures . . . . .	<u>67,297</u>	<u>84,207</u>	<u>58,415</u>	<u>25,792</u>
Excess of expenditures over revenues . . . . .	<u>(65,997)</u>	<u>(44,261)</u>	<u>(17,662)</u>	<u>26,599</u>
<b>Other financing sources:</b>				
Transfer in . . . . .	-	52,947	52,947	-
Total other financing sources. . . . .	<u>-</u>	<u>52,947</u>	<u>52,947</u>	<u>-</u>
Net change in fund balance. . . . .	<u>(65,997)</u>	<u>8,686</u>	<u>35,285</u>	<u>26,599</u>
<b>Fund balance at beginning of year . . . . .</b>	<u>38,941</u>	<u>38,941</u>	<u>38,941</u>	<u>-</u>
<b>Prior year encumbrances appropriated . . . . .</b>	<u>157</u>	<u>157</u>	<u>157</u>	<u>-</u>
<b>Fund balance (deficit) at end of year. . . . .</b>	<u>\$ (26,899)</u>	<u>\$ 47,784</u>	<u>\$ 74,383</u>	<u>\$ 26,599</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF POLICING ROTARY  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Charges for services . . . . .	\$ 70,000	\$ 70,000	\$ 40,991	\$ (29,009)
Intergovernmental . . . . .	4,500	4,500	12,410	7,910
Other . . . . .	10,000	10,000	7,286	(2,714)
<b>Total revenues . . . . .</b>	<b>84,500</b>	<b>84,500</b>	<b>60,687</b>	<b>(23,813)</b>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	7,995	7,995	3,083	4,912
Materials and supplies . . . . .	8,000	8,000	641	7,359
Contractual services . . . . .	97,000	97,000	35,819	61,181
Capital outlay . . . . .	54,059	54,059	13,523	40,536
Other . . . . .	5,000	5,000	-	5,000
<b>Total expenditures . . . . .</b>	<b>172,054</b>	<b>172,054</b>	<b>53,066</b>	<b>118,988</b>
Net change in fund balance . . . . .	(87,554)	(87,554)	7,621	95,175
<b>Fund balance at beginning of year . . . . .</b>	<b>90,223</b>	<b>90,223</b>	<b>90,223</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 2,669</b>	<b>\$ 2,669</b>	<b>\$ 97,844</b>	<b>\$ 95,175</b>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DARE COMMUNITY EDUCATION  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 1,882	\$ 2,636	\$ 2,636	\$ -
Charges for services . . . . .	18,033	25,254	25,254	-
Donations . . . . .	-	-	5,638	5,638
Other . . . . .	12,140	17,000	1,690	(15,310)
<b>Total revenues.</b> . . . .	<u>32,055</u>	<u>44,890</u>	<u>35,218</u>	<u>(9,672)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	19,750	19,750	19,750	-
Materials and supplies . . . . .	11,125	11,125	8,974	2,151
Contractual services . . . . .	8,912	8,912	230	8,682
Capital outlay . . . . .	12,081	12,081	2,385	9,696
Other . . . . .	31,439	31,439	11,292	20,147
<b>Total expenditures.</b> . . . .	<u>83,307</u>	<u>83,307</u>	<u>42,631</u>	<u>40,676</u>
Net change in fund balance. . . . .	(51,252)	(38,417)	(7,413)	31,004
<b>Fund balance at beginning of year . . . . .</b>	<u>41,053</u>	<u>41,053</u>	<u>41,053</u>	<u>-</u>
<b>Fund balance (deficit) at end of year. . . . .</b>	<u>\$ (10,199)</u>	<u>\$ 2,636</u>	<u>\$ 33,640</u>	<u>\$ 31,004</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 YOUTH SERVICES SUBSIDY  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 200,000	\$ 200,000	\$ 225,735	\$ 25,735
<b>Total revenues</b> . . . . .	<u>200,000</u>	<u>200,000</u>	<u>225,735</u>	<u>25,735</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	124,103	157,493	139,061	18,432
Contractual services . . . . .	70,000	36,829	26,548	10,281
Capital outlay . . . . .	1,500	1,500	-	1,500
Other . . . . .	8,775	8,556	7,101	1,455
<b>Total expenditures</b> . . . . .	<u>204,378</u>	<u>204,378</u>	<u>172,710</u>	<u>31,668</u>
 Net change in fund balance . . . . .	 (4,378)	 (4,378)	 53,025	 57,403
 <b>Fund balance at beginning of year</b> . . . . .	 <u>53,787</u>	 <u>53,787</u>	 <u>53,787</u>	 <u>-</u>
 <b>Fund balance at end of year</b> . . . . .	 <u>\$ 49,409</u>	 <u>\$ 49,409</u>	 <u>\$ 106,812</u>	 <u>\$ 57,403</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 9-1-1 EMERGENCY  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 719,073	\$ 719,073	\$ 770,665	\$ 51,592
Intergovernmental . . . . .	471,879	471,879	345,037	(126,842)
Other . . . . .	-	-	17,325	17,325
Total revenues . . . . .	<u>1,190,952</u>	<u>1,190,952</u>	<u>1,133,027</u>	<u>(57,925)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	1,024,452	1,024,452	893,593	130,859
Materials and supplies . . . . .	7,200	7,200	4,315	2,885
Contractual services . . . . .	227,777	227,777	158,045	69,732
Capital outlay . . . . .	525,646	525,646	259,094	266,552
Other . . . . .	22,500	22,500	2,311	20,189
Total expenditures . . . . .	<u>1,807,575</u>	<u>1,807,575</u>	<u>1,317,358</u>	<u>490,217</u>
Net change in fund balance . . . . .	(616,623)	(616,623)	(184,331)	432,292
<b>Fund balance at beginning of year . . . . .</b>	<u>1,360,257</u>	<u>1,360,257</u>	<u>1,360,257</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 743,634</u>	<u>\$ 743,634</u>	<u>\$ 1,175,926</u>	<u>\$ 432,292</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LOCAL EMERGENCY PLANNING  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 15,800	\$ 15,800	\$ 15,749	\$ (51)
Total revenues. . . . .	<u>15,800</u>	<u>15,800</u>	<u>15,749</u>	<u>(51)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services. . . . .	5,691	5,691	5,678	13
Materials and supplies . . . . .	1,545	1,545	48	1,497
Contractual services . . . . .	1,545	1,545	160	1,385
Capital outlay . . . . .	25,000	25,000	-	25,000
Other. . . . .	7,000	7,000	2,555	4,445
Total expenditures . . . . .	<u>40,781</u>	<u>40,781</u>	<u>8,441</u>	<u>32,340</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(24,981)</u>	<u>(24,981)</u>	<u>7,308</u>	<u>32,289</u>
<b>Other financing uses :</b>				
Transfers out . . . . .	(11,615)	(11,615)	-	11,615
Total other financing uses . . . . .	<u>(11,615)</u>	<u>(11,615)</u>	<u>-</u>	<u>11,615</u>
Net change in fund balance. . . . .	(36,596)	(36,596)	7,308	43,904
<b>Fund balance at beginning of year . . . . .</b>	<u>58,398</u>	<u>58,398</u>	<u>58,398</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 21,802</u>	<u>\$ 21,802</u>	<u>\$ 65,706</u>	<u>\$ 43,904</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JUVENILE TOBACCO  
 FOR THE YEAR ENDED DECEMBER 31, 2010

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

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW ENFORCEMENT MEMORIAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Public safety				
Contractual services . . . . .	\$ 297	\$ 297	\$ 10	\$ 287
Total expenditures . . . . .	<u>297</u>	<u>297</u>	<u>10</u>	<u>287</u>
Net change in fund balance. . . . .	(297)	(297)	(10)	287
<b>Fund balance at beginning of year . . . . .</b>	<u>297</u>	<u>297</u>	<u>297</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 287</u></u>	<u><u>\$ 287</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JUVENILE SPECIAL PROJECTS  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 11,200	\$ 11,200	\$ 9,360	\$ (1,840)
Intergovernmental . . . . .	20,000	20,000	24,335	4,335
<b>Total revenues . . . . .</b>	<u>31,200</u>	<u>31,200</u>	<u>33,695</u>	<u>2,495</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	20,000	25,752	21,286	4,466
Other . . . . .	9,500	9,158	1,162	7,996
<b>Total expenditures . . . . .</b>	<u>29,500</u>	<u>34,910</u>	<u>22,448</u>	<u>12,462</u>
Net change in fund balance . . . . .	1,700	(3,710)	11,247	14,957
<b>Fund balance at beginning of year . . . . .</b>	<u>27,460</u>	<u>27,460</u>	<u>27,460</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 29,160</u>	<u>\$ 23,750</u>	<u>\$ 38,707</u>	<u>\$ 14,957</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 VOCA GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 24,260	\$ 116,665	\$ 120,206	\$ 3,541
Other . . . . .	284	1,368	1,368	-
Total revenues . . . . .	<u>24,544</u>	<u>118,033</u>	<u>121,574</u>	<u>3,541</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	76,000	93,920	93,671	249
Materials and supplies . . . . .	4,383	2,626	1,643	983
Contractual services . . . . .	17,550	13,466	13,416	50
Capital outlay . . . . .	520	2,509	1,989	520
Other . . . . .	26,195	26,084	14,427	11,657
Total expenditures . . . . .	<u>124,648</u>	<u>138,605</u>	<u>125,146</u>	<u>13,459</u>
Excess of expenditures over revenues . . . . .	<u>(100,104)</u>	<u>(20,572)</u>	<u>(3,572)</u>	<u>17,000</u>
<b>Other financing sources:</b>				
Advance in . . . . .	-	4,285	15,030	10,745
Advance out . . . . .	-	(4,285)	(15,030)	(10,745)
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance . . . . .	<u>(100,104)</u>	<u>(20,572)</u>	<u>(3,572)</u>	<u>17,000</u>
<b>Fund balance at beginning of year . . . . .</b>	18,337	18,337	18,337	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>1,248</u>	<u>1,248</u>	<u>1,248</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (80,519)</u>	<u>\$ (987)</u>	<u>\$ 16,013</u>	<u>\$ 17,000</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 VAWA GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 835	\$ 52,503	\$ 49,736	\$ (2,767)
Total revenues . . . . .	<u>835</u>	<u>52,503</u>	<u>49,736</u>	<u>(2,767)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	35,700	35,700	31,139	4,561
Materials and supplies . . . . .	2,235	2,221	2,221	-
Contractual services . . . . .	-	537	537	-
Capital outlay . . . . .	2,300	1,763	1,460	303
Other . . . . .	3,937	3,890	284	3,606
Total expenditures . . . . .	<u>44,172</u>	<u>44,111</u>	<u>35,641</u>	<u>8,470</u>
Net change in fund balance. . . . .	(43,337)	8,392	14,095	5,703
<b>Fund balance at beginning of year . . . . .</b>	4,273	4,273	4,273	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>372</u>	<u>372</u>	<u>372</u>	<u>-</u>
<b>Fund balance (deficit) at end of year. . . . .</b>	<u>\$ (38,692)</u>	<u>\$ 13,037</u>	<u>\$ 18,740</u>	<u>\$ 5,703</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 VOCA STIMULUS  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 51,368	\$ 67,837	\$ 67,837	\$ -
Total revenues . . . . .	<u>51,368</u>	<u>67,837</u>	<u>67,837</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	55,890	58,953	58,953	-
Contractual services . . . . .	9,405	9,405	9,405	-
Total expenditures . . . . .	<u>65,295</u>	<u>68,358</u>	<u>68,358</u>	<u>-</u>
Excess of revenues over expenditures . . . . .	<u>(13,927)</u>	<u>(521)</u>	<u>(521)</u>	<u>-</u>
<b>Other financing sources :</b>				
Advance in . . . . .	-	-	15,030	15,030
Advance out . . . . .	-	-	(15,030)	(15,030)
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance . . . . .	<u>(13,927)</u>	<u>(521)</u>	<u>(521)</u>	<u>-</u>
<b>Fund balance at beginning of year . . . . .</b>	<u>521</u>	<u>521</u>	<u>521</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (13,406)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ROAD AND BRIDGE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 45,000	\$ 45,000	\$ 48,869	\$ 3,869
Total revenues . . . . .	<u>45,000</u>	<u>45,000</u>	<u>48,869</u>	<u>3,869</u>
<b>Expenditures:</b>				
Current:				
Public works				
Personal services . . . . .	58,000	58,000	53,874	4,126
Capital outlay . . . . .	35,000	35,000	24,203	10,797
Total expenditures . . . . .	<u>93,000</u>	<u>93,000</u>	<u>78,077</u>	<u>14,923</u>
Net change in fund balance. . . . .	(48,000)	(48,000)	(29,208)	18,792
<b>Fund balance at beginning of year. . . . .</b>	<u>56,233</u>	<u>56,233</u>	<u>56,233</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 8,233</u>	<u>\$ 8,233</u>	<u>\$ 27,025</u>	<u>\$ 18,792</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DITCH ROTARY  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Other . . . . .	\$ 139,361	\$ 139,361	\$ 6,275	\$ (133,086)
<b>Total revenues.</b> . . . . .	<u>139,361</u>	<u>139,361</u>	<u>6,275</u>	<u>(133,086)</u>
<b>Expenditures:</b>				
Current:				
Public works				
Personal services. . . . .	19,961	19,961	12,226	7,735
Materials and supplies . . . . .	6,000	3,345	1,183	2,162
Capital outlay. . . . .	12,000	12,000	8,577	3,423
Other. . . . .	7,200	9,854	7,183	2,671
<b>Total expenditures</b> . . . . .	<u>45,161</u>	<u>45,160</u>	<u>29,169</u>	<u>15,991</u>
<b>Net change in fund balance.</b> . . . . .	94,200	94,201	(22,894)	(117,095)
<b>Fund balance at beginning of year</b> . . . . .	<u>33,139</u>	<u>33,139</u>	<u>33,139</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 127,339</u>	<u>\$ 127,340</u>	<u>\$ 10,245</u>	<u>\$ (117,095)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DITCH MAINTENANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ 97,276	\$ 97,276	\$ 104,352	\$ 7,076
Total revenues . . . . .	<u>97,276</u>	<u>97,276</u>	<u>104,352</u>	<u>7,076</u>
<b>Expenditures:</b>				
Current:				
Public works				
Contractual services . . . . .	300,158	300,158	81,172	218,986
Total expenditures. . . . .	<u>300,158</u>	<u>300,158</u>	<u>81,172</u>	<u>218,986</u>
Net change in fund balance . . . . .	(202,882)	(202,882)	23,180	226,062
<b>Fund balance at beginning of year . . . . .</b>	<u>274,044</u>	<u>274,044</u>	<u>274,044</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 71,162</u>	<u>\$ 71,162</u>	<u>\$ 297,224</u>	<u>\$ 226,062</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DOG AND KENNEL  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Licenses and permits . . . . .	\$ 100,000	\$ 100,000	\$ 131,674	\$ 31,674
Fines and forfeitures . . . . .	6,000	6,000	12,500	6,500
Contributions and donations . . . . .	1,500	1,500	2,195	695
Other . . . . .	-	-	10	10
<b>Total revenues . . . . .</b>	<u>107,500</u>	<u>107,500</u>	<u>146,379</u>	<u>38,879</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal services . . . . .	96,707	95,708	63,210	32,498
Materials and supplies . . . . .	6,856	7,056	6,360	696
Contractual services . . . . .	8,634	9,433	6,031	3,402
Other . . . . .	2,180	2,180	1,845	335
<b>Total expenditures . . . . .</b>	<u>114,377</u>	<u>114,377</u>	<u>77,446</u>	<u>36,931</u>
Net change in fund balance . . . . .	(6,877)	(6,877)	68,933	75,810
<b>Fund balance at beginning of year . . . . .</b>	<u>91,282</u>	<u>91,282</u>	<u>91,282</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 84,405</u>	<u>\$ 84,405</u>	<u>\$ 160,215</u>	<u>\$ 75,810</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ADAMH  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Final Budget</b> <b>Positive</b> <b>(Negative)</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ 524,884	\$ 524,884	\$ 546,693	\$ 21,809
Intergovernmental . . . . .	1,848,116	1,914,555	2,046,920	132,365
Rental income . . . . .	60,000	60,000	11,550	(48,450)
Other . . . . .	60,500	60,500	65,011	4,511
<b>Total revenues . . . . .</b>	<u>2,493,500</u>	<u>2,559,939</u>	<u>2,670,174</u>	<u>110,235</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal services . . . . .	308,166	333,966	312,171	21,795
Materials and supplies . . . . .	5,500	5,850	4,990	860
Contractual services . . . . .	2,239,222	2,279,972	2,116,790	163,182
Capital outlay . . . . .	2,000	2,000	204	1,796
Other . . . . .	17,500	17,600	6,353	11,247
Debt service:				
Principal retirement . . . . .	21,978	21,978	21,794	184
Interest and fiscal charges . . . . .	1,800	1,950	314	1,636
<b>Total expenditures . . . . .</b>	<u>2,596,166</u>	<u>2,663,316</u>	<u>2,462,616</u>	<u>200,700</u>
Excess of expenditures over revenues . . . . .	<u>(102,666)</u>	<u>(103,377)</u>	<u>207,558</u>	<u>310,935</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	24,000	24,000	-	(24,000)
Transfers out . . . . .	(51,000)	(51,000)	-	51,000
<b>Total other financing sources (uses) . . . . .</b>	<u>(27,000)</u>	<u>(27,000)</u>	<u>-</u>	<u>27,000</u>
Net change in fund balance . . . . .	(129,666)	(130,377)	207,558	337,935
<b>Fund balance at beginning of year . . . . .</b>	<u>403,004</u>	<u>403,004</u>	<u>403,004</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 273,338</u>	<u>\$ 272,627</u>	<u>\$ 610,562</u>	<u>\$ 337,935</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PRESCHOOL GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 18,670	\$ 18,670	\$ 20,535	\$ 1,865
<b>Total revenues</b> . . . . .	<u>18,670</u>	<u>18,670</u>	<u>20,535</u>	<u>1,865</u>
<b>Expenditures:</b>				
Current:				
Health				
Contractual services . . . . .	20,547	20,547	19,106	1,441
<b>Total expenditures</b> . . . . .	<u>20,547</u>	<u>20,547</u>	<u>19,106</u>	<u>1,441</u>
Net change in fund balance . . . . .	(1,877)	(1,877)	1,429	3,306
<b>Fund balance at beginning of year</b> . . . . .	<u>21,810</u>	<u>21,810</u>	<u>21,810</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 19,933</u>	<u>\$ 19,933</u>	<u>\$ 23,239</u>	<u>\$ 3,306</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMUNITY SUPPORT SERVICES  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 330,000	\$ 330,000	\$ 293,196	\$ (36,804)
Rental income . . . . .	70,000	70,000	39,425	(30,575)
Total revenues . . . . .	400,000	400,000	332,621	(67,379)
<b>Expenditures:</b>				
Current:				
Health				
Contractual services . . . . .	378,000	378,000	342,137	35,863
Capital outlay . . . . .	8,000	8,000	2,548	5,452
Other . . . . .	4,000	4,000	1,189	2,811
Total expenditures . . . . .	390,000	390,000	345,874	44,126
Net change in fund balance . . . . .	10,000	10,000	(13,253)	(23,253)
<b>Fund balance at beginning of year . . . . .</b>	54,694	54,694	54,694	-
<b>Fund balance at end of year . . . . .</b>	\$ 64,694	\$ 64,694	\$ 41,441	\$ (23,253)

