



**Auditor of State  
Betty Montgomery**



UNION COUNTY

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UNION COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
Mental Health and Recovery Board Supportive Housing Program	NA	14.235	\$90,952
<i>Ohio Department of Development</i>			
County Commissioners HOME Investment Partnerships Program	B-C-03-073-1	14.239	235,153
Community Development Block Grants/State's Program	B-C-03-073-2	14.228	100,083
Community Development Block Grants/State's Program	B-E-03-073-1	14.228	96,935
Community Development Block Grants/State's Program	B-F-03-073-1	14.228	100,347
Community Development Block Grants/State's Program	B-F-04-073-1	14.228	50,281
Total Community Development Block Grant/State's Program			<u>347,646</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>673,751</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
County Sheriff Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program	N/A	16.580	25,842
County Sheriff Bulletproof Vest Partnership Program	N/A	16.607	7,147
County Sheriff Public Safety Partnership and Community Policing Grants	N/A	16.710	148,997
County Sheriff Gang Resistance Education and Training	N/A	16.737	43,851
<i>Attorney General of the State of Ohio</i>			
County Prosecutor Crime Victim Assistance	2005-VA-GENE-430	16.575	69,782
County Prosecutor Crime Victim Assistance	2005-VA-GENE-571	16.575	8,501
Total Crime Victim Assistance			<u>78,283</u>
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Sheriff Edward Byrne Memorial Formula Grant Program	2004-DG-B01-7449	16.579	5,884
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Prosecutor Violence Against Women Formula Grants	2000-WF-VAV-8316	16.588	1,500
<b>Total U.S. Department of Justice</b>			<b><u>311,504</u></b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
<i>Department of Job and Family Services</i>			
<u>Workforce Investment Act Cluster</u>			
Workforce Investment Act - Adult	31-6400-087	17.258	73,281
Workforce Investment Act - Youth	31-6400-087	17.259	21,134
Workforce Investment Act - Dislocated Worker Total	31-6400-087	17.260	66,509
Total Workforce Investment Act Cluster			<u>160,924</u>
<b>Total U.S. Department of Labor</b>			<b><u>160,924</u></b>

**UNION COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005  
(Continued)**

<b>FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Airport Authority Airport Improvement Program	NA	20.106	82,119
<i>Ohio Department of Transportation</i> Union County Agency Transportation Service Specialized Transportation Program	PNPC-0080-029-014	20.153	26,064
County Engineer Highway Planning and Construction	PID #24492	20.205	16,103
<i>Ohio Department of Public Safety</i> County Sheriff State and Community Highway Safety	GHSO 5024	20.600	25,009
State and Community Highway Safety	FFY 2006 GHSSO	20.600	4,884
Total State and Community Highway Safety			<u>29,893</u>
County Sheriff Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	MSA 050681	20.601	<u>574</u>
<b>Total U.S. Department of Transportation</b>			<b><u>154,753</u></b>
<b><u>U.S. GENERAL SERVICES ADMINISTRATION</u></b>			
<i>Ohio Secretary of State</i> Board of Elections Election Reform Payments	E-06-0164-80	39.011	<u>945</u>
<b>Total U.S. General Services Administration</b>			<b><u>945</u></b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Ohio Department of Education</i> Adult Basic Literacy Education Adult Education - State Grant Program	114975 AB-SL04/S104	84.002	40,657
Board of Mental Retardation and Developmentally Disabilities Special Education - Preschool Grants	071175-PGS1-2005	84.173	24,668
Special Education - Preschool Grants	071175-PGS1-2006	84.173	2,429
Total Special Education - Preschool Grants			<u>27,097</u>
Board of Mental Retardation and Developmentally Disabilities State Grants for Innovative Programs	071175-C2S1-2005	84.298	157
State Grants for Innovative Programs	071175-C2S1-2006	84.298	24
Total State Grants for Innovative Programs			<u>181</u>
<b>Total U.S. Department of Education</b>			<b><u>67,935</u></b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Central Ohio Agency on Aging</i> Union County Agency Transportation Service Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	2352-03	93.044	10,115
Union County Council on Aging Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	EL 005028	93.044	<u>35,395</u>
Total			45,510
<i>Ohio Department of Mental Health</i> Mental Health and Recovery Board Promoting Safe and Stable Families	31-6400-087	93.556	16,262
<i>Ohio Department of Jobs and Family Services</i> Department of Job and Family Services Promoting Safe and Stable Families	31-6400-087	93.556	<u>31,702</u>
Total Promoting Safe and Stable Families			47,964
Child Welfare Services_State Grants	31-6400-087	93.645	14,389
Child Abuse Challenging Grants	31-6400-087	93.672	1,844
Chafee Foster Care Independence Program	31-6400-087	93.674	18,618

**UNION COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005  
(Continued)**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u></b>			
<i>Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Board of Mental Retardation and Developmental Disabilities			
Social Services Block Grant-2005	31-6400-087	93.667	17,994
Social Services Block Grant-2006	31-6400-087	93.667	18,952
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Social Services Block Grant	31-6400-087	93.667	21,686
Total Social Services Block Grant			<u>58,632</u>
 Mental Health and Recovery Board			
State Children's Insurance Program	31-6400-087	93.767	64,567
<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	9,504
<i>Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Board of Mental Retardation and Developmental Disabilities			
State Children's Insurance Program	31-6400-087	93.767	5,384
Total State Children's Insurance Program			<u>79,455</u>
 <i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Block Grants for Community Mental Health Services	31-6400-087	93.958	45,279
 <i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board			
Block Grants for Prevention and Treatment of Substance Abuse	31-6400-087	93.959	198,324
 <i>Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Board of Mental Retardation and Developmental Disabilities			
Medical Assistance Program			
Waiver Admin. Claiming	31-6400-087	93.778	4,255
Community Alternative Funding System	31-6400-087	93.778	300,487
Target Case Management	31-6400-087	93.778	106,860
Total Medical Assistance Program - Mental Retardation/Developmental Disabilities			<u>411,602</u>
 <i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Medical Assistance Program	31-6400-087	93.778	499,695
 <i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Board			
Medical Assistance Program	31-6400-087	93.778	106,231
Total Medical Assistance Program			<u>1,017,528</u>
 <b>Total U.S. Department of Health and Human Services</b>			 <b>1,527,543</b>
 <b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<b><u>State Homeland Security Grant Cluster:</u></b>			
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
Sheriff			
State Domestic Preparedness Equipment Support Program	2004-GL-HSO-9239	97.004	17,160
 <i>Ohio Emergency Management Agency</i>			
Risk Management			
State Homeland Security Grant Program - Equipment	2003-TE-TX-0199	97.004	64,008
State Homeland Security Grant Program - Equipment	2003-MUP-30015	97.004	3,875
 Emergency Management Performance Grants	2005-EM-T5-0001	97.042	14,674
 State Homeland Security Grant Program	2005-GE-T5-0001	97.073	121,780
Total - State Homeland Security Grant Cluster			<u>221,497</u>

**UNION COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005  
(Continued)**

<b>FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)</u></b>			
<i>Ohio Emergency Management Agency</i>			
Risk Management			
Public Assistance Grants	3198-EM-159-OFA43	97.036	2,252
County Engineer			
Public Assistance Grants	PA1D-159-OFA4B-00	97.036	11,139
Board of Mental Retardation Developmentally Disabled			
Public Assistance Grants	PA1D-159-OFA4B-00	97.036	1,478
County Sheriff			
Public Assistance Grants	2005-92-SR-318	97.036	4,282
Public Assistance Grants	1580-DR-159-082A9	97.036	4,681
Total Public Assistance Grants			<u>23,832</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>245,329</u></b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$ 3,142,684</u></b>

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



**UNION COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – MATCHING REQUIREMENTS**

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

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**Auditor of State  
Betty Montgomery**

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

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 15, 2006, 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. 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 the 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* 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 to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 15, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

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### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 2005-001 and 2005-002. In a separate letter to the County's management dated June 15, 2006, we reported other matters related to noncompliance we deemed immaterial.

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

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

**Betty Montgomery**  
Auditor of State

June 15, 2006



## Auditor of State Betty Montgomery

### 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

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

#### Compliance

We have audited the compliance of Union County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying schedule of findings and questioned costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that OMB Circular A-133 requires us to report, which are described in the accompanying schedule of findings and questioned costs as items 2005-003 through 2005-005. In a separate letter to the County's management dated June 15, 2006, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

#### Internal Control Over Compliance

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

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We noted a certain matter involving the internal control over compliance and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 2005-006.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Union County, Ohio, as of and for the year ended December 31, 2005, and have issued our report thereon dated June 15, 2006, 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 forms opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Betty Montgomery**  
Auditor of State

June 15, 2006

**UNION COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2005**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Community Development Block Grant – State's Program – CFDA # 14.228  Home Investment Partnerships Program – CFDA #14.239  Medical Assistance Program – CFDA # 93.778  <u>State Homeland Security Grant Cluster:</u> -State Domestic Preparedness Equipment Support Program - CFDA #97.004 -State Homeland Security Grant Program – CFDA #97.073 and 97.004 -Emergency Management Performance Grants – CFDA #97.042
<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 AND QUESTIONED COSTS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2005  
(Continued)

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

<b>Finding Number</b>	<b>2005-001</b>
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**Finding for Recovery Repaid Under Audit  
Compensatory Time Overpayment**

Bonita Spriggs was paid \$3,645.26 on December 2, 2005, for 173.8 accumulated unused compensatory time hours, based on the leave balance reported in the County's payroll records. Her compensatory leave balance, however, was overstated by 24.25 hours as a result of several differences between her time records and the leave reported to the County Auditor. As a result, Ms. Spriggs was overpaid \$443.77. Of this overpayment, \$224.60 related to an overpayment of 10 hours at her rate serving in the position of Director/Deputy Director, and \$219.17 related to an overpayment of 14.25 hours at her rate serving in the position of Clerk, a position to which she was reassigned effective September 12, 2005.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Section 117.28, a Finding for Recovery for public money illegally expended would have been issued against Bonita Spriggs, in the amount of four hundred forty-three dollars and seventy-seven cents (\$443.77), and in favor of the Union County general fund.

On May 22, 2006, Ms. Spriggs' accumulated compensatory leave and accumulated vacation leave balances were reduced by 13 hours and 15.85 hours, respectively, resulting in a repayment of \$443.77.

**Officials' Response**

Union County recognizes the importance of accuracy in cash disbursements. The subject error occurred as a result of an arithmetic error when adding hours. A policy regarding compensatory time is to be developed by the Board of Elections.

<b>Finding Number</b>	<b>2005-002</b>
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**Finding For Recovery  
Sick Leave Overpayment**

The employment contract for Mental Retardation and Developmental Disabilities (MRDD) Superintendent, Jerry Buerger, provides for conversion of leave time to cash in certain circumstances. Section 7A, *Sick Leave*, states, in part, that he may liquidate up to 120 hours of accrued but unused sick leave each program year. He shall request liquidation, in writing, no later than May 31. Payment shall be made in the last payroll issued in June. Sick leave liquidated pursuant to this section shall be paid at an hourly rate computed by dividing his salary for the program year in which sick leave is liquidated by 2080 hours. All sick leave liquidated pursuant to this section shall be deleted from his balance at the time of liquidation.

In addition, Section 5, *Program Year, Days and Hours to Be Worked, Holidays*, states in part the Board's "Program Year" begins July 1 and ends the following June 30.

On June 17, 2005, Mr. Buerger was paid for 120 hours of accumulated unused sick leave hours, in accordance with his employment contract. The salary paid to Mr. Buerger for the program year ended June 30, 2005, was \$105,360, or \$50.65 per hour. However, Mr. Buerger's sick leave hours were paid to him at a rate of \$51.90 per hour, resulting in an overpayment of \$150.



**UNION COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2005  
(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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<b>Finding Number</b>	<b>2005-002</b>
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**Finding for Recovery Repaid Under Audit  
Compensatory Time Overpayment (Continued)**

In accordance with the foregoing facts, and pursuant to Ohio Rev. Section 117.28, a Finding for Recovery for public money illegally expended would have been issued jointly and severally against Jerry Buerger and The Cincinnati Insurance Company, Jerry Buerger's bonding company, in the amount of one hundred fifty dollars (\$150.00), and in favor of the Union County MRDD fund.

On June 15, 2006, Mr. Buerger repaid \$150 to the County MRDD fund by means of a reduction in his current payroll.

**Officials' Response**

The payment was calculated and made based on the rate of pay in effect at the time of payment. MR/DD is reviewing the contract language to avoid this in the future.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	2005-003
<b>CFDA Title and Number</b>	State Homeland Security Grant Program – Equipment (CFDA #97.004)
<b>Federal Award Number / Year</b>	2003-TE-TX-0199 2003-MUP-30015
<b>Federal Agency</b>	United States Department of Homeland Security
<b>Pass-Through Agency</b>	Ohio Emergency Management Agency

**Cash Management**

44 CFR 13.21(b) states methods and procedures for payment shall minimize the time elapsing between the transfer of funds and disbursement by the grantee or subgrantee, in accordance with Treasury regulations at 31 CFR part 205. 44 CFR 13.21(c) states grantees and subgrantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of the funds and their disbursement by the grantee or subgrantee.

The County Office of Emergency Management was awarded \$78,000 under the Fiscal Year 2003 State Homeland Security Grant Program – Equipment Funds. The Notice of Award states in part all requested funds must be liquidated, including any subgrants awarded funds, by recipient within thirty (30) days after receipt of funds. Also, the grant is a minimum cash on hand agreement and should not be considered a reimbursement type grant.

The County Office of Emergency Management was also awarded \$225,880 under the Fiscal Year 2003 State Homeland Security Grant Program Part Two, Equipment Funds. The Request for Cash Instructions which accompany the Notice of Award & Grant Agreement state, in part, counties and regional applicants may request cash at anytime to pay the cost of purchased equipment. However, federal funds must be liquidated within thirty (30) days of receipt of those funds.

**UNION COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2005  
(Continued)**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)</b>
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<b>Finding Number</b>	2005-003 (Continued)
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**Cash Management (Continued)**

For the State Homeland Security Grant Program-Equipment Funds, the County received a drawdown of \$74,320.50 on 1/20/05. Portions of this drawdown were liquidated on 4/18/05, 5/22/05, and 7/25/05, up to six months after receiving the drawdown.

Also, for the State Homeland Security Grant Program Part Two, Equipment Funds, the County received a drawdown of \$4,500 on 2/25/05. This drawdown was not liquidated until 4/18/05, approximately two months after receiving the drawdown. Furthermore, \$625 of unspent grant funds related to this drawdown were not returned to the grantor until 6/6/05.

Failure to follow grant requirements may jeopardize the County's ability to obtain or maintain grant funding. We recommend the County implement cash management procedures to ensure grant drawdowns are liquidated within 30 days. In addition, because grant monies were held for significant periods of time in an interest-bearing account, we recommend the County consult with the Ohio Emergency Management Agency regarding whether interest earned should be returned to the grantor.

**Officials' Response**

Union County EMA was informed of the timing issue during the 2004 audit findings. They are now aware of the need to follow the payment requirement.

<b>Finding Number</b>	2005-004
<b>CFDA Title and Number</b>	State Homeland Security Grant Program – Equipment (CFDA #97.004)
<b>Federal Award Number / Year</b>	2003-TE-TX-0199 2003-MUP-30015
<b>Federal Agency</b>	United States Department of Homeland Security
<b>Pass-Through Agency</b>	Ohio Emergency Management Agency

**Period of Availability**

**Noncompliance/Questioned Costs**

44 CFR 13.23 (a) states when a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period. 44 CFR 13.23 (b) states in part a grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period (or as specified in the program regulation).

The County Office of Emergency Management was awarded \$78,000 under the Fiscal Year 2003 State Homeland Security Grant Program – Equipment Funds. According to the Notice of Award, the grant performance period established was 5/27/03 - 9/30/04. The Ohio Emergency Management Agency later notified the County that the grant period was extended through 12/31/04.

**UNION COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2005  
(Continued)**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)</b>
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<b>Finding Number</b>	<b>2005-004 (Continued)</b>
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**Period of Availability (Continued)**

**Noncompliance/Questioned Costs**

In addition, the County Office of Emergency Management was awarded \$225,880 under the Fiscal Year 2003 State Homeland Security Grant Program – Part Two, Equipment Funds. According to the Notice of Award and Grant Agreement, the grant performance period established was 6/27/03 – 12/31/04.

The Ohio Emergency Management Agency, in a letter dated 9/27/04, also amended the Award Requirements on the Notice of Awards for FY 2003 State Homeland Security Grant Programs, Part 1 and Part 2, adding the following restriction:

“The County must fully encumber its total allocated award by the December 31, 2004, performance period deadline. If funds are not fully encumbered, the County will forfeit the remaining award balance and the State will reallocate the remaining funds to other grant recipients. To verify the orders have been placed, the County will submit an updated Encumbrance Report to show what is ordered and to show that the totals encumbered and spent total the grant award total. The Encumbrance Report must be submitted not later than December 15, 2004. If the report is not submitted by that date, then all funds may be forfeited.”

Despite the grant period ending December 31, 2004, and the requirement for encumbering all grant funds by December 31, 2004, the County made the following expenditures in 2005, up to 7 months after the end of the grant period. In addition, encumbrances for the following transactions were all in 2005:

<u>Date</u>	<u>Description</u>	<u>Amount</u>
<i>State Homeland Security Grant Program - Equipment Funds</i>		
4/18/2005	MARCS Radios	\$ 61,313
5/22/2005	MARCS Radio Chargers	882
7/25/2005	Laptop Computer	1,813
 <i>State Homeland Security Grant Program Part 2, Equipment Funds</i>		
4/18/2005	Installation of MARCS Radios	3,875
	Total	<u><u>\$ 67,883</u></u>

Failure to follow federal grant requirements may jeopardize future grant funding for the County. To ensure compliance with grant requirements and to ensure the County is able to fully utilize and receive the benefit of grant awards, we recommend the County carefully review grant requirements related to period of availability and expend grant monies only in accordance with those requirements. If the County experiences difficulties with grant timing issues, the pass through entity may be consulted for a possible grant extension.

**Officials' Response**

The Ohio EMA grant required complete encumbrance of the funds by 12/31/04. Encumbrances were still being made in 2005 due to inexperience of the people administering the grant. This area was a finding in 2004 also, and the administrators have done an excellent job since they were made aware of their responsibilities during last year's audit.

**UNION COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2005  
(Continued)**

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

<b>Finding Number</b>	2005-005
<b>CFDA Title and Number</b>	CFDA #14.228 – Community Development Block Grant - State's Program  CFDA #14.239 – Home Investment Partnerships Program
<b>Federal Award Number / Year</b>	Community Development Block Grant – State's Program B-C-03-073-2, B-E-03-073-1, B-F-03-073-1, B-F-04-073-1 Home Investment Partnerships Program B-C-03-073-1
<b>Federal Agency</b>	United States Department of Housing and Urban Development
<b>Pass-Through Agency</b>	Ohio Department of Development

**Cash Management**

24 CFR 85.21(c) states grantees and subgrantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of the funds and their disbursement by the grantee or subgrantee.

The Ohio Office of Housing and Community Partnership's Financial Management Rules and Regulations, Section (A)(3)(f), states in part the grantee must develop a cash management system to ensure compliance with the Fifteen Day Rule relating to prompt disbursement of funds. This rule states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within fifteen days of receipt of any funds.

The County was the recipient of a Home Investment Partnership Program (HOME) Grant and a Community Development Block (CDBG) Grant, obtained through the Ohio Department of Development's Office of Housing and Community Partnerships (OHCP). Amounts drawn down from these grants were not reduced to \$5,000 within fifteen days of receipt of funds as follows:

Grant	Drawdown		Balance on Hand After 15 Days	# of Days Until Balance Reduced Below \$5,000
	Date	Amount		
B-E-03-073-1	1/7/2005	\$ 7,450	\$ 7,450	45
B-F-03-073-1	1/27/2005	41,785	41,785	338 days in 2005; draw- down unspent at 12/31/05
	5/16/2005	43,000	13,579	
B-C-03-073-1	1/27/2005	22,601	21,951	67
	5/26/2005	16,000	16,000	86
	8/9/2005	16,000	16,000	20

**UNION COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2005  
(Continued)**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)</b>
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<b>Finding Number</b>	<b>2005-005 (Continued)</b>
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**Cash Management (Continued)**

**HOME Investment Partnership Program**

Grant	Drawdown		Balance on Hand After 15 Days	# of Days Until Balance Reduced Below \$5,000
	Date	Amount		
B-C-03-073-2	10/29/2004	\$ 30,000	\$ 10,597	332
	5/5/2005	30,000	30,000	137
	5/23/2005	30,000	30,000	35
	6/21/2005	63,000	25,286	112
	7/20/2005	30,000	30,000	164 days in 2005; draw- down unspent at 12/31/05
	8/9/2005	53,300	52,800	55

In addition, Section (A)(3)(l) of the OHCP Management Rules and Regulations states in part the grantee should deposit federal funds received from OHCP in a non-interest bearing account. If the grantee deposits funds in an interest earning account, the grantee must remit to OHCP, on at least a quarterly basis, any interest earned that totals more than \$100 per year.

The County deposited each grant receipt into an interest-bearing account. Although certain grant receipts were held for significant periods of time, the County did not perform any calculation of interest earned by the grant money, nor remitted any interest earnings to the OHCP.

We recommend the County implement cash management procedures to disburse CDBG and HOME grant funds on hand to a balance of less than \$5,000 within fifteen days of receipt. Procedures should also be implemented to identify interest earnings on grant money and remit those earnings to OHCP as required. We also recommend the County determine the interest earned by these grant monies held and consult with OHCP regarding whether such interest earnings should now be remitted. To help alleviate difficulties in complying with cash management regulations, the County may consider general fund advances to the grant fund to make program disbursements and subsequently seek reimbursement from the grantor.

**Officials' Response**

The ability to distribute the CDBG or HOME funds within 15 days of receipt is very difficult. We intend to look at delaying the drawdown request and possibly advancing the payments from the general fund and reimbursing the general fund from the drawdown receipts.

**UNION COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2005  
(Continued)**

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

<b>Finding Number</b>	2005-006
<b>CFDA Title and Number</b>	CFDA #14.228 – Community Development Block Grant – State’s Program CFDA 14.239 - Home Investment Partnerships Program State Homeland Security Grant Cluster – CFDA #97.004, 97.042, 97.073
<b>Federal Award Number / Year</b>	Community Development Block Grant: B-C-03-073-2, B-E-03-073-1, B-F-03-073-1, B-F-04-073-1 Home Investment Partnerships Program B-C-03-073-1 State Homeland Security Grant Cluster: 2005-GE-T5-0001, 2005-EM-T5-0001, 2003-TE-TX-0199, 2003-MUP-30015
<b>Federal Agency</b>	United States Department of Housing and Urban Development Community Development Block Grant – State’s Program Home Investment Partnerships Program United States Department of Homeland Security State Homeland Security Grant Cluster
<b>Pass-Through Agency</b>	Ohio Department of Development Community Development Block Grant – State’s Program Home Investment Partnerships Program Ohio Emergency Management Agency State Homeland Security Grant Cluster

**Accounting for Federal Awards**

The County is the recipient of a multitude of state and federal grant awards, each having various requirements regarding how the funding may or must be used. Currently, the County does not segregate receipts and expenditures of each grant within the accounting ledgers.

The County was awarded a Home Investment Partnerships Program Grant and a Small Cities Community Development Block Grant (CDBG), both obtained through the Ohio Department of Development’s Office of Community and Housing Partnerships. Those grant agreements require that each grant be deposited and maintained in a separate account upon the books and records of the County. The County has not established separate funds to account for the receipts and expenditures of these two grants. Both grant programs were commingled in the same fund.

In addition, the County has been awarded various grants under the U.S. Department of Homeland Security, six of which the County expended in 2005. Those grants were all accounted for in the County’s general fund. As a result of being commingled with all other general fund activity, tracking the individual receipts and disbursements of that grant is difficult and has, in part, led to noncompliance with cash management requirements of those grants, as reported in Finding 2005-003.

UNION COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 2005  
(Continued)

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

<b>Finding Number</b>	2005-006 (Continued)
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**Accounting for Federal Awards (Continued)**

The County was also the recipient of several other federal grants. A review of those funds showed that in some instances those funds contained the receipts and expenditures of more than one federal grant and in some instances also contained non-federal receipt and expenditure activity.

Also, in 2005, to avoid commingling of federal grant activity and aide in segregating the federal program, the Sheriff's Department maintained a checking account separate from the County's accounting ledgers to process transactions of the Edward Byrne Memorial Formula Grant Program. Additionally, there were Bullet Proof Vest Partnership Program expenditures made from an outside checking account which were also not reported within the County ledgers.

Failure to segregate the receipts and expenditures of each federal grant requires those accountable for the grants to maintain manual subsidiary ledgers and perform reconciliations in order to ensure compliance with cash management and reporting requirements. These manual procedures may be cumbersome and may also increase the likelihood of errors. In addition, maintaining separate manual records of grant activity, or accounting for grants in separate bank accounts, may compromise effective monitoring of financial activity because those subsidiary records are not submitted to the Board of County Commissioners or other oversight authorities with the County for periodic monitoring. Lack of such monitoring can result in errors, omissions and federal noncompliance going undetected by management.