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PUBLIC ASSISTANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 3,294,206	\$ 2,977,008	\$ 2,623,941	\$ (353,067)
Other . . . . .	113,000	136,000	162,611	26,611
<b>Total revenues . . . . .</b>	<b>3,407,206</b>	<b>3,113,008</b>	<b>2,786,552</b>	<b>(326,456)</b>
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive				
DJFS				
Personal services . . . . .	1,107,710	1,120,652	1,092,914	27,738
Materials and supplies . . . . .	34,000	31,500	26,141	5,359
Contractual services . . . . .	526,500	608,600	572,310	36,290
Capital outlay . . . . .	10,000	14,500	12,727	1,773
Other . . . . .	121,000	121,000	86,586	34,414
<b>Total legislative and executive . . . . .</b>	<b>1,799,210</b>	<b>1,896,252</b>	<b>1,790,678</b>	<b>105,574</b>
Human services				
Public social services				
Personal services . . . . .	705,871	705,871	699,298	6,573
Materials and supplies . . . . .	1,000	-	-	-
Contractual services . . . . .	570,000	470,000	372,664	97,336
Capital outlay . . . . .	1,000	-	-	-
Other . . . . .	100,000	105,000	83,814	21,186
<b>Total human services . . . . .</b>	<b>1,377,871</b>	<b>1,280,871</b>	<b>1,155,776</b>	<b>125,095</b>
<b>Total expenditures . . . . .</b>	<b>3,177,081</b>	<b>3,177,123</b>	<b>2,946,454</b>	<b>230,669</b>
Net change in fund balance . . . . .	230,125	(64,115)	(159,902)	(95,787)
<b>Fund balance at beginning of year . . . . .</b>	<b>217,146</b>	<b>217,146</b>	<b>217,146</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 447,271</b>	<b>\$ 153,031</b>	<b>\$ 57,244</b>	<b>\$ (95,787)</b>



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COORDINATION TRANSPORTATION  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 575,000	\$ 575,000	\$ 654,709	\$ 79,709
Intergovernmental . . . . .	128,135	128,135	196,516	68,381
Other . . . . .	-	-	55	55
Total revenues . . . . .	703,135	703,135	851,280	148,145
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	569,200	585,092	582,776	2,316
Materials and supplies . . . . .	5,000	3,000	1,793	1,207
Contractual services . . . . .	85,500	81,202	80,892	310
Capital outlay . . . . .	15,000	2,564	2,564	-
Other . . . . .	101,000	115,843	115,082	761
Total expenditures . . . . .	775,700	787,701	783,107	4,594
Net change in fund balance. . . . .	(72,565)	(84,566)	68,173	152,739
<b>Fund balance at beginning of year . . . . .</b>	174,637	174,637	174,637	-
<b>Fund balance at end of year . . . . .</b>	\$ 102,072	\$ 90,071	\$ 242,810	\$ 152,739

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILD SUPPORT ENFORCEMENT AGENCY  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 152,500	\$ 152,500	\$ 155,604	\$ 3,104
Intergovernmental . . . . .	598,000	598,000	681,477	83,477
Other . . . . .	15,000	15,000	5,040	(9,960)
<b>Total revenues.</b> . . . .	<u>765,500</u>	<u>765,500</u>	<u>842,121</u>	<u>76,621</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	371,440	414,111	409,508	4,603
Materials and supplies . . . . .	4,000	2,200	1,863	337
Contractual services . . . . .	330,000	418,900	413,127	5,773
Capital outlay . . . . .	-	1,800	1,794	6
Other . . . . .	18,800	10,900	10,767	133
<b>Total expenditures.</b> . . . .	<u>724,240</u>	<u>847,911</u>	<u>837,059</u>	<u>10,852</u>
Net change in fund balance . . . . .	41,260	(82,411)	5,062	87,473
<b>Fund balance at beginning of year . . . . .</b>	<u>131,758</u>	<u>131,758</u>	<u>131,758</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 173,018</u>	<u>\$ 49,347</u>	<u>\$ 136,820</u>	<u>\$ 87,473</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILDREN SERVICES  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 1,262,448	\$ 1,262,448	\$ 1,213,473	\$ (48,975)
Other . . . . .	62,000	62,000	44,198	(17,802)
<b>Total revenues . . . . .</b>	<u>1,324,448</u>	<u>1,324,448</u>	<u>1,257,671</u>	<u>(66,777)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Materials and supplies. . . . .	1,061	-	-	-
Contractual services. . . . .	1,167,519	1,167,519	1,000,491	167,028
Other. . . . .	126,000	127,111	112,383	14,728
<b>Total expenditures. . . . .</b>	<u>1,294,580</u>	<u>1,294,630</u>	<u>1,112,874</u>	<u>181,756</u>
<b>Net change in fund balance. . . . .</b>	<b>29,868</b>	<b>29,818</b>	<b>144,797</b>	<b>114,979</b>
<b>Fund balance at beginning of year . . . . .</b>	<u>198,681</u>	<u>198,681</u>	<u>198,681</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 228,549</u>	<u>\$ 228,499</u>	<u>\$ 343,478</u>	<u>\$ 114,979</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ADULT BASIC LITERACY EDUCATION GRANT  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 38,500	\$ 31,000	\$ 30,384	\$ (616)
Total revenues . . . . .	<u>38,500</u>	<u>31,000</u>	<u>30,384</u>	<u>(616)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Contractual services . . . . .	52,988	52,988	52,372	616
Total expenditures . . . . .	<u>52,988</u>	<u>52,988</u>	<u>52,372</u>	<u>616</u>
Net change in fund balance. . . . .	(14,488)	(21,988)	(21,988)	-
<b>Fund balance at beginning of year . . . . .</b>	<u>21,988</u>	<u>21,988</u>	<u>21,988</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SENIOR SERVICES  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Sales taxes . . . . .	\$ 878,093	\$ 970,000	\$ 937,188	\$ (32,812)
Intergovernmental. . . . .	253,923	280,500	251,456	(29,044)
Other. . . . .	14,484	16,000	27,734	11,734
Total revenues . . . . .	<u>1,146,500</u>	<u>1,266,500</u>	<u>1,216,378</u>	<u>(50,122)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	220,699	241,345	239,227	2,118
Materials and supplies. . . . .	20,000	9,000	8,534	466
Contractual services. . . . .	785,000	1,130,321	1,127,536	2,785
Capital outlay . . . . .	11,752	34,238	32,145	2,093
Other . . . . .	53,216	51,216	49,275	1,941
Total expenditures. . . . .	<u>1,090,667</u>	<u>1,466,120</u>	<u>1,456,717</u>	<u>9,403</u>
Net change in fund balance. . . . .	55,833	(199,620)	(240,339)	(40,719)
<b>Fund balance at beginning of year. . . . .</b>	679,125	679,125	679,125	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>1,752</u>	<u>1,752</u>	<u>1,752</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 736,710</u>	<u>\$ 481,257</u>	<u>\$ 440,538</u>	<u>\$ (40,719)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 WORKPLACE INVESTMENT ACT  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 492,000	\$ 334,500	\$ 328,183	\$ (6,317)
<b>Total revenues . . . . .</b>	<u>492,000</u>	<u>334,500</u>	<u>328,183</u>	<u>(6,317)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	8,430	3,142	3,143	(1)
Contractual services . . . . .	123,000	121,281	121,281	-
Other . . . . .	144,570	204,507	202,289	2,218
<b>Total expenditures . . . . .</b>	<u>276,000</u>	<u>328,930</u>	<u>326,713</u>	<u>2,217</u>
Net change in fund balance . . . . .	216,000	5,570	1,470	(4,100)
<b>Fund balance at beginning of year . . . . .</b>	<u>10,740</u>	<u>10,740</u>	<u>10,740</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 226,740</u>	<u>\$ 16,310</u>	<u>\$ 12,210</u>	<u>\$ (4,100)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COLLABORATIVE FAMILY RISK  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 224,000	\$ 224,000	\$ 220,640	\$ (3,360)
<b>Total revenues</b> . . . . .	<u>224,000</u>	<u>224,000</u>	<u>220,640</u>	<u>(3,360)</u>
<b>Expenditures:</b>				
Current:				
Human services . . . . .				
Contractual services . . . . .	124,000	224,000	192,151	31,849
<b>Total expenditures</b> . . . . .	<u>124,000</u>	<u>224,000</u>	<u>192,151</u>	<u>31,849</u>
Net change in fund balance . . . . .	100,000	-	28,489	28,489
<b>Fund balance at beginning of year</b> . . . . .	<u>58,962</u>	<u>58,962</u>	<u>58,962</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ 158,962</u>	<u>\$ 58,962</u>	<u>\$ 87,451</u>	<u>\$ 28,489</u>

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2010

	<b>Bond Retirement</b>	<b>Sales Tax Debt</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . .	\$ -	\$ 150,973	\$ 150,973
Total assets . . . . .	\$ -	\$ 150,973	\$ 150,973
<b>Fund balances:</b>			
Reserved for debt service . . . . .	\$ -	\$ 150,973	\$ 150,973
Total fund balances . . . . .	-	150,973	150,973
Total liabilities and fund balances . . . . .	\$ -	\$ 150,973	\$ 150,973



**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<b>Bond Retirement</b>	<b>Sales Tax Debt</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Revenues:</b>			
Other . . . . .	\$ 95,788	\$ -	\$ 95,788
Total revenues . . . . .	<u>95,788</u>	<u>-</u>	<u>95,788</u>
<b>Expenditures:</b>			
Intergovernmental . . . . .	901,601	-	901,601
Debt service:			
Principal retirement . . . . .	685,000	150,000	835,000
Interest and fiscal charges . . . . .	221,701	119,605	341,306
Bond issuance costs . . . . .	18,399	-	18,399
Total expenditures . . . . .	<u>1,826,701</u>	<u>269,605</u>	<u>2,096,306</u>
Excess of expenditures over revenues . . . . .	<u>(1,730,913)</u>	<u>(269,605)</u>	<u>(2,000,518)</u>
<b>Other financing sources:</b>			
Sale of bonds . . . . .	920,000	-	920,000
Transfers in . . . . .	810,913	211,200	1,022,113
Total other financing sources . . . . .	<u>1,730,913</u>	<u>211,200</u>	<u>1,942,113</u>
Net change in fund balance . . . . .	-	(58,405)	(58,405)
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>209,378</u>	<u>209,378</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ -</u></u>	<u><u>\$ 150,973</u></u>	<u><u>\$ 150,973</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BOND RETIREMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Intergovernmental	\$ -	\$ -	901,601	\$ (901,601)
Debt service:				
Principal retirement . . . . .	685,000	685,000	685,000	-
Interest and fiscal charges . . . . .	30,789	221,701	221,701	-
Bond issuance costs. . . . .	-	-	18,399	(18,399)
Total expenditures. . . . .	715,789	906,701	1,826,701	(920,000)
Excess of expenditures over revenues . . . . .	(715,789)	(906,701)	(1,826,701)	(920,000)
<b>Other financing sources:</b>				
Sale of bonds. . . . .	-	-	920,000	920,000
Transfers in . . . . .	906,701	906,701	906,701	-
Cost of issuance. . . . .	-	-	-	-
Total other financing sources . . . . .	906,701	906,701	1,826,701	920,000
Net change in fund balance. . . . .	190,912	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	\$ 190,912	\$ -	\$ -	\$ -