We recommend the County segregate federal grant activity by establishing separate funds for each federal grant, as is commonly required by grant agreements, or establish different accounts within a fund to clearly segregate the activity of different grants. This will assist management in ensuring compliance with cash management and reporting to grantors and allow management to monitor federal grant activity more easily. It may also provide additional assurance that errors or omissions, or possible grant noncompliance is identified and corrected in a timely manner.

**Officials' Response**

Regarding the CHIP grant and HOME program, separate accounts have already been established to segregate grant monies in the future. The separate checking account established by the sheriff's department has since been closed with funds moved into the county treasury. The county will review the practicality by grant of establishing either a separate fund or separate accounts within the fund.

**UNION COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
2004-001 and 2004-002	Findings for Recovery Repaid Under Audit – Overpayment of leave time	No	Not corrected. Findings for recovery for leave overpayments are being issued in the current audit report as findings #2005-001 and #2005-002.
2004-003	Ohio Rev. Code Section 5735.27 and 5705.10 – mis-posting of County gas tax receipts	Yes	Fully corrected.
2004-004	Reportable Condition –Recordkeeping of Homeland Security Grant Program	Yes	Fully corrected.
2004-005	Cash Management - State Homeland Security Grants	No	Not corrected; repeated as finding 2005-003.
2004-006	Allowable Costs/Allowable Activities – State Homeland Security Grant	Yes	Fully corrected.
2004-007	Level of Effort (Supplement/Supplant)/ Commingling of Funds - State Homeland Security Grants	Yes	Fully corrected.



# **UNION COUNTY, OHIO**

**COMPREHENSIVE**

**ANNUAL FINANCIAL REPORT**

**For The Fiscal Year Ended December 31, 2005**

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

**Mary H. Snider  
County Auditor**



**UNION COUNTY, OHIO**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2005*  
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Comprehensive Annual Financial Report

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*Mary H. Snider*

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GIS  
645-3054

Payroll  
645-3063

Accounting  
645-3064

Real Estate  
645-3068

Settlements  
645-3071

June 15, 2006

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

Citizens of Union County  
Union County Commissioners

It is my pleasure to present Union County's Comprehensive Annual Financial Report (CAFR) for year ended December 31, 2005. State law requires that every general-purpose local government publish within six months of the close of each year 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 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 Union County.

As part of the preparation of the comprehensive annual financial report, the County subjects its financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal controls, and budgetary controls. The Auditor of State's Office completed the audit and has issued an unqualified opinion on the Union County financial statements for the year ended December 31, 2005. The independent auditor's report is located on page 11 at the front of the financial section of this report.

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

The CAFR is presented in three sections: introductory, financial, and statistical. The Introductory Section contains this letter of transmittal, the 2004 Certificate of Achievement for Excellence in Financial Reporting, a list of principal officials, an organization chart, and a chart of the County Auditor's duties and responsibilities. The Financial Section includes the Independent Accountants' Report, Management's Discussion and Analysis, the Basic Financial

Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The Statistical Section presents historical, financial, economic, and demographic information.

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

### **Profile of the Government:**

Formed on April 1, 1820, from portions of Delaware, Franklin, Madison, and Logan Counties together with a part of the old Indian Territory, Union County contains 277,760 acres lying in a nearly central position in the State of Ohio. Through the effort of Colonel James Curry, then a member of the State legislature, an act was passed January 10, 1820, entitled, "An act to erect the county of Union". The formation of fourteen townships and the selection of Marysville as the County Seat followed on May 15, 1821. A portion of the City of Dublin that is now wholly in a fifteenth township and five other municipalities are within the 434 square miles of the County that contained 40,909 people as of the 2000 census. The first census taken in 1830 revealed 3,192 settlers.

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

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

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Union County General Health District, the Union County Soil and Water Conservation District, the Union County Council for Families, and the Central Ohio Youth Center. The activities of these organizations are reflected as agency funds within the basic financial statements.

### **Profile of the Government: (continued)**

The County is associated with certain organizations that are defined as jointly governed organizations, joint ventures, and a group purchasing pool. A further discussion of these organizations is provided in Notes 24, 25, and 26, respectively, to the basic financial statements.

A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

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

#### Local Economy:

Union County continues to be primarily an agricultural community, with 233,229 acres of its 277,760 total acreage being devoted to agricultural use. The County's remaining acreage has been experiencing rapid development in recent years. However, the acreage devoted to agricultural use decreased only 0.8% in 2005.

Unemployment rates in Union County remained constant in 2005 at an average annual rate of 4.9%. This remains below the overall state and national rates.

During 2005, Union County issued 594 residential permits for an estimated construction value of \$85,000,000. There were 141 new commercial building permits issued at an estimated construction value of \$66,000,000.

Work began in 2004 on a new commerce district known as Coleman's Crossing. Businesses locating here include the first local Honda of America dealership and Home Depot, both opened in 2005. Super Wal-Mart was subsequently completed and opened in April 2006. Development efforts continue on what is expected to be 17 new commercial businesses.

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

#### Long-term Planning:

The Commissioners recognize that Union County is one of fastest 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 increase in the County real estate taxes. The Commissioners continue to consider a potential senior services levy in response to the growing needs of the community.

Specific capital projects that the Commissioners envision over the next 10 years include; development of a central sewer system for the area of Raymond and Peoria, Ohio. This project has urgency because the County is under an EPA advisory to address failing septic systems in that area of the County. The county will likely form a partnership with the City of Marysville in providing the proposed infrastructure. The project will be funded using long-term funding and assessed back to property owners through user fees and tap fees and well as grants to help supplement their costs for those who are low to below average income.

Significant renovations of expansion of Memorial Hospital of Union County will likely be funded through revenue bonds and/or indirect county debt. Those developments will be in response to the age and condition of the existing hospital and the needs presented by the hospital planning board which the Commissioners actively participate in. The Commissioners also envision in the next 5 to 10 years the need to expand the courthouse at its current location on the south yard. This expansion could provide for additional court space given the growth in the community.

Long range 10 to 15 year plan and court volume includes the likely development of a county wide EMS system funded by levy dollars to provide emergency medical services staffed 24/7 by professional full-time EMS squads strategically placed throughout the county.

The Commissioners routinely meet with county office holders and business leaders in their planning efforts. Given the growth of the county, the Commissioners envision a time when Union County will have a full-time planning staff and a county administrator. In the meantime, the Commissioners are actively involved in the LUC Planning Commission and well as strategic planning meetings with neighboring counties and communities known as the Route 33 Corridor Group.

#### Financial Information:

Accounting System. Union County's accounting system is maintained on a "fund" basis. Each fund is a distinct self-balancing entity. The basis of accounting and the various funds utilized by Union County are fully described in Note 2 to the basic financial statements.

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

Budgetary Controls. According to the Ohio Revised Code, the County Commissioners may adopt a temporary appropriation measure on or about January 1. A permanent annual budget must be passed by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. The County Auditor's office is responsible for the auditing and analysis of all purchase

orders and vouchers of the County. As they are received, they are encumbered to ensure the availability of funds. No expenditures may take place without the County Auditor certifying that funds are available or are in the process of being collected. The County uses a fully automated accounting system to ensure that financial statements are both accurate and reliable. Further discussion of the budgetary accounting system and its controls may be found in Note 2 to the basic financial statements.

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

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

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

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

Debt Administration:

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

Major County Initiatives:

During 2006 and 2007, the Union County Commissioners anticipate that the only major initiative costing the County 1.5 million dollars will be to renovate a recently acquired 22,000 sq. ft. office building in downtown Marysville. This facility will be renovated into a records repository as well as office space that is needed by the County.

The project will be funded out of short term notes and amortized over a 10 year period as it is conceived today. The proposed project will be finalized in 2006 with construction likely starting the later part of 2006.

No other major County initiatives are envisioned for 2006 through 2008.

**Awards and Acknowledgements:**

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2004. This was the tenth 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 it's eligibility for another certificate.

The preparation of this report would not have been possible without the cooperation of my office staff, most notably Rick Moledor, for the completion of the 2005 CAFR. The guidance provided by the firm of Julian, & Grube, Inc., CPA's must also be acknowledged. Finally, credit also must be given to all of the department heads, employees Sue Irwin and Jeff Stauch of the Union County Engineer's Office, and the staff of the Union County Chamber of Commerce for providing us with valuable information and statistical data.

Respectfully submitted,

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

Mary H Snider  
Union County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Union City,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2004

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.



*Carla E. Judge*

President

*Jeffrey R. Emer*

Executive Director

**UNION COUNTY, OHIO**

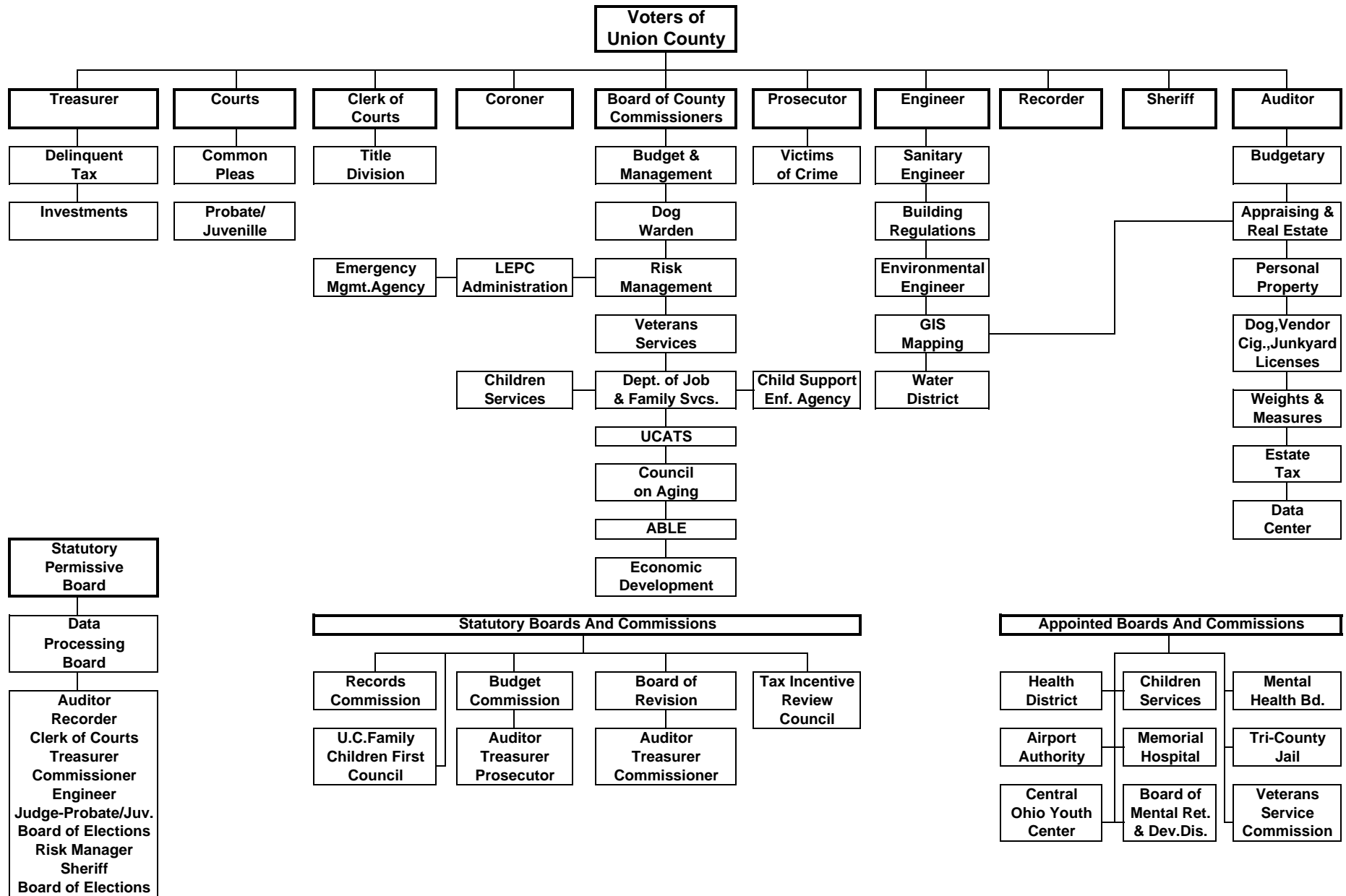
**PRINCIPAL OFFICIALS  
DECEMBER 31, 2005**

**ELECTED OFFICIALS**

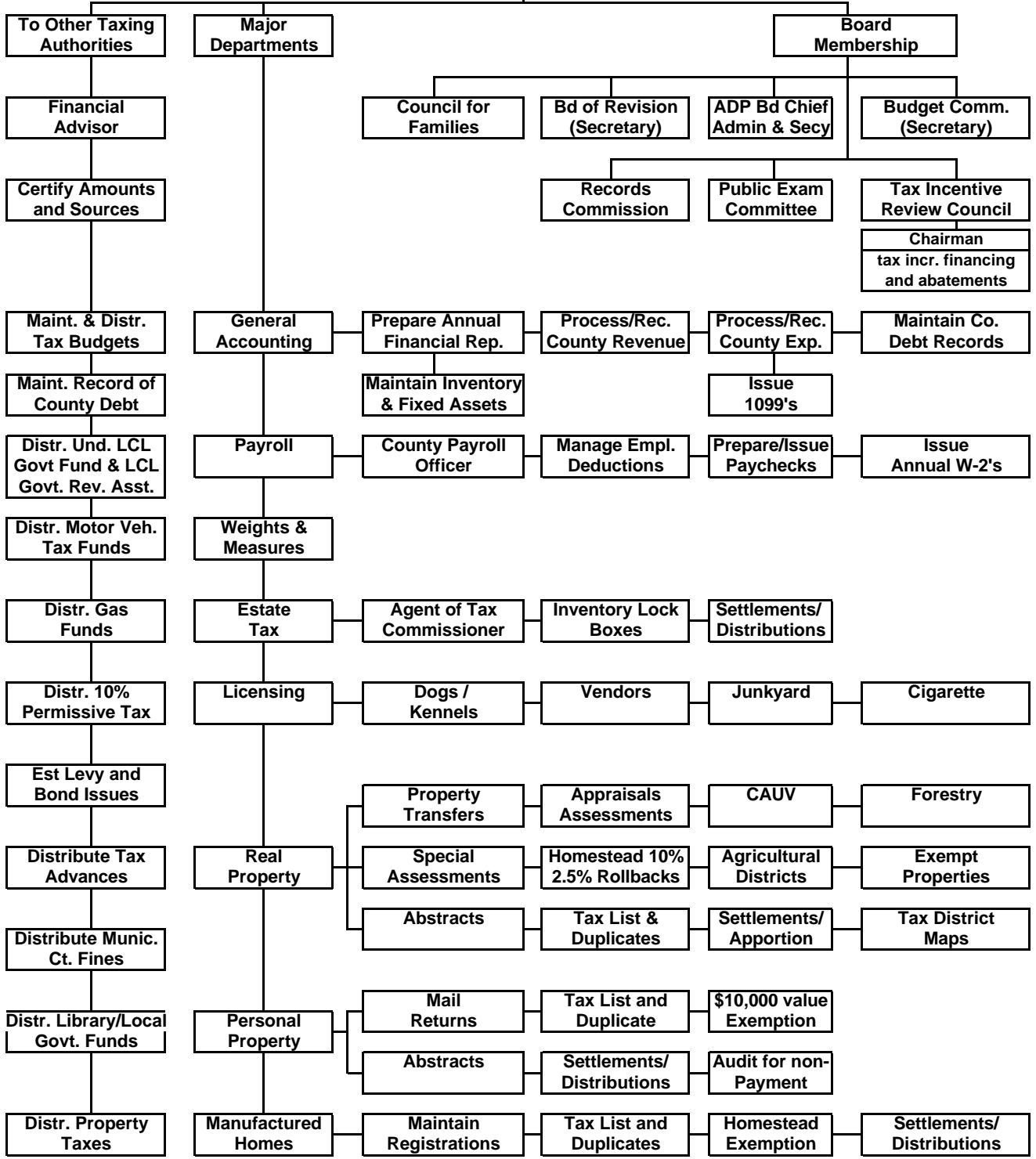
<b>Commissioner.....</b>	<b>Tom McCarthy</b>
<b>Commissioner.....</b>	<b>Charles A. Hall</b>
<b>Commissioner.....</b>	<b>Gary J. Lee</b>
<b>Auditor.....</b>	<b>Mary H. Snider</b>
<b>Treasurer.....</b>	<b>Tamara K. Lowe</b>
<b>Prosecuting Attorney.....</b>	<b>David W. Phillips</b>
<b>Common Pleas Judge.....</b>	<b>Richard E. Parrott</b>
<b>Probate and Juvenile Judge.....</b>	<b>Charlotte C. Eufinger</b>
<b>Clerk of Courts.....</b>	<b>Paula K. Warner</b>
<b>Coroner.....</b>	<b>vid T. Applegate, MD</b>
<b>Sheriff.....</b>	<b>Rocky W. Nelson</b>
<b>Recorder.....</b>	<b>Teresa L. Markham</b>
<b>Engineer.....</b>	<b>Steve A. Stolte</b>



# ORGANIZATION CHART



**DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR**



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



## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Memorial Hospital of Union County and Affiliates, which is both a major fund and ninety percent, ninety-two percent and ninety-six percent, respectively, of the assets, net assets, and revenues for the business-type activities. We also did not audit the financial statements of U-Co Industries, Inc., one of the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us and we base our opinions, insofar as they relate to the amounts included for Memorial Hospital of Union County and Affiliates, and U-Co Industries, Inc., on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of U-Co Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and Board of MR/DD funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



**Betty Montgomery**  
Auditor of State

June 15, 2006

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

The discussion and analysis of Union County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2005. The intent of this discussion and analysis is to look at the County's performance as a whole. Readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for 2005 are as follows:

- The total net assets of the County increased \$9,691,046. Net assets of governmental activities increased \$7,034,592, which represents a 10.6% increase over fiscal year 2004. Net assets of business-type activities increased \$2,656,454 or 9.9% from fiscal year 2004.
- General Revenues accounted for \$30,161,388 or 65.2% of total governmental activities revenue. Program specific revenues accounted for \$16,092,161 or 34.8% of total governmental activities revenue.
- The County had \$39,218,957 in expenses related to governmental activities; \$16,092,161 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$30,161,388 were adequate to provide for these programs.
- The general fund, the County's largest major governmental fund, had revenues of \$17,663,277 in 2005, an increase of \$1,672,149 or 10.46% from 2004 revenues. The general fund, had expenditures of \$15,126,695 in 2005, a decrease of \$1,474,239 or 8.88% from 2004. The large decrease in expenditures and the increase in revenues and transfers out contributed to the general fund balance increase of \$1,383,588 from 2004 to 2005.
- The Union County Board of Mental Retardation and Developmental Disabilities Fund (Board of MR/DD Fund), a major governmental fund, had revenues of \$8,316,126 in 2005, an increase of \$1,255,433 or 17.78% from 2004 revenues. The Board of MR/DD fund, had expenditures of \$6,671,950 in 2005, an increase of \$483,977 or 7.82% from 2004. The increase in revenue and expenditures and a decrease in transfers out contributed to the County Board of MR/DD fund balance increase of \$1,643,862 from 2004 to 2005.
- In the general fund, the actual revenues came in \$2,831,451 higher than they were originally budgeted and \$1,146,027 higher than the final budget. Actual expenditures were \$1,293,166 less than the amount in the original budget and \$1,907,712 less than the final budget. These positive variances are a result of the County's conservative budgeting process coupled with reduced spending for contract services and capital expenditures and deferred spending by the Board of Elections.
- The assets of the County exceeded its liabilities at December 31, 2005 by \$102,610,838.
- The renovation of the 7<sup>th</sup> Street Parking lot was completed in 2005.
- The County's Debt decreased \$585,557 in 2005.

**USING THIS ANNUAL REPORT**

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

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

*The Statement of Net Assets and the Statement of Activities* provide information about the activities of Union County as an entity and present a longer-term view of the County's finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Union County, the general fund is the most significant fund.

## **REPORTING THE COUNTY AS A WHOLE**

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

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially in 2005?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the County as a whole has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County's capital assets will also need to be evaluated.

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

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

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

### **FUND FINANCIAL STATEMENTS**

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

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
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Unaudited

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form on combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 24-29 of this report.

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

Fiduciary Funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statements can be found on page 33 of this report.

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

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

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table I provides a summary of the County's net assets for 2005 compared to 2004. The balances of the governmental capital assets, net have been restated as described in Note 3 to the basic financial statements.

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

Table 1  
Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Assets:</b>						
Current and Other Assets	\$ 35,988	\$ 30,162	\$ 25,229	\$ 20,171	\$ 61,217	\$ 50,333
Capital Assets, Net	59,172	57,938	38,158	40,301	97,330	98,239
Total Assets	<u>95,160</u>	<u>88,100</u>	<u>63,387</u>	<u>60,472</u>	<u>158,547</u>	<u>148,572</u>
<b>Liabilities:</b>						
Current & Other Liabilities	12,995	12,426	10,005	5,316	23,000	17,742
Long term Liabilities	9,059	9,602	23,877	28,308	32,936	37,910
Total Liabilities	<u>22,054</u>	<u>22,028</u>	<u>33,882</u>	<u>33,624</u>	<u>55,936</u>	<u>55,652</u>
<b>Net Assets:</b>						
Invested in Capital Assets						
Net of Related Debt	50,863	49,043	12,958	14,630	63,821	63,673
Restricted	15,878	12,071	1,914	4,828	17,792	16,899
Unrestricted	6,365	4,958	14,633	7,390	20,998	12,348
Total Net Assets	<u>\$ 73,106</u>	<u>\$ 66,072</u>	<u>\$ 29,505</u>	<u>\$ 26,848</u>	<u>\$ 102,611</u>	<u>\$ 92,920</u>

There was a net increase in current assets for governmental activities from an increase in cash and cash equivalents of \$3.69 million and a \$1.92 million increase in intergovernmental receivables. The increase in Intergovernmental receivables can be found with increased grant receivables in MR/DD of \$168,397 and other governmental mental health funds of \$832,881, and an increase in gas tax and license fees for Other Governmental Funds of \$695,243. Detail on the increase in net capital assets can be found in Note 10 to the Basic Financial Statements.

Current and Other liabilities increased slightly from 2004 with moderate increases in deferred revenue and intergovernmental payables. The reclassification from long to short term is related to the Water and Sewer debt changing to short term as it will not be renewed this year.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. The largest portion of the County's assets reflect its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. An additional portion of the County's net assets represent resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets may be used to meet the ongoing obligations to citizens and creditors. Total Net Assets increased \$9.691 million in 2005. As of December 31, 2005, the County is able to report a positive net asset balance of \$73.106 million for its governmental activities. For business-type activities, a net asset balance of \$29.505 million is reported.



**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

Table 2 shows the changes in net assets for 2005 as compared to 2004.

Table 2  
Change in Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Program Revenues						
Charges for Service	\$ 6,636	\$ 6,419	\$ 61,303	\$ 56,929	\$ 67,939	\$ 63,348
Operating Grants and Contributions	8,436	8,569	-	-	8,436	8,569
Capital Grants & Contributions	1,020	2,162	544	834	1,564	2,996
Total Program Revenues	<u>16,092</u>	<u>17,150</u>	<u>61,847</u>	<u>57,763</u>	<u>77,939</u>	<u>74,913</u>
General revenues						
Property Taxes	11,606	10,019	-	-	11,606	10,019
Sales Taxes	7,115	6,844	-	-	7,115	6,844
Intergovernmental	9,157	6,240	-	-	9,157	6,240
Interest	903	528	229	102	1,132	630
Other	1,380	1,525	1,860	1,779	3,240	3,304
Total General Revenues	<u>30,161</u>	<u>25,156</u>	<u>2,089</u>	<u>1,881</u>	<u>32,250</u>	<u>27,037</u>
Total Revenues	<u>46,253</u>	<u>42,306</u>	<u>63,936</u>	<u>59,644</u>	<u>110,189</u>	<u>101,950</u>
Program Expenses:						
General Government						
Legislative and Executive	11,059	11,246	-	-	11,059	11,246
Judicial	2,249	1,961	-	-	2,249	1,961
Public Safety	5,631	4,710	-	-	5,631	4,710
Public Works	3,427	4,554	-	-	3,427	4,554
Health	3,346	3,201	-	-	3,346	3,201
Human Services	12,759	11,339	-	-	12,759	11,339
Economic Development	333	395	-	-	333	395
Other	-	1,782	-	-	-	1,782
Interest and Fiscal Charges	415	452	-	-	415	452
Sanitary Sewer District	-	-	1,190	873	1,190	873
Water District	-	-	586	439	586	439
Building and Development	-	-	921	812	921	812
Memorial Hospital	-	-	58,582	56,083	58,582	56,083
Total Expenses	<u>39,219</u>	<u>39,640</u>	<u>61,279</u>	<u>58,207</u>	<u>100,498</u>	<u>97,847</u>
Excess Before Transfers	7,034	2,666	2,657	1,437	9,691	4,103
Transfers	-	6	-	(6)	-	-
Change in Net Assets	<u>\$ 7,034</u>	<u>\$ 2,672</u>	<u>\$ 2,657</u>	<u>\$ 1,431</u>	<u>\$ 9,691</u>	<u>\$ 4,103</u>
Ending Net Assets	<u>\$ 73,106</u>	<u>\$ 66,072</u>	<u>\$ 29,505</u>	<u>\$ 26,848</u>	<u>\$ 102,611</u>	<u>\$ 92,920</u>

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

FINANCIAL ANALYSIS – GOVERNMENT ACTIVITIES

The major program expenses for the County are Human Services, Legislative & Executive, Public Safety, Public Works, and Health. These programs account for 92 percent of the total governmental activities. Human Services represent costs associated with providing services for various state and locally mandated welfare programs. These programs include the Board of Mental Retardation, Children's Services, and the Department of Jobs and Family Services. Legislative & Executive represents costs associated with risk management, insurance, common facilities, maintenance, equipment and various administrative departments. Public Safety primarily involves costs associated with the Sheriff's department. Public Works expenses are mainly associated with maintaining the roads and bridges of the county. Health costs are primarily expenses related to grants for mental health, alcohol and drug, and community support.