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SALES TAX DEBT  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Interest and fiscal charges . . . . .	119,605	119,605	119,605	-
Total expenditures . . . . .	269,605	269,605	269,605	-
Excess of expenditures over revenues . . . . .	(269,605)	(269,605)	(269,605)	-
<b>Other financing sources:</b>				
Transfers in . . . . .	210,000	210,000	211,200	1,200
Total other financing sources . . . . .	210,000	210,000	211,200	1,200
Net change in fund balance . . . . .	(59,605)	(59,605)	(58,405)	1,200
<b>Fund balance at beginning of year . . . . .</b>	209,378	209,378	209,378	-
<b>Fund balance at end of year . . . . .</b>	\$ 149,773	\$ 149,773	\$ 150,973	\$ 1,200

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)  
DECEMBER 31, 2010

	<b>Capital Improvements</b>	<b>ARRA EECBG</b>	<b>Federal Grant and Recapture CDBG</b>	<b>Ditch Equipment Building</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents. . . . .	\$ 1,039,178	\$ 326,470	\$ 3,441	\$ 3,081
Cash and cash equivalents in segregated accounts . .	-	-	-	-
Total assets . . . . .	<u>\$ 1,039,178</u>	<u>\$ 326,470</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>
<b>Liabilities:</b>				
Interfund loans payable . . . . .	\$ -	\$ 285,478	\$ -	\$ -
Total liabilities . . . . .	<u>-</u>	<u>285,478</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>				
Reserved for encumbrances. . . . .	-	258,370	-	-
Unreserved, undesignated, reported in:				
Capital projects funds. . . . .	<u>1,039,178</u>	<u>(217,378)</u>	<u>3,441</u>	<u>3,081</u>
Total fund balances . . . . .	<u>1,039,178</u>	<u>40,992</u>	<u>3,441</u>	<u>3,081</u>
Total liabilities and fund balances . . . . .	<u>\$ 1,039,178</u>	<u>\$ 326,470</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>

<b>DD Capital</b>	<b>Sheriff's Facility Construction</b>	<b>AG Center</b>	<b>London Ave. Government Building</b>	<b>Boylan and Phelps Ditch</b>	<b>Main Street Building</b>
\$ 1,701	\$ 3,807	\$ 325	\$ 42,396	\$ 30,405	\$ 67,422
-	-	-	269,718	-	-
<u>\$ 1,701</u>	<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 312,114</u>	<u>\$ 30,405</u>	<u>\$ 67,422</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,701</u>	<u>3,807</u>	<u>325</u>	<u>312,114</u>	<u>30,405</u>	<u>67,422</u>
<u>1,701</u>	<u>3,807</u>	<u>325</u>	<u>312,114</u>	<u>30,405</u>	<u>67,422</u>
<u>\$ 1,701</u>	<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 312,114</u>	<u>\$ 30,405</u>	<u>\$ 67,422</u>

- - Continued

**UNION COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS (CONCLUDED)  
DECEMBER 31, 2010

	<u>Lower Green JT Ditch</u>	<u>Capital Swamp Ditch</u>	<u>Capital Project Issue II</u>	<u>Total Nonmajor Capital Project Funds</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents. . . . .	\$ 96,174	\$ 12,961	\$ -	\$ 1,627,361
Cash and cash equivalents in segregated accounts. . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>269,718</u>
Total assets . . . . .	<u>\$ 96,174</u>	<u>\$ 12,961</u>	<u>\$ -</u>	<u>\$ 1,897,079</u>
<b>Liabilities:</b>				
Interfund loans payable . . . . .	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 285,478</u>
Total liabilities . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>285,478</u>
<b>Fund balances:</b>				
Reserved for encumbrances. . . . .	-	-	-	258,370
Unreserved, undesignated, reported in:				
Capital projects funds. . . . .	<u>96,174</u>	<u>12,961</u>	<u>-</u>	<u>1,353,231</u>
Total fund balances . . . . .	<u>96,174</u>	<u>12,961</u>	<u>-</u>	<u>1,611,601</u>
Total liabilities and fund balances . . . . .	<u>\$ 96,174</u>	<u>\$ 12,961</u>	<u>\$ -</u>	<u>\$ 1,897,079</u>

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**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Capital Improvements</u>	<u>ARRA EECBG</u>	<u>Federal Grant and Recapture CDBG</u>	<u>Ditch Equipment Building</u>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 85,000	\$ 16,000	\$ -
Special assessments . . . . .	-	-	-	-
Investment income . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues. . . . .	-	85,000	16,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Capital outlay. . . . .	-	44,008	16,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures. . . . .	-	44,008	16,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance . . . . .	-	40,992	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at beginning of year . . . . .</b>	1,039,178	-	3,441	3,081
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,039,178</u>	<u>\$ 40,992</u>	<u>\$ 3,441</u>	<u>\$ 3,081</u>



<b>DD Capital</b>	<b>Sheriff's Facility Construction</b>	<b>AG Center</b>	<b>London Ave. Government Building</b>	<b>Boylan and Phelps Ditch</b>	<b>Main Street Building</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	29,633	-
-	-	-	50	-	1,171
-	-	-	50	29,633	1,171
-	-	-	-	-	15,586
-	-	-	19,260	-	-
-	-	-	19,260	-	15,586
-	-	-	(19,210)	29,633	(14,415)
1,701	3,807	325	331,324	772	81,837
<u>\$ 1,701</u>	<u>\$ 3,807</u>	<u>\$ 325</u>	<u>\$ 312,114</u>	<u>\$ 30,405</u>	<u>\$ 67,422</u>

-- Continued

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Lower Green JT Ditch</u>	<u>Capital Swamp Ditch</u>	<u>Capital Projects Issue II</u>	<u>Total Nonmajor Capital Project Funds</u>
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ -	\$ 1,607,045	\$ 1,708,045
Special assessments . . . . .	74,092	12,961	-	116,686
Investment income . . . . .	-	-	-	1,221
Total revenues . . . . .	<u>74,092</u>	<u>12,961</u>	<u>1,607,045</u>	<u>1,825,952</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	15,586
Capital outlay . . . . .	-	-	1,607,045	1,686,313
Total expenditures . . . . .	<u>-</u>	<u>-</u>	<u>1,607,045</u>	<u>1,701,899</u>
Net change in fund balance . . . . .	74,092	12,961	-	124,053
<b>Fund balance at beginning of year . . . . .</b>	<u>22,082</u>	<u>-</u>	<u>-</u>	<u>1,487,548</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 96,174</u>	<u>\$ 12,961</u>	<u>\$ -</u>	<u>\$ 1,611,601</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CAPITAL IMPROVEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	\$ 1,039,178	\$ 1,039,178	\$ 1,039,178	\$ -
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,039,178</u>	<u>\$ 1,039,178</u>	<u>\$ 1,039,178</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ARRA EECBG  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 399,400	\$ 85,000	\$ (314,400)
Total revenues . . . . .	<u>-</u>	<u>399,400</u>	<u>85,000</u>	<u>(314,400)</u>
<b>Expenditures:</b>				
Capital outlay				
Contractual services . . . . .	-	370,478	302,378	68,100
Total expenditures . . . . .	<u>-</u>	<u>370,478</u>	<u>302,378</u>	<u>68,100</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>-</u>	<u>28,922</u>	<u>(217,378)</u>	<u>(246,300)</u>
<b>Other financing sources:</b>				
Advances in . . . . .	-	-	285,478	285,478
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>285,478</u>	<u>285,478</u>
Net change in fund balance. . . . .	-	28,922	68,100	39,178
<b>Fund balance at beginning of year. . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ 28,922</u>	<u>\$ 68,100</u>	<u>\$ 39,178</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FEDERAL GRANT FUND AND RECAPTURE CDBG  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 77,942	\$ 97,000	\$ 16,000	\$ (81,000)
Total revenues . . . . .	<u>77,942</u>	<u>97,000</u>	<u>16,000</u>	<u>(81,000)</u>
<b>Expenditures:</b>				
Other . . . . .	97,000	97,000	16,000	81,000
Total expenditures . . . . .	<u>97,000</u>	<u>97,000</u>	<u>16,000</u>	<u>81,000</u>
Net change in fund balance . . . . .	(19,058)	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	<u>3,441</u>	<u>3,441</u>	<u>3,441</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (15,617)</u>	<u>\$ 3,441</u>	<u>\$ 3,441</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DITCH EQUIPMENT BUILDING  
 FOR THE YEAR ENDED DECEMBER 31, 2010

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

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DD CAPITAL  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Human services				
Contractual services . . . . .	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
Capital outlay . . . . .	40,000	40,000	-	40,000
Total expenditures. . . . .	<u>52,000</u>	<u>52,000</u>	<u>-</u>	<u>52,000</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	52,000	52,000	-	(52,000)
Total other financing sources . . . . .	<u>52,000</u>	<u>52,000</u>	<u>-</u>	<u>(52,000)</u>
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,700</u>	<u>\$ 1,700</u>	<u>\$ 1,700</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF'S FACILITIES CONSTRUCTION  
 FOR THE YEAR ENDED DECEMBER 31, 2010

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



**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 AG CENTER  
 FOR THE YEAR ENDED DECEMBER 31, 2010

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

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LONDON AVE. GOVERNMENT BUILDING  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Interest . . . . .	\$ -	\$ -	\$ 51	\$ 51
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>51</u>	<u>51</u>
<b>Expenditures:</b>				
Capital outlay				
Contractual services . . . . .	60,900	62,850	19,193	43,657
Total expenditures . . . . .	<u>60,900</u>	<u>62,850</u>	<u>19,193</u>	<u>43,657</u>
Net change in fund balance. . . . .	(60,900)	(62,850)	(19,142)	43,708
<b>Fund balance at beginning of year . . . . .</b>	57,634	57,634	57,634	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>-</u>
<b>Fund balance (deficit) at end of year. . . . .</b>	<u>\$ 634</u>	<u>\$ (1,316)</u>	<u>\$ 42,392</u>	<u>\$ 43,708</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BOYLAN AND PHELPS DITCH  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ -	\$ -	\$ 29,633	\$ 29,633
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>29,633</u>	<u>29,633</u>
Net change in fund balance. . . . .	-	-	29,633	29,633
<b>Fund balance at beginning of year. . . . .</b>	<u>772</u>	<u>772</u>	<u>772</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 772</u>	<u>\$ 772</u>	<u>\$ 30,405</u>	<u>\$ 29,633</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MAIN STREET BUILDING  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Interest . . . . .	\$ -	\$ -	\$ 1,168	\$ 1,168
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>1,168</u>	<u>1,168</u>
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive				
Contractual services . . . . .	81,718	81,718	15,586	66,132
Total expenditures . . . . .	<u>81,718</u>	<u>81,718</u>	<u>15,586</u>	<u>66,132</u>
Net change in fund balance. . . . .	(81,718)	(81,718)	(14,418)	67,300
<b>Fund balance at beginning of year . . . . .</b>	<u>81,814</u>	<u>81,814</u>	<u>81,814</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u><u>\$ 96</u></u>	<u><u>\$ 96</u></u>	<u><u>\$ 67,396</u></u>	<u><u>\$ 67,300</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LOWER GREEN JT DITCH  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues:</b>				
Special assessments . . . . .	\$ -	\$ -	\$ 74,092	\$ 74,092
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>74,092</u>	<u>74,092</u>
Net change in fund balance . . . . .	-	-	74,092	74,092
<b>Fund balance at beginning of year . . . . .</b>	<u>22,082</u>	<u>22,082</u>	<u>22,082</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 22,082</u>	<u>\$ 22,082</u>	<u>\$ 96,174</u>	<u>\$ 74,092</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CAPITAL SWAMP DITCH  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ -	\$ -	\$ 12,961	\$ 12,961
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>12,961</u>	<u>12,961</u>
Net change in fund balance. . . . .	-	-	12,961	12,961
<b>Fund balance at beginning of year. . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,961</u></u>	<u><u>\$ 12,961</u></u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CAPITAL PROJECT ISSUE II  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 1,416,906	\$ 1,416,906	\$ -
<b>Total revenues</b> . . . . .	<u>-</u>	<u>1,416,906</u>	<u>1,416,906</u>	<u>-</u>
<b>Expenditures:</b>				
Capital outlay				
Contractual services . . . . .	-	1,416,906	1,416,906	-
<b>Total expenditures</b> . . . . .	<u>-</u>	<u>1,416,906</u>	<u>1,416,906</u>	<u>-</u>
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year</b> . . . . .	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b> . . . . .	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**UNION COUNTY, OHIO**

INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - PROPRIETARY FUNDS

**ENTERPRISE FUNDS**

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

**Major Enterprise Fund**

***Memorial Hospital of Union County***

Although not a legally separate entity, funds are not co-mingled with the County's treasury but consolidated for annual reporting.

**Nonmajor Enterprise Funds**

***Sanitary Sewer***

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

***Building and Development***

To account for fees collected from the general public for building and construction permits.



**UNION COUNTY, OHIO**

COMBINING STATEMENT OF NET ASSETS  
NONMAJOR PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<b>Sanitary Sewer</b>	<b>Building and Development</b>	<b>Total Nonmajor Proprietary Funds</b>
<b>Assets:</b>			
Current assets:			
Equity in pooled cash and cash equivalents . . . . .	\$ 1,656,035	\$ 109,375	\$ 1,765,410
Receivables (net of allowance for uncollectibles):			
Accounts . . . . .	810	-	810
Prepayments . . . . .	-	145	145
Total current assets . . . . .	<u>1,656,845</u>	<u>109,520</u>	<u>1,766,365</u>
Noncurrent assets:			
Capital assets:			
Land and construction in progress . . . . .	472,044	-	472,044
Depreciable capital assets, net . . . . .	147,616	15,162	162,778
Total noncurrent assets . . . . .	<u>619,660</u>	<u>15,162</u>	<u>634,822</u>
Total assets . . . . .	<u>2,276,505</u>	<u>124,682</u>	<u>2,401,187</u>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable . . . . .	9,642	1,397	11,039
Contracts payable . . . . .	19,308	-	19,308
Accrued wages and benefits . . . . .	5,592	14,684	20,276
Due to other governments . . . . .	5,868	21,278	27,146
Current portion of compensated absences payable . . . . .	8,707	40,086	48,793
Current portion of OWDA loans . . . . .	25,130	-	25,130
Total current liabilities . . . . .	<u>74,247</u>	<u>77,445</u>	<u>151,692</u>
Long-term liabilities:			
Compensated absences payable . . . . .	1,169	31,070	32,239
OWDA loans payable . . . . .	433,549	-	433,549
Total long-term liabilities . . . . .	<u>434,718</u>	<u>31,070</u>	<u>465,788</u>
Total liabilities . . . . .	<u>508,965</u>	<u>108,515</u>	<u>617,480</u>
<b>Net assets:</b>			
Invested in capital assets, net of related debt . . . . .	160,981	15,162	176,143
Unrestricted . . . . .	1,606,559	1,005	1,607,564
Total net assets . . . . .	<u>\$ 1,767,540</u>	<u>\$ 16,167</u>	<u>\$ 1,783,707</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
NONMAJOR PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<b>Sanitary Sewer</b>	<b>Building and Development</b>	<b>Total Nonmajor Proprietary Funds</b>
<b>Operating revenues:</b>			
Charges for services . . . . .	\$ 221,981	\$ 450,644	\$ 672,625
License and permits . . . . .	350	18,706	19,056
Special assessments . . . . .	38,001	-	38,001
Other . . . . .	9,551	26,584	36,135
Total operating revenues . . . . .	<u>269,883</u>	<u>495,934</u>	<u>765,817</u>
<b>Operating expenses:</b>			
Personal services . . . . .	142,637	379,781	522,418
Contract services . . . . .	132,856	71,741	204,597
Materials and supplies . . . . .	21,219	2,874	24,093
Depreciation . . . . .	11,785	8,496	20,281
Other . . . . .	3,498	7,965	11,463
Total operating expenses . . . . .	<u>311,995</u>	<u>470,857</u>	<u>782,852</u>
Operating income (loss) . . . . .	<u>(42,112)</u>	<u>25,077</u>	<u>(17,035)</u>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue . . . . .	25,855	-	25,855
Total nonoperating revenues (expenses) . . . . .	<u>25,855</u>	<u>-</u>	<u>25,855</u>
Income before transfers . . . . .	(16,257)	25,077	8,820
Transfers out . . . . .	<u>(2,368)</u>	<u>-</u>	<u>(2,368)</u>
Change in net assets . . . . .	(18,625)	25,077	6,452
<b>Net assets at beginning of year . . . . .</b>	<u>1,786,165</u>	<u>(8,910)</u>	<u>1,777,255</u>
<b>Net assets at end of year . . . . .</b>	<u>\$ 1,767,540</u>	<u>\$ 16,167</u>	<u>\$ 1,783,707</u>

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Sanitary Sewer</u>	<u>Building and Development</u>	<u>Total Nonmajor Proprietary Funds</u>
<b>Cash flows from operating activities:</b>			
Cash received from sales/service charges . . . . .	\$ 222,331	\$ 469,764	\$ 692,095
Cash received from special assessments. . . . .	38,001	-	38,001
Cash received from other operating revenue . . . . .	9,551	26,584	36,135
Cash payments for personal services . . . . .	(139,208)	(370,705)	(509,913)
Cash payments for contract services. . . . .	(167,855)	(78,901)	(246,756)
Cash payments for materials and supplies . . . . .	(21,641)	(2,058)	(23,699)
Cash payments for other expenses. . . . .	(3,498)	(9,980)	(13,478)
Net cash provided by (used in) operating activities. . . . .	<u>(62,319)</u>	<u>34,704</u>	<u>(27,615)</u>
<b>Cash flows from noncapital financing activities:</b>			
Cash payments for transfers out . . . . .	(2,368)	-	(2,368)
Net cash used in noncapital financing activities. . . . .	<u>(2,368)</u>	<u>-</u>	<u>(2,368)</u>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets. . . . .	(66,915)	-	(66,915)
Principal payments on bonds, notes and loans. . . . .	(25,130)	-	(25,130)
Proceeds from loans . . . . .	119,786	-	119,786
Net cash provided by capital and related financing activities . . . . .	<u>27,741</u>	<u>-</u>	<u>27,741</u>
<b>Cash flows from investing activities:</b>			
Interest received . . . . .	25,855	-	25,855
Net cash provided by investing activities . . . . .	<u>25,855</u>	<u>-</u>	<u>25,855</u>
Net increase (decrease) in cash and investments . . . . .	(11,091)	34,704	23,613
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<u>1,667,126</u>	<u>74,671</u>	<u>1,741,797</u>
<b>Cash and cash equivalents at end of year . . . . .</b>	<u>\$ 1,656,035</u>	<u>\$ 109,375</u>	<u>\$ 1,765,410</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating income (loss) . . . . .	\$ (42,112)	\$ 25,077	\$ (17,035)
Adjustments:			
Depreciation . . . . .	11,785	8,496	20,281
Changes in assets and liabilities:			
Decrease in prepayments. . . . .	-	10	10
(Decrease) in accounts payable. . . . .	(35,421)	(8,369)	(43,790)
Increase in accrued wages and benefits. . . . .	676	1	677
Increase in due to other governments. . . . .	539	474	1,013
Increase in compensated absences payable. . . . .	2,214	9,015	11,229
Net cash provided by operating activities . . . . .	<u>\$ (62,319)</u>	<u>\$ 34,704</u>	<u>\$ (27,615)</u>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SANITARY SEWER  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Final Budget</b> <b>Positive</b> <b>(Negative)</b>
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 254,210	\$ 225,000	\$ 221,981	\$ (3,019)
Tap in fees . . . . .	226	200	-	(200)
Licenses and permits . . . . .	452	400	350	(50)
Special assessment . . . . .	47,453	42,000	38,001	(3,999)
Other . . . . .	2,260	2,000	9,551	7,551
<b>Total operating revenues . . . . .</b>	<b>304,600</b>	<b>269,600</b>	<b>269,883</b>	<b>283</b>
<b>Operating expenses:</b>				
Personal services . . . . .	177,999	177,974	139,208	38,766
Materials and supplies . . . . .	44,619	44,199	23,761	20,438
Contractual services . . . . .	595,487	575,921	360,666	215,255
Capital outlay . . . . .	28,400	28,740	11,216	17,524
Principal . . . . .	8,100	30,862	25,130	5,732
Other . . . . .	4,000	6,025	3,498	2,527
<b>Total operating expenses . . . . .</b>	<b>858,605</b>	<b>863,721</b>	<b>563,479</b>	<b>300,242</b>
Operating (loss) . . . . .	(554,005)	(594,121)	(293,596)	300,525
<b>Nonoperating revenues (expenses):</b>				
Interest revenue . . . . .	40,900	36,200	25,493	(10,707)
Intergovernmental . . . . .	125,163	110,781	131,863	21,082
Transfers out . . . . .	-	(552,368)	(2,368)	550,000
<b>Total nonoperating revenues (expenses):</b>	<b>166,063</b>	<b>(405,387)</b>	<b>154,988</b>	<b>560,375</b>
Net loss . . . . .	(387,942)	(999,508)	(138,608)	860,900
<b>Fund equity at beginning of year . . . . .</b>	<b>1,659,402</b>	<b>1,659,402</b>	<b>1,659,402</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>7,544</b>	<b>7,544</b>	<b>7,544</b>	<b>-</b>
<b>Fund equity at end of year . . . . .</b>	<b>\$ 1,279,004</b>	<b>\$ 667,438</b>	<b>\$ 1,528,338</b>	<b>\$ 860,900</b>

**UNION COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BUILDING AND DEVELOPMENT  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 550,000	\$ 550,000	\$ 450,644	\$ (99,356)
Licenses and permits . . . . .	33,000	33,000	18,706	(14,294)
Other . . . . .	30,000	30,000	26,584	(3,416)
Total operating revenues . . . . .	<u>613,000</u>	<u>613,000</u>	<u>495,934</u>	<u>(117,066)</u>
<b>Operating expenses:</b>				
Personal services . . . . .	387,740	381,974	370,291	11,683
Materials and supplies . . . . .	2,800	2,200	2,058	142
Contractual services . . . . .	75,700	96,451	78,831	17,620
Capital outlay . . . . .	2,400	433	70	363
Other . . . . .	9,300	10,037	9,980	57
Total operating expenses . . . . .	<u>477,940</u>	<u>491,095</u>	<u>461,230</u>	<u>29,865</u>
Net income . . . . .	135,060	121,905	34,704	(87,201)
<b>Fund equity at beginning of year . . . . .</b>	64,671	64,671	64,671	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>Fund equity at end of year . . . . .</b>	<u>\$ 209,731</u>	<u>\$ 196,576</u>	<u>\$ 109,375</u>	<u>\$ (87,201)</u>

## UNION COUNTY, OHIO

### FUND DESCRIPTIONS - AGENCY FUNDS

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

#### **Agency Funds**

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

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

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

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

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

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

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

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

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

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

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

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

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

##### ***Indigent Counsel and Restitution***

To account for court monies ordered reimbursed to the County or subdivision for attorney fees related to cases involving indigent clients.

##### ***Domestic Violence***

To account for fees collected on each divorce and dissolution case to be used for a battered spouse program provided by Turning Point and Choices, Inc.

##### ***County Courts***

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

##### ***Alimony and Child Support***

To account for the collection of alimony and child support payments and the distribution of such monies to the court designated agencies.

##### ***Payroll***

To account for the payroll taxes and other related payroll deductions accumulated from all funds for distribution to the appropriate government unit and/or organization.

##### ***Joint Recreation Board***

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

**UNION COUNTY, OHIO**

COMBINING STATEMENTS - FIDUCIARY FUNDS  
(continued)

***Housing Trust***

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

***Union County Family and Children First***

To account for the revenues and expenditures of the council that administers various social programs within the County.

***Other Agency Funds***

Smaller agency funds operated by the County funded by miscellaneous sources. These funds are listed as follows:

Medical and Dental Insurance  
Ditch  
Humane Society

Ohio Child's Trust  
Ohio Elections Commission  
Help Me Grow

**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Balance 12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
<b>Tax Collections</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 3,546,598	\$ 89,690,230	\$ 89,499,684	\$ 3,737,144
Receivables:				
Real estate and other taxes . . . . .	85,235,434	88,723,785	85,235,434	88,723,785
Due from other governments . . . . .	1,820,522	1,930,075	1,820,522	1,930,075
Total assets. . . . .	<u>\$ 90,602,554</u>	<u>\$ 180,344,090</u>	<u>\$ 176,555,640</u>	<u>\$ 94,391,004</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	<u>\$ 90,602,554</u>	<u>\$ 180,344,090</u>	<u>\$ 176,555,640</u>	<u>\$ 94,391,004</u>
Total liabilities . . . . .	<u>\$ 90,602,554</u>	<u>\$ 180,344,090</u>	<u>\$ 176,555,640</u>	<u>\$ 94,391,004</u>
<b>Central Ohio Youth Center</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 167,207	\$ 2,868,163	\$ 2,714,201	\$ 321,169
Total assets. . . . .	<u>\$ 167,207</u>	<u>\$ 2,868,163</u>	<u>\$ 2,714,201</u>	<u>\$ 321,169</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 167,207	\$ 2,868,163	\$ 2,714,201	\$ 321,169
Total liabilities . . . . .	<u>\$ 167,207</u>	<u>\$ 2,868,163</u>	<u>\$ 2,714,201</u>	<u>\$ 321,169</u>
<b>Five County JDC Debt</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ -	\$ 901,601	\$ -	\$ 901,601
Total assets. . . . .	<u>\$ -</u>	<u>\$ 901,601</u>	<u>\$ -</u>	<u>\$ 901,601</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ -	\$ 901,601	\$ -	\$ 901,601
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 901,601</u>	<u>\$ -</u>	<u>\$ 901,601</u>
<b>General Health District</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 2,368,390	\$ 3,144,390	\$ 3,011,421	\$ 2,501,359
Total assets. . . . .	<u>\$ 2,368,390</u>	<u>\$ 3,144,390</u>	<u>\$ 3,011,421</u>	<u>\$ 2,501,359</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 2,368,390	\$ 3,144,390	\$ 3,011,421	\$ 2,501,359
Total liabilities . . . . .	<u>\$ 2,368,390</u>	<u>\$ 3,144,390</u>	<u>\$ 3,011,421</u>	<u>\$ 2,501,359</u>
<b>Soil and Water Conservation District</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 58,104	\$ 392,480	\$ 375,801	\$ 74,783
Total assets. . . . .	<u>\$ 58,104</u>	<u>\$ 392,480</u>	<u>\$ 375,801</u>	<u>\$ 74,783</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 58,104	\$ 392,480	\$ 375,801	\$ 74,783
Total liabilities . . . . .	<u>\$ 58,104</u>	<u>\$ 392,480</u>	<u>\$ 375,801</u>	<u>\$ 74,783</u>
<b>Marriage License</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ -	\$ 4,505	\$ 4,505	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 4,505</u>	<u>\$ 4,505</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ -	\$ 4,505	\$ 4,505	\$ -
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 4,505</u>	<u>\$ 4,505</u>	<u>\$ -</u>

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**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Balance</u> <u>12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/10</u>
<b>Indigent Counsel and Restitution</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 33,762	\$ 18,050	\$ 48,394	\$ 3,418
Total assets. . . . .	<u>\$ 33,762</u>	<u>\$ 18,050</u>	<u>\$ 48,394</u>	<u>\$ 3,418</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 33,762	\$ 18,050	\$ 48,394	\$ 3,418
Total liabilities. . . . .	<u>\$ 33,762</u>	<u>\$ 18,050</u>	<u>\$ 48,394</u>	<u>\$ 3,418</u>
<b>Domestic Violence</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ -	\$ 6,016	\$ 6,016	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 6,016</u>	<u>\$ 6,016</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ -	\$ 6,016	\$ 6,016	\$ -
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 6,016</u>	<u>\$ 6,016</u>	<u>\$ -</u>
<b>County Courts</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 434,772	\$ 538,346	\$ -	\$ 973,118
Total assets. . . . .	<u>\$ 434,772</u>	<u>\$ 538,346</u>	<u>\$ -</u>	<u>\$ 973,118</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 434,772	\$ 538,346	\$ -	\$ 973,118
Total liabilities . . . . .	<u>\$ 434,772</u>	<u>\$ 538,346</u>	<u>\$ -</u>	<u>\$ 973,118</u>
<b>Alimony and Child Support</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 1,042	\$ 464	\$ -	\$ 1,506
Total assets. . . . .	<u>\$ 1,042</u>	<u>\$ 464</u>	<u>\$ -</u>	<u>\$ 1,506</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 1,042	\$ 464	\$ -	\$ 1,506
Total liabilities . . . . .	<u>\$ 1,042</u>	<u>\$ 464</u>	<u>\$ -</u>	<u>\$ 1,506</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 121,115	\$ 19,831,532	\$ 19,895,581	\$ 57,066
Total assets. . . . .	<u>\$ 121,115</u>	<u>\$ 19,831,532</u>	<u>\$ 19,895,581</u>	<u>\$ 57,066</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 121,115	\$ 19,831,532	\$ 19,895,581	\$ 57,066
Total liabilities . . . . .	<u>\$ 121,115</u>	<u>\$ 19,831,532</u>	<u>\$ 19,895,581</u>	<u>\$ 57,066</u>