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

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

Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services 2005	Net Cost of Services 2005	Total Cost of Services 2004	Net Cost of Services 2004
General Government				
Legislative and Executive	\$ 11,059	\$ 6,954	\$ 11,246	\$ 7,268
Judicial	2,249	1,566	1,961	1,270
Public Safety	5,631	4,210	4,710	3,457
Public Works	3,427	2,024	4,554	2,083
Health	3,346	775	3,201	436
Human Services	12,759	6,870	11,339	5,367
Economic Development	333	313	395	374
Other	-	-	1,782	1,782
Interest and Fiscal Charges	415	415	452	452
<b>Total Governmental Activities</b>	<b><u>\$ 39,219</u></b>	<b><u>\$ 23,127</u></b>	<b><u>\$ 39,640</u></b>	<b><u>\$ 22,489</u></b>

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

**FINANCIAL ANALYSIS – BUSINESS-TYPE ACTIVITIES**

Memorial Hospital of Union County is the major Proprietary fund. The County's "Other Enterprise" funds consist of the Sewer Fund, the Water Fund, and the Building Development Fund. Program revenues this year were adequate for the Water fund but not for the Sewer and Building Development funds. Revenues have exceeded expenses by \$50,963 for the Water fund, but were below expenses by \$46,241 for the Sewer fund and \$72,648 for the Building Development fund. Program revenues were about \$636,000 above expenses for Memorial Hospital. The Memorial Hospital did have other general revenue contributing to a 9.9% increase in net assets.

Expansion of the County's water and sewer capacity was financed beginning in 1995 with Bond anticipation notes that have been renewed annually. They reached a high in 1998 of \$5.2 million and were \$4.035 million at December 31, 2005. Refer to note 28, subsequent events for the disposition of these notes.

Memorial Hospital began an expansion in 2003 with the issuance of additional general obligation bonds and notes to fund the project. Payments are anticipated to come from the hospital's operating revenues. Bonds were issued in 2005 to advance refund parts of the 1996 and 1999 Hospital Bond issues. Refer to Note 17 for details.

**BUDGETARY HIGHLIGHTS**

By State statute, the County Commissioners adopt the annual operating budget on the first day of January. The County's most significant fund is the General Fund. Budgeted revenues were increased 12.0% over the original budget due to increases in sales tax receipts, interest earned, rent revenue, and a significant increase in the Board of Elections grant revenues. Actual revenues were 7.3% or \$1,146,027 above the revised budgeted amount. The expenditures budget was increased 3.6% during the year primarily caused by anticipated Board of Election expenditure increases for the HAVA grant and increases in the County's contribution to the Collaborative Risk Fund. Actual expenditures ended the year \$1,907,712 below the final budget.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets: The County's investment in capital assets for governmental and business type activities as of December 31, 2005 was \$97,330,487 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, furniture & fixtures, construction in progress, and infrastructure made up of roads and bridges.

Detail on governmental capital asset activity can be found on pages 196-199 and in Note 10 of this document. There were no open projects left in construction in progress (CIP) at the end of 2004. All 2005 completed projects have been capitalized as additions except for \$288,912 which is being carried as CIP. Infrastructure improvements increased the infrastructure investment of the County by \$1,563,654.

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 93% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75% of the roads at 5 or higher. For bridges, 96% of the bridges met or exceeded the numerical rating of 5 as compared to a policy of 85%. Estimated expenditures for roads and bridges were \$5,310,813 for 2005. Actual expenditures for the year were \$4,911,344.

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

**CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)**

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

Short Term Debt: At December 31, 2005, the County had bond anticipation notes of \$4,035,000 for the water and sewer business-type activities. This debt will be retired on June 7, 2006. Refer to note 16 for additional information.

Long Term Debt: At December 31, 2005, the County had bonded debt outstanding of \$24,890,000. Of this amount, \$16,680,000 is expected to be repaid from business-type activities and \$5,200,000 represents sales tax revenue bonds. In addition to the bonded debt, the County's long-term obligations include compensated absences, mortgage loans, OPWC loans, notes payable, and capital leases. Additional information on the County's long term debt can be found on Note 17 of this report.

**ECONOMIC FACTORS**

The unemployment rate in the County was 4.6% for December 2005, the same rate as in December 2004. This compares favorably to the State rate of 5.9% and a national rate of 5.1%. Union County's strong industrial segment allows the County to enjoy the tenth lowest unemployment rate in Ohio. (as of March, 2006)

Union County is primarily an agricultural community with 84% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$3.79 billion for 2005. This has grown by an average rate of 7.3% per year for the past three years.

**REQUESTS FOR INFORMATION**

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

# Union County, Ohio

## Statement of Net Assets

December 31, 2005

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	UCO Industries	Airport Authority
<b>Assets</b>					
Equity In Pooled Cash And Cash Equivalents- Cash and Cash Equivalents	\$15,991,751	\$11,112,011	\$27,103,762	\$ -	\$428,370
In Segregated Accounts - - - - -	690,992	-	690,992	1,879,297	-
Investments - - - - -	-	347,448	347,448	557,353	-
Materials and Supplies Inventory - - - - -	351,063	389,407	740,470	463,758	-
Accrued Interest Receivable - - - - -	83,380	270	83,650	-	10
Loans Receivable - - - - -	185,953	-	185,953	-	-
Accounts Receivable - - - - -	211,650	9,871,458	10,083,108	3,386,563	-
Intergovernmental Receivable - - - - -	5,639,444	-	5,639,444	-	-
Prepaid Items - - - - -	162,485	468,564	631,049	9,003	696
Sales Tax Receivable - - - - -	1,065,889	-	1,065,889	-	-
Property Taxes Receivable - - - - -	11,557,251	-	11,557,251	-	-
Unamortized Issuance Costs - - - - -	47,711	1,125,291	1,173,002	-	-
Restricted Assets:					
Cash and Cash Equivalents With Fiscal and Escrow Agents - - - - -	-	1,914,465	1,914,465	-	-
Nondepreciable Capital Assets - - - - -	41,425,788	1,689,091	43,114,879	40,115	680,685
Depreciable Capital Assets, Net - - - - -	17,746,450	36,469,158	54,215,608	232,875	1,545,729
<b>Total Assets</b>	<b>95,159,807</b>	<b>63,387,163</b>	<b>158,546,970</b>	<b>6,568,964</b>	<b>2,655,490</b>
<b>Liabilities</b>					
Wages Payable - - - - -	539,995	1,876,698	2,416,693	-	175
Accounts Payable - - - - -	737,381	2,215,915	2,953,296	4,634,454	55,865
Contracts Payable - - - - -	119,631	1,114,311	1,233,942	28,684	494
Intergovernmental Payable - - - - -	559,186	699,026	1,258,212	-	191
Accrued Interest Payable - - - - -	30,291	64,560	94,851	-	1,900
Deferred Revenue - - - - -	11,007,663	-	11,007,663	-	-
Notes Payable - - - - -	-	4,035,000	4,035,000	-	-
Long-Term Liabilities:					
Due Within One Year - - - - -	1,325,190	2,814,725	4,139,915	-	23,441
Due in More Than One Year - - - - -	7,734,249	21,062,311	28,796,560	-	131,262
<b>Total Liabilities</b>	<b>22,053,586</b>	<b>33,882,546</b>	<b>55,936,132</b>	<b>4,663,138</b>	<b>213,328</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of related debt - - - - -	50,863,277	12,958,132	63,821,409	272,990	2,071,711
Restricted For:					
Capital Projects - - - - -	1,885,804	783,743	2,669,547	-	-
Debt Service - - - - -	103,051	347,864	450,915	-	-
Human Service Programs - - - - -	6,100,622	-	6,100,622	-	-
Public Works Projects - - - - -	3,154,052	-	3,154,052	-	-
Health Programs - - - - -	2,500,644	-	2,500,644	-	-
Legislative and Executive - - - - -	919,170	-	919,170	-	-
Public Safety - - - - -	886,630	-	886,630	-	-
Judicial - - - - -	258,569	-	258,569	-	-
Economic Development - - - - -	69,375	-	69,375	-	-
Other Hospital Restrictions - - - - -	-	782,858	782,858	-	-
Unrestricted - - - - -	6,365,027	14,632,020	20,997,047	1,632,836	370,451
<b>Total Net Assets</b>	<b>\$73,106,221</b>	<b>\$29,504,617</b>	<b>\$102,610,838</b>	<b>\$1,905,826</b>	<b>\$2,442,162</b>

See accompanying notes to the basic financial statements.

**Union County, Ohio**

**Statement of Activities  
For The Year Ended December 31, 2005**

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b><u>Governmental Activities:</u></b>				
General Government:				
Legislative and Executive.....	\$11,058,550	\$3,056,333	\$813,542	\$234,795
Judicial.....	2,248,594	574,770	107,541	-
Public Safety.....	5,631,020	815,211	605,893	-
Public Works.....	3,427,498	618,410	-	785,013
Health.....	3,345,809	170,132	2,400,984	-
Human Services.....	12,759,040	1,380,394	4,508,522	-
Economic Development.....	333,395	20,621	-	-
Interest and Fiscal Charges.....	415,051	-	-	-
<b>Total Governmental Activities.....</b>	<b>39,218,957</b>	<b>6,635,871</b>	<b>8,436,482</b>	<b>1,019,808</b>
<b><u>Business Type Activities:</u></b>				
Memorial Hospital.....	58,582,150	58,674,289	-	543,753
Nonmajor:				
Sanitary Sewer District.....	1,190,025	1,143,784	-	-
Water District.....	585,926	636,889	-	-
Building and Development.....	920,994	848,346	-	-
<b>Total Business-Type Activities.....</b>	<b>61,279,095</b>	<b>61,303,308</b>	<b>-</b>	<b>543,753</b>
<b>Total Primary Government.....</b>	<b>\$100,498,052</b>	<b>\$67,939,179</b>	<b>\$8,436,482</b>	<b>\$1,563,561</b>
<b><u>Component Units:</u></b>				
UCO Industries.....	\$8,190,973	\$7,886,667	\$352,935	\$ -
Airport Authority.....	267,895	136,430	-	297,030
<b>Total Component Units</b>	<b>\$8,458,868</b>	<b>\$8,023,097</b>	<b>\$352,935</b>	<b>\$ 297,030</b>

**General Revenues:**

Property Taxes Levied for:

General Purposes

Board of MR/DD

Public Safety

Health

Sales Taxes Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs

Interest

Other

Total General Revenues

Change in Net Assets

Net Assets, Beginning of Year (restated - see Note 3)

Net Assets, End of Year

See accompanying notes to the basic financial statements.

Net(Expense) Revenue and Changes in Net Assets				
Governmental Activities	Primary Government		Component Units	
	Business-Type Activities	Total	UCO Industries	Airport Authority
(\$6,953,880)	\$ -	(\$6,953,880)	\$ -	\$ -
(1,566,283)	-	(1,566,283)	-	-
(4,209,916)	-	(4,209,916)	-	-
(2,024,075)	-	(2,024,075)	-	-
(774,693)	-	(774,693)	-	-
(6,870,124)	-	(6,870,124)	-	-
(312,774)	-	(312,774)	-	-
(415,051)	-	(415,051)	-	-
<u>(23,126,796)</u>	<u>-</u>	<u>(23,126,796)</u>	<u>-</u>	<u>-</u>
-	635,892	635,892	-	-
-	(46,241)	(46,241)	-	-
-	50,963	50,963	-	-
-	<u>(72,648)</u>	<u>(72,648)</u>	<u>-</u>	<u>-</u>
-	567,966	567,966	-	-
<u>(23,126,796)</u>	<u>\$567,966</u>	<u>(\$22,558,830)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$48,629	\$ -
-	-	-	-	\$165,565
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$48,629</u>	<u>\$165,565</u>
4,002,234	-	4,002,234	-	-
6,589,300	-	6,589,300	-	-
547,058	-	547,058	-	-
467,020	-	467,020	-	-
7,115,148	-	7,115,148	-	-
9,157,542	-	9,157,542	-	61,600
903,077	228,887	1,131,964	46,538	3,711
1,380,009	1,859,601	3,239,610	-	5,203
<u>30,161,388</u>	<u>2,088,488</u>	<u>32,249,876</u>	<u>46,538</u>	<u>70,514</u>
7,034,592	2,656,454	9,691,046	95,167	236,079
<u>66,071,629</u>	<u>26,848,163</u>	<u>92,919,792</u>	<u>1,810,659</u>	<u>2,206,083</u>
<u>\$73,106,221</u>	<u>\$29,504,617</u>	<u>\$102,610,838</u>	<u>\$1,905,826</u>	<u>\$2,442,162</u>

# Union County, Ohio

*Balance Sheet  
Governmental Funds  
December 31, 2005*

	<b>General</b>	<b>Board of MR/DD</b>	<b>Other Governmental Funds</b>
<b><u>Assets:</u></b>			
Equity in Pooled Cash and			
Cash Equivalents.....	\$ 4,194,933	\$ 5,205,968	\$ 6,590,850
Cash and Cash Equivalents			
In Segregated Accounts.....	162,143	-	528,849
Material and Supplies Inventory.....	327,121	22,076	1,866
Accounts Receivable.....	153,460	20,520	37,670
Intergovernmental Receivable.....	741,181	762,129	4,136,134
Prepaid Items.....	97,854	9,886	54,745
Interest Receivable.....	82,460	-	920
Sales Taxes Receivable.....	1,065,889	-	-
Property Taxes Receivable.....	4,040,251	6,530,000	987,000
Loans Receivable.....	185,953	-	-
<b>Total Assets</b>	<b>\$ 11,051,245</b>	<b>\$ 12,550,579</b>	<b>\$ 12,338,034</b>
<b><u>Liabilities:</u></b>			
Accounts Payable.....	\$ 154,708	\$ 69,504	\$ 513,169
Contracts Payable.....	26,986	-	92,645
Wages Payable.....	230,647	127,264	182,084
Intergovernmental Payable.....	249,499	115,270	194,417
Deferred Revenue.....	5,168,201	7,152,447	4,057,598
<b>Total Liabilities</b>	<b>5,830,041</b>	<b>7,464,485</b>	<b>5,039,913</b>
<b><u>Fund Balances:</u></b>			
Reserved for Encumbrances.....	217,189	21,625	438,437
Reserved for Noncurrent Loans Receivable.....	135,637	-	-
Reserved for Prepayments.....	97,854	9,886	54,745
Reserved for Debt Service.....	-	-	136,149
Reserved for Inventory.....	327,121	22,076	1,866
Unreserved, Undesignated, Reported in:			
General Fund.....	4,443,403	-	-
Special Revenue Funds.....	-	5,032,507	5,003,078
Capital Projects Funds.....	-	-	1,663,846
<b>Total Fund Balances</b>	<b>5,221,204</b>	<b>5,086,094</b>	<b>7,298,121</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 11,051,245</b>	<b>\$ 12,550,579</b>	<b>\$ 12,338,034</b>

See accompanying notes to the basic financial statements.



## Union County, Ohio

*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2005*

<b>Total Governmental Funds</b>	<b>Total Governmental Fund Balances</b>	\$ 17,605,419
	<b>Amounts reported for governmental activities in the statement of net assets are different because of the following:</b>	
\$15,991,751	Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	59,172,238
690,992		
351,063		
211,650	Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:	
5,639,444	Intergovernmental Receivable	4,296,407
162,485	Sales Tax Receivable	569,588
83,380	Property Taxes Receivable	504,588
1,065,889		5,370,583
11,557,251		
185,953		
\$35,939,858	Unamortized Issuance Costs represent deferred charges which do not provide current financial resources and, therefore, not reported in the funds.	47,711
\$ 737,381	Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
119,631	Accrued Interest Payable	(30,291)
539,995	General Obligation and Sales Tax Revenue Bonds Payable	(8,210,000)
559,186	Mortgage Loan Payable	(98,961)
16,378,246	Compensated Absences Payable	(750,478)
18,334,439		(9,089,730)
677,251		
135,637		
162,485		
136,149		
351,063		
4,443,403		
10,035,585		
1,663,846		
17,605,419	<b>Net Assets of Governmental Activities</b>	<b>\$ 73,106,221</b>
\$35,939,858		

# Union County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For The Year Ended December 31, 2005*

	<b>General</b>	<b>Board of MR/DD</b>	<b>Other Governmental</b>
<b>Revenues:</b>			
Property Taxes.....	\$4,009,512	\$6,578,680	\$1,018,574
Sales Taxes.....	7,084,993	-	-
Charges For Services.....	2,959,895	-	3,137,373
Licenses and Permits.....	-	-	94,460
Fines and Forfeitures.....	86,460	-	55,214
Intergovernmental.....	2,113,398	1,601,096	13,439,918
Special Assessments.....	-	-	89,389
Interest.....	846,981	-	56,096
Other - Rent.....	-	-	84,593
Other.....	562,038	136,350	810,108
<b>Total Revenues.....</b>	<b>17,663,277</b>	<b>8,316,126</b>	<b>18,785,725</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive.....	7,052,170	-	3,502,199
Judicial.....	1,705,122	-	225,781
Public Safety.....	4,519,786	-	1,175,193
Public Works.....	114,420	-	4,151,757
Health.....	147,591	-	3,144,946
Human Services.....	1,424,198	6,671,950	4,763,179
Economic Development.....	163,408	-	85,474
Other.....	-	-	335,732
Capital Outlay.....	-	-	861,815
Debt Service:			
Principal Retirement.....	-	-	585,557
Interest and Fiscal Charges.....	-	-	416,828
<b>Total Expenditures.....</b>	<b>15,126,695</b>	<b>6,671,950</b>	<b>19,248,461</b>
<b>Excess of Revenues Over (Under) Expenditures.....</b>	<b>2,536,582</b>	<b>1,644,176</b>	<b>(462,736)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers In.....	53,923	2,004	1,444,603
Transfers Out.....	(1,264,233)	-	(236,297)
Sale of capital assets.....	18,936	-	-
<b>Total Other Financing Sources (Uses).....</b>	<b>(1,191,374)</b>	<b>2,004</b>	<b>1,208,306</b>
<b>Net Change in Fund Balances.....</b>	<b>1,345,208</b>	<b>1,646,180</b>	<b>745,570</b>
<b>Fund Balances Beginning of Year.....</b>	<b>3,837,616</b>	<b>3,442,232</b>	<b>6,555,802</b>
Increase (Decrease) in Reserve for Inventory	38,380	(2,318)	(3,251)
<b>Fund Balances End of Year.....</b>	<b>\$5,221,204</b>	<b>\$5,086,094</b>	<b>\$7,298,121</b>

See accompanying notes to the basic financial statements.

# Union County, Ohio

*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to Statement of Activities  
For The Year Ended December 31, 2005*

<b>Total Governmental Funds</b>	<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 3,736,958</b>
	<b>Amounts reported for governmental activities on the statement of activities are different because:</b>	
\$11,606,766 7,084,993 6,097,268 94,460 141,674 17,154,412 89,389 903,077 84,593 1,508,496 <hr/> 44,765,128	Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. Capital Outlay - Depreciable Capital Assets <span style="float: right;">1,240,790</span> Capital Outlay - Non-Depreciable Capital Assets <span style="float: right;">1,852,566</span> Depreciation <span style="float: right; border-bottom: 1px solid black;">(1,317,602)</span>	1,775,754
	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.	(540,652)
10,554,369 1,930,903 5,694,979 4,266,177 3,292,537 12,859,327 248,882 335,732 861,815	Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds. Intergovernmental <span style="float: right;">1,459,420</span> Sales Tax <span style="float: right;">30,155</span> Property Taxes <span style="float: right; border-bottom: 1px solid black;">(1,154)</span>	1,488,421
585,557 416,828	Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.	570,000
<hr/> 41,047,106	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,777
<hr/> 3,718,022	Some expenses reported on the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. Compensated absences <span style="float: right;">(43,227)</span> Mortgage Loan Payable <span style="float: right;">15,557</span> Issuance Costs <span style="float: right; border-bottom: 1px solid black;">(2,807)</span>	(30,477)
1,500,530 (1,500,530) 18,936 <hr/> 18,936	Government funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.	<hr/> 32,811
<hr/> 3,736,958	<b>Change in Net Assets of Governmental Activities</b>	<hr/> <b>\$ 7,034,592</b>
13,835,650 32,811 <hr/> \$17,605,419		

# UNION COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Property Taxes	\$3,600,000	\$3,600,000	\$3,718,277	\$118,277
Sales Taxes	5,900,000	6,200,000	6,596,797	396,797
Charges for Service	2,277,200	2,752,700	2,875,515	122,815
Licenses and Permits	3,300	3,300	3,444	144
Fines and Forfeitures	43,000	65,000	86,220	21,220
Intergovernmental	1,522,211	2,008,985	2,045,926	36,941
Interest	486,000	626,000	803,337	177,337
Rental Income	120,750	380,750	408,960	28,210
Other	79,669	80,819	325,105	244,286
<b>Total Revenues</b>	<u>14,032,130</u>	<u>15,717,554</u>	<u>16,863,581</u>	<u>1,146,027</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	7,464,405	8,123,248	6,829,416	1,293,832
Judicial	1,741,576	1,787,624	1,706,837	80,787
Public Safety	4,976,547	4,919,194	4,619,841	299,353
Public Works	114,500	114,500	113,258	1,242
Health	189,896	193,292	147,591	45,701
Human Services	1,385,502	1,695,069	1,440,911	254,158
Economic Development	168,745	169,098	163,408	5,690
Other	889,091	542,783	615,834	(73,051)
<b>Total Expenditures</b>	<u>16,930,262</u>	<u>17,544,808</u>	<u>15,637,096</u>	<u>1,907,712</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,898,132)</u>	<u>(1,827,254)</u>	<u>1,226,485</u>	<u>3,053,739</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Capital Assets	0	0	18,936	18,936
Transfers In	0	0	8,923	8,923
Transfers Out	0	(508,002)	(508,002)	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>(508,002)</u>	<u>(480,143)</u>	<u>27,859</u>
Net Change in Fund Balance	(2,898,132)	(2,335,256)	746,342	3,081,598
<b>Fund Balance, January 1</b>	2,751,120	2,751,120	2,751,120	0
Prior year encumbrances appropriated	343,818	343,818	343,818	0
<b>Fund Balance, December 31</b>	<u>\$196,806</u>	<u>\$759,682</u>	<u>\$3,841,280</u>	<u>\$3,081,598</u>

See accompanying notes to the basic financial statements.

# UNION COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of MR/DD Fund  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Property Taxes	\$6,500,000	\$6,500,000	\$7,182,512	\$682,512
Intergovernmental	800,260	800,260	850,731	50,471
Other	114,000	114,000	121,440	7,440
<b>Total Revenues</b>	<u>7,414,260</u>	<u>7,414,260</u>	<u>8,154,683</u>	<u>740,423</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	9,503,543	9,756,542	6,574,318	3,182,224
<b>Total Expenditures</b>	<u>9,503,543</u>	<u>9,756,542</u>	<u>6,574,318</u>	<u>3,182,224</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,089,283)</u>	<u>(2,342,282)</u>	<u>1,580,365</u>	<u>3,922,647</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	56,000	56,000	2,004	(53,996)
Transfers Out	(275,000)	(272,000)	0	272,000
<b>Total Other Financing Sources (Uses)</b>	<u>(219,000)</u>	<u>(216,000)</u>	<u>2,004</u>	<u>218,004</u>
Net Change in Fund Balance	(2,308,283)	(2,558,282)	1,582,369	4,140,651
<b>Fund Balance, January 1</b>	3,495,922	3,495,922	3,495,922	0
Prior year encumbrances appropriated	36,554	36,554	36,554	0
<b>Fund Balance, December 31</b>	<u><u>\$1,224,193</u></u>	<u><u>\$974,194</u></u>	<u><u>\$5,114,845</u></u>	<u><u>\$4,140,651</u></u>

See accompanying notes to the basic financial statements.