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**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Balance</u> <u>12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/10</u>
<b>Joint Recreation Board</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 29,783	\$ 142,866	\$ 114,061	\$ 58,588
Total assets. . . . .	<u>\$ 29,783</u>	<u>\$ 142,866</u>	<u>\$ 114,061</u>	<u>\$ 58,588</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 29,783	\$ 142,866	\$ 114,061	\$ 58,588
Total liabilities . . . . .	<u>\$ 29,783</u>	<u>\$ 142,866</u>	<u>\$ 114,061</u>	<u>\$ 58,588</u>
<b>Housing Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 66,177	\$ 268,725	\$ 252,705	\$ 82,197
Total assets. . . . .	<u>\$ 66,177</u>	<u>\$ 268,725</u>	<u>\$ 252,705</u>	<u>\$ 82,197</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 66,177	\$ 268,725	\$ 252,705	\$ 82,197
Total liabilities . . . . .	<u>\$ 66,177</u>	<u>\$ 268,725</u>	<u>\$ 252,705</u>	<u>\$ 82,197</u>
<b>Union County Family and Children First</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 14,198	\$ 92,699	\$ 91,998	\$ 14,899
Total assets. . . . .	<u>\$ 14,198</u>	<u>\$ 92,699</u>	<u>\$ 91,998</u>	<u>\$ 14,899</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 14,198	\$ 92,699	\$ 91,998	\$ 14,899
Total liabilities . . . . .	<u>\$ 14,198</u>	<u>\$ 92,699</u>	<u>\$ 91,998</u>	<u>\$ 14,899</u>
<b>Medical and Dental Insurance</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 218,027	\$ 67,771,328	\$ 67,685,518	\$ 303,837
Total assets. . . . .	<u>\$ 218,027</u>	<u>\$ 67,771,328</u>	<u>\$ 67,685,518</u>	<u>\$ 303,837</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 218,027	\$ 67,771,328	\$ 67,685,518	\$ 303,837
Total liabilities . . . . .	<u>\$ 218,027</u>	<u>\$ 67,771,328</u>	<u>\$ 67,685,518</u>	<u>\$ 303,837</u>
<b>Ditch</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ -	\$ 4,663	\$ 4,663	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 4,663</u>	<u>\$ 4,663</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ -	\$ 4,663	\$ 4,663	\$ -
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 4,663</u>	<u>\$ 4,663</u>	<u>\$ -</u>

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**UNION COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONCLUDED)  
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Balance</u> <u>12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/10</u>
<b>Humane Society</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 275	\$ 316	\$ 533	\$ 58
Total assets. . . . .	<u>\$ 275</u>	<u>\$ 316</u>	<u>\$ 533</u>	<u>\$ 58</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 275	\$ 316	\$ 533	\$ 58
Total liabilities . . . . .	<u>\$ 275</u>	<u>\$ 316</u>	<u>\$ 533</u>	<u>\$ 58</u>
<b>Ohio Child's Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 19,948	\$ 17,070	\$ 17,726	\$ 19,292
Total assets. . . . .	<u>\$ 19,948</u>	<u>\$ 17,070</u>	<u>\$ 17,726</u>	<u>\$ 19,292</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 19,948	\$ 17,070	\$ 17,726	\$ 19,292
Total liabilities . . . . .	<u>\$ 19,948</u>	<u>\$ 17,070</u>	<u>\$ 17,726</u>	<u>\$ 19,292</u>
<b>Ohio Elections Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 1,875	\$ 60	\$ -	\$ 1,935
Total assets. . . . .	<u>\$ 1,875</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 1,935</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 1,875	\$ 60	\$ -	\$ 1,935
Total liabilities . . . . .	<u>\$ 1,875</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 1,935</u>
<b>Help Me Grow</b>				
<b>Assets:</b>				
Equity in pooled cash and equivalents . . . . .	\$ 50,466	\$ 179,530	\$ 159,160	\$ 70,836
Total assets. . . . .	<u>\$ 50,466</u>	<u>\$ 179,530</u>	<u>\$ 159,160</u>	<u>\$ 70,836</u>
<b>Liabilities:</b>				
Undistributed monies . . . . .	\$ 50,466	\$ 179,530	\$ 159,160	\$ 70,836
Total liabilities . . . . .	<u>\$ 50,466</u>	<u>\$ 179,530</u>	<u>\$ 159,160</u>	<u>\$ 70,836</u>
<i>All Agency Funds</i>				
<b>Assets</b>				
Equity in pooled cash and equivalents . . . . .	\$ 6,695,925	\$ 185,334,224	\$ 183,881,967	\$ 8,148,182
Cash and cash equivalents in segregated accounts . .	435,814	538,810	-	974,624
Receivables:				
Real estate and other taxes . . . . .	85,235,434	88,723,785	85,235,434	88,723,785
Due from other governments . . . . .	<u>1,820,522</u>	<u>1,930,075</u>	<u>1,820,522</u>	<u>1,930,075</u>
Total assets. . . . .	<u>\$ 94,187,695</u>	<u>\$ 276,526,894</u>	<u>\$ 270,937,923</u>	<u>\$ 99,776,666</u>
<b>Liabilities</b>				
Undistributed monies . . . . .	\$ 94,187,695	\$ 276,526,894	\$ 270,937,923	\$ 99,776,666
Total liabilities. . . . .	<u>\$ 94,187,695</u>	<u>\$ 276,526,894</u>	<u>\$ 270,937,923</u>	<u>\$ 99,776,666</u>

**UNION COUNTY, OHIO**

BALANCE SHEET  
DISCRETELY PRESENTED COMPONENT UNIT  
UNION COUNTY AIRPORT AUTHORITY  
DECEMBER 31, 2010

	<b>Airport Authority</b>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents. . . . .	\$ 431,833
Receivables (net of allowances of uncollectibles):	
Due from other governments . . . . .	888
Prepayments. . . . .	35
Total assets . . . . .	432,756
<b>Liabilities:</b>	
Accounts payable . . . . .	18,169
Accrued wages and benefits. . . . .	280
Due to other governments . . . . .	191
Total liabilities . . . . .	18,640
<b>Fund balances:</b>	
Unreserved, undesignated . . . . .	414,116
Total net assets . . . . .	\$ 414,116

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

<b>Total Airport Authority Fund Balances</b>	\$ 414,116
 <i>Amounts reported for governmental activities in the statement of net assets are different because of the following:</i>	
Capital assets used in governmental type component unit activities are not financial resources and, therefore, are not reported in the funds.	3,004,545
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
General obligation bonds payable	(28,336)
Net Assets of The Union County Airport Authority	3,390,325

**UNION COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
DISCRETELY PRESENTED COMPONENT UNIT  
UNION COUNTY AIRPORT AUTHORITY  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<b>Airport Authority</b>
<b>Revenues:</b>	
Charges for services . . . . .	\$ 1,900
Intergovernmental . . . . .	186,073
Investment income . . . . .	472
Rental income . . . . .	187,845
Total revenues . . . . .	376,290
<b>Expenditures:</b>	
Current:	
Conservation and recreation . . . . .	277,162
Debt service:	
Principal retirement . . . . .	27,212
Interest and fiscal charges . . . . .	2,107
Total expenditures . . . . .	306,481
Excess of revenues over expenditures . . . . .	69,809
<b>Other financing sources (uses):</b>	
Operating transfers out . . . . .	(95,788)
Total other financing sources (uses) . . . . .	(95,788)
Net change in fund balance . . . . .	(25,979)
<b>Fund balance at beginning of year . . . . .</b>	<b>440,095</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 414,116</b>

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

<b>Net Change in Airport Authority Fund Balances</b>	<b>\$ (25,979)</b>
--	--------------------

*Amounts reported for discretely presented component units on the statement of activities are different because:*

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

Capital asset additions	\$ 210,248	
Current year depreciation	(185,290)	
Total		24,958

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

Intergovernmental revenues	(11,675)
----------------------------	----------

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

27,212

Change in Net Assets of The Airport Authority	<b>\$ 14,516</b>
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# **STATISTICAL SECTION**

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

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

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	<b>215-224</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>225-229</b>
These schedules contain information to help the reader assess the affordability of the County's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	<b>230-236</b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	<b>237-239</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b>	<b>240-247</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual reports for the relevant year. The County implemented GASB Statement 34 for the year ended December 31, 2003; schedules presenting government wide information include information beginning in that year.

**UNION COUNTY, OHIO**

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<b>Government activities:</b>				
Invested in capital assets, net of related debt	\$ 65,696,098	\$ 62,877,921	\$ 61,759,667	\$ 57,915,110
Restricted for:				
Capital projects	1,611,601	1,487,548	1,906,616	1,738,603
Debt service	141,519	199,241	196,115	186,530
Human service programs	14,604,807	12,967,423	10,449,860	8,980,021
Public works programs	3,818,027	3,853,142	3,688,199	3,470,964
Health programs	1,325,802	1,358,434	1,057,715	2,146,086
Other purposes	4,568,103	3,584,543	3,765,806	2,377,575
Unrestricted	<u>7,107,783</u>	<u>6,871,486</u>	<u>8,837,717</u>	<u>10,423,629</u>
Total governmental activities net assets	<u>\$ 98,873,740</u>	<u>\$ 93,199,738</u>	<u>\$ 91,661,695</u>	<u>\$ 87,238,518</u>
<b>Business-type activities:</b>				
Invested in capital assets, net of related debt	\$ 14,143,190	\$ 14,124,261	\$ 13,508,658	\$ 11,782,702
Restricted	2,739,709	2,753,323	4,928,672	4,318,519
Unrestricted	<u>32,266,730</u>	<u>29,464,612</u>	<u>24,126,401</u>	<u>23,134,777</u>
Total business-type activities net assets	<u>\$ 49,149,629</u>	<u>\$ 46,342,196</u>	<u>\$ 42,563,731</u>	<u>\$ 39,235,998</u>
<b>Primary government:</b>				
Invested in capital assets, net of related debt	\$ 79,839,288	\$ 77,002,182	\$ 75,268,325	\$ 69,697,812
Restricted for:				
Capital projects	2,541,141	1,487,548	2,934,501	1,738,603
Debt service	236,864	199,241	199,840	186,530
Human service programs	14,604,807	12,967,423	10,449,860	8,980,021
Public works programs	3,818,027	3,853,142	3,688,199	3,470,964
Health programs	1,325,802	1,358,434	1,057,715	2,146,086
Other purposes	6,282,927	6,337,866	7,662,868	6,696,094
Unrestricted	<u>39,374,513</u>	<u>36,336,098</u>	<u>32,964,118</u>	<u>33,558,406</u>
Total	<u>\$ 148,023,369</u>	<u>\$ 139,541,934</u>	<u>\$ 134,225,426</u>	<u>\$ 126,474,516</u>

**Source:** County financial records

**Note:**

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

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

**UNION COUNTY, OHIO**

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

<b>Expenses</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Governmental activities:				
General government:				
Legislative and executive	\$ 10,817,736	\$ 12,019,993	\$ 13,793,161	\$ 11,990,209
Judicial	2,851,552	2,461,340	2,637,145	2,371,200
Public safety	6,923,020	7,150,858	7,161,068	6,735,640
Public works	4,644,326	5,747,722	3,227,196	3,341,555
Health	3,297,771	3,950,543	4,020,931	3,834,944
Human services	15,210,709	15,526,434	16,904,850	13,834,546
Economic development	315,537	402,363	365,747	298,297
Intergovernmental	1,433,617	576,265	519,194	-
Interest and fiscal charges	313,006	491,417	485,352	328,586
<i>Total governmental activities expense</i>	<u>45,807,274</u>	<u>48,326,935</u>	<u>49,114,644</u>	<u>42,734,977</u>
Business-type activities:				
Memorial hospital	71,780,394	69,262,201	67,061,083	62,879,762
Nonmajor:				
Sanitary sewer district	311,995	175,941	319,305	222,616
Water district	-	-	-	150,000
Building and development	470,857	496,669	679,417	730,837
<i>Total business-type activities expense</i>	<u>72,563,246</u>	<u>69,934,811</u>	<u>68,059,805</u>	<u>63,983,215</u>
<i>Total primary government expenses</i>	<u>\$ 118,370,520</u>	<u>\$ 118,261,746</u>	<u>\$ 117,174,449</u>	<u>\$ 106,718,192</u>
<b>Program revenues</b>				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 2,852,106	\$ 2,657,714	\$ 2,799,982	\$ 2,747,434
Judicial	1,021,837	672,310	696,302	636,768
Public safety	1,411,167	1,038,616	793,587	609,138
Public works	677,752	643,515	800,713	728,309
Health	195,346	256,573	174,411	210,952
Human services	823,824	770,661	1,252,022	1,173,924
Economic development	22,533	22,534	21,876	21,239
Operating grants and contributions				
General government:				
Legislative and executive	501,389	175,388	158,828	391,160
Judicial	133,971	-	7,593	64,316
Public safety	802,050	808,188	983,000	582,840
Public works	4,551,194	4,495,345	4,124,622	-
Health	2,173,817	2,459,350	2,882,747	1,155,472
Human services	7,363,520	8,711,064	8,038,000	6,736,671
Economic development	142,938	79,809	316,391	-
Capital grants and contributions				
General government:				
Legislative and executive	-	-	140,828	201,015
Public works	1,824,731	1,474,017	2,900,836	908,125
Human services	-	-	-	-
<i>Total governmental activities program revenues</i>	<u>24,498,175</u>	<u>24,265,084</u>	<u>26,091,738</u>	<u>16,167,363</u>

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

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

- (continued)