**UNION COUNTY, OHIO**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
 DECEMBER 31, 2005

	Memorial Hospital	Other Enterprise	Total
<b><u>ASSETS:</u></b>			
Current Assets:			
Equity In Pooled Cash and Cash Equivalents	\$9,034,920	\$2,077,091	\$11,112,011
Investments	347,448	-	347,448
Receivables:			
Accounts	9,871,458	-	9,871,458
Accrued Interest	-	270	270
Materials and Supplies Inventory	389,407	-	389,407
Unamortized Bond Issuance Costs	1,125,291	-	1,125,291
Prepaid Items	465,748	2,816	468,564
<i>Total Current Assets</i>	<u>21,234,272</u>	<u>2,080,177</u>	<u>23,314,449</u>
Noncurrent Assets:			
Capital Assets:			
Nondepreciable Capital Assets	1,609,650	79,441	1,689,091
Depreciable Capital Assets, Net	32,070,421	4,398,737	36,469,158
Restricted Cash and Cash Equivalents with Fiscal and Escrow Agents:			
Permanent Endowments	25,000	-	25,000
Bond Indenture Agreement-Cash	574,907	-	574,907
Capital, Debt, & Other Projects	1,314,558	-	1,314,558
<i>Total Noncurrent Assets</i>	<u>35,594,536</u>	<u>4,478,178</u>	<u>40,072,714</u>
<b>TOTAL ASSETS</b>	<u>56,828,808</u>	<u>6,558,355</u>	<u>63,387,163</u>
<b><u>LIABILITIES:</u></b>			
Current Liabilities:			
Wages Payable	1,872,612	4,086	1,876,698
Accounts Payable	2,215,915	-	2,215,915
Contracts Payable	1,080,572	33,739	1,114,311
Intergovernmental Payable	669,620	29,406	699,026
Accrued Interest Payable	-	64,560	64,560
Notes Payable	473,039	4,035,000	4,508,039
Compensated Absences Payable	1,472,306	42,610	1,514,916
OPWC Loans Payable	-	7,927	7,927
Capital Lease Payable-short term	233,843	-	233,843
Bonds Payable	585,000	-	585,000
<i>Total Current Liabilities</i>	<u>8,602,907</u>	<u>4,217,328</u>	<u>12,820,235</u>
Long-Term Liabilities:			
Compensated Absences Payable	478,842	(25,507)	453,335
OPWC Loans Payable	-	53,529	53,529
Bonds Payable	16,095,000	-	16,095,000
Capital Lease Payable	106,891	-	106,891
Notes Payable	4,303,019	-	4,303,019
<i>Total Long-Term Liabilities</i>	<u>20,983,752</u>	<u>28,022</u>	<u>21,011,774</u>
<b>TOTAL LIABILITIES</b>	<u>29,586,659</u>	<u>4,245,350</u>	<u>33,832,009</u>
<b><u>NET ASSETS:</u></b>			
Invested in Capital Assets, Net of Related Debt	12,584,337	327,629	12,911,966
Restricted:			
Permanent Endowments	25,000	-	25,000
Debt, Capital, & Other Projects	1,889,465	-	1,889,465
Unrestricted	12,743,347	1,934,839	14,678,186
<i>Total Net Assets</i>	<u>\$27,242,149</u>	<u>\$2,313,005</u>	<u>\$29,555,154</u>

See accompanying notes to the basic financial statements.

# UNION COUNTY, OHIO

## Statement of Revenues, Expenses, and Changes in Fund Net Assets Proprietary Funds

For the Year Ended December 31, 2005

<b>OPERATING REVENUES:</b>	<b>Memorial Hospital</b>	<b>Other Enterprise</b>	<b>Total</b>
Charges For Services	\$ -	\$1,791,748	\$1,791,748
License and Permits	-	16,955	16,955
Net Patient Services	58,674,289	-	58,674,289
Tap-in Fees	-	690,300	690,300
Special Assessment	-	44,740	44,740
Other	1,859,601	85,276	1,944,877
<i>Total operating revenue</i>	<u>60,533,890</u>	<u>2,629,019</u>	<u>63,162,909</u>
 <b>OPERATING EXPENSES:</b>			
Personal Services	33,120,406	897,866	34,018,272
Contract Services	9,049,286	834,286	9,883,572
Materials and Supplies	11,579,136	8,754	11,587,890
Depreciation and Amortization	3,113,907	133,087	3,246,994
Interest and Fiscal Charges	-	2,500	2,500
Other Operating Expenses	-	687,623	687,623
<i>Total Operating Expenses</i>	<u>56,862,735</u>	<u>2,564,116</u>	<u>59,426,851</u>
 <i>OPERATING INCOME</i>	<u>3,671,155</u>	<u>64,903</u>	<u>3,736,058</u>
 <b>NON-OPERATING REVENUES (EXPENSES):</b>			
Interest income	226,078	2,809	228,887
Gifts, Grants, and Bequests	543,753	-	543,753
Interest and Fiscal Charges	(906,249)	(114,530)	(1,020,779)
Loss on Sale of Capital Asset	-	(799)	(799)
Other Non-Operating Income (Expense)	(813,166)	(17,500)	(830,666)
<i>Total Non-Operating (Expenses)</i>	<u>(949,584)</u>	<u>(130,020)</u>	<u>(1,079,604)</u>
 <i>Change in Net Assets</i>	2,721,571	(65,117)	2,656,454
 <i>Net Assets - Beginning of Year</i>	<u>24,520,578</u>	<u>2,327,585</u>	<u>26,848,163</u>
 <i>Net Assets - End of Year</i>	<u><u>\$27,242,149</u></u>	<u><u>\$2,262,468</u></u>	<u><u>\$29,504,617</u></u>

See accompanying notes to the basic financial statements.

**UNION COUNTY, OHIO**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2005*

	Memorial Hospital	Other Enterprise	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash flows from operating activities:</b>			
Cash received from sales/service charges.....	\$ -	\$ 2,499,003	\$ 2,499,003
Cash received from patients and third-party payer.....	56,995,802	-	56,995,802
Cash received from other operations.....	1,859,601	-	1,859,601
Cash payments for personal services.....	(32,349,010)	(910,373)	(33,259,383)
Cash payments for contract services.....	-	(815,634)	(815,634)
Cash payments for supplies and materials.....	(22,552,223)	(45,347)	(22,597,570)
Other cash (payments)/receipts.....	-	(566,061)	(566,061)
Cash payments for interest.....	-	(2,500)	(2,500)
<i>Net Cash Provided by Operating Activities</i>	<b>3,954,170</b>	<b>159,088</b>	<b>4,113,258</b>
<b>Cash flows from capital and related Financing activities:</b>			
Purchase of capital assets.....	(1,143,806)	-	(1,143,806)
Issuance of debt.....	14,459,770	4,020,000	18,479,770
Principal retirement.....	(14,968,358)	(4,030,427)	(18,998,785)
Interest and fiscal charges.....	(872,762)	(100,221)	(972,983)
Grants and Contributions .....	543,753	-	543,753
<i>Net Cash Used In Capital and Related Financing Activities.....</i>	<b>(1,981,403)</b>	<b>(110,648)</b>	<b>(2,092,051)</b>
<b>Cash flows from investing activities:</b>			
Interest income.....	226,078	2,809	228,887
<i>Net cash provided by investing activities</i>	<b>226,078</b>	<b>2,809</b>	<b>228,887</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>			
	<b>2,198,845</b>	<b>51,249</b>	<b>2,250,094</b>
Cash and cash equivalents at beginning of year.....	8,750,540	2,025,842	10,776,382
Cash and cash equivalents at end of year.....	<b>10,949,385</b>	<b>2,077,091</b>	<b>13,026,476</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating Income .....	<b>3,671,155</b>	<b>64,903</b>	<b>3,736,058</b>
<b>Adjustments to reconcile operating income to net cash provided by operating activities...</b>			
Depreciation and amortization.....	3,113,907	133,087	3,246,994
Loss (gain) on disposal of capital assets .....	93,451	-	93,451
Bad debts.....	4,078,580	-	4,078,580
Other .....	(1,376,593)	-	(1,376,593)
Change in assets and liabilities:			
Accounts receivable.....	(5,757,067)	-	(5,757,067)
Prepayments.....	-	274	274
Accrued interest.....	-	40	40
Accounts payable.....	(218,711)	-	(218,711)
Contracts payable.....	-	19,457	19,457
Accrued wages and benefits.....	-	(22,970)	(22,970)
Compensated absences payable.....	-	6,141	6,141
Other accrued expenses.....	349,448	-	349,448
Due to other governments.....	-	4,322	4,322
<b>Net cash provided by operating activities.....</b>	<b>\$ 3,954,170</b>	<b>\$ 205,254</b>	<b>\$ 4,159,424</b>

See accompanying notes to the basic financial statements.



# Union County, Ohio

## Statement of Assets and Liabilities

### Fiduciary Funds

December 31, 2005

	<b>AGENCY FUNDS</b>
<b><u>Assets:</u></b>	
Equity in Pooled Cash and Cash Equivalents.....	\$ 6,705,673
Cash and Cash Equivalents:	
In Segregated Accounts.....	438,664
Intergovernmental Receivable.....	1,756,192
Property Taxes Receivable.....	65,953,225
	<u>\$ 74,853,754</u>
<b><u>Liabilities:</u></b>	
Undistributed Assets.....	\$ 74,843,754
<i>Total Liabilities</i>	<u>\$ 74,853,754</u>

See accompanying notes to the basic financial statements

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

**NOTE 1 - DESCRIPTION OF THE COUNTY:**

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

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

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

**Primary Government:**

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

**Component Units:**

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

**Discretely Presented Component Units:**

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

**Union County Airport Authority**

The Union County Airport Authority was established according to Section 308.03 of the Ohio Revised Code. The Airport Authority is governed by a six member board of trustees appointed by the Union County Commissioners. The County Commissioners budget funds for airport operations and are responsible for the

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

Union County Airport Authority – (Continued)

debt and deficits of the Airport Authority. Due to the imposition of will exerted by the County Commissioners as well as the financial burden for the Airport Authority, the Airport Authority is presented separately as a component unit of Union County. The Airport Authority operates on a fiscal year ending December 31. The Airport Authority does not issue separate financial statements.

U-Co Industries, Inc.

U-Co Industries, Inc. is a legally separate, not-for-profit corporation, served by a board of trustees appointed by the Union County board of MRDD. The Industries, under a contractual agreement with the Union County Board of MRDD, provides sheltered employment for mentally retarded or handicapped adults in Union County. The Union County Board of MRDD provides the Industries with staff to administer and supervise training programs, facilities, transportation, supplies, equipment and other funds as necessary for operation of the Industries. Based on the significant services and resources provided by the County to the Industries, the Industries is presented separately as a component unit of Union County. U-Co Industries operates on a fiscal year ending June 30. Separately issued financial statements can be obtained from U-Co Industries, Inc., 835 E. Fifth Street, Marysville, Ohio 43040.

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies and districts listed below, the County serves as fiscal agent but the organizations are not considered part of Union County. Accordingly, the activity of the following organizations is presented as agency funds.

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

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

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

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

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

**A. Basis of Presentation**

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

**Government-Wide Financial Statements**

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business type activities.

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

A. Basis of Presentation – (Continued)

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

General Fund – The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

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

Proprietary Funds

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

B. Fund Accounting – (Continued)

Enterprise Funds – Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following is the County’s major enterprise fund:

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

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

Fiduciary Fund Types

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. The County does not have any trust funds. The County’s agency funds are purely custodial in nature (assets equal liabilities) and thus do not involve measurement of results of operations. Refer to page 189 of this document for detail of the activities reported in the agency funds.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

D. Basis of Accounting

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

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

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

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

Deferred Revenues

Deferred revenues arise when assets are recognized before the recognition criteria have been satisfied. Property taxes for which there was an enforceable legal claim at December 31, 2005, but were levied to finance 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue. On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

D. Basis of Accounting – (Continued)

Expenses/Expenditures

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

E. Budgetary Process

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

Budgetary information for the Drug Law Enforcement special revenue fund, the Union County Memorial Hospital enterprise fund and U-Co Industries and Airport (component units) are not reported because they are not included in the entity for which the “appropriated budget” is adopted and they do not maintain separate budgetary records.

Tax Budget

A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1, to December 31 of the following year. The budget includes proposed expenditures and the means of financing for all funds. The expressed purpose of this budget document is to reflect the need for existing or increased tax rates.

Estimated Resources

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include the actual unencumbered fund balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the original and final amended official certificate of estimated resources issued during 2005.



**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

E. Budgetary Process – (Continued)

Appropriations

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

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

Budgeted Level of Expenditures

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

Lapsing of Appropriations

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

F. Cash and Investments

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

During 2005 the County's investments included the State Treasury Asset Reserve of Ohio (STAR Ohio), federal agency securities, repurchase agreements, and certificates of deposit. Except for nonparticipating investment contracts and repurchase agreements, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposits and repurchase agreements are reported at cost.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

F. Cash and Investments –(Continued)

The County has invested funds in STAR Ohio during 2005. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2005.

Cash and cash equivalents that are held separately within departments of the County or held separately for the County by fiscal agents and not held with the County Treasurer are recorded as "Cash In Segregated Accounts" or "Cash with Fiscal and Escrow Agents", respectively (including restricted amounts).

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

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

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Interest is distributed by the County Treasurer to the General Fund; the Motor Vehicle Gasoline Tax, Revolving Loan, Treasurer Prepaid Interest, Dispute Resolution, other enterprise funds, other special revenue funds and the Airport Authority component unit. Interest revenue earned by these funds and the Airport Authority during 2005 amounted to \$905,377 and \$3,711 respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$226,078 and \$46,538, respectively.

G. Prepaids

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

H. Restricted Assets

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

I. Inventories of Supplies

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

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

J. Unamortized Bond Issuance Costs

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

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

K. Capital Assets

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

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

All capital assets are depreciated except for land, construction in progress, and the infrastructure reported on the modified approach. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

**K. Capital Assets** – (Continued)

<u>DESCRIPTION</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Land Improvements	20 years	20-24 years
Buildings	6-40 years	6-50 years
Water and Sewer Lines	50 years	50 years
Equipment	5-10 years	5-10 years
Furniture/Fixtures	10 years	10 years
Vehicles	5-8 years	5-8 years
Property under Capital Lease	5-15 years	5-15 years

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

**L. Interfund Receivables and Payables**

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as “Interfund Receivables/Payables”. Interfund services provided and used are not eliminated in the process of consolidation. Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets.

**M. Compensated Absences**

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

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

N. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, bonds, mortgage loans, and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year.

O. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

P. Fund Balance Reserves

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

Q. Operating Revenues and Expenses

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

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

Q. Operating Revenues and Expenses – (Continued)

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.

R. Interfund Transactions

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

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

S. Use of Estimates

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

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES, PRIOR PERIOD ADJUSTMENTS AND RESTATEMENT OF NET ASSETS

For 2005, the County has implemented GASB Statement No. 40, “Deposit and Investment Risk Disclosures” and GASB Statement No. 44, “Economic Condition Reporting: The Statistical Section”. The implementation of these Statements did not have an effect on fund balances or net assets as previously reported at December 31, 2004.

GASB Statement No. 40 establishes disclosure requirements for investment credit risk, interest rate risk, deposit custodial risk and foreign currency risk.

The purpose of GASB Statement no. 44 is to improve the understandability and usefulness of the information that State and local governments present as supplementary information in the statistical section.

A prior period adjustment is required to correct for an overstatement in the amounts reported as capital assets in the prior year. The prior period adjustment resulted in the restatement of net assets at December 31, 2004 as follows:

	Government Activities
Net Asset Balance at December 31, 2004 as reported	\$ 67,562,154
Correction of Capital Assets	(1,490,525)
Net Asset Balance at December 31, 2004 as restated	\$ 66,071,629

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

**NOTE 4 – ACCOUNTABILITY AND COMPLIANCE:**

A. The following funds had a deficit fund balance at December 31, 2005:

<u>Fund Type/Fund</u>	<u>Deficit Fund Balance</u>
<u>Special Revenue Funds</u>	
Economic Development	(\$4,295)
Public Assistance	(1,155)

These funds complied with Ohio state law, which does not permit a cash basis deficit at year-end. The general fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

B. The following fund had expenditures in excess of appropriations as of December 31, 2005:

<u>Fund Type/Fund</u>	<u>Excess Expenditure</u>
<u>General Fund</u>	
Other - Miscellaneous	73,051

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

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

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

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

Net Change in Fund Balance General and Board of MR/DD		
	General	Board of MR/DD
Budget Basis	\$ 746,342	\$ 1,582,369
Net adjustments for revenue accruals	799,696	161,443
Net adjustments for expenditure accruals	142,762	(188,754)
Net adjustment for sources/(uses) accruals	(711,231)	0
Encumbrances (budget basis)	367,639	91,122
GAAP Basis	\$ 1,345,208	\$ 1,646,180

**NOTE 6 - DEPOSITS AND INVESTMENTS:**

**Primary Government**

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

Statutes require the classification of monies held by the county into two categories:

- Active deposits are those monies required to be kept in a "cash" or "near-cash" status for current demands upon the County Treasury. Such monies must be maintained either as cash in the County Inactive monies are those monies identified as not required for use within the current five year period of designation of depositories.
- Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts. 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 and interest by the United States;



**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

2. Bonds, notes, debentures or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings accounts, including, but not limited to, passbook accounts, in any eligible institution mentioned in section 135.32 of the Revised Code;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not exceed 270 days and high grade commercial paper, the sum of which may not exceed ten percent of the County's total average portfolio.

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

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 \$12,050 in undeposited cash on hand, which is included on the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

**B. DEPOSITS**

**1. Primary Government**

At year-end, the carrying amount of the County's (including the Airport Authority component unit) deposits was \$32,718,295 and the bank balance was \$34,846,176. Each of these balances include non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1. Any differences between the account bank balances and investments and the cash and investments recorded in the financial statements are due to normal reconciling items. It is the policy of Union County to deposit only in eligible institutions mentioned in section 135.32 of the Revised Code.

*Custodial Risk* is the risk that, in the event of a bank failure, the County's deposits might be recovered. The County's bank deposits at December 31, 2005 totaled \$35,171,454 and were subject to the following categories of custodial risk:

<b>Union County</b>	<b>Amount</b>
Uncollateralized-----	\$0
Collateralized with securities held by the pledging institution's trust department, but not in the County's name-----	26,171,579
Total amount subject to custodial risk-----	<u>26,171,579</u>
Collateralized with securities held by the pledging institution's trust department, and in the County's name-----	6,957,498
FDIC insured-----	1,717,099
Total bank balances-----	<u><u>\$34,846,176</u></u>

**2. Component Unit**

At year-end, the carrying amount of the UCO Industries component unit's deposits and investments was \$2,436,650 and the bank balance was \$2,450,593. Each of these amounts include non-negotiable certificates of deposit. Any differences between the account bank balances and cash and investments recorded in the financial statements are due to normal reconciling items.

UNION COUNTY, OHIO  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

2. Component Unit (continued)

*Custodial Risk* is the risk that, in the event of a bank failure, UCO Industries' deposits might be recovered. The County's bank deposits at June 30, 2005 totaled \$2,450,593 and were subject to the following categories of custodial risk:

<b>UCO Industries, Inc.</b>	<b>Amount</b>
Uncollateralized-----	\$0
Collateralized with securities held by the pledging institution's trust department, but not in the County's name-----	2,350,593
Total amount subject to custodial risk-----	<u>2,350,593</u>
Collateralized with securities held by the pledging institution's trust department, and in the County's name-----	0
FDIC insured-----	100,000
Total bank balances-----	<u><u>\$2,450,593</u></u>

**C. Investments – Primary Government**

The County's Investment Policy as approved by the Investment Advisory Board authorizes investment by the County in investments permitted by the Ohio Revised Code. Eligible investments include U.S. Treasury Bills, Notes and Bonds backed by the full faith and credit of the U.S. Government, obligations of Federal Agencies including but not limited to Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, or Federal Home Loan Mortgage Corporation, time certificates of deposit or savings or passbook accounts including but not limited to passbook accounts in any eligible institution defined in the ORC, State Treasurer's Asset Reserve Fund (STAR Ohio), and obligations of political subdivisions of the state of Ohio provided the subdivisions are wholly or partly within the same county as the investing authority. Ohio Statute prohibits the use of reverse repurchase agreements. County investment policy restricts investments to maturities of not more than five years.

As of December 31, 2005, the fair value of the County's investments were as follows:

<b>Primary Government</b>	<b>Fair Value</b>	<b>Weighted Average (years)</b>	<b>Percentage of total investment</b>
Federal Agency Securities			
FNMA-----	\$ 999,900	0.323	20.41%
FHLMC-----	961,270	0.168	19.62%
FHLB-----	1,000,000	0.183	20.41%
UCHS investment in minority interests-----	347,448	0	7.09%
Investment in STAR Ohio-----	<u>1,590,411</u>	<u>0</u>	<u>32.47%</u>
Total Investments	<u><u>\$ 4,899,029</u></u>	<u><u>0.674</u></u>	<u><u>100.00%</u></u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2005

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

*Interest Rate Risk.* The ORC and the County’s Statement of Investment Policy limits the purchase of securities to a stated maturity of no more than five years from the date of purchase unless the security is matched to a specific obligation or debt of the County. Further, the Investment Policy allows securities to be redeemed or sold prior to maturity to enhance the yield of the portfolio, to restructure the portfolio for diversification purposes, or to liquefy the portfolio.

*Credit Risk.* State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The County has no investment policy that would further limit its investment choices. The County’s investment in the state investment pool was rated AAAM by Standard and Poor’s and Aaa by Moody’s Investor Services. The County’s investments and their associated ratings as of December 31, 2005 are shown below.

Investment	S&P Rating
Federal Home Loan Mortgage Corporation FHLMC	AA-
Federal National Mortgage Association FNMA	A-1+
Federal Home Loan Bank FHLB	AAA

*Custodial Credit Risks.* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Of the total Investments, the repurchase agreements of \$14,355 are collateralized but not in the name of Union County.

*Concentration of Credit Risks.* This is defined by the Government Accounting Standards Board as five percent or more in the securities of a single issuer. The County places no limit on the amount the County may invest in any one issuer. Investments in Federal Securities, Minority Interests, and STAR Ohio represent 60.44%, 7.09 and 32.47% respectively of the total investments.

**D. Reconciliation of Cash and Investment to the Statement of Net Assets – Primary Government**

Cash and Investments Per Footnote	Amount	Cash and Investments per the Statement of Net Assets	Amount
Carrying Amount of Deposits	\$ 32,718,295	Governmental Activities	\$ 16,682,743
Investments	4,899,029	Business-Type Activities	13,373,924
Cash on Hand	12,050	Component Unit - Airport	428,370
		Agency Funds	7,144,337
<b>Total</b>	<b>\$ 37,629,374</b>		<b>\$ 37,629,374</b>

**UNION COUNTY, OHIO**  
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*For the Year Ended December 31, 2005*

**NOTE 7 - PROPERTY TAXES:**

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Taxes collected on real property (other than public utility property) in 2005 represent the collection of 2005 taxes. Real property taxes were levied in 2005 after October 1, 2005, on the assessed values as of January 1, 2005, the lien date. These taxes will be collected in and are intended to finance 2006 operations. Assessed values for real property are established by State statute at thirty-five percent of the appraised market value. All property is required to be revalued every six years. The last reappraisal was completed in 2004. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20, unless extended.

Public utility real and tangible personal property taxes in 2005 were levied after October 1, 2005, on the assessed values as of December 31, 2005, the lien date. These taxes will be collected in and are intended to finance 2006 operations. Public utility real property is assessed at thirty-five percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenue received in 2005 (other than public utility property) represent the collection of 2005 taxes. Tangible personal property taxes received in 2005 were levied after October 1, 2005, on the true value as of December 31, 2005. Tangible personal property is currently assessed at 25 percent of true value for equipment and 23 percent of inventory. Amounts paid by multi-county taxpayers are due September 20. Single-county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents delinquent taxes outstanding and real property, tangible personal property, and public utility property taxes which were measurable as of December 31, 2005, and for which there was an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2005 operations. On the full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue. On the modified accrual basis, the revenue is deferred.

The full tax rate for all County operations for the year ended December 31, 2005, was \$10.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

**UNION COUNTY, OHIO**  
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**NOTE 7 - PROPERTY TAXES:- CONTINUED**

Real Property	<u>Assessed Value</u>
Agriculture	\$120,739,470
Residential	631,159,250
Commercial/Industrial/Mineral	206,909,760
Tangible Personal Property	236,412,437
Public Utility	
Real	294,270
Personal	<u>54,180,240</u>
Total Assessed Value	<u><u>\$1,249,695,427</u></u>

**NOTE 8 - PERMISSIVE SALES AND USE TAX:**

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

Proceeds of the tax are credited to the General Fund. 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 2005 amounted to \$7,084,993 for the General Fund. On the statement of activities the full amount of the receivable is recognized as revenue.