**UNION COUNTY, OHIO**

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

<b>Program revenues (continued)</b>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Business-type activities:				
Charges for services:				
Memorial hospital	71,729,744	69,091,683	67,410,277	66,910,751
Nonmajor:				
Sanitary sewer district	222,331	224,570	264,358	273,086
Water district	-	-	3,989	6,205
Building and development	469,350	446,577	609,618	730,342
Capital grants and contributions				
Memorial hospital	359,032	1,064,803	370,484	557,971
<i>Total business-type activities</i>				
Program revenues	<u>72,780,457</u>	<u>70,827,633</u>	<u>68,658,726</u>	<u>68,478,355</u>
<i>Total primary government</i>				
Program revenues	<u>\$ 97,278,632</u>	<u>\$ 95,092,717</u>	<u>\$ 94,750,464</u>	<u>\$ 84,645,718</u>
 <b>Net (expense)/revenue</b>				
Governmental activities	\$ (21,309,099)	\$ (24,061,851)	\$ (23,022,906)	\$ (26,567,614)
Business-type activities	217,211	892,822	598,921	4,495,140
<i>Total primary government net expense</i>	<u>\$ (21,091,888)</u>	<u>\$ (23,169,029)</u>	<u>\$ (22,423,985)</u>	<u>\$ (22,072,474)</u>
 <b>General revenues and other changes in net assets</b>				
Governmental activities:				
Property taxes	\$ 10,893,125	\$ 10,264,681	\$ 10,360,679	\$ 11,915,812
Sales taxes	9,298,891	8,001,168	9,565,905	9,379,361
Unrestricted grants and contributions	5,284,472	5,452,939	4,312,843	9,597,276
Interest	768,985	1,001,949	1,516,355	1,800,912
Other	735,260	889,908	1,687,155	1,653,762
Transfers	2,368	(10,751)	3,146	-
<i>Total governmental activities:</i>	<u>26,983,101</u>	<u>25,599,894</u>	<u>27,446,083</u>	<u>34,347,123</u>
Business-type activities:				
Unrestricted grants and contributions	-	-	-	-
Interest	139,436	169,467	565,872	931,447
Gain on sale of capital assets	-	-	-	-
Transfers	(2,368)	10,751	(3,146)	-
Other	2,453,154	2,705,425	2,166,086	2,202,924
<i>Total business-type activities:</i>	<u>2,590,222</u>	<u>2,885,643</u>	<u>2,728,812</u>	<u>3,134,371</u>
<i>Total primary government</i>	<u>\$ 29,573,323</u>	<u>\$ 28,485,537</u>	<u>\$ 30,174,895</u>	<u>\$ 37,481,494</u>
 <b>Change in net assets</b>				
Governmental activities:	\$ 5,674,002	\$ 1,538,043	\$ 4,423,177	\$ 7,779,509
Business-type activities:	2,807,433	3,778,465	3,327,733	7,629,511
<i>Total primary government</i>	<u>\$ 8,481,435</u>	<u>\$ 5,316,508</u>	<u>\$ 7,750,910</u>	<u>\$ 15,409,020</u>

**Source:** County financial records

**Note:**

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

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

**UNION COUNTY, OHIO**

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>General fund</b>				
Reserved	\$ 3,548,189	\$ 1,089,106	\$ 743,360	\$ 747,942
Unreserved	-	2,377,961	3,665,656	3,089,674
Total general fund	<u>3,548,189</u>	<u>3,467,067</u>	<u>4,409,016</u>	<u>3,837,616</u>
 <b>All other governmental funds</b>				
Reserved	912,165	856,041	431,965	446,049
Unreserved, reported in:				
Special revenue funds	5,588,600	5,962,109	6,396,190	8,150,227
Cap. projects fund	3,383,151	2,751,707	2,864,090	1,401,758
Total all other governmental Funds	<u>9,883,916</u>	<u>9,569,857</u>	<u>9,692,245</u>	<u>9,998,034</u>
Total governmental funds	<u>\$ 13,432,105</u>	<u>\$ 13,036,924</u>	<u>\$ 14,101,261</u>	<u>\$ 13,835,650</u>

**Source:** County financial records



<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
\$ 777,801	\$ 845,718	\$ 899,462	\$ 245,743	\$ 525,319	\$ 863,451
4,443,403	5,090,874	6,775,931	6,288,735	4,947,149	5,810,986
<u>5,221,204</u>	<u>5,936,592</u>	<u>7,675,393</u>	<u>6,534,478</u>	<u>5,472,468</u>	<u>6,674,437</u>
684,784	943,813	612,590	425,736	1,121,733	2,001,621
10,035,585	11,284,106	14,084,346	15,283,376	17,822,141	20,160,285
1,663,846	1,303,416	1,675,771	1,695,857	1,483,648	1,353,231
<u>12,384,215</u>	<u>13,531,335</u>	<u>16,372,707</u>	<u>17,404,969</u>	<u>20,427,522</u>	<u>23,515,137</u>
<u>\$ 17,605,419</u>	<u>\$ 19,467,927</u>	<u>\$ 24,048,100</u>	<u>\$ 23,939,447</u>	<u>\$ 25,899,990</u>	<u>\$ 30,189,574</u>

**UNION COUNTY, OHIO**

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

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>Revenues</b>				
Property taxes	\$ 7,051,514	\$ 9,212,683	\$ 9,439,349	\$ 10,046,282
Sales taxes	7,247,373	5,983,016	8,187,253	6,803,685
Charges for services	3,128,084	3,931,159	5,218,750	5,652,805
Licenses and permits	140,079	208,712	138,446	96,808
Fines and forfeitures	116,038	190,320	112,740	373,099
Intergovernmental	14,215,646	13,904,313	16,864,852	17,595,228
Special assessments	41,108	41,677	57,295	91,147
Investment earnings	1,275,488	735,429	542,185	527,910
Rental income	-	-	-	-
Other	1,030,973	1,846,861	1,246,172	1,705,461
<b>Total revenues</b>	<b>34,246,303</b>	<b>36,054,170</b>	<b>41,807,042</b>	<b>42,892,425</b>
<b>Expenditures</b>				
General government:				
Legislative and executive	7,001,821	8,514,138	9,283,243	10,949,185
Judicial	1,500,183	1,628,576	1,662,842	1,799,920
Public safety	4,218,505	4,846,121	5,194,829	5,560,597
Public works	3,787,974	3,680,137	4,020,510	4,554,497
Health	2,928,295	3,448,408	3,364,327	3,040,817
Human services	9,814,676	10,618,297	11,483,709	11,460,825
Economic development	106,860	63,260	235,593	244,776
Intergovernmental	763,909	649,572	663,205	1,176,961
Capital outlay	3,429,797	5,466,427	4,254,021	3,354,540
Debt service				
Principal retirement	462,927	648,804	542,511	565,363
Interest and fiscal charges	438,696	427,969	454,318	460,281
Bond issuance costs	-	-	-	-
<b>Total expenditures</b>	<b>34,453,643</b>	<b>39,991,709</b>	<b>41,159,108</b>	<b>43,167,762</b>
Excess of revenues over (under) expenditures	(207,340)	(3,937,539)	647,934	(275,337)
<b>Other financing sources (uses)</b>				
Transfers in	6,686,942	2,459,007	3,545,026	3,176,210
Transfers out	(6,686,942)	(2,367,987)	(3,540,147)	(3,169,955)
Sale of capital assets	-	16,890	253,647	25,512
Issuance of bonds/other sources	-	3,435,000	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>3,542,910</b>	<b>258,526</b>	<b>31,767</b>
<b>Net change in fund balance</b>	<b>\$ (207,340)</b>	<b>\$ (394,629)</b>	<b>\$ 906,460</b>	<b>\$ (243,570)</b>
Debt service as a percentage of noncapital expenditures	2.9%	3.1%	3.0%	2.6%

**Source:** County financial records

	2005	2006	2007	2008	2009	2010
\$	11,606,766	\$ 11,160,274	\$ 11,534,140	\$ 11,009,045	\$ 10,966,686	\$ 10,774,173
	7,084,993	7,120,385	8,369,261	9,433,349	8,981,387	9,232,138
	6,097,268	5,635,607	5,343,223	5,761,653	4,836,343	5,270,357
	94,460	180,251	118,402	128,261	131,311	149,043
	141,674	164,042	235,629	192,350	561,756	883,143
	17,154,412	21,396,153	19,777,156	22,584,156	22,747,753	22,216,858
	89,389	88,551	126,962	97,984	118,378	221,038
	903,077	1,542,329	1,800,912	1,516,355	1,018,093	806,883
	84,593	521,706	430,510	449,072	526,924	447,374
	1,508,496	1,319,146	1,484,520	1,713,362	1,542,400	1,826,325
	<u>44,765,128</u>	<u>49,128,444</u>	<u>49,220,715</u>	<u>52,885,587</u>	<u>51,431,031</u>	<u>51,827,332</u>
	10,554,369	12,236,331	11,043,570	12,270,523	11,414,974	10,184,817
	1,930,903	1,989,364	2,170,932	2,461,789	2,475,547	2,540,917
	5,694,979	6,386,829	6,596,109	7,054,154	6,852,816	6,718,534
	4,266,177	6,979,286	5,539,221	8,189,213	5,895,941	6,231,680
	3,292,537	3,896,255	3,694,242	3,806,892	3,819,033	3,178,564
	12,859,327	14,265,234	13,873,946	16,835,929	15,427,818	15,033,670
	248,882	305,905	296,826	283,263	959,955	310,486
	335,732	667,141	638,179	676,156	-	1,433,617
	861,815	45,914	391,053	3,109,724	1,706,028	1,686,313
	585,557	611,771	567,807	600,000	3,630,375	856,794
	416,828	382,123	325,986	485,352	421,651	341,620
	-	-	-	-	176,378	18,399
	<u>41,047,106</u>	<u>47,766,153</u>	<u>45,137,871</u>	<u>55,772,995</u>	<u>52,780,516</u>	<u>48,535,411</u>
	<u>3,718,022</u>	<u>1,362,291</u>	<u>4,082,844</u>	<u>(2,887,408)</u>	<u>(1,349,485)</u>	<u>3,291,921</u>
	1,500,530	931,130	1,746,800	1,297,061	1,063,200	1,109,452
	(1,500,530)	(931,130)	(1,746,800)	(1,293,915)	(1,073,951)	(1,107,084)
	18,936	537,301	400,000			
	-	-	42,280	3,000,000	3,015,122	920,000
	<u>18,936</u>	<u>537,301</u>	<u>442,280</u>	<u>3,003,146</u>	<u>3,004,371</u>	<u>922,368</u>
\$	<u>3,736,958</u>	<u>1,899,592</u>	<u>4,525,124</u>	<u>115,738</u>	<u>1,654,886</u>	<u>4,214,289</u>
	2.6%	2.4%	2.1%	2.3%	8.4%	2.7%

**UNION COUNTY, OHIO**

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

Year	Real Property		Personal Property	
	Residential Property	Commercial/Utility Property	General Tangible	Utility
2001	\$ 508,203,710	\$ 142,941,850	\$ 198,335,360	\$ 67,930,360
2002	605,098,020	160,071,330	201,889,553	49,373,040
2003	640,161,440	173,541,860	203,292,500	51,063,100
2004	667,252,290	179,445,910	238,986,460	52,013,960
2005	751,898,720	207,204,030	175,853,243	54,180,240
2006	804,078,830	218,700,810	102,984,000	54,697,210
2007	852,330,970	229,413,290	102,984,000	55,416,250
2008	969,568,317	249,268,670	58,786,230	50,922,180
2009	987,109,240	250,813,100	-	52,115,040
2010	977,083,700	252,127,160	-	51,952,330

**Notes:**

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. Other tangible personal property is assessed at 25 percent for everything except inventories, which are assessed at 23 percent. This is being phased out with a replacement amount provided by the State through 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2-1/2%, and homestead exemptions before being billed.

**Source:** Union County Auditor

<b>Total</b>		<b>Assessed Value as a Percentage of Actual Value</b>	<b>Total Direct Tax Rate</b>
<b>Assessed Value</b>	<b>Estimated Actual Value</b>		
\$ 917,411,280	\$ 2,730,950,917	33.59%	10.6000
1,016,431,943	3,066,342,862	33.15%	10.6000
1,068,058,900	3,212,658,127	33.25%	10.6000
1,137,698,620	3,453,699,426	32.94%	10.6000
1,189,136,233	3,534,583,872	33.64%	10.6000
1,180,460,850	3,413,483,463	34.58%	10.6000
1,240,144,510	3,582,770,897	34.61%	10.6000
1,328,545,397	3,785,200,130	35.10%	10.8500
1,290,037,380	3,596,142,608	35.87%	10.8500
1,281,163,190	3,571,067,767	35.88%	10.8500

**UNION COUNTY, OHIO**

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Union County</u>										
<i>County Unvoted Millage:</i>										
General	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
<i>County Voted Millage:</i>										
DD	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
9-1-1	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75
Total County	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.85</u>	<u>10.85</u>	<u>10.85</u>
<u>Union County Health District</u>	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<u>School Districts within the County</u>										
Fairbanks LSD	37.00	37.00	36.80	41.70	41.70	40.90	45.50	45.50	46.00	45.80
Marysville EVSD	47.56	47.56	52.56	52.56	52.56	54.06	54.06	58.06	58.06	58.06
North Union LSD	34.70	34.70	41.30	41.30	41.30	41.40	41.25	39.55	37.70	37.70
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	41.90	41.65	41.65	39.70	39.70	39.40	39.30	36.80	35.71	35.71
Triad LSD	36.40	36.15	36.10	28.85	28.85	28.80	28.75	28.60	28.60	28.60
Jonathon Alder LSD	40.10	49.00	48.60	48.10	48.10	38.60	38.10	38.10	38.10	37.60
Hilliard CSD	65.61	64.44	64.44	74.40	74.40	73.14	75.89	82.79	82.85	82.95
Dublin CSD	65.22	64.60	64.60	64.60	64.60	72.50	72.50	72.50	80.40	80.40
Buckeye Valley LSD	34.33	33.95	33.52	33.20	33.20	33.06	32.80	34.80	34.95	34.73
<u>Corporations</u>										
Richwood	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	10.70
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Plain City	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Magnetic Springs	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	10.90
Marysville	4.50	4.50	4.50	4.50	4.50	4.50	5.20	4.50	5.20	4.50
Milford Center	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
<u>Joint Vocational Schools</u>										
Tolles Career & Technical Center	1.10	0.50	0.50	0.50	0.50	0.50	1.30	1.30	1.30	1.30
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Delaware Co JVS	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
<u>Township / Fire</u>										
Allen	6.60	6.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60	9.60
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	3.30	6.30	6.30	6.50	6.30	6.30	6.50	6.30	4.80	4.60
Dover	5.40	5.40	4.90	4.90	4.90	4.90	4.90	4.90	4.90	5.40
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Jerome	13.90	13.90	13.90	13.90	13.90	13.90	13.90	15.10	15.10	15.10
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Liberty	6.40	6.40	6.40	5.40	5.40	7.15	7.15	7.15	7.15	7.15
Millcreek	6.95	6.50	6.50	6.20	6.20	6.20	6.20	8.20	8.20	8.20
Paris	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Taylor	6.20	6.20	6.20	6.20	6.20	7.70	7.70	7.95	7.95	7.95
Union	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	7.10
Washington	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	5.40	5.40	5.40	5.40	5.40	8.90	8.90	8.90	8.90	8.90

**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 2006 tax rates for Claibourne, Jackson and York the rate does not include the 8.90 mills for the Northern Union County Fire District.

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

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

**Source:** Union County Auditor

**UNION COUNTY, OHIO**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX**  
**DECEMBER 31, 2010 AND DECEMBER 31, 2001**

<b>2010</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Honda of America	\$ 78,014,950	6.09%
Ohio Power Company	18,223,910	1.42%
Union Rural Electric	14,543,130	1.14%
O M Scotts & Sons	13,789,030	1.08%
Dayton Power & Light	11,423,850	0.89%
Ohio Edison	5,550,500	0.43%
Nestle USA	5,170,400	0.40%
Select Sires	3,952,580	0.31%
Tartan Ridge LLC	3,557,770	0.28%
Watkins Glen Holdings	3,396,510	0.27%
<b>Total</b>	<b>\$ 157,622,630</b>	<b>12.31%</b>
Total County Assessed Valuation	<b>\$ 1,281,163,190</b>	

<b>2001</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total County Taxable Assessed Value</b>
Honda of America	\$ 54,459,440	5.94%
O M Scotts & Sons	30,936,084	3.37%
NHG Development	12,774,057	1.39%
Ohio Power Company	12,043,585	1.31%
Union Rural Electric	10,619,394	1.16%
Dayton Power and Light	10,035,991	1.09%
Watkin Glen Holding	8,797,314	0.96%
Select Sires	8,288,942	0.90%
Connolly Construction	8,137,914	0.89%
Dominion Homes	7,581,971	0.83%
<b>Total</b>	<b>\$ 163,674,692</b>	<b>17.84%</b>
Total County Assessed Valuation	<b>\$ 917,411,280</b>	

**Source:** Union County Auditor

**UNION COUNTY, OHIO**

PROPERTY TAX LEVIES AND COLLECTIONS (1)  
LAST TEN YEARS

<u>Collection Year</u>	<u>Total Levy</u>	<u>Collected within the Year of the Levy</u>		<u>Collections of Delinquent Taxes (2)</u>	<u>Total Tax Collections</u>	<u>Percentage of Total Tax Collections to Current Tax Levy</u>
		<u>Amount</u>	<u>Percentage of Levy</u>			
2001	\$5,325,092	\$5,166,294	97.02%	\$196,345	\$5,362,639	100.71%
2002	7,062,704	6,519,683	92.31%	204,095	6,723,778	94.23%
2003	7,531,189	6,912,890	91.79%	302,034	7,214,924	95.80%
2004	7,463,029	7,250,351	97.15%	284,305	7,534,656	100.96%
2005	8,684,051	8,130,450	93.63%	304,813	8,435,263	97.14%
2006	9,744,662	8,883,821	91.17%	294,585	9,178,406	94.19%
2007	10,241,038	10,009,698	97.74%	480,983	10,490,681	102.44%
2008	10,707,861	9,969,683	93.11%	649,395	10,619,078	99.17%
2009	12,605,001	11,924,952	94.60%	330,996	12,255,948	97.23%
2010	12,483,571	11,944,992	95.69%	341,588	12,286,580	98.42%

**Source:** Union County Auditor

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



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**UNION COUNTY, OHIO**

RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS

Year	Government Activities				Business-type Activities				
	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan Debt	Bond Anticipation Note	General Obligation Bonds	Enterprise/ Hospital Notes	Capital Leases	Revenue Bonds	OWDA Loan
2001	\$ 4,485,000	\$ 2,575,000	\$ 156,196	\$ -	\$ 15,251,092	\$ 5,516,502	\$ 1,516,407	\$ -	\$ -
2002	3,955,000	5,905,000	142,392	-	14,478,164	5,290,208	1,524,095	-	-
2003	3,655,000	5,675,000	129,881	-	18,960,237	8,232,010	954,253	-	-
2004	3,340,000	5,440,000	114,518	-	16,592,310	9,257,395	552,985	-	-
2005	3,010,000	5,200,000	98,961	-	16,749,383	4,776,058	340,734	-	-
2006	2,665,000	4,950,000	82,190	-	16,095,000	7,253,019	106,897	-	-
2007	6,275,000	4,690,000	64,367	-	20,910,000	3,544,239	57,192	-	-
2008	2,445,000	4,420,000	45,336	3,000,000	19,730,000	3,456,853	33,383	-	-
2009	6,680,000	2,535,000	24,961	-	22,900,000	3,364,438	11,322	-	364,023
2010	6,915,000	2,385,000	3,167	-	21,947,795	3,266,201	-	1,002,109	458,679

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

(1) See the Schedule of Demographic and Economic Statistics on page 237 for personal income and population data.

**Source:** Union County Auditor

<b>Total Primary Government</b>	<b>Percentage of Personal Income (1)</b>	<b>Per Capita (1)</b>
\$ 29,500,197	2.66%	\$ 695
31,294,859	2.69%	729
37,606,381	3.03%	860
35,297,208	2.73%	789
30,175,136	2.22%	660
31,152,106	2.19%	667
35,540,798	2.42%	752
33,130,572	2.13%	687
35,879,744	2.31%	734
35,977,951	2.54%	688

**UNION COUNTY, OHIO**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS

<b>Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Net General Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	<b>Net Bonded Debt per Capita (2)</b>
2001	\$ 4,485,000	\$ 811,574	\$ 3,673,426	0.13%	\$ 87
2002	3,955,000	92,216	3,862,784	0.13%	90
2003	3,655,000	90,000	3,565,000	0.11%	82
2004	3,340,000	157,186	3,182,814	0.09%	71
2005	3,010,000	0	3,010,000	0.09%	66
2006	2,665,000	0	2,665,000	0.08%	57
2007	6,275,000	0	6,275,000	0.18%	133
2008	2,445,000	0	2,445,000	0.06%	51
2009	6,680,000	209,378	6,470,622	0.18%	132
2010	6,915,000	150,973	6,764,027	0.19%	129

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

- (1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on pages 225-226 for property value data.
- (2) Population data can be found in the Schedule of Demographic and Economic Statistics on page 237.

**Source:** Union County Auditor

**UNION COUNTY, OHIO**

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2010

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to County (1)</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Direct:</b>			
The County	\$ 9,303,167	100.00%	\$ 9,303,167
<b>Total Direct</b>	<u>9,303,167</u>		<u>9,303,167</u>
<b>Overlapping debt:</b>			
All Villages and Cities wholly within the County	30,340,000	100.00%	30,340,000
City of Dublin	51,205,000	4.47%	2,288,864
Washington Township-Franklin County	1,874,999	4.29%	80,437
<u>All School Districts</u>			
Dublin City School District	180,881,129	5.61%	10,147,431
Benjamin Logan Local School District	597,696	1.21%	7,232
Buckeye Valley Local School District	22,649,986	0.07%	15,855
Fairbanks School District	10,535,062	92.72%	9,768,109
Jonathan Alder Local School District	21,709,993	41.41%	8,990,108
Marysville Exempted Village School District	89,542,114	100.00%	89,542,114
North Union Local School District	10,740,000	95.01%	10,204,074
Triad Local School District	2,909,151	6.79%	197,531
Tolles Career & Tech. Jt. Vocational School	4,820,000	7.18%	346,076
Solid Waste Authority of Central Ohio	93,025,000	0.30%	279,075
<b>Total overlapping debt</b>	<u>520,830,130</u>		<u>162,206,906</u>
<b>Total direct and overlapping debt</b>	<u>\$ 530,133,297</u>		<u>\$ 171,510,073</u>

**Source:** Ohio Municipal Advisory Council and County records.

**Note:** Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Union County. This process recognizes that, when considering the governments ability to issue and repay long term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the government's boundaries and dividing it by the County's taxable assessed value.

**UNION COUNTY, OHIO**

COMPUTATION OF LEGAL DEBT MARGIN  
LAST TEN YEARS

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Assessed value (a)	\$917,411,280	\$1,016,431,943	\$1,068,058,900	\$1,137,698,620	\$1,189,136,233
Unvoted debt limit (1% of total assessed)	9,174,113	10,164,319	10,680,589	11,376,986	11,891,362
Debt applicable to limit:					
General obligation bonds	6,841,907	3,955,000	4,970,000	3,215,000	3,010,000
Less: amount set aside for repayment of general obligation debt	811,574	92,216	90,000	157,186	-
Total debt applicable to limit	<u>6,030,333</u>	<u>3,862,784</u>	<u>4,880,000</u>	<u>3,057,814</u>	<u>3,010,000</u>
Legal debt margin	<u>\$3,143,780</u>	<u>\$6,301,535</u>	<u>\$5,800,589</u>	<u>\$8,319,172</u>	<u>\$8,881,362</u>
Legal debt margin as a percentage of the unvoted debt limit	34.27%	62.00%	54.31%	73.12%	74.69%
Debt limit					
3.0% of the first \$100,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
1.5% of the next \$200,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% of amounts assessed in excess of \$300,000,000.	15,435,282	17,910,799	19,201,473	20,942,466	22,228,406
	<u>21,435,282</u>	<u>23,910,799</u>	<u>25,201,473</u>	<u>26,942,466</u>	<u>28,228,406</u>
Debt applicable to limit:					
General obligation bonds	6,841,907	3,955,000	4,970,000	3,215,000	3,010,000
Less: amount set aside for repayment of general obligation debt	811,574	92,216	90,000	157,186	-
Total debt applicable to limit	<u>6,030,333</u>	<u>3,862,784</u>	<u>4,880,000</u>	<u>3,057,814</u>	<u>3,010,000</u>
Legal debt margin	<u>\$15,404,949</u>	<u>\$20,048,015</u>	<u>\$20,321,473</u>	<u>\$23,884,652</u>	<u>\$25,218,406</u>
Legal debt margin as a percentage of the unvoted debt limit	71.87%	83.85%	80.64%	88.65%	89.34%

**Source:** Union County Auditor

Note: Ohio Bond Law sets a limit of 9% for overall debt and 1/10 of 1% for voted debt.

(a) tax, as well as railroad and telephone public utility personal property in accordance with Ohio House Bill 530.

<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
\$1,180,460,850	\$1,240,144,510	\$1,328,545,397	\$1,289,221,460	\$1,280,889,570
11,804,609	12,401,445	13,285,454	12,892,215	12,808,896
2,665,000	6,275,000	2,445,000	6,680,000	6,915,000
-	-	-	209,378	150,973
<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>	<u>6,470,622</u>	<u>6,764,027</u>
<u>\$9,139,609</u>	<u>\$6,126,445</u>	<u>\$10,840,454</u>	<u>\$6,421,593</u>	<u>\$6,044,869</u>
77.42%	49.40%	81.60%	49.81%	47.19%
\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
22,011,521	23,503,613	25,713,635	24,730,537	24,522,239
<u>28,011,521</u>	<u>29,503,613</u>	<u>31,713,635</u>	<u>30,730,537</u>	<u>30,522,239</u>
2,665,000	6,275,000	2,445,000	6,680,000	6,915,000
-	-	-	209,378	150,973
<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>	<u>6,470,622</u>	<u>6,764,027</u>
<u>\$25,346,521</u>	<u>\$23,228,613</u>	<u>\$29,268,635</u>	<u>\$24,259,915</u>	<u>\$23,758,212</u>
90.49%	78.73%	92.29%	78.94%	77.84%

**UNION COUNTY, OHIO**

PLEGDED REVENUE BOND COVERAGE  
LAST TEN YEARS

Year	Sales Tax Revenue Bonds					
	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2001	\$7,247,373	\$7,019,373	\$228,000	\$100,000	\$89,416	1.20
2002	5,983,016	5,755,016	228,000	105,000	201,470	0.74
2003	7,908,319	7,429,403	478,916	230,000	259,431	0.98
2004	6,776,434	6,236,434	540,000	235,000	258,484	1.09
2005	7,115,148	6,575,148	536,200	240,000	250,597	1.09
2006	7,163,499	6,669,099	494,400	250,000	232,604	1.02
2007	8,839,988	8,347,988	492,000	260,000	193,065	1.09
2008	8,769,759	8,277,759	492,000	270,000	214,789	1.01
2009	7,164,413	6,841,213	323,200	140,000	167,563	1.05
2010	7,338,903	7,127,703	211,200	150,000	119,605	0.78

**Note:** Details regarding the County's outstanding debt can be found in the notes to the financial statements. The amount retained for the general fund represents the total received less the amount required to meet the debt obligation.

**Source:** Union County Auditor



**UNION COUNTY, OHIO**

DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS

<u>Year</u>	<u>(a) Population</u>	<u>Personal Income</u>	<u>Per Capita Income (b)</u>	<u>Agricultural Acres (c)</u>	<u>Building Permits (d)</u>	<u>Unemployment Rate (e)</u>
2001	42,467	\$1,111,021,654	\$26,162	239,268	554	2.7%
2002	42,955	1,162,620,030	27,066	239,142	575	3.8%
2003	43,733	1,242,935,593	28,421	237,745	616	4.1%
2004	44,729	1,293,641,000	28,922	235,022	570	4.9%
2005	45,751	1,359,216,459	29,709	233,229	735	4.9%
2006	46,702	1,423,523,662	30,481	231,812	578	4.5%
2007	47,234	1,467,418,678	31,067	230,729	364	4.5%
2008	48,223	1,553,600,391	32,217	231,047	811	5.2%
2009	48,903	1,553,452,698	31,766	231,843	485	8.4%
2010	52,300	1,417,539,200	27,104	236,835	434	8.4%

**Sources:**

- (a) The 2000 numbers came from the census. Numbers from 2000 to 2005 were estimates provided by Ohio State University. The source for the 2009 estimate is Population Division, U.S. Census Bureau. The 2010 numbers came from the the 2010 census.
- (b) Per capita income was from the 2009 census Estimate, US Census Bureau. Provided by the Union County Chamber of Commerce.
- (c) Source: Union County Auditor.
- (d) Source: Union County Engineer.
- (e) Data from the Bureau of Labor Statistics

**UNION COUNTY, OHIO**

PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO

<b>Employer</b>	<b>2010</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Employment</b>
Honda of America	5,893	1	24.20%
The Scotts Company	1,165	2	4.78%
Memorial Hospital	650	3	2.67%
Marysville Schools	616	4	2.53%
Transportation Research Ctr.	517	5	2.12%
Ohio Reformatory for Women	487	6	2.00%
Union County	478	7	1.96%
Scioto Services	416	8	1.71%
Wal Mart	363	9	1.49%
Veyance Technologies	311	10	1.28%
Total Employment within the County	<u>24,356</u>		<u>44.74%</u>

<b>Employer</b>	<b>2001</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Employment</b>
Honda of America	14,000	1	65.38%
The Scotts Company	1,089	2	5.08%
Ranco North America	700	3	3.27%
Honda R & D NA	650	4	3.03%
Union County School System	640	5	2.99%
Memorial Hospital	600	6	2.80%
Midwest Express	557	7	2.60%
Ohio Reformatory for Women	500	8	2.33%
Union County	340	9	1.59%
Goodyear Tire and Rubber	314	10	1.47%
Total Employment within the County	<u>21,417</u>		<u>90.54%</u>