**NOTE 9 - RECEIVABLES:**

Receivables at December 31, 2005, consisted of taxes, accounts (e.g., billings for user charged services, including unbilled utility services), accrued interest, intergovernmental receivables arising from grants, entitlements, and shared revenues, and loans receivable. All receivables are considered fully collectible except for patient accounts receivable at Union County Memorial Hospital. These receivables are presented net of an allowance for uncollectible accounts. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

	<u>Enterprise</u>
Gross Patient Accounts Receivable	\$14,451,073
Less Allowance for:	
Uncollectible Accounts	(2,166,000)
Contractual Adjustments	(4,977,000)
Other accounts receivable	<u>2,563,385</u>
Net Total Accounts Receivable	<u><u>\$9,871,458</u></u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

**NOTE 9 - RECEIVABLES:**

A summary of the changes in loans receivable during 2005 follows:

	<u>Interest Rate</u>	<u>Outstanding 12/31/2004</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Outstanding 12/31/2005</u>
General Fund:					
Union County Agriculture Society	0.00%	\$20,000	\$0	\$0	\$20,000
Richwood Agriculture Society	0.00%	-	11,250	-	11,250
Union County Airport Authority	3.80%	177,286	0	(22,583)	154,703
Total General Fund		<u>\$197,286</u>	<u>\$11,250</u>	<u>(\$22,583)</u>	<u>\$185,953</u>

Fund balance of the general fund has been reserved for the noncurrent portion of the loans receivable (the amount which will not be collected in the next year) which amounted to \$136,637.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
Major Funds:	
General Fund:	
Local Government Revenue Assistance	\$510,247
Rollback Revenue	161,604
Grants and Subsidies	69,330
General Fund Total	<u>741,181</u>
Board of MR/DD:	
Rollback Revenue	254,751
Grants	507,378
Board of MR/DD	<u>762,129</u>
Nonmajor Governmental Funds:	
Sheriff Policing Rotary	4,880
Dare Community Education	7,550
911 Emergency Rollback Revenue	22,004
Motor Vehicle/Gas Tax	2,121,946
ADAMH	1,728,028
Job and Family Services	35,940
Children's Services	19,680
Capital Projects-Issue II	196,106
Total Nonmajor Governmental Funds	<u>4,136,134</u>
Total Governmental Activities	<u>\$ 5,639,444</u>

Receivables have been disaggregated on the face of the financial statements. The only receivable not expected to be collected within the subsequent year are the loans receivable (see above).

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

**NOTE 10 – CAPITAL ASSETS:**

Capital asset activity for the year ended December 31, 2005 was as follows:

	<u>Balance</u> 12/31/2004	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> 12/31/2005
<b><u>Governmental Activities:</u></b>				
<b>Nondepreciable Capital Assets:</b>				
Land	\$1,118,091	\$0	\$0	\$1,118,091
Construction in Progress	-	288,912	-	288,912
Infrastructure	38,455,131	1,563,654	-	40,018,785
Nondepreciable Capital Assets	<u>39,573,222</u>	<u>1,852,566</u>	<u>-</u>	<u>41,425,788</u>
<b>Depreciable Capital Assets:</b>				
Improvements	475,391	398,182	-	873,573
Buildings	25,509,665	8,000	(111,602)	25,406,063
Equipment	3,485,342	187,761	(561,990)	3,111,113
Furniture/Fixtures	780,189	67,082	(30,168)	817,103
Vehicles	4,507,344	579,765	(395,999)	4,691,110
Depreciable Capital Assets	<u>34,757,931</u>	<u>1,240,790</u>	<u>(1,099,759)</u>	<u>34,898,962</u>
<b>Less Accumulated Depreciation:</b>				
Improvements	(97,934)	(24,828)	-	(122,762)
Buildings	(10,521,660)	(590,022)	40,307	(11,071,375)
Equipment	(2,064,047)	(257,142)	104,030	(2,217,159)
Furniture/Fixtures	(407,568)	(56,317)	29,704	(434,181)
Vehicles	(3,302,808)	(389,293)	385,066	(3,307,035)
Total Accumulated Depreciation	<u>(16,394,017)</u>	<u>(1,317,602)</u>	<u>559,107</u>	<u>(17,152,512)</u>
Total Depreciable Capital Assets-net	18,363,914	(76,812)	(540,652)	17,746,450
Total Governmental Activities Capital Assets, Net	<u>\$57,937,136</u>	<u>\$1,775,754</u>	<u>(\$540,652)</u>	<u>\$59,172,238</u>

Depreciation was charged to governmental activities as follows:

<b>General Government:</b>	
Legislative and Executive	\$359,614
Judicial	275,951
Public Safety	221,357
Public Works	242,677
Health	150,880
Human Services	<u>67,123</u>
Total Governmental Activity	
* Depreciation Expense	<u>\$1,317,602</u>



**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

**NOTE 10 – CAPITAL ASSETS: - (CONTINUED)**

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
<b><u>Business Type Activities</u></b>				
Nondepreciable Capital Assets:				
Land	\$1,427,555	\$0	(\$26,500)	\$1,401,055
Construction in Progress	5,830,399	255,019	(5,797,382)	288,036
Nondepreciable Capital Assets	7,257,954	255,019	(5,823,882)	1,689,091
Depreciable Capital Assets:				
Improvements	2,530,358	7,477	(15,000)	2,522,835
Buildings	32,831,847	5,152,009	(64,764)	37,919,092
Equipment	16,936,517	1,572,849	(111,569)	18,397,797
Property under Capital Leases	4,524,091	-	-	4,524,091
Furniture/Fixtures	42,665	-	(6,509)	36,156
Vehicles	169,477	8,648	0	178,125
Water & Sewer Lines	5,113,660	0	(10,000)	5,103,660
Depreciable Capital Assets	62,148,615	6,740,983	(207,842)	68,681,756
Less Accumulated Depreciation:				
Improvements	(905,496)	(68,777)	15,000	(959,273)
Buildings	(12,031,933)	(1,275,047)	0	(13,306,980)
Equipment	(12,049,180)	(1,379,748)	112,983	(13,315,945)
Property under Capital Leases	(3,189,091)	(399,327)	0	(3,588,418)
Furniture/Fixtures	(14,665)	(3,000)	6,509	(11,156)
Vehicles	(99,708)	(19,023)	0	(118,731)
Water & Sewer Lines	(815,623)	(102,072)	5,600	(912,095)
Total Accumulated Depreciation	(29,105,696)	(3,246,994)	140,092	(32,212,598)
Total Depreciable Capital Assets-net	33,042,919	3,493,989	(67,750)	36,469,158
Total Business-Type Activities				
Capital Assets, Net	\$40,300,873	\$3,749,008	(\$5,891,632)	\$38,158,249

Depreciation was charged to business-type activities as follows:

Business Type Activities:	
Memorial Hospital	\$3,113,907
Sewer	81,130
Water	35,005
Building Development	16,952
Total Business-Type Activity	
* Depreciation Expense	\$3,246,994

**NOTE 11 - RISK MANAGEMENT:**

The County is exposed to various risks of loss related to torts, theft or damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2005, 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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

checks, and umbrella insurance. Settlements have not exceeded coverages 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 \$6,000,000 each occurrence
- Uninsured/Underinsured Motorists \$1,000,000 each occurrence
- General \$6,000,000 each occurrence
- Stop Gap \$1,000,000 each occurrence
- Law Enforcement \$6,000,000 each occurrence
- Errors and Omissions \$6,000,000 any on claim  
\$6,000,000 annual aggregate

**Crime**

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

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

Deductible: \$2,500 each 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 six complexes. Building and personal property coverage ranges from \$2,000 to \$810,000 with \$250 deductibles. Each complex has a \$1,000,000 general liability policy.

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

The Union County Airport Authority has a property insurance policy with CORSA and a liability insurance policy through United States Aviation Underwriters. The airport premises has a \$5,000,000 limit. Airport hangars have a \$1,000,000 limit.

For 2005, the County participated in the County Commissioners Association of Ohio Service Corporation, a worker's compensation group rating plan (the Plan), an insurance purchasing pool (see Note 26). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the

**UNION COUNTY, OHIO**  
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**NOTE 11 - RISK MANAGEMENT:- (CONTINUED)**

number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

The Union County Memorial Hospital is exposed to various risks of loss 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 \$90,000 per individual with stop loss policy for claims in excess of \$90,000 per employee or total claims in excess of \$3,226,092. Claims charged to operations when incurred were approximately \$3,861,000 and \$3,579,000 for the years ended December 31, 2005 and 2004 respectively. The Hospital also self-insures for worker's compensation. The Hospital has a \$500,000 per claim stop loss policy with a private insurance carrier for worker's compensation.

The Hospital is insured against medical malpractice claims under a claims-made-based policy. The policy covers claims resulting from accidents that occurred during the policy terms, regardless of when the claims are reported to the insurance carrier. Under the terms of the policy, The Hospital bears the risk of the ultimate costs of the individual claim exceeding \$1,000,000 or aggregate claims exceeding \$3,000,000 for claims asserted in the policy year. In addition, the Hospital has an umbrella policy with an additional \$9,000,000 in coverage.

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior-and current-year claims. The \$495,439 claims liability is reported as part of the accounts payable in the Memorial Hospital enterprise fund at December 31, 2005, 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 2005 and the prior two years are as follows:

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

	<u>Beginning Balance</u>	<u>Current Year Claims and Changes in Estimate</u>	<u>Claims Payment</u>	<u>Ending Balance</u>
2005	\$409,000	\$5,276,314	\$5,189,875	\$495,439
2004	400,000	4,005,176	3,996,176	409,000
2003	330,000	2,914,885	2,844,885	400,000

**NOTE 12 - CONTRACTUAL COMMITMENTS:**

The County had the following outstanding contractual commitments as of December 31, 2005:

<u>Contractor</u>	<u>Contract Amount</u>	<u>Outstanding Balance</u>
Central Business	\$33,400	\$33,400
T-Square Builders	15,000	15,000
Trinity Home Inspectors	15,000	15,000
Contracting Solutions	57,861	12,837
CIBI	9,138	7,493
Engineering Excellence	7,000	7,000
Westfall Carpet	6,656	6,656
S&L Lumber	6,623	6,623
Misc MR/DD - Under \$5,001	15,622	15,622
	<u>\$166,300</u>	<u>\$119,631</u>

**NOTE 13 - PENSION PLANS:**

**A. Ohio Public Employees Retirement System**

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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NOTE 13 - PENSION PLANS: (CONTINUED)

A. Ohio Public Employees Retirement System (continued)

OPERS provides retirement, disability, survivor, and death benefits and annual cost of living adjustments for ancillary benefits. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614)-222-6705 or (800)-222-7377.

For the year ended December 31, 2005, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2005 was 9.55 percent except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's contributions to OPERS for the years ended December 31, 2005, 2004, and 2003 were \$5,769,882, \$5,607,693, and \$5,471,294 respectively; 95.21% has been contributed for 2005 and 100 percent for 2004 and 2003. \$276,322, representing the unpaid contribution for 2005, is recorded as a liability within the respective funds.

B. State Teachers Retirement System

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

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

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NOTE 13 - PENSION PLANS: (CONTINUED)

given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

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

For the year ended December 31, 2005, plan members were required to contribute 10.0 percent of their annual covered salary. The County is required to contribute 14 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The county's required contributions to STRS for the years ended December 31, 2005, 2004 and 2003 were \$88,208, \$89,645, and \$84,043 respectively, equal to the required contributions for each year.

NOTE 14 - POSTEMPLOYMENT BENEFITS:

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System of Ohio (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Government Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.0 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2005 was 16.7 percent; 4.0 percent was used to fund health care.

Benefits are advance-funded using the entry age actuarial cost method. Significant actuarial assumptions based on the OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investment of 8 percent, an annual increase in active employees total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional pay increases. Health care premiums were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1% to 6% for the next 8 years. After that time, health care costs were assumed to increase at 4%

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

**UNION COUNTY, OHIO**  
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*For the Year Ended December 31, 2005*

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

The number of active contributing participants in the traditional and combined plans was 376,109. Actual employer contributions for 2005 which were used to fund postemployment benefits were \$1,703,286. The actual contribution and the actuarial required amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs. In addition, OPERS has created a separate investment pool for health care assets. Also, member and employer contribution rates increased January 1, 2006, allowing additional funds to be allocated to the health care plan.

**B. State Teachers Retirement System**

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

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of their health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2005, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$6,301.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund at June 30, 2005 was \$3.3 billion. For the fiscal year ended June 30, 2005, net health care cost paid by STRS were \$443,615,000 and there were 115,395 eligible benefit recipients.

**NOTE 15 - OTHER EMPLOYEE BENEFITS:**

**A. Compensated Absences**

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

**B. Employee Health Insurance**

The County provides employee co-pay medical/surgical benefits through a health maintenance organization. United Healthcare, Inc. rates were tiered for single, two party, and family households. The County's portion is paid from the fund from which the employee's salaries are paid. Under the fully insured program, there is no deductible for PPO network providers, and a \$300/600 per year single/family deductible for non-network providers.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2005

**NOTE 15 - OTHER EMPLOYEE BENEFITS: (CONTINUED)**

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.

**NOTE 16 - SHORT-TERM NOTES:**

A summary of the note transactions for the year ended December 31, 2005, follows:

	<u>Outstanding 12/31/2004</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2005</u>
<b>Business-Type Activities:</b>				
Water / Sewer Notes	\$0	\$4,035,000	\$0	\$4,035,000
Total Business-Type Fund	<u>\$0</u>	<u>\$4,035,000</u>	<u>\$0</u>	<u>\$4,035,000</u>

The Water / Sewer notes were issued June 8, 2005 and have a maturity date on June 7, 2006. They bear an interest rate of 3.2%. The Sewer portion (\$2,080,000) is recorded as a liability in the Sanitary Sewer Fund and the Water portion (\$1,955,000) is recorded as a liability in the Water District Fund.

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

The changes in the County's long-term obligations during 2005 consisted of the following:

	<u>Outstanding 12/31/2004</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2005</u>	<u>Due Within One Year</u>
<b><u>Governmental Activities</u></b>					
<b>General Obligation Bonds:</b>					
1986 Airport - 8.00%	\$30,000	\$0	\$ (10,000)	\$20,000	\$10,000
1996 JDC Construction - 4.20% - 5.60%	125,000	0	(60,000)	65,000	65,000
1997 Airport - 4.20% - 5.40%	415,000	0	(25,000)	390,000	25,000
1998 Building Renovation - 3.60% - 4.85% (Refunding Bonds)	2,770,000	0	(235,000)	2,535,000	245,000
Total General Obligation Bonds	<u>3,340,000</u>	<u>0</u>	<u>(330,000)</u>	<u>3,010,000</u>	<u>345,000</u>
<b>Sales Tax Revenue Bonds:</b>					
1998 Sheriff Facility - 3.90% - 4.90%	2,245,000	0	(115,000)	2,130,000	120,000
2002 London Avenue Building - 2.20% - 5.00%	3,195,000	0	(125,000)	3,070,000	130,000
Total Sales Tax Revenue Bonds	<u>5,440,000</u>	<u>0</u>	<u>(240,000)</u>	<u>5,200,000</u>	<u>250,000</u>
<b>Other Long-Term Obligations:</b>					
1993 Mortgage Loan - 7.50%	114,518	0	(15,557)	98,961	16,640
Compensated Absences	707,251	795,301	(752,074)	750,478	713,550
Total Other Long-Term Obligations	<u>821,769</u>	<u>795,301</u>	<u>(767,631)</u>	<u>849,439</u>	<u>730,190</u>
Total Governmental Activities	<u>\$9,601,769</u>	<u>\$795,301</u>	<u>\$ (1,337,631)</u>	<u>\$9,059,439</u>	<u>\$1,325,190</u>



**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2005

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

	<u>Outstanding</u> <u>12/31/2004</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2005</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
<u>Business-Type Activities</u>					
1996 Memorial Hospital – 3.75% to 5.50%					
General Obligations Bond	\$1,830,000	\$0	\$ (1,710,000)	\$120,000	\$120,000
1999 Memorial Hospital – 2.50% to 5.55%					
General Obligations Bonds	9,420,000	0	(7,875,000)	1,545,000	360,000
2003 Memorial Hospital – 2.50% to 5.55%					
General Obligations Bonds	5,265,000	0	(25,000)	5,240,000	25,000
2005 Memorial Hospital – 2.50% to 5.55%					
Refunding General Obligations Bond	0	9,850,000	(75,000)	9,775,000	80,000
OPWC Loans Payable – 0.00%	77,310	0	(7,927)	69,383	7,927
Note Payable (Hospital)	732,395	0	(31,337)	701,058	33,039
Note Payable (Hospital) - 2005	4,505,000	4,505,000	(4,935,000)	4,075,000	440,000
Compensated Absences - Hospital	1,851,996	2,200,259	(2,101,107)	1,951,148	1,472,306
Compensated Absences - Other	53,572	53,638	(47,497)	59,713	42,610
Capital Leases	552,985	104,770	(317,021)	340,734	233,843
2004 Water/Sewer BANs - 2.5%	4,020,000	0	( 4,020,000)	0	0
	<u>\$28,308,258</u>	<u>\$16,713,667</u>	<u>\$ (21,144,889)</u>	<u>\$23,877,036</u>	<u>\$2,814,725</u>

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

1996 Memorial Hospital Bonds

The Memorial Hospital general obligation bonds include serial and term bonds. The term bonds have annual mandatory sinking fund redemption requirements and there are optional redemption provisions for the serial bonds. The term bonds mature on December 1, 2016, in the amount of \$1,200,000, at a redemption price equal to 100% of the principal plus accrued interest to the redemption date. The serial bonds maturing on or after December 1, 2006, are subject to early redemption, at the sole option of the County, either in whole on any date or in part on any interest payment date, on or after December 1, 2006, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

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

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

1998 Building Renovation Bonds

The Building Renovation Refunding Bonds, with an original issue of \$4,110,000, were issued to advance refund the County's 1992 general obligation bonds as well as to provide the County additional funds for improvements. The refunding Bonds defeased in-substance \$1,955,000 in general obligation bonds. At December 31, 2005, \$1,070,000 of this debt was still outstanding.

The General Obligation Bonds include serial and term bonds. The term bonds have annual mandatory sinking fund redemption requirements and there are optional redemption provisions for the serial bonds. The term bonds mature on December 1, 2018, in the amount of \$670,000, at a redemption price equal to 100% of the principal plus accrued interest to the redemption date. The serial bonds, maturing on or after December 1, 2013, are subject to early redemption, at the sole option of the County, either in whole on any date, or in part on any interest date, on or after December 1, 2008, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

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

1998 Sheriff Facility Bonds

The Sheriff Facility Bonds include serial and term bonds. The term bonds have annual mandatory sinking fund redemption requirements and there are optional redemption provisions for the serial bonds. The term bonds mature on December 1, 2018, in the amount of \$1,145,000, at a redemption price equal to 100% of the principal plus accrued interest to the redemption date. The serial bonds, maturing on or after December 1, 2012, are subject to early redemption, at the sole option of the County, either in whole on any date, or in part on any interest date, on or after December 1, 2008, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

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

1999 Memorial Hospital Bonds

The Union County Memorial Hospital Refunding Bonds, with an original issue of \$11,000,000, were issued to advance refund the Hospital's 1990 general obligation bonds as well as to provide for the construction of a long-term care facility and construction of emergency room improvements. The bonds are presented as a liability in the enterprise fund and are payable from un-voted property tax revenues to the extent that operating

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

1999 Memorial Hospital Bonds – (Continued)

resources of the Hospital are not available to meet annual principal and interest expenditures. The refunding bonds defeased in-substance \$865,000 in general obligation bonds. At December 31, 2005, \$415,000 of this debt was still outstanding.

The Memorial Hospital general obligation bonds include serial and term bonds. The term bonds have annual mandatory sinking fund redemption requirements and there are optional redemption provisions for the serial bonds. The term bonds mature on December 1, 2014 (\$1,850,000), 2019 (\$2,420,000), and 2024 (\$3,135,000) at a redemption price equal to 100% of the principal plus accrued interest to the redemption date. The serial bonds maturing on or after December 1, 2009, are subject to early redemption, at the sole option of the County, either in whole on any date or in part on any interest payment date, on or after December 1, 2009, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

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

2002 London Avenue Building Bonds

The London Avenue Building sales tax receipt bonds require principal payments from December 1, 2004 through December 1, 2012. The bonds maturing after December 1, 2012 are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after December 1, 2012, at a redemption price equal to 100% of the principal amount redeemed plus, in each case, accrued interest to the date fixed for redemption.

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

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. At December 31, 2005, \$9,775,000 of this debt was still outstanding.

<u>Redemption Dates – 1996 Refunding</u> December 1, 2006 and thereafter	<u>Redemption Prices</u> 101 percent
<u>Redemption Dates – 1999 Refunding</u> December 1, 2009 and thereafter	<u>Redemption Prices</u> 101 percent

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

2003 Memorial Hospital Bonds

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

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

Mental Health Recovery Board Mortgage

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

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

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

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

The effects of the debt limitations described above at December 31, 2005 are an overall debt margin of \$26,868,535 and an un-voted debt margin of \$9,623,103.

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

<u>Principal</u>						
	General	Sales Tax			Memorial	
Year	Obligation	Revenue	Mortgage	OPWC	Hospital	Total
	Bonds	Bonds	Loan	Loans	Debt	
2006	345,000	\$250,000	\$16,640	\$7,927	\$1,058,039	\$1,677,606
2007	290,000	260,000	17,799	7,927	4,269,834	4,845,560
2008	295,000	270,000	19,038	7,927	656,630	1,248,595
2009	305,000	280,000	20,364	7,927	693,714	1,307,005
2010	320,000	295,000	21,781	7,927	700,817	1,345,525
2011-2015	945,000	1,685,000	3,339	29,748	3,389,756	6,052,843
2016-2020	510,000	1,665,000	0	0	3,262,268	5,437,268
2021-2025	0	495,000	0	0	3,090,000	3,585,000
2026-2030	0	0	0	0	2,520,000	2,520,000
2031-2035	0	0	0	0	1,815,000	1,815,000
	<u>\$3,010,000</u>	<u>\$5,200,000</u>	<u>\$98,961</u>	<u>\$69,383</u>	<u>\$21,456,058</u>	<u>\$29,834,402</u>

<u>Interest</u>						
	General	Sales Tax			Memorial	
Year	Obligation	Revenue	Mortgage	OPWC	Hospital	Total
	Bonds	Bonds	Loan	Loans	Debt	
2006	\$143,958	242,330	\$6,171	\$0	\$901,881	\$1,294,340
2007	127,920	232,530	5,012	0	722,694	1,088,156
2008	114,953	222,195	3,773	0	696,785	1,037,706
2009	101,922	210,990	2,447	0	669,188	984,547
2010	87,970	198,950	1,030	0	639,145	927,095
2011-2015	257,293	780,485	27	0	2,838,887	3,876,692
2016-2020	50,592	345,650	0	0	2,109,636	2,505,878
2021-2025	0	37,500	0	0	1,446,520	1,484,020
2026-2030	0	0	0	0	838,030	838,030
2031-2035	0	0	0	0	184,500	184,500
	<u>\$884,608</u>	<u>\$2,270,630</u>	<u>\$18,460</u>	<u>\$0</u>	<u>\$11,047,266</u>	<u>\$14,220,964</u>

**NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE:**

The County has entered into capitalized leases for land, building, equipment, and furniture and fixtures. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts "capital outlay" and "inception of capital lease" in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures in the financial statements for the governmental funds and as a reduction of the liability in the enterprise funds. The Memorial Hospital fund capital assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the fund in the amount of \$4,524,091.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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**NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE:- (CONTINUED)**

These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the enterprise funds. Principal payments in 2005 totaled \$317,021 in the Memorial Hospital fund.

	Memorial Hospital
Property under Capital Lease	\$4,524,091
Less Accumulated Depreciation	( 3,588,418)
Total	\$935,673

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2005.

<u>YEAR</u>	Memorial Hospital
2006	\$ 241,476
2007	56,441
2008	22,877
2009	22,877
2010	11,438
Total	355,109
Less: amount representing interest	(14,375)
Present value of net minimum lease payments	\$ 340,734

**NOTE 19 - CONDUIT DEBT OBLIGATIONS:**

During 1996, the County served as the issuer of \$7,000,000 in industrial revenue bonds. The proceeds were used by private corporations to fund the construction of manufacturing facilities. These bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit to taxing power of the County pledged to make repayment. As of December 31, 2005, \$425,000 of conduit debt remained outstanding.

During 1999, the County served as the issuer of \$2,000,000 in Pleasant Valley Joint Fire District serial and term bonds. The proceeds were used by the Pleasant Valley Joint Fire District to fund the construction of a fire house. These bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit to taxing power of the County pledged to make repayment. As of December 31, 2005, \$1,615,000 of conduit debt remained outstanding.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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**NOTE 20 – INTERFUND TRANSFERS:**

During 2005, the following transfers were made and are reported on the Fund Financial Statements:

		Transfers-Out			Total
		General	MR/DD	Other Governmental	
Transfers In	General	\$0	\$0	\$53,923	\$53,923
	MR/DD	289	0	1,715	2,004
	Capital Projects	500,591	-	21,384	521,975
	Debt Service	756,231	0	120,951	877,182
	All Other Governmental	7,122	0	38,324	45,446
	Total	\$1,264,233	\$0	\$236,297	\$1,500,530

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

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

**NOTE 21 - FEDERAL FOOD STAMP PROGRAM:**

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

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

Balance at beginning of year	\$2,428
Amount received for distribution	2,779,360
Amount distributed to entitled recipients	(2,779,360)
Balance at end of year	\$2,428

**UNION COUNTY, OHIO**  
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**NOTE 22 - NET PATIENT SERVICE REVENUE:**

Union County Memorial Hospital provides to certain patients covered by various third party payor arrangements that provide for payments to the Hospital at amounts different than its established rates. Gross patient service revenue and the allowances to reconcile to net patient service revenue for the year ended December 31, 2005, are as follows:

Gross patient service revenue	\$106,488,903
Less third party allowances;-	
Contractual Allowances	(43,519,962)
Provision for bad debt	(4,263,583)
Charity Care	(31,069)
	(47,814,614)
Total allowances	(47,814,614)
Net patient service revenue	\$58,674,289

**NOTES 23 - RELATED PARTY TRANSACTIONS:**

During 2005, 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 \$352,935 for such contributions. U-Co Industries, Inc. recorded non-operating revenues at cost or fair market value as applicable, to the extent the contribution is related to the vocational purpose of the workshop.

During 2005, 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 2005, the County provided rent-free office space to Children, Inc. Children, Inc. constructed a building on County-owned land, adjacent to the Union County MRDD Board. The value of annual rent is estimated at \$85,000.

During 2005, 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.

During 1995, Memorial Physicians, Inc. (MPI) was formed in which Union County Health Systems (UCHS) had a 100% ownership interest. In 2000, UCHS transferred 50% of the ownership interest to a group of physicians. This entity is a professional for-profit corporation organized to bring primary care and other specialty physicians together from multiple sites. They have filed for dissolution under state law. UCHS has guaranteed 50 percent of a \$262,500 note between MPI and a local financial institution. The remaining balance on the note is approximately \$70,000 at December 31, 2005.

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

**A. Central Ohio Youth Center**

The Central Ohio Youth Center is a jointly governed organization involving Union, Champaign, Delaware, and Madison Counties. The Center provides facilities for the training, treatment and rehabilitation of delinquent,



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

A. Central Ohio Youth Center – (Continued)

dependent, abused or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, two appointees of the Delaware County Commissioners and one appointee from Champagne and Madison Counties. Each county's ability to influence the operations of the Center is limited to their representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating costs of the Center based on the number of individuals from their County in attendance. In 2005, Union County contributed \$363,569 for the Center's operations which represents 22.691 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

B. North Central Ohio Solid Waste Management District

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The board of directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to their representation on the board of directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2005, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

C. LUC Regional Planning Commission

Union County participates in the LUC Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2005, Union County contributed \$25,804. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

D. Marysville/Union County Joint Recreation District

The Marysville/Union County Joint Recreation District is a jointly governed organization involving Union County, the City of Marysville and Paris Township. The District was established for the purpose of acquiring, developing, operating and maintaining a sports complex and bicycle/walking trail in Union County. The District's board of trustees consists of seven members, three appointed by the County Commissioners, three appointed by the Mayor of Marysville, and one appointed by the Paris Township Trustees. Each entity's ability to influence the operations of the District is limited to their representation on the board of trustees. In 2005, Union County contributed \$35,000 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6<sup>th</sup> Street, Marysville, Ohio 43040.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

E. Tri-County Corrections Board

The Tri-County Corrections Board is a joint venture for the establishment of a central jail facility for the use of Champaign, Madison, and Union Counties. The operation of the jail is controlled by a joint board whose membership consists of the sheriff, one judge, and one commissioner from each of the participating counties. Each county's ability to influence the operations of the jail is limited to their representation on the board. Champaign County has been appointed the fiscal agent for the joint venture. In 2005, Union County contributed \$1,071,880. Additional information may be obtained by writing to the Tri-County Corrections Board, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

NOTE 25- INVESTMENTS IN JOINT VENTURES:

A. Health Partners, Ltd.

During 1996, the Hospital and two other area health care entities formed Health Partners, Ltd. of which the Hospital has a 33 1/3% ownership interest. This corporation was formed to provide management services to the clinic of a major area corporation. In 1996, the Hospital contributed \$100,000 to Health Partners through UCHS. During 2005 and 2004, the Hospital received distributions from Health Partners totaling \$100,678 and \$120,829 respectively. Additional information may be obtained by writing to Health Partners, Ltd., 19900 St. Rt. 739, Marysville, Ohio 43040.

B. Quantum Health.

During 1997, the Hospital entered into a partnership with Quantum Health and area physicians to build a local healthcare network. The purpose of the network was to allow physicians and the hospital to keep and retain Union County patients within the community and not see them access services in a different setting. The Hospital has a 25 percent ownership interest and received distributions of \$4,809 and \$14,345 during 2005 and 2004 respectively.

C. MPI Real Estate.

During 2002, the Hospital and other health care entities formed MPI Real Estate, LLC, of which the Hospital has a 20 percent ownership interest. The organization was formed to promote health care and physician services and to own, lease, operate and provide health care facilities for the promotion of health in the area serviced. During 2002, the Hospital contributed \$50,000 to this operation. During 2005 and 2004, the Hospital received distributions from MPI Real Estate of \$7,500 and \$5,000 respectively.

D. 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 21.74 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, receiving no distributions on 2004 or 2005.

E. 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 23.26 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. During 2005 and 2004, the Hospital received \$40,698 and \$-0- respectively.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

**NOTE 26- INSURANCE PURCHASING POOL:**

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

**NOTE 27 - CONTINGENT LIABILITIES:**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial. Several other claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, any potential liability would not have a material effect on the financial statements.

Union County Memorial Hospital is involved in various lawsuits and claims that arise in the normal course of business. In the opinion of management, these claims, individually and in aggregate, are not expected to result in a material adverse effect on the Hospital's financial position or results

Reimbursement for Medicare or Medicaid patients is subject to audit and final settlements by the respective intermediaries. Although these audits may result in some changes in these amounts, they are not expected to have a material effect on the financial statements.

**NOTE 28 - SUBSEQUENT EVENT:**

On January 31, 2006, the County sold the total Water enterprise operation as well as the Sewer Operation running along Industrial Parkway to the City of Marysville. All related assets have been transferred and the bond anticipation notes will be retired in June, 2006. The OPWC debt will be transferred to the city.

In March 2006, the partnership formed in 1997 between the Hospital, Quantum Health, and local physicians was dissolved.

On April 3, 2006, the Union County Commissioners approved the issuance of Hospital notes in the amount of \$3,635,000.

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# UNION COUNTY, OHIO

## *Required Supplementary Information*

*Condition Assessment of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2005  
(unaudited)*

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The County reports its roads and bridges infrastructure assets using the modified approach. The following disclosures pertain to the condition assessment and budgeted versus actual expenditure in 2005 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 93 percent of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on state law and in accordance with Ohio Department of Transportation (ODOT) requirements. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. The practice of the Union County Engineer is to maintain a bridge system in the County where at least 85 % of the structures have a bridge appraisal rating of 5 or more. The most recent inspections found that 96 percent of the County bridges have a numerical rating of 5 or higher.

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

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

# UNION COUNTY, OHIO

## *Required Supplementary Information*

*Condition Assessment of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2005  
(unaudited)*

The following summarizes the overall ratings as of December 31, 2005

	2003		2004		2005	
	Lane Miles	%	Lane Miles	%	Lane Miles	%
Condition Assessment of Fair or Better	406	86%	413	88%	434	93%
Condition Assessment of Less than Fair	63	14%	56	12%	35	7%

	2003		2004		2005	
	Bridges	%	Bridges	%	Bridges	%
Condition Assessment of Fair or Better	302	94%	305	95%	307	96%
Condition Assessment of Less than Fair	19	6%	16	5%	14	4%

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

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2005	\$ 5,516,054	\$ 4,875,274	\$ 640,780
2004	\$ 5,344,700	\$ 4,908,794	\$ 435,906
2003	\$ 8,204,325	\$ 5,973,464	\$ 2,230,861

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# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund  
FOR THE YEAR ENDED DECEMBER 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>Revenues:</b>				
Property Taxes	\$3,600,000	\$3,600,000	\$3,718,277	\$118,277
Sales Taxes	5,900,000	6,200,000	6,596,797	396,797
Charges for Services	2,277,200	2,752,700	3,284,475	531,775
Licenses and Permits	3,300	3,300	3,444	144
Fines and Forfeitures	43,000	65,000	86,220	21,220
Intergovernmental	1,522,211	2,008,985	2,045,926	36,941
Investment Income	486,000	626,000	803,337	177,337
Other	200,419	461,569	325,105	(136,464)
<i>Total Revenues</i>	<u>14,032,130</u>	<u>15,717,554</u>	<u>16,863,581</u>	<u>1,146,027</u>
<b>Expenditures:</b>				
General Government -				
Legislative & Executive				
Commissioners				
Personal Services	\$233,347	\$233,347	\$232,647	\$700
Supplies	5,000	5,000	2,821	2,179
Contractual Services	513,724	379,649	158,740	220,909
Other	64,000	70,011	37,189	32,822
County Planning Commission				
Other	11,277	11,277	11,277	0
Environmental Engineer				
Personal Services	49,611	49,611	48,391	1,220
Other	4,000	4,000	0	4,000
Auditor				
Personal Services	263,984	262,984	255,394	7,590
Supplies	24,700	24,700	16,545	8,155
Contractual Services	44,300	43,000	15,009	27,991
Other	5,880	7,180	5,908	1,272
Assessing Property Taxes				
Personal Services	48,000	49,000	48,458	542
Treasurer				
Personal Services	124,005	124,005	122,818	1,187
Supplies	24,497	24,497	23,088	1,409
Contractual Services	6,308	6,308	5,742	566
Other	1,950	1,950	1,546	404
Prosecutor				
Personal Services	344,843	326,843	325,454	1,389
Supplies	9,000	15,000	14,564	436
Contractual Services	14,000	14,000	10,746	3,254
Other	109,289	109,289	106,399	2,890
Fringe Benefits	1,000	20,877	9,911	10,966
Board of Revisions				
Other	300	300	176	124
Bureau of Inspection				
Contractual Services	71,500	71,500	68,638	2,862

*Continued*



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
Data Processing				
Personal Services	103,500	103,500	101,792	1,708
Supplies	3,242	3,242	2,613	629
Contractual Services	174,000	174,000	99,176	74,824
Fringe Benefits	1,500	1,500	287	1,213
Risk Management				
Personal Services	96,000	96,000	88,606	7,394
Supplies	12,117	13,617	11,452	2,165
Contractual Services	20,000	18,500	12,626	5,874
Capital Outlay	100,321	91,480	72,803	18,677
Other	50,638	218,291	205,386	12,905
Board of Elections				
Personal Services	204,862	202,162	202,158	4
Supplies	23,033	14,466	14,465	1
Contractual Services	30,000	47,093	45,328	1,765
Capital Outlay	15,000	7,501	7,501	0
Other	6,000	459,408	8,673	450,735
Capital Improvements				
Contract Service	431,343	447,980	248,157	199,823
Maintenance & Operations				
Personal Services	416,500	416,088	408,024	8,064
Supplies	98,000	88,050	72,685	15,365
Contractual Services	962,356	995,466	992,783	2,683
Other	4,500	4,500	790	3,710
Fringe Benefits	0	412	412	0
Recorder				
Personal Services	149,759	143,869	143,642	227
Supplies	9,900	9,900	7,998	1,902
Contractual Services	4,000	3,500	2,839	661
Other	3,000	2,500	2,093	407
Fringe Benefits	0	7,959	6,899	1,060
Insurance & Bonds				
Contractual Services	245,400	228,260	180,255	48,005
Other	15,000	15,000	3,868	11,132
Fringe Benefits				
Group Liability Insurance	845,500	890,000	888,455	1,545
Public Employees Retirement	840,280	841,387	829,871	11,516
Medicare	83,054	83,054	68,799	14,255
Workers Compensation	100,000	100,000	90,743	9,257
Retirement buyout	30,000	30,000	0	30,000
Equipment				
Capital Outlay	411,085	510,235	486,776	23,459
 Total General Government- Legislative and Executive	 <u>7,464,405</u>	 <u>8,123,248</u>	 <u>6,829,416</u>	 <u>1,293,832</u>

*Continued*

# UNION COUNTY, OHIO

## Schedule of Revenues, Expenditures, and Changes in Fund Balance

### Budget (Non-GAAP Basis) and Actual

#### General Fund (continued)

FOR THE YEAR ENDED DECEMBER 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
General Government - Judicial				
District Court of Appeals				
Personal Services	1,000	1,000	0	1,000
Other	14,000	14,000	11,804	2,196
Common Pleas Court				
Personal Services	199,003	194,146	174,651	19,495
Supplies	21,192	21,192	20,472	720
Contractual Services	39,118	49,118	46,958	2,160
Capital Outlay	2,000	2,000	1,919	81
Other	125,482	129,939	119,216	10,723
Jury Commission				
Personal Services	720	720	720	0
Supplies	500	1,000	593	407
Juvenile Court				
Personal Services	321,266	321,624	315,778	5,846
Contractual Services	27,200	26,200	22,775	3,425
Other	7,700	6,600	2,758	3,842
Fringe Benefits	0	1,100	0	1,100
Juvenile Probation				
Personal Services	84,280	84,280	79,124	5,156
Other	10,000	10,000	5,692	4,308
Probate Court				
Personal Services	140,046	139,688	139,248	440
Supplies	21,000	22,000	20,422	1,578
Contractual Services	15,300	15,300	10,221	5,079
Other	1,700	1,700	960	740
Clerk of Courts				
Personal Services	229,260	229,260	229,139	121
Supplies	38,050	46,050	46,042	8
Contractual Services	18,060	18,060	17,926	134
Other	2,199	2,199	2,000	199
County Court				
Personal Services	58,000	58,503	58,503	0
Contractual Services	9,000	9,000	5,260	3,740
Law Library				
Contractual Services	36,200	36,600	36,545	55
Other	3,300	3,300	2,776	524
Public Defender				
Contractual Services	316,000	343,000	335,290	7,710
Other	0	45	45	0
<b>Total General Government - Judicial</b>	<b>1,741,576</b>	<b>1,787,624</b>	<b>1,706,837</b>	<b>80,787</b>

*Continued*

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
Public Safety				
Detention Home				
Contractual Services	353,517	363,569	363,569	0
Coroner				
Personal Services	40,641	40,641	36,996	3,645
Supplies	4,000	4,000	1,169	2,831
Contractual Services	35,204	35,204	19,879	15,325
Capital Outlay	2,000	2,000	0	2,000
Other	10,903	10,904	3,677	7,227
Sheriff				
Personal Services	2,802,610	2,714,204	2,536,650	177,554
Supplies	161,690	193,190	184,571	8,619
Contractual Services	1,452,888	1,436,887	1,363,115	73,772
Other	98,882	101,883	96,786	5,097
Fringe Benefits	3,000	500	0	500
Pursuit / Sheriff				
Other	11,212	16,212	13,429	2,783
<b>Total Public Safety</b>	<b>4,976,547</b>	<b>4,919,194</b>	<b>4,619,841</b>	<b>299,353</b>
Public Works				
Engineer				
Personal Services	109,200	109,200	107,967	1,233
Contractual Services	5,300	5,300	5,291	9
<b>Total Public Works</b>	<b>114,500</b>	<b>114,500</b>	<b>113,258</b>	<b>1,242</b>
Health				
Agriculture				
Contractual Services	1,200	1,200	1,200	0
Other	540	540	0	540
Humane Society				
Other	45,000	45,000	45,000	0
Other Health				
Crippled Children Contractual Service	50,000	50,000	23,003	26,997
Senior Outreach contractual service	62,156	62,156	45,000	17,156
Council on Aging	30,000	30,000	30,000	
Other	1,000	4,396	3,388	1,008
<b>Total Health</b>	<b>189,896</b>	<b>193,292</b>	<b>147,591</b>	<b>45,701</b>
Human Services				
Other Services				
Victims of Crimes	20,000	20,000	20,000	0
ABLE	38,594	38,594	38,594	0
Transportation	28,500	28,500	28,500	0
Cultural Arts	5,000	5,000	0	5,000
Children's Services				
Children's Trust - Other	8,500	8,500	0	8,500
Children / Families First - Other	14,000	14,000	14,000	0
Juvenile Rehab / Treatment - Other	240,000	549,567	469,567	80,000

*Continued*

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
Human Services (continued)				
Veterans Services				
Personal Services	127,516	127,516	121,285	6,231
Supplies	9,890	9,889	5,051	4,838
Contractual Services	126,218	126,526	53,693	72,833
Other	217,272	216,965	145,031	71,934
Capital Outlay	38,938	38,938	34,116	4,822
Public Assistance				
Other	511,074	511,074	511,074	0
<b>Total Human Services</b>	<b>1,385,502</b>	<b>1,695,069</b>	<b>1,440,911</b>	<b>254,158</b>
Economic Development				
Contractual Services-CIC	107,145	107,498	101,808	5,690
Contractual Services- Director	0	0	0	0
Contractual Services-Airport	61,600	61,600	61,600	0
<b>Total Economic Development</b>	<b>168,745</b>	<b>169,098</b>	<b>163,408</b>	<b>5,690</b>
Other				
Conservation & Recreation				
Other	230,250	231,500	231,500	0
Agriculture				
Other	269,091	269,091	269,091	0
Historical Society				
Other	20,000	20,000	20,000	0
Miscellaneous				
Other	359,750	12,192	95,243	(83,051)
Education				
Other	10,000	10,000	0	10,000
<b>Total Other</b>	<b>889,091</b>	<b>542,783</b>	<b>615,834</b>	<b>(73,051)</b>
<b>Total Expenditures</b>	<b>16,930,262</b>	<b>17,544,808</b>	<b>15,637,096</b>	<b>1,907,712</b>
Excess of Revenues Over (Under) Expenditures	(2,898,132)	(1,827,254)	1,226,485	3,053,739
Other Financing Sources (Uses)				
Operating Transfers - In	0	0	8,923	8,923
Operating Transfers - Out	0	(508,002)	(508,002)	0
Sales of Capital Assets	0	0	18,936	18,936
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(508,002)</b>	<b>(480,143)</b>	<b>27,859</b>
<b>Net Change in Fund Balance</b>	<b>(2,898,132)</b>	<b>(2,335,256)</b>	<b>746,342</b>	<b>3,081,598</b>
<b>Fund Balance Beginning of Year</b>	<b>2,751,120</b>	<b>2,751,120</b>	<b>2,751,120</b>	<b>0</b>
Prior encumbrances Appropriated	343,818	343,818	343,818	0
<b>Fund Balance End of Year</b>	<b>\$ 196,806</b>	<b>\$ 759,682</b>	<b>\$ 3,841,280</b>	<b>\$ 3,081,598</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of MR/DD  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Property Taxes	\$6,500,000	\$6,500,000	\$7,182,512	\$682,512
Intergovernmental	800,260	800,260	850,731	50,471
Other	114,000	114,000	121,440	7,440
<b>Total Revenues</b>	<u>7,414,260</u>	<u>7,414,260</u>	<u>8,154,683</u>	<u>740,423</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Human Services				
Personal Services	3,090,995	3,090,995	2,914,192	176,803
Contractual Services	3,457,079	3,697,077	2,918,831	778,246
Materials/Supplies	61,847	61,699	58,032	3,667
Capital Outlay	78,318	88,318	86,121	2,197
Other	2,248,696	2,251,845	91,894	2,159,951
Fringe Benefits	566,608	566,608	505,248	61,360
<i>Total human services</i>	<u>9,503,543</u>	<u>9,756,542</u>	<u>6,574,318</u>	<u>3,182,224</u>
<b>Total Expenditures</b>	<u>9,503,543</u>	<u>9,756,542</u>	<u>6,574,318</u>	<u>3,182,224</u>
Excess of Revenues Over (Under) Expenditures	(2,089,283)	(2,342,282)	1,580,365	3,922,647
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	56,000	56,000	2,004	(53,996)
Transfers - Out	(275,000)	(272,000)	0	272,000
Total Other Financing Sources (Uses)	<u>(219,000)</u>	<u>(216,000)</u>	<u>2,004</u>	<u>218,004</u>
Net Change in Fund Balance	(2,308,283)	(2,558,282)	1,582,369	4,140,651
<b>Fund Balance, January 1</b>	3,495,922	3,495,922	3,495,922	0
Prior year encumbrances appropriated	36,554	36,554	36,554	0
<b>Fund Balance, December 31</b>	<u>\$1,224,193</u>	<u>\$974,194</u>	<u>\$5,114,845</u>	<u>\$4,140,651</u>

# UNION COUNTY, OHIO

## *Nonmajor Governmental Funds – Fund Descriptions*

### *Nonmajor Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# UNION COUNTY, OHIO

## *Nonmajor Special Revenue Funds* (continued)

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

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

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

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

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

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

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

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

Local Emergency Planning Fund: To account for state monies and local revenues used to operate the County emergency program and increase community awareness of emergency plans.

Juvenile Tobacco: To account for revenues and expenditures with the Juvenile Court smoking cessation program.

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

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

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

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

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

# UNION COUNTY, OHIO

## *Nonmajor Special Revenue Funds* (continued)

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

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

Alcohol, Drug and Mental Health (ADAMH): To account for a county-wide property tax levy and federal and state grants used to fund the costs of various services related to alcohol and drug dependencies and mental health consultation and support.

Preschool Grant Fund: To account for grant expenses associated with preschool for the mentally retarded.

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

Public Assistance Fund: To account for various federal and state grants as well as transfers from the General fund used to provide public assistance to general relief recipients and for certain public social services.

Coordination Transportation: To provide transportation services to seniors or disadvantaged citizens.

Child Support Enforcement Agency Fund (CSEA): To account for poundage fees on child support payments and other local, state, and federal revenues used to administer the County Child Support Enforcement Agency.

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

Adult Basic Literacy Education Grant Fund (ABLE): To account for state and federal grants and local revenues used to pay for adult basic literacy education.

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

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

Collaborative Family Risk Fund: To account for revenues and expenditures associated with FFT and MST programs.

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

WWII Memorial Fund  
Dispute Resolution  
Prison / Jail Diversion  
VAWA Grant

Grant Mediation  
Forfeitures  
VOCA Grant  
VOCA Expansion Grant



# UNION COUNTY, OHIO

## *Nonmajor Capital Projects Funds*

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

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

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

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

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

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

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

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

## *Nonmajor Debt Service Funds*

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

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

Sales Tax Debt Fund: To account for activity related to debt issued specifically for construction of a new sheriff's facility and Renovation of the London Avenue property. The County's permissive sales tax supports repayment of this debt.