**Source:** Union County Chamber of Commerce

**UNION COUNTY ,OHIO**

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

<b>Function</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	16	13	13	13	13	12	13	14	12	13
Board of Elections	2	2	2	2	4	4	4	4	4	7
Commissioners Dept.	9	9	13	12	10	12	14	15	16	15
Data Processing	-	2	2	2	2	2	2	2	2	2
Engineers Office	6	6	10	7	7	7	7	8	8	12
Janitor / Maintenance	10	11	16	16	16	17	18	18	17	16
Prosecutor	9	9	7	12	12	11	12	12	11	12
Recorder	4	4	4	4	4	4	4	5	4	4
Treasurer	5	5	5	5	5	5	5	5	5	5
Welfare Administration	20	19	19	21	21	20	23	26	21	19
<i>Judicial</i>										
Clerk of Courts	10	10	11	11	11	11	11	11	11	11
Common Pleas Court	8	8	7	7	7	6	6	10	9	12
Law Library	-	-	1	1	1	1	1	1	1	1
Juvenile Court	10	10	12	14	12	13	14	18	15	15
Probate Court	4	5	4	5	5	5	5	5	5	5
<i>Public Safety</i>										
Coroner	2	2	2	2	2	2	2	2	2	2
Sheriff	50	53	56	56	66	65	69	74	68	111
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	25	25	25	26	26	25	24	26	32	48
<i>Health</i>										
Dog Warden	1	1	1	1	1	-	1	1	1	1
Mental Health	3	3	3	3	3	3	3	5	3	3
DD	74	79	72	70	68	69	76	76	78	81
<i>Human Services</i>										
Able	1	1	1	2	2	2	2	1	-	-
Child Support	12	12	13	11	9	11	10	11	8	9
PA Transportation	6	6	5	6	7	6	7	12	9	13
Public Social Service	17	17	13	14	14	19	20	20	13	16
Veterans	2	2	3	3	3	3	3	3	4	4
<i>Sewer</i>										
Sanitary Engineer	4	4	4	4	4	2	2	4	7	7
<i>Building Development</i>										
Building Regulation	8	8	10	10	9	9	8	6	9	10
	<u>319</u>	<u>327</u>	<u>335</u>	<u>341</u>	<u>345</u>	<u>347</u>	<u>367</u>	<u>396</u>	<u>376</u>	<u>455</u>

**Source:** Union County Auditor

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION  
LAST TEN YEARS

<b>Function</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<u>General Government</u>					
<u>Legislative and Executive</u>					
<u>Commissioners</u>					
Number of Resolutions	n/a	n/a	n/a	n/a	669
Number of Meetings	n/a	n/a	n/a	n/a	104
<u>Auditor</u>					
Number of Non Exempt Conveyances	n/a	n/a	1,696	1,805	1,840
Number of Exempt Conveyances	n/a	n/a	922	1,033	953
Number of Real Estate Transfers	n/a	n/a	2,618	2,838	2,793
Number of Checks Issued (budgetary)	n/a	n/a	22,389	20,334	18,694
<u>Treasurer</u>					
Number of 1st Half Parcels Billed	n/a	n/a	23,781	24,538	25,377
Number of Pay-Ins Processed	n/a	n/a	6,149	6,505	6,856
Return on Portfolio	n/a	n/a	1.97%	1.88%	3.07%
<u>Prosecuting Attorney</u>					
Number of Felony Cases Opened	n/a	n/a	n/a	n/a	329
Number of Cases Prosecuted	n/a	n/a	n/a	n/a	180
Number of Mortgage Foreclosures Answered	n/a	n/a	n/a	n/a	229
Number of County Contracts Reviewed	n/a	n/a	n/a	n/a	121
Number of Township Issues Assisted With	n/a	n/a	n/a	n/a	82
Number of Nonsupport Cases Opened & Serviced	n/a	n/a	n/a	n/a	172
Number of Crime Victims Assisted	n/a	n/a	n/a	n/a	819
Number of new Juvenile Cases	n/a	n/a	n/a	n/a	443
<u>Board of Elections</u>					
Number of Registered Voters	24,598	25,880	26,459	30,200	28,608
Number of Voters-Last General Election	8,900	12,597	10,675	22,911	11,881
Percentage of Registered Voters	36.18	48.67	40.35	75.86	41.74
<u>Recorder</u>					
Number of Deeds Recorded	2,253	2,527	2,658	2,727	2,756
Number of Mortgages Recorded	4,628	5,425	6,701	4,883	4,769
<u>Buildings and Grounds</u>					
Number of Buildings Maintained	n/a	n/a	n/a	n/a	13
Square Footage of Buildings	n/a	n/a	n/a	n/a	257,199
<u>Data Processing</u>					
Number of Users Served	n/a	n/a	n/a	n/a	326
<u>Risk Management</u>					
Number of Claims	12	11	13	8	13
<u>Judicial</u>					
<u>Common Pleas Court</u>					
Number of Cases Filed- Criminal	124	147	150	128	180
Number of Cases Filed- Civil	295	333	471	460	557
Number of Cases Filed- Divorce/Dissolution	255	254	278	246	238
Number of Cases Filed- Domestic Reopens	123	165	170	124	155
<u>Probate Court</u>					
Number of Cases Filed- Civil	284	264	282	286	265
Passports Issued	539	432	493	513	332
Marriage License Issued	314	336	303	328	307
<u>Juvenile Court</u>					
Number of Cases Filed- Traffic Offenses	538	579	462	398	440
Number of Cases Filed- Mediation	412	242	271	317	273
Number of Cases Filed- Other	721	651	728	743	798
Number of Filings Terminated	n/a	1,203	1,173	1,138	1,272
<u>Clerk of Courts</u>					
Titles Issued	n/a	n/a	n/a	19,982	22,559
Watercraft Titles Issued	n/a	n/a	n/a	247	269

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

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

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

- (continued)

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION (Continued)  
LAST TEN YEARS

<b>Function</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<u>General Government (continued)</u>					
<u>Public Safety</u>					
<u>Sheriff</u>					
<u>Jail Operation</u>					
Average Daily Jail Census	n/a	n/a	n/a	n/a	39.6
Prisoners Booked	n/a	n/a	n/a	n/a	1,464
Prisoners Released	n/a	n/a	n/a	n/a	1,461
<u>Enforcement</u>					
Number of Incidents Reported	1,546	1,317	1,250	1,326	1,403
Number of Citations Issued	3,969	2,904	3,059	3,080	3,915
Number of Papers Served	2,628	2,047	2,749	2,368	3,212
Number of Telephone Calls	15,642	15,435	12,546	12,785	16,870
Number of Warrants Served	824	1,716	1,337	1,129	1,236
Number of Prisoner Transports	1,132	1,155	1,078	1,103	1,185
Number of Sheriff's Appraisals & Sales	64	228	154	187	181
Number of Record Checks	n/a	573	577	666	639
Number of Sex Offender Registrations	n/a	18	34	46	64
Number of CCW Permits Issued	n/a	n/a	n/a	348	157
<u>Emergency Medical Services</u>					
Number of Emergency Responses	614	350	450	474	366
<u>911 Services</u>					
Number of Calls	3,438	4,430	5,482	6,729	8,110
<u>Coroner</u>					
Number of Cases Investigated	37	29	38	36	23
Number of Autopsies Performed	21	10	26	23	13
<u>Emergency Management Agency (EMA)</u>					
Number of Emergency Responses	n/a	n/a	n/a	n/a	14
<u>Public Works</u>					
<u>Engineer</u>					
Miles of Roads Resurfaced	18	18	32	29	24
Miles of Roads Widened	17	7	13	10	14
Miles of Roads Chip Sealed	42	65	62	48	52
Miles of Roads Striped	48	106	95	104	104
Number of Bridges Replaced / Improved	5	5	5	8	5
Number of Culverts Replaced / Improved	44	40	37	38	44
Driveway Permits Issued	232	283	434	296	270
Property Transfers Checked	2,138	2,487	2,862	3,046	3,544
Deed Approvals	1,539	1,533	1,802	1,824	2,026
<u>Building Development</u>					
Number of Permits Issued	1,036	1,140	1,107	943	1,120
Number of Inspections Performed	15,076	15,997	17,130	16,319	15,606
Correction Notices Written	5,283	4,890	4,078	4,822	5,157
<u>Sewer District</u>					
Number of Tap-ins	48	47	74	91	70
Number of Customers	640	687	761	852	922
<u>Water District</u>					
Number of Tap-ins	12	57	55	69	56
Number of Customers	243	300	355	424	480
<u>Health</u>					
<u>Dog Warden</u>					
Calls for Service	n/a	n/a	n/a	n/a	2,173
Total Dogs to Humane Society	n/a	n/a	n/a	n/a	578
Citations Issued	n/a	n/a	n/a	n/a	3

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

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

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

- (continued)

**UNION COUNTY, OHIO**

OPERATING INDICATORS BY FUNCTION (Concluded)  
LAST TEN YEARS

<b>Function</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<u>Health (continued)</u>					
<u>DD</u>					
Number of Students Enrolled					
Early Intervention Program	42	65	73	61	66
Preschool	71	74	78	73	88
School Age	-	-	-	-	-
Number Employed at Workshop	58	56	61	68	70
<u>Mental Health</u>					
Client Count - direct outpatient services	n/a	n/a	n/a	n/a	1,458
Client Count - other including prevention services	n/a	n/a	n/a	n/a	4,580
<u>Human Services</u>					
<u>Jobs And Family Services</u>					
Client Count - Visitors to Emplymnt Resource Cntr.	n/a	n/a	n/a	n/a	7,280
Client Count - Number of Job Club Participants	n/a	n/a	n/a	n/a	296
Job Club Part. - Successfully Completed Classes	n/a	n/a	n/a	n/a	84
Client Applications Processed - Food Stamps	n/a	n/a	n/a	n/a	1,021
Client Applications Processed - OWF	n/a	n/a	n/a	n/a	729
Client Applications Processed - Medicaid	n/a	n/a	n/a	n/a	6,458
Number of Open Public Assitance Cases	n/a	n/a	n/a	n/a	2,037
Average Number of Cerified Daycare Providers.	n/a	n/a	n/a	n/a	38
<u>Children's Services</u>					
Number of Placements	n/a	n/a	n/a	n/a	55
Number of Investigations	n/a	n/a	n/a	n/a	472
Number of Information and Referrals	n/a	n/a	n/a	n/a	398
<u>Child Support Enforcement Agency</u>					
Number of Open Cases	n/a	n/a	n/a	n/a	2,573
Number of new Cases	n/a	n/a	n/a	n/a	229
Percentage Collected	n/a	n/a	n/a	n/a	81.57%
<u>Veteran Services</u>					
Number of Clients Served	1,244	1,246	852	946	695
Amount of Benefits paid to Residents (\$000)	143	154	104	136	111
Number of Veterans Transported	1,035	1,002	985	1,433	1,244
<u>Union County Agency Transportation Service</u>					
Number of One-Way Passenger Trips	n/a	n/a	n/a	n/a	19,001
Total Vehicle Miles	n/a	n/a	n/a	n/a	220,628
Total Vehicle Hours	n/a	n/a	n/a	n/a	15,951
<u>Council on Aging</u>					
Number of Function Attendees	n/a	n/a	n/a	n/a	2,057
Monthly Newsletter Circulation	n/a	n/a	n/a	n/a	1,848
<u>ABLE</u>					
Number of Students who Enroll in the Pgm.	n/a	n/a	n/a	49	73
Number of Students Earning their GED	n/a	n/a	n/a	20	28
No. of Students -Trans. to Post Secondary	n/a	n/a	n/a	3	14
<u>Economic Development</u>					
Commercial / Industrial Projects	n/a	n/a	n/a	n/a	40
Estimated Number of Jobs Created	n/a	n/a	n/a	n/a	400
Estimated Number of Site/Building Inquiries	n/a	n/a	n/a	n/a	30
Economic Development Grants Received	n/a	n/a	n/a	n/a	2
Retention Visits	n/a	n/a	n/a	n/a	14

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

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



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

**UNION COUNTY, OHIO**

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

<b>Function</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
General government						
Legislative and executive						
Land & improvements	\$ 249	\$ 598	\$ 585	\$ 1,097	\$ 1,495	\$ 1,411
Buildings	17,021	15,712	14,120	15,835	15,734	16,112
Equipment	941	1,004	1,036	1,730	1,206	1,180
Furniture & fixtures	174	179	171	223	247	244
Vehicles	100	117	98	126	108	137
Judicial						
Land & improvements	-	20	20	20	20	20
Buildings	-	4,776	4,808	4,808	4,808	4,808
Equipment	212	271	293	240	290	390
Furniture & fixtures	120	123	121	143	143	145
Public safety						
Land & improvements	133	133	133	133	133	139
Buildings	24	24	914	914	914	940
Equipment	687	739	556	617	714	844
Furniture & fixtures	40	51	52	119	52	52
Vehicles	862	882	726	843	862	955
Public works						
Land & improvements	15	15	15	15	15	9
Buildings	61	61	67	61	61	15
Equipment	323	357	398	415	445	468
Furniture & fixtures	47	47	53	7	87	87
Vehicles	2,865	2,954	3,153	3,233	3,373	3,493
Infrastructure	n/a	31,944	36,203	38,455	42,872	44,079
Health						
Land & improvements	429	355	341	311	311	355
Buildings	3,985	3,988	7,341	7,231	7,229	4,060
Equipment	366	382	382	400	391	419
Furniture & fixtures	50	71	71	71	71	106
Vehicles	65	80	110	83	90	132
Human Services						
Land & improvements	-	-	17	17	17	31
Buildings	9	9	15	15	15	93
Equipment	79	100	70	84	65	86
Furniture & fixtures	64	64	211	217	217	215
Vehicles	138	178	180	222	258	237
Construction in progress	-	-	-	-	289	743
Sewer						
Land	33	33	33	33	33	29
Net depreciable assets	3,237	3,070	4,012	2,926	2,868	756
Water						
Net depreciable assets	1,635	1,600	1,750	1,530	1,495	-
Building development						
Net depreciable assets	21	17	28	68	82	61
Memorial Hospital						
Net capital assets	30,255	30,867	33,565	35,744	33,680	35,911

Source: Union County Auditor

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

	2007	2008	2009	2010
\$	1,537	\$ 1,537	\$ 1,584	\$ 1,584
	16,239	18,923	18,936	18,936
	1,793	1,889	1,879	1,898
	244	296	296	296
	146	207	134	134
	20	20	20	20
	4,830	4,830	4,830	4,830
	493	515	547	571
	145	149	176	-
	139	440	440	440
	938	936	936	936
	909	1,178	1,192	1,235
	52	52	66	-
	947	1,232	1,277	1,368
	9	9	9	9
	15	15	15	15
	492	427	406	410
	87	87	87	-
	3,680	3,754	3,768	3,871
	46,409	51,000	52,699	55,549
	355	355	355	355
	4,060	4,078	4,078	4,078
	426	439	439	439
	106	106	106	-
	110	93	49	49
	31	31	31	31
	165	93	93	93
	96	58	58	152
	215	215	215	-
	232	296	261	302
	172	-	-	1,434
	29	29	29	29
	728	603	159	103
	-	-	-	-
	122	118	24	n/a
	36,004	35,943	40,188	40,183





# Dave Yost • Auditor of State

## UNION COUNTY 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  
SEPTEMBER 6, 2011