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2005*

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets</b>				
Equity in Pooled Cash and Equivalents..	\$ 4,985,366	\$ 1,469,335	\$ 136,149	\$ 6,590,850
Cash and Cash Equivalents:	-			
In Segregated Accounts.....	18,780	510,069	-	528,849
Material and Supplies Inventory.....	1,866	-	-	1,866
Accounts Receivable.....	37,670	-	-	37,670
Intergovernmental Receivable.....	3,940,028	196,106	-	4,136,134
Prepaid Items.....	54,745	-	-	54,745
Interest Receivable.....	210	710	-	920
Property Taxes Receivable.....	987,000	-	-	987,000
<b>Total Assets</b>	<b>\$ 10,025,665</b>	<b>\$ 2,176,220</b>	<b>\$ 136,149</b>	<b>\$ 12,338,034</b>
<b>Liabilities</b>				
Accounts Payable.....	\$ 315,398	\$ 197,771	\$ -	\$ 513,169
Contracts Payable.....	-	92,645	-	92,645
Wages Payable.....	182,084	-	-	182,084
Intergovernmental Payable.....	194,417	-	-	194,417
Deferred Revenue.....	4,057,598	-	-	4,057,598
<b>Total Liabilities</b>	<b>4,749,497</b>	<b>290,416</b>	<b>-</b>	<b>5,039,913</b>
<b>Fund Balances</b>				
Reserved for Encumbrances.....	216,479	221,958	-	438,437
Reserved for Prepayments.....	54,745	-	-	54,745
Reserved for Debt Service.....	-	-	136,149	136,149
Reserved for Inventory.....	1,866	-	-	1,866
Unreserved, Undesignated, Reported in:				
Special Revenue Funds.....	5,003,078	-	-	5,003,078
Capital Projects Funds.....	-	1,663,846	-	1,663,846
<b>Total Fund Balances</b>	<b>5,276,168</b>	<b>1,885,804</b>	<b>136,149</b>	<b>7,298,121</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 10,025,665</b>	<b>\$ 2,176,220</b>	<b>\$ 136,149</b>	<b>\$ 12,338,034</b>

## Union County, Ohio

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

*Nonmajor Governmental Funds*

*For The Year Ended December 31, 2005*

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Property Taxes.....	\$ 1,018,574	\$ -	\$ -	\$ 1,018,574
Charges For Services.....	3,137,373	-	-	3,137,373
Licenses and Permits.....	94,460	-	-	94,460
Fines and Forfeitures.....	55,214	-	-	55,214
Intergovernmental.....	12,420,110	1,019,808	-	13,439,918
Special Assessments.....	89,389	-	-	89,389
Interest.....	38,850	17,246	-	56,096
Other - Rent.....	84,593	-	-	84,593
Other.....	683,305	100	126,703	810,108
<b>Total Revenues.....</b>	<b>17,621,868</b>	<b>1,037,154</b>	<b>126,703</b>	<b>18,785,725</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive.....	3,502,199	-	-	3,502,199
Judicial.....	225,781	-	-	225,781
Public Safety.....	1,175,193	-	-	1,175,193
Public Works.....	4,151,757	-	-	4,151,757
Health.....	3,144,946	-	-	3,144,946
Human Services.....	4,670,534	92,645	-	4,763,179
Economic Development.....	85,474	-	-	85,474
Other.....	84,640	250,752	340	335,732
Capital Outlay.....	-	861,815	-	861,815
Debt Service:				
Principal Retirement.....	15,557	-	570,000	585,557
Interest and Fiscal Charges.....	7,246	-	409,582	416,828
<b>Total Expenditures.....</b>	<b>17,063,327</b>	<b>1,205,212</b>	<b>979,922</b>	<b>19,248,461</b>
<b>Excess of Revenues Over (Under) Expenditures.....</b>	<b>558,541</b>	<b>(168,058)</b>	<b>(853,219)</b>	<b>(462,736)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In.....	45,446	521,975	877,182	1,444,603
Transfers Out.....	(169,913)	(21,384)	(45,000)	(236,297)
<b>Total Other Financing Sources (Uses)....</b>	<b>(124,467)</b>	<b>500,591</b>	<b>832,182</b>	<b>1,208,306</b>
<b>Net Change in Fund Balances.....</b>	<b>434,074</b>	<b>332,533</b>	<b>(21,037)</b>	<b>745,570</b>
<b>Fund Balances Beginning of Year</b>	<b>4,845,345</b>	<b>1,553,271</b>	<b>157,186</b>	<b>6,555,802</b>
Increase (Decrease) in Reserve for Inventory	(3,251)	-	-	(3,251)
<b>Fund Balances End of Year.....</b>	<b>\$ 5,276,168</b>	<b>\$ 1,885,804</b>	<b>\$ 136,149</b>	<b>\$ 7,298,121</b>

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2005*

	<u>Real Estate Assessment</u>	<u>Computer Legal Research Service</u>	<u>Revolving Loan</u>	<u>Delinquent Real Estate Tax Collection</u>	<u>Treasurer Prepaid Interest</u>
<b>ASSETS:</b>					
Equity In Pooled Cash and Cash Equivalents	\$ 675,003	\$ 20,727	\$ 185	\$ 225,745	\$ 35,732
Cash In Segregated Accounts	-	-	-	-	-
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	30	180	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Prepaid Items	4,508	-	-	380	-
Interest Receivable	-	-	-	-	90
Property Taxes Receivable	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 679,541</b>	<b>\$ 20,907</b>	<b>\$ 185</b>	<b>\$ 226,125</b>	<b>\$ 35,822</b>
 <b>LIABILITIES:</b>					
Accounts Payable	\$ 8,861	\$ -	\$ -	\$ -	\$ -
Accrued Wages & Benefits Payable	7,854	-	-	5,366	180
Intergovernmental Payable	8,687	-	-	5,378	190
Deferred Revenue	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>25,402</b>	<b>-</b>	<b>-</b>	<b>10,744</b>	<b>370</b>
 <b>FUND BALANCES:</b>					
Reserved For Encumbrances	-	-	-	-	(70)
Reserved For Prepayments	4,508	-	-	380	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	649,631	20,907	185	215,001	35,522
<b>TOTAL FUND BALANCES</b>	<b>654,139</b>	<b>20,907</b>	<b>185</b>	<b>215,381</b>	<b>35,452</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 679,541</b>	<b>\$ 20,907</b>	<b>\$ 185</b>	<b>\$ 226,125</b>	<b>\$ 35,822</b>

<u>Federal Chip</u>	<u>Court Security Grant</u>	<u>Probate Court Conduct Business</u>	<u>Indigent Guardianship</u>	<u>Probate Juvenile Special Project</u>	<u>Clerk Of Courts Computer</u>
\$ 41,948	\$ 22,465	\$ 1,660	\$ 585	\$ 4,680	\$ 61,789
-	-	-	-	-	-
-	-	10	270	120	1,140
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 41,948</u>	<u>\$ 22,465</u>	<u>\$ 1,670</u>	<u>\$ 855</u>	<u>\$ 4,800</u>	<u>\$ 62,929</u>
\$ 7,628	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>34,320</u>	<u>22,465</u>	<u>1,670</u>	<u>855</u>	<u>4,800</u>	<u>62,929</u>
<u>34,320</u>	<u>22,465</u>	<u>1,670</u>	<u>855</u>	<u>4,800</u>	<u>62,929</u>
<u>\$ 41,948</u>	<u>\$ 22,465</u>	<u>\$ 1,670</u>	<u>\$ 855</u>	<u>\$ 4,800</u>	<u>\$ 62,929</u>

CONTINUED

**Union County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2005*

	<u>Probate/Juv Court Computer</u>	<u>Probate/Juv Court Computer Research</u>	<u>Juvenile Court Indigent Offenders</u>	<u>Certificate Title Admin</u>	<u>Grant Mediation</u>
<b>ASSETS:</b>					
Equity In Pooled Cash and Cash Equivalents	\$ 6,533	\$ 5,303	\$ 950	\$ 124,615	\$ 5
Cash In Segregated Accounts	-	-	-	-	-
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	750	190	-	13,830	-
Intergovernmental Receivable	-	-	-	-	-
Prepaid Items	-	-	-	192	-
Interest Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 7,283</u>	<u>\$ 5,493</u>	<u>\$ 950</u>	<u>\$ 138,637</u>	<u>\$ 5</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 3,484	\$ -
Accrued Wages & Benefits Payable	-	-	-	5,323	-
Intergovernmental Payable	-	-	-	5,435	-
Deferred Revenue	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,242</u>	<u>-</u>
<b>FUND BALANCES:</b>					
Reserved For Encumbrances	-	-	-	1,800	-
Reserved For Prepayments	-	-	-	192	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	<u>7,283</u>	<u>5,493</u>	<u>950</u>	<u>122,403</u>	<u>5</u>
<b>TOTAL FUND BALANCES</b>	<u>7,283</u>	<u>5,493</u>	<u>950</u>	<u>124,395</u>	<u>5</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 7,283</u>	<u>\$ 5,493</u>	<u>\$ 950</u>	<u>\$ 138,637</u>	<u>\$ 5</u>

<u>Dispute Resolution</u>	<u>Economic Development</u>	<u>Convention &amp; Tourist Bureau</u>	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>
\$ 44,983	\$ 1,268	\$ 74,754	\$ 14,158	\$ 2,024	\$ 10,585
-	-	-	18,780	-	-
840	-	-	300	-	-
-	-	-	-	-	-
10	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 45,833</u>	<u>\$ 1,268</u>	<u>\$ 74,754</u>	<u>\$ 33,238</u>	<u>\$ 2,024</u>	<u>\$ 10,585</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140
-	2,782	-	-	-	-
-	2,781	-	-	-	-
-	-	-	-	-	-
-	5,563	-	-	-	140
-	-	-	-	-	460
-	-	-	-	-	-
-	-	-	-	-	-
45,833	(4,295)	74,754	33,238	2,024	9,985
45,833	(4,295)	74,754	33,238	2,024	10,445
<u>\$ 45,833</u>	<u>\$ 1,268</u>	<u>\$ 74,754</u>	<u>\$ 33,238</u>	<u>\$ 2,024</u>	<u>\$ 10,585</u>

CONTINUED

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2005*

	Sheriff Policing Rotary	Dare Community Education	Youth Services Subsidy Grant	911 Emergency	Local Emergency Planning
<b>ASSETS:</b>					
Equity In Pooled Cash and Cash Equivalents	\$ 81,428	\$ 75,233	\$ 228,723	\$ 399,300	\$ 44,249
Cash In Segregated Accounts	-	-	-	-	-
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	5,750	-	-	-	-
Intergovernmental Receivable	4,880	7,550	-	22,004	-
Prepaid Items	-	-	-	3,507	-
Interest Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	537,000	-
<b>TOTAL ASSETS</b>	<b>\$ 92,058</b>	<b>\$ 82,783</b>	<b>\$ 228,723</b>	<b>\$ 961,811</b>	<b>\$ 44,249</b>
 <b>LIABILITIES:</b>					
Accounts Payable	\$ 3,770	\$ 3,795	\$ -	\$ 36,404	\$ -
Accrued Wages & Benefits Payable	1,440	-	2,803	8,959	175
Intergovernmental Payable	1,593	-	3,838	9,645	188
Deferred Revenue	-	-	-	559,004	-
<b>TOTAL LIABILITIES</b>	<b>6,803</b>	<b>3,795</b>	<b>6,641</b>	<b>614,012</b>	<b>363</b>
 <b>FUND BALANCES:</b>					
Reserved For Encumbrances	4,367	916	-	43,616	-
Reserved For Prepayments	-	-	-	3,507	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	80,888	78,072	222,082	300,676	43,886
<b>TOTAL FUND BALANCES</b>	<b>85,255</b>	<b>78,988</b>	<b>222,082</b>	<b>347,799</b>	<b>43,886</b>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b>\$ 92,058</b>	 <b>\$ 82,783</b>	 <b>\$ 228,723</b>	 <b>\$ 961,811</b>	 <b>\$ 44,249</b>



<u>Juvenile Tobacco</u>	<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>	<u>Prison/Jail Diversion</u>	<u>Voca Grant</u>	<u>Vawa Grant</u>
\$ 405	\$ 613	\$ 17,063	\$ 113	\$ 18,680	\$ 781
-	-	-	-	-	-
-	-	1,060	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 405</u>	<u>\$ 613</u>	<u>\$ 18,123</u>	<u>\$ 113</u>	<u>\$ 18,680</u>	<u>\$ 781</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	3,948	-
-	-	-	-	3,779	251
-	-	-	-	-	-
-	-	-	-	<u>7,727</u>	<u>251</u>
-	-	-	-	-	37
-	-	-	-	-	-
-	-	-	-	-	-
<u>405</u>	<u>613</u>	<u>18,123</u>	<u>113</u>	<u>10,953</u>	<u>493</u>
<u>405</u>	<u>613</u>	<u>18,123</u>	<u>113</u>	<u>10,953</u>	<u>530</u>
<u>\$ 405</u>	<u>\$ 613</u>	<u>\$ 18,123</u>	<u>\$ 113</u>	<u>\$ 18,680</u>	<u>\$ 781</u>

CONTINUED

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2005*

	<b>Motor Vehicle/Gas Tax</b>	<b>Road &amp; Bridge</b>	<b>Ditch Rotary</b>	<b>Ditch Maintenance</b>	<b>Dog/Kennel</b>
<b>ASSETS:</b>					
Equity In Pooled Cash and Cash Equivalents	\$ 1,191,055	\$ 37,238	\$ 9,341	\$ 273,366	\$ 33,363
Cash In Segregated Accounts	-	-	-	-	-
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	2,121,946	-	-	-	-
Prepaid Items	5,666	-	-	-	150
Interest Receivable	110	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 3,318,777</b>	<b>\$ 37,238</b>	<b>\$ 9,341</b>	<b>\$ 273,366</b>	<b>\$ 33,513</b>
 <b>LIABILITIES:</b>					
Accounts Payable	\$ 249,393	\$ -	\$ -	\$ -	\$ 823
Accrued Wages & Benefits Payable	50,102	810	-	-	1,946
Intergovernmental Payable	56,529	864	-	-	1,635
Deferred Revenue	1,806,840	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>2,162,864</b>	<b>1,674</b>	<b>-</b>	<b>-</b>	<b>4,404</b>
 <b>FUND BALANCES:</b>					
Reserved For Encumbrances	163,340	-	-	-	-
Reserved For Prepayments	5,666	-	-	-	150
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	986,907	35,564	9,341	273,366	28,959
<b>TOTAL FUND BALANCES</b>	<b>1,155,913</b>	<b>35,564</b>	<b>9,341</b>	<b>273,366</b>	<b>29,109</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,318,777</b>	<b>\$ 37,238</b>	<b>\$ 9,341</b>	<b>\$ 273,366</b>	<b>\$ 33,513</b>

<u>ADAMH</u>	<u>Preschool Grant</u>	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>
\$ 529,397	\$ 18,824	\$ 282,301	\$ 69,361	\$ 81,551	\$ 24,554
-	-	-	-	-	-
1,178	-	-	461	150	-
-	-	-	-	1,810	11,390
1,728,028	-	-	35,940	-	-
28,964	-	5,747	5,369	11	-
-	-	-	-	-	-
450,000	-	-	-	-	-
<u>\$ 2,737,567</u>	<u>\$ 18,824</u>	<u>\$ 288,048</u>	<u>\$ 111,131</u>	<u>\$ 83,522</u>	<u>\$ 35,944</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6,938	-	-	55,668	9,968	13,418
7,358	-	-	56,618	10,697	13,627
1,691,754	-	-	-	-	-
<u>1,706,050</u>	<u>-</u>	<u>-</u>	<u>112,286</u>	<u>20,665</u>	<u>27,045</u>
-	-	-	1,842	-	-
28,964	-	5,747	5,369	11	-
1,178	-	-	461	150	-
<u>1,001,375</u>	<u>18,824</u>	<u>282,301</u>	<u>(8,827)</u>	<u>62,696</u>	<u>8,899</u>
<u>1,031,517</u>	<u>18,824</u>	<u>288,048</u>	<u>(1,155)</u>	<u>62,857</u>	<u>8,899</u>
<u>\$ 2,737,567</u>	<u>\$ 18,824</u>	<u>\$ 288,048</u>	<u>\$ 111,131</u>	<u>\$ 83,522</u>	<u>\$ 35,944</u>

CONTINUED

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2005*

	Children Services	Adult Basic Literacy Grant	Council On Aging	WIA	Collaborative Family Risk	TOTAL
<b>ASSETS:</b>						
Equity In Pooled Cash and Cash Equivalents	\$ 124,814	\$ 11,963	\$ 29,731	\$ 1,222	\$ 25,000	\$ 4,985,366
Cash In Segregated Accounts	-	-	-	-	-	18,780
Materials & Supplies Inventory	-	-	77	-	-	1,866
Accounts Receivable	-	-	-	-	-	37,670
Intergovernmental Receivable	19,680	-	-	-	-	3,940,028
Prepaid Items	-	251	-	-	-	54,745
Interest Receivable	-	-	-	-	-	210
Property Taxes Receivable	-	-	-	-	-	987,000
<b>TOTAL ASSETS</b>	<b>\$ 144,494</b>	<b>\$ 12,214</b>	<b>\$ 29,808</b>	<b>\$ 1,222</b>	<b>\$ 25,000</b>	<b>\$ 10,025,665</b>
 <b>LIABILITIES:</b>						
Accounts Payable	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ 315,398
Accrued Wages & Benefits Payable	-	1,787	2,617	-	-	182,084
Intergovernmental Payable	-	2,477	2,847	-	-	194,417
Deferred Revenue	-	-	-	-	-	4,057,598
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>5,364</b>	<b>5,464</b>	<b>-</b>	<b>-</b>	<b>4,749,497</b>
 <b>FUND BALANCES:</b>						
Reserved For Encumbrances	-	107	-	64	-	216,479
Reserved For Prepayments	-	251	-	-	-	54,745
Reserved For Inventory	-	-	77	-	-	1,866
Unreserved: Undesignated:	144,494	6,492	24,267	1,158	25,000	5,003,078
<b>TOTAL FUND BALANCES</b>	<b>144,494</b>	<b>6,850</b>	<b>24,344</b>	<b>1,222</b>	<b>25,000</b>	<b>5,276,168</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 144,494</b>	<b>\$ 12,214</b>	<b>\$ 29,808</b>	<b>\$ 1,222</b>	<b>\$ 25,000</b>	<b>\$ 10,025,665</b>

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# Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005*

	Real Estate Assessment	Computer Legal Research Service	Revolving Loan	Delinquent Real Estate Tax Collection	Treasurer Prepaid Interest
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	686,451	2,485	-	201,308	-
Licenses & Permits	75	-	-	-	-
Fines & Forfeitures	300	-	-	-	-
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	11,844
Other Revenue - Rent	-	-	-	-	-
Other	3,065	-	-	1,115	-
<b>Total Revenues</b>	<b>689,891</b>	<b>2,485</b>	<b>-</b>	<b>202,423</b>	<b>11,844</b>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	602,029	-	-	156,318	5,962
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>602,029</b>	<b>-</b>	<b>-</b>	<b>156,318</b>	<b>5,962</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>87,862</b>	<b>2,485</b>	<b>-</b>	<b>46,105</b>	<b>5,882</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(1,000)	(106)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>	<b>(106)</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>87,862</b>	<b>2,485</b>	<b>-</b>	<b>45,105</b>	<b>5,776</b>
<b>Fund Balances, January 1</b>	<b>566,277</b>	<b>18,422</b>	<b>185</b>	<b>170,276</b>	<b>29,676</b>
<b>Incr. (Decr.) In Inventory Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances (Deficits), December 31, 2005</b>	<b>\$ 654,139</b>	<b>\$ 20,907</b>	<b>\$ 185</b>	<b>\$ 215,381</b>	<b>\$ 35,452</b>

<u>Federal Chip</u>	<u>WWII Memorial Fund</u>	<u>Court Security Grant</u>	<u>Probate Court Conduct Business</u>	<u>Indigent Guardianship</u>	<u>Probate Juvenile Special Project</u>	<u>Clerk Of Courts Computer</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	304	4,180	2,220	13,782
-	-	-	-	-	-	-
-	-	-	-	-	-	-
358,260	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,768	-	-	1,000	-	-
<u>358,260</u>	<u>12,768</u>	<u>-</u>	<u>304</u>	<u>5,180</u>	<u>2,220</u>	<u>13,782</u>
342,864	12,768	-	-	-	-	-
-	-	-	-	5,282	-	27,892
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>342,864</u>	<u>12,768</u>	<u>-</u>	<u>-</u>	<u>5,282</u>	<u>-</u>	<u>27,892</u>
15,396	-	-	304	(102)	2,220	(14,110)
24	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>24</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
15,420	-	-	304	(102)	2,220	(14,110)
18,900	-	22,465	1,366	957	2,580	77,039
-	-	-	-	-	-	-
<u>\$ 34,320</u>	<u>\$ -</u>	<u>\$ 22,465</u>	<u>\$ 1,670</u>	<u>\$ 855</u>	<u>\$ 4,800</u>	<u>\$ 62,929</u>

CONTINUED

# Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005*

	Probate/Juv Court Computer	Probate/Juv Court Computer Research	Juvenile Court Indigent Offenders	Certificate Title Admin	Grant Mediation
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	10,087	2,709	-	202,113	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other Revenue - Rent	-	-	-	-	-
Other	-	-	-	23	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	10,087	2,709	-	202,136	-
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Judicial	9,596	1,321	-	181,690	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	9,596	1,321	-	181,690	-
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	491	1,388	-	20,446	-
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	-	-	-	-
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	491	1,388	-	20,446	-
<b>Fund Balances, January 1</b>	6,792	4,105	950	103,949	5
<b>Incr. (Decr.) In Inventory Reserve</b>	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Balances (Deficits), December 31, 2005</b>	\$ 7,283	\$ 5,493	\$ 950	\$ 124,395	\$ 5



<u>Dispute Resolution</u>	<u>Economic Development</u>	<u>Convention &amp; Tourist Bureau</u>	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Sheriff Policing Rotary</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,745	20,621	-	1,470	-	-	25,418
-	-	-	-	-	6,840	-
-	-	-	533	-	-	-
-	64,894	94,483	-	-	-	55,377
-	-	-	-	-	-	-
1,131	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12	-	13,800	-	-	17,055
<u>10,876</u>	<u>85,527</u>	<u>94,483</u>	<u>15,803</u>	<u>-</u>	<u>6,840</u>	<u>97,850</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	163	-	5,110	72,638
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	85,474	-	-	-	-	-
-	-	84,640	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>85,474</u>	<u>84,640</u>	<u>163</u>	<u>-</u>	<u>5,110</u>	<u>72,638</u>
10,876	53	9,843	15,640	-	1,730	25,212
-	-	-	-	2,024	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	2,024	-	-
10,876	53	9,843	15,640	2,024	1,730	25,212
34,957	(4,348)	64,911	17,598	-	8,715	60,043
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 45,833</u>	<u>\$ (4,295)</u>	<u>\$ 74,754</u>	<u>\$ 33,238</u>	<u>\$ 2,024</u>	<u>\$ 10,445</u>	<u>\$ 85,255</u>

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# Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005*

	<u>Dare Community Education</u>	<u>Youth Services Subsidy Grant</u>	<u>911 Emergency</u>	<u>Local Emergency Planning</u>	<u>Juvenile Tobacco</u>
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ 549,422	\$ -	\$ -
Charges For Services	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	65,767	256,034	62,013	65,537	140
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other Revenue - Rent	-	-	-	-	-
Other	20,518	13	9,337	1	-
<b>Total Revenues</b>	<u>86,285</u>	<u>256,047</u>	<u>620,772</u>	<u>65,538</u>	<u>140</u>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	55,778	238,100	593,250	20,693	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>55,778</u>	<u>238,100</u>	<u>593,250</u>	<u>20,693</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	30,507	17,947	27,522	44,845	140
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	-
Transfers Out	(3,064)	-	-	(44,768)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(3,064)</u>	<u>-</u>	<u>-</u>	<u>(44,768)</u>	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	27,443	17,947	27,522	77	140
<b>Fund Balances, January 1</b>	51,545	204,135	320,277	43,809	265
<b>Incr. (Decr.) In Inventory Reserve</b>	-	-	-	-	-
<b>Fund Balances (Deficits), December 31, 2005</b>	<u>\$ 78,988</u>	<u>\$ 222,082</u>	<u>\$ 347,799</u>	<u>\$ 43,886</u>	<u>\$ 405</u>

<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>	<u>Prison/Jail Diversion</u>	<u>Voca Grant</u>	<u>Vawa Grant</u>	<u>Voca Expansion Grant</u>	<u>Motor Vehicle/Gas Tax</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	12,063	-	-	-	-	562,023
-	-	-	-	-	-	6,290
-	-	-	-	-	-	-
25,842	-	-	116,071	13,942	-	4,052,626
-	-	-	-	-	-	-
-	-	-	-	-	-	25,875
-	-	-	-	-	-	-
21,942	-	-	1,599	223	-	79,421
<u>47,784</u>	<u>12,063</u>	<u>-</u>	<u>117,670</u>	<u>14,165</u>	<u>-</u>	<u>4,726,235</u>
-	-	-	-	-	-	464,900
-	-	-	-	-	-	-
62,171	-	-	104,531	19,965	2,794	-
-	-	-	-	-	-	4,059,823
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>62,171</u>	<u>-</u>	<u>-</u>	<u>104,531</u>	<u>19,965</u>	<u>2,794</u>	<u>4,524,723</u>
(14,387)	12,063	-	13,139	(5,800)	(2,794)	201,512
-	-	-	-	-	-	43,398
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(120,951)</u>
-	-	-	-	-	-	(77,553)
(14,387)	12,063	-	13,139	(5,800)	(2,794)	123,959
15,000	6,060	113	(2,186)	6,330	2,794	1,031,954
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 613</u>	<u>\$ 18,123</u>	<u>\$ 113</u>	<u>\$ 10,953</u>	<u>\$ 530</u>	<u>\$ -</u>	<u>\$ 1,155,913</u>

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# Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005*

	<u>Road &amp; Bridge</u>	<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>	<u>Dog/Kennel</u>	<u>ADAMH</u>
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 469,152
Charges For Services	-	-	-	-	-
Licenses & Permits	-	-	-	81,255	-
Fines & Forfeitures	50,097	-	-	4,284	-
Intergovernmental	-	-	-	-	2,302,051
Special Assessments	-	-	89,389	-	-
Interest	-	-	-	-	-
Other Revenue - Rent	-	-	-	-	34,300
Other	7	5,422	-	7	13,127
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	50,104	5,422	89,389	85,546	2,818,630
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	30,438	13,438	48,058	-	-
Health	-	-	-	82,647	2,700,504
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	15,557
Interest and Fiscal Charges	-	-	-	-	7,246
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	30,438	13,438	48,058	82,647	2,723,307
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	19,666	(8,016)	41,331	2,899	95,323
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(24)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	-	-	(24)	-
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	19,666	(8,016)	41,331	2,875	95,323
<b>Fund Balances, January 1</b>	15,898	17,357	232,035	26,234	936,451
<b>Incr. (Decr.) In Inventory Reserve</b>	-	-	-	-	(257)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Balances (Deficits), December 31, 2005</b>	\$ 35,564	\$ 9,341	\$ 273,366	\$ 29,109	\$ 1,031,517

<u>Preschool Grant</u>	<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>	<u>Children Services</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	980,826	263,383	136,185	-
-	-	-	-	-	-
-	-	-	-	-	-
27,107	350,952	2,133,070	117,373	679,499	1,088,654
-	-	-	-	-	-
-	50,293	-	-	-	-
-	-	206,241	2,247	19,581	114,686
<u>27,107</u>	<u>401,245</u>	<u>3,320,137</u>	<u>383,003</u>	<u>835,265</u>	<u>1,203,340</u>
-	-	1,917,358	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
24,626	337,169	-	-	-	-
-	-	1,364,432	403,668	866,454	1,358,158
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>24,626</u>	<u>337,169</u>	<u>3,281,790</u>	<u>403,668</u>	<u>866,454</u>	<u>1,358,158</u>
2,481	64,076	38,347	(20,665)	(31,189)	(154,818)
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
2,481	64,076	38,347	(20,665)	(31,189)	(154,818)
16,343	223,972	(36,621)	83,712	40,088	299,312
-	-	(2,881)	(190)	-	-
<u>\$ 18,824</u>	<u>\$ 288,048</u>	<u>\$ (1,155)</u>	<u>\$ 62,857</u>	<u>\$ 8,899</u>	<u>\$ 144,494</u>

CONTINUED

# Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005*

	<u>Adult Basic Literacy Grant</u>	<u>Council On Aging</u>	<u>WIA</u>	<u>Collaborative Family Risk</u>	<u>TOTAL</u>
<b>REVENUES:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,018,574
Charges For Services	-	-	-	-	3,137,373
Licenses & Permits	-	-	-	-	94,460
Fines & Forfeitures	-	-	-	-	55,214
Intergovernmental	79,251	151,167	-	260,000	12,420,110
Special Assessments	-	-	-	-	89,389
Interest	-	-	-	-	38,850
Other Revenue - Rent	-	-	-	-	84,593
Other	5,386	2,109	132,600	-	683,305
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	84,637	153,276	132,600	260,000	17,621,868
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	3,502,199
Judicial	-	-	-	-	225,781
Public Safety	-	-	-	-	1,175,193
Public Works	-	-	-	-	4,151,757
Health	-	-	-	-	3,144,946
Human Services	88,146	158,399	196,277	235,000	4,670,534
Economic Development	-	-	-	-	85,474
Other	-	-	-	-	84,640
Debt Service					
Principal Retirement	-	-	-	-	15,557
Interest and Fiscal Charges	-	-	-	-	7,246
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	88,146	158,399	196,277	235,000	17,063,327
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(3,509)	(5,123)	(63,677)	25,000	558,541
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	45,446
Transfers Out	-	-	-	-	(169,913)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	-	-	-	(124,467)
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	(3,509)	(5,123)	(63,677)	25,000	434,074
<b>Fund Balances, January 1</b>	10,359	29,390	64,899	-	4,845,345
<b>Incr. (Decr.) In Inventory Reserve</b>	-	77	-	-	(3,251)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Balances (Deficits), December 31, 2005</b>	\$ 6,850	\$ 24,344	\$ 1,222	\$ 25,000	\$ 5,276,168

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Real Estate Assessment  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$400,000	\$400,000	\$686,451	\$286,451
Licenses and Permits	100	100	75	(25)
Fines and Forfeitures	0	0	300	300
Other	2,000	2,000	3,035	1,035
<b>Total Revenues</b>	402,100	402,100	689,861	287,761
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	210,000	210,000	199,407	10,593
Contractual Services	205,000	285,000	276,657	8,343
Materials/Supplies	9,121	9,921	8,101	1,820
Other	158,120	157,320	52,450	104,870
Fringe Benefits	95,300	95,300	65,903	29,397
<i>Total legislative and executive</i>	677,541	757,541	602,518	155,023
<i>Total Expenditures</i>	677,541	757,541	602,518	155,023
Excess of Revenues Over (Under) Expenditures	(275,441)	(355,441)	87,343	442,784
<b>Fund Balance, January 1</b>	575,461	575,461	575,461	0
Prior year encumbrances appropriated	3,339	3,339	3,339	0
<b>Fund Balance, December 31</b>	\$303,359	\$223,359	\$666,143	\$442,784

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Computer Legal Research Service  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b><u>REVENUES:</u></b>				
Charges for Services	\$2,000	\$2,000	\$2,495	\$495
<b>Total Revenues</b>	<u>2,000</u>	<u>2,000</u>	<u>2,495</u>	<u>495</u>
<b><u>EXPENDITURES:</u></b>				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	2,000	2,000	2,495	495
<b>Fund Balance, January 1</b>	18,232	18,232	18,232	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, December 31</b>	<u><u>\$20,232</u></u>	<u><u>\$20,232</u></u>	<u><u>\$20,727</u></u>	<u><u>\$495</u></u>



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Revolving Loan  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Total Revenues	0	0	0	0
<b>EXPENDITURES:</b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
<b>Fund Balance, January 1</b>	185	185	185	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<b>\$185</b>	<b>\$185</b>	<b>\$185</b>	<b>\$0</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax Collection  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$104,000	\$143,770	\$201,308	\$57,538
Other	0	342	1,115	773
<b>Total Revenues</b>	104,000	144,112	202,423	58,311
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	84,924	134,924	122,634	12,290
Contractual Services	1,102	1,000	620	380
Materials/Supplies	1,200	302	191	111
Capital Outlay	2,399	2,399	1,289	1,110
Other	7,750	7,750	4,588	3,162
Fringe Benefits	22,995	26,335	22,855	3,480
<i>Total legislative and executive</i>	120,370	172,710	152,177	20,533
<b>Total Expenditures</b>	120,370	172,710	152,177	20,533
Excess of Revenues Over (Under) Expenditures	(16,370)	(28,598)	50,246	78,844
<b>OTHER FINANCING USES:</b>				
Transfers - Out	0	(1,000)	(1,000)	0
Total Other Financing Uses	0	(1,000)	(1,000)	0
Net Change in Fund Balance	(16,370)	(29,598)	49,246	78,844
<b>Fund Balance, January 1</b>	175,994	175,994	175,994	0
Prior year encumbrances appropriated	505	505	505	0
<b>Fund Balance, December 31</b>	\$160,129	\$146,901	\$225,745	\$78,844

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Treasurer Prepaid Interest  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Interest	\$1,100	\$1,100	\$11,834	\$10,734
<b>Total Revenues</b>	1,100	1,100	11,834	10,734
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	4,663	4,813	4,812	1
Materials/Supplies	600	494	473	21
Fringe Benefits	836	891	884	7
<i>Total legislative and executive</i>	6,099	6,198	6,169	29
<b>Total Expenditures</b>	6,099	6,198	6,169	29
Excess of Revenues Over (Under) Expenditures	(4,999)	(5,098)	5,665	10,763
<b>OTHER FINANCING USES:</b>				
Transfers - Out	0	(106)	(106)	0
Total Other Financing Uses	0	(106)	(106)	0
Net Change in Fund Balance	(4,999)	(5,204)	5,559	10,763
<b>Fund Balance, January 1</b>	30,173	30,173	30,173	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$25,174	\$24,969	\$35,732	\$10,763

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Federal Chip  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$44,382	\$328,284	\$358,260	\$29,976
<b>Total Revenues</b>	44,382	328,284	358,260	29,976
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Contractual Services	63,282	358,184	342,864	15,320
<i>Total legislative and executive</i>	63,282	358,184	342,864	15,320
<b>Total Expenditures</b>	63,282	358,184	342,864	15,320
Excess of Revenues Over (Under) Expenditures	(18,900)	(29,900)	15,396	45,296
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	24	22,024	24	(22,000)
Total Other Sources (Uses)	24	22,024	24	(22,000)
Net Change in Fund Balance	(18,876)	(7,876)	15,420	23,296
<b>Fund Balance, January 1</b>	18,900	18,900	18,900	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$24	\$11,024	\$34,320	\$23,296

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
WWII Memorial Fund  
For the Year Ended December 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
-				
<b>REVENUES:</b>				
Other	\$267	\$120,757	\$12,768	\$(107,989)
<b>Total Revenues</b>	<u>267</u>	<u>120,757</u>	<u>12,768</u>	<u>(107,989)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Other	267	12,768	12,768	0
<i>Total legislative and executive</i>	<u>267</u>	<u>12,768</u>	<u>12,768</u>	<u>0</u>
<b>Total Expenditures</b>	267	12,768	12,768	0
Excess of Revenues Over Expenditures	0	107,989	0	(107,989)
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, December 31</b>	<u><u>\$0</u></u>	<u><u>\$107,989</u></u>	<u><u>\$0</u></u>	<u><u>\$(107,989)</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Court Security Grant  
For the Year Ended December 31, 2005*

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

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Probate Court Conduct Business  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$300	\$300	\$314	\$14
<b>Total Revenues</b>	300	300	314	14
<b>EXPENDITURES:</b>				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	300	300	314	14
<b>Fund Balance, January 1</b>	1,346	1,346	1,346	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$1,646	\$1,646	\$1,660	\$14

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Indigent Guardianship  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$5,550	\$5,550	\$4,100	(\$1,450)
Other	0	1,000	1,000	0
<b>Total Revenues</b>	5,550	6,550	5,100	(1,450)
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Contractual Services	5,860	6,860	4,967	1,893
Other	450	450	315	135
Fringe Benefits	1	1	0	1
<i>Total judicial</i>	6,311	7,311	5,282	2,029
<b>Total Expenditures</b>	6,311	7,311	5,282	2,029
Excess of Revenues (Under) Expenditures	(761)	(761)	(182)	579
<b>Fund Balance, January 1</b>	767	767	767	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$6	\$6	\$585	\$579



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Probate Special Projects  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b><u>REVENUES:</u></b>				
Charges for Services	\$2,000	\$2,000	\$2,200	\$200
<b>Total Revenues</b>	<u>2,000</u>	<u>2,000</u>	<u>2,200</u>	<u>200</u>
<b><u>EXPENDITURES:</u></b>				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	2,000	2,000	2,200	200
<b>Fund Balance, January 1</b>	2,480	2,480	2,480	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, December 31</b>	<u><u>\$4,480</u></u>	<u><u>\$4,480</u></u>	<u><u>\$4,680</u></u>	<u><u>\$200</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Clerk of Courts Computerization  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$11,500	\$11,500	\$13,672	\$2,172
<b>Total Revenues</b>	11,500	11,500	13,672	2,172
<b><u>EXPENDITURES:</u></b>				
Current:				
General Government:				
<i>Judicial</i>				
Capital Outlay	16,500	28,000	27,892	108
<i>Total judicial</i>	16,500	28,000	27,892	108
<b>Total Expenditures</b>	16,500	28,000	27,892	108
Excess of Revenues Over (Under) Expenditures	(5,000)	(16,500)	(14,220)	2,280
<b>Fund Balance, January 1</b>	76,009	76,009	76,009	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$71,009	\$59,509	\$61,789	\$2,280

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Probate & Juvenile Court Computerization  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Charges for Services	\$9,900	\$9,900	\$9,977	\$77
<b>Total Revenues</b>	9,900	9,900	9,977	77
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Other	10,000	10,000	9,596	404
<i>Total judicial</i>	10,000	10,000	9,596	404
<b>Total Expenditures</b>	10,000	10,000	9,596	404
Excess of Revenues Over (Under) Expenditures	(100)	(100)	381	481
<b>Fund Balance, January 1</b>	6,152	6,152	6,152	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$6,052	\$6,052	\$6,533	\$481

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Probate & Juvenile Court Computer Research  
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$2,050	\$2,050	\$2,649	\$599
<b>Total Revenues</b>	2,050	2,050	2,649	599
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Other	2,000	2,000	1,321	679
<i>Total judicial</i>	2,000	2,000	1,321	679
<b>Total Expenditures</b>	2,000	2,000	1,321	679
Excess of Revenues Over Expenditures	50	50	1,328	1,278
<b>Fund Balance, January 1</b>	3,975	3,975	3,975	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$4,025	\$4,025	\$5,303	\$1,278

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Juvenile Court Indigent Drivers  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Fines and Forfeitures	\$100	\$100	\$0	(\$100)
<b>Total Revenues</b>	100	100	0	(100)
<b>EXPENDITURES:</b>				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	100	100	0	(100)
<b>Fund Balance, January 1</b>	950	950	950	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$1,050	\$1,050	\$950	(\$100)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Certificate Title Administration  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$190,000	\$190,000	\$188,587	(\$1,413)
Other	0	0	23	23
<b>Total Revenues</b>	190,000	190,000	188,610	(1,390)
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Personal Services	136,944	136,944	133,001	3,943
Contractual Services	7,798	7,798	7,494	304
Materials/Supplies	9,213	9,213	9,180	33
Capital Outlay	2,000	2,000	1,920	80
Other	500	500	330	170
Fringe Benefits	39,689	39,689	31,198	8,491
<i>Total judicial</i>	196,144	196,144	183,123	13,021
<b>Total Expenditures</b>	196,144	196,144	183,123	13,021
Excess of Revenues Over (Under) Expenditures	(6,144)	(6,144)	5,487	11,631
<b>Fund Balance, January 1</b>	98,618	98,618	98,618	0
Prior year encumbrances appropriated	1,240	1,240	1,240	0
<b>Fund Balance, December 31</b>	\$93,714	\$93,714	\$105,345	\$11,631

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Grant Mediation  
For the Year Ended December 31, 2005

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

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Dispute Resolution  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>REVENUES:</u></b>				
Charges for Services	\$8,500	\$8,500	\$9,585	\$1,085
Interest	0	0	1,131	1,131
<b>Total Revenues</b>	8,500	8,500	10,716	2,216
<b><u>EXPENDITURES:</u></b>				
<b>Total Expenditures</b>	0	0	0	0
 Excess of Revenues Over Expenditures	 8,500	 8,500	 10,716	 2,216
 <b>Fund Balance, January 1</b>	 34,267	 34,267	 34,267	 0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$42,767	\$42,767	\$44,983	\$2,216



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Economic Development  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Taxes				\$0
Charges for Services	\$29,260	\$29,260	\$20,621	(\$8,639)
Intergovernmental	64,542	64,542	64,894	352
Other	0	0	12	12
<b>Total Revenues</b>	93,802	93,802	85,527	(8,275)
<b>EXPENDITURES:</b>				
Current:				
Economic Development				
Personal Services	70,232	70,232	70,232	0
Fringe Benefits	14,692	15,046	14,754	292
<i>Total Economic Development</i>	84,924	85,278	84,986	292
<b>Total Expenditures</b>	84,924	85,278	84,986	292
 Excess of Revenues Over Expenditures	 8,878	 8,524	 541	 (7,983)
 <b>Fund Balance, January 1</b>	 727	 727	 727	 0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$9,605	\$9,251	\$1,268	(\$7,983)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Convention / Tourist Bureau  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$97,000	\$97,000	\$94,483	(\$2,517)
<b>Total Revenues</b>	97,000	97,000	94,483	(2,517)
<b>EXPENDITURES:</b>				
Current:				
Economic Development				
Contract Services	84,640	84,640	84,640	0
<i>Total economic development</i>	84,640	84,640	84,640	0
<b>Total Expenditures</b>	84,640	84,640	84,640	0
Excess of Revenues Over (Under) Expenditures	12,360	12,360	9,843	(2,517)
<b>Fund Balance, January 1</b>	64,911	64,911	64,911	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$77,271	\$77,271	\$74,754	(\$2,517)

# UNION COUNTY, OHIO

## Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual DUI

For the Year Ended December 31, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b><u>REVENUES:</u></b>				
Taxes				\$0
Charges for Services	\$1,250	\$1,250	\$1,270	\$20
Fines and Forfeitures	0	0	533	533
Other	0	0	1	1
<b>Total Revenues</b>	<u>1,250</u>	<u>1,250</u>	<u>1,804</u>	<u>554</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety				
Personal Services	7,000	6,800	0	6,800
Contractual Services	0	200	160	40
Fringe Benefits	1,377	1,377	54	1,323
<i>Total public safety</i>	<u>8,377</u>	<u>8,377</u>	<u>214</u>	<u>8,163</u>
<b>Total Expenditures</b>	<u>8,377</u>	<u>8,377</u>	<u>214</u>	<u>8,163</u>
Excess of Revenues Over (Under) Expenditures	(7,127)	(7,127)	1,590	8,717
<b>Fund Balance, January 1</b>	12,568	12,568	12,568	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$5,441</u>	<u>\$5,441</u>	<u>\$14,158</u>	<u>\$8,717</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Forfeitures  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	0	0	2,024	2,024
Total Other Sources (Uses)	0	0	2,024	2,024
Net Change in Fund Balance	0	0	2,024	2,024
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,024</b>	<b>\$2,024</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sheriff CCW Rotary  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b>REVENUES:</b>				
Licenses and Permits	\$9,000	\$9,000	\$6,840	\$(2,160)
<b>Total Revenues</b>	9,000	9,000	6,840	(2,160)
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Contractual Services	7,528	7,028	5,483	1,545
Materials/Supplies	200	700	351	349
Other	0	0	0	0
<i>Total public safety</i>	7,728	7,728	5,834	1,894
<b>Total Expenditures</b>	7,728	7,728	5,834	1,894
Excess of Revenues Over Expenditures	1,272	1,272	1,006	(266)
<b>Fund Balance, January 1</b>	8,579	8,579	8,579	0
Prior year encumbrances appropriated	400	400	400	0
<b>Fund Balance, December 31</b>	\$10,251	\$10,251	\$9,985	(\$266)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sheriff Policing Rotary  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$15,000	\$15,000	\$20,368	\$5,368
Intergovernmental	20,000	20,000	54,977	34,977
Other	9,000	9,000	16,895	7,895
<b>Total Revenues</b>	<u>44,000</u>	<u>44,000</u>	<u>92,240</u>	<u>48,240</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	27,900	40,984	38,658	2,326
Contractual Services	6,788	6,638	3,021	3,617
Materials/Supplies	2,000	2,150	2,126	24
Capital Outlay	24,269	26,185	25,028	1,157
Other	3,830	3,830	2,176	1,654
Fringe Benefits	5,180	8,704	6,379	2,325
<i>Total public safety</i>	<u>69,967</u>	<u>88,491</u>	<u>77,388</u>	<u>11,103</u>
<b>Total Expenditures</b>	69,967	88,491	77,388	11,103
Excess of Revenues Over (Under) Expenditures	(25,967)	(44,491)	14,852	59,343
<b>Fund Balance, January 1</b>	55,376	55,376	55,376	0
Prior year encumbrances appropriated	3,062	3,062	3,062	0
<b>Fund Balance, December 31</b>	<u>\$32,471</u>	<u>\$13,947</u>	<u>\$73,290</u>	<u>\$59,343</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Dare Community Education  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>REVENUES:</u></b>				
Intergovernmental	\$34,000	\$34,000	\$70,517	\$36,517
Other	38,000	38,000	20,518	(17,482)
<b>Total Revenues</b>	72,000	72,000	91,035	19,035
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety				
Contractual Services	16,427	16,427	12,215	4,212
Materials/Supplies	18,670	28,920	24,540	4,380
Capital Outlay	13,749	11,749	11,526	223
Other	2,700	22,033	19,411	2,622
<i>Total public safety</i>	51,546	79,129	67,692	11,437
<b>Total Expenditures</b>	51,546	79,129	67,692	11,437
Excess of Revenues Over (Under) Expenditures	20,454	(7,129)	23,343	30,472
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - Out	(20,000)	(4,417)	(3,064)	1,353
Total Other Financing Sources (Uses)	(20,000)	(4,417)	(3,064)	1,353
Net Change in Fund Balance	454	(11,546)	20,279	31,825
<b>Fund Balance, January 1</b>	38,720	38,720	38,720	0
Prior year encumbrances appropriated	11,523	11,523	11,523	0
<b>Fund Balance, December 31</b>	\$50,697	\$38,697	\$70,522	\$31,825

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Youth Services Subsidy Grant  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Intergovernmental	\$240,000	\$240,000	\$256,034	\$16,034
Other	0	0	13	13
<b>Total Revenues</b>	<u>240,000</u>	<u>240,000</u>	<u>256,047</u>	<u>16,047</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	74,915	74,915	69,404	5,511
Contractual Services	166,570	178,353	159,123	19,230
Other	16,000	16,000	10,105	5,895
Fringe Benefits	0	0	0	0
<i>Total public safety</i>	<u>257,485</u>	<u>269,268</u>	<u>238,632</u>	<u>30,636</u>
<b>Total Expenditures</b>	257,485	269,268	238,632	30,636
Excess of Revenues Over (Under) Expenditures	(17,485)	(29,268)	17,415	46,683
<b>Fund Balance, January 1</b>	211,308	211,308	211,308	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$193,823</u>	<u>\$182,040</u>	<u>\$228,723</u>	<u>\$46,683</u>



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
911 Emergency  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Taxes	\$545,000	\$545,000	\$600,519	\$55,519
Intergovernmental	0	0	0	0
Other	0	0	9,337	9,337
<b>Total Revenues</b>	<b>545,000</b>	<b>545,000</b>	<b>609,856</b>	<b>64,856</b>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	263,064	267,122	267,122	0
Contractual Services	180,122	261,064	245,296	15,768
Materials/Supplies	2,224	2,724	2,537	187
Capital Outlay	25,072	25,072	18,840	6,232
Other	10,055	9,555	7,486	2,069
Fringe Benefits	88,829	88,829	84,265	4,564
<i>Total public safety</i>	<i>569,366</i>	<i>654,366</i>	<i>625,546</i>	<i>28,820</i>
<b>Total Expenditures</b>	<b>569,366</b>	<b>654,366</b>	<b>625,546</b>	<b>28,820</b>
Excess of Revenues Over (Under) Expenditures	(24,366)	(109,366)	(15,690)	93,676
<b>Fund Balance, January 1</b>	323,413	323,413	323,413	0
Prior year encumbrances appropriated	11,557	11,557	11,557	0
<b>Fund Balance, December 31</b>	<b>\$310,604</b>	<b>\$225,604</b>	<b>\$319,280</b>	<b>\$93,676</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Local Emergency Planning  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$18,000	\$61,053	\$65,537	\$4,484
Other	0	0	1	1
<b>Total Revenues</b>	18,000	61,053	65,538	4,485
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	4,800	4,800	4,550	250
Contractual Services	2,000	2,000	0	2,000
Materials/Supplies	2,000	2,000	0	2,000
Capital Outlay	14,700	14,700	14,700	0
Other	8,300	8,300	665	7,635
Fringe Benefits	1,195	1,195	760	435
<i>Total public safety</i>	32,995	32,995	20,675	12,320
<b>Total Expenditures</b>	32,995	32,995	20,675	12,320
Excess of Revenues Over (Under) Expenditures	(14,995)	28,058	44,863	16,805
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - Out	0	(44,768)	(44,768)	0
Total Other Sources (Uses)	0	(44,768)	(44,768)	0
Net Change in Fund Balance	(14,995)	(16,710)	95	16,805
<b>Fund Balance, January 1</b>	44,154	44,154	44,154	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$29,159	\$27,444	\$44,249	\$16,805

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Juvenile Tobacco  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$0	\$0	\$140	\$140
<b>Total Revenues</b>	0	0	140	140
<b>EXPENDITURES:</b>				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	0	0	140	140
<b>Fund Balance, January 1</b>	265	265	265	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$265	\$265	\$405	\$140

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Law Enforcement Memorial Fund  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>				
Intergovernmental	\$30,900	\$30,842	\$30,842	\$0
Other	15,163	21,674	21,942	268
<b>Total Revenues</b>	46,063	52,516	52,784	268
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Public Safety				
Contractual Services	56,063	62,516	62,171	345
<i>Total public safety</i>	56,063	62,516	62,171	345
<b>Total Expenditures</b>	56,063	62,516	62,171	345
Excess of Revenues				
(Under) Expenditures	(10,000)	(10,000)	(9,387)	613
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	10,000	10,000	10,000	0
<b>Fund Balance, December 31</b>	\$0	\$0	\$613	\$613

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Juvenile Special Projects  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Charges for Services	\$5,000	\$5,000	\$11,003	\$6,003
<b>Total Revenues</b>	<u>5,000</u>	<u>5,000</u>	<u>11,003</u>	<u>6,003</u>
<b><u>EXPENDITURES:</u></b>				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	5,000	5,000	11,003	6,003
<b>Fund Balance, January 1</b>	6,060	6,060	6,060	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, December 31</b>	<u><u>\$11,060</u></u>	<u><u>\$11,060</u></u>	<u><u>\$17,063</u></u>	<u><u>\$6,003</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Prison / Jail Diversion  
For the Year Ended December 31, 2005*

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

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
VOCA Grant  
For the Year Ended December 31, 2005

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$125,754	\$125,754	\$116,071	\$(9,683)
Other	0	0	1,599	1,599
<b>Total Revenues</b>	125,754	125,754	117,670	(8,084)
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	93,496	92,456	76,989	15,467
Contractual Services	1,650	1,988	1,748	240
Materials/Supplies	1,000	1,000	996	4
Capital Outlay	237	1,635	1,583	52
Other	2,530	2,680	2,653	27
Fringe Benefits	20,034	19,760	15,022	4,738
<i>Total public safety</i>	118,947	119,519	98,991	20,528
<b>Total Expenditures</b>	118,947	119,519	98,991	20,528
Excess of Revenues Over Expenditures	6,807	6,235	18,679	12,444
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$6,807	\$6,235	\$18,679	\$12,444

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
VAWA Grant  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Intergovernmental	\$14,000	\$14,000	\$13,942	\$(58)
Other	0	0	223	223
<b>Total Revenues</b>	<u>14,000</u>	<u>14,000</u>	<u>14,165</u>	<u>165</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	11,237	12,277	12,277	0
Contractual Services	0	362	222	140
Materials/Supplies	261	261	261	0
Capital Outlay	2,915	1,613	1,613	0
Other	1,560	3,363	2,924	439
Fringe Benefits	2,588	3,115	3,115	0
<i>Total public safety</i>	<u>18,561</u>	<u>20,991</u>	<u>20,412</u>	<u>579</u>
<b>Total Expenditures</b>	18,561	20,991	20,412	579
Excess of Revenues Over (Under) Expenditures	(4,561)	(6,991)	(6,247)	744
<b>Fund Balance, January 1</b>	6,730	6,730	6,730	0
Prior year encumbrances appropriated	261	261	261	0
<b>Fund Balance, December 31</b>	<u><u>\$2,430</u></u>	<u><u>\$0</u></u>	<u><u>\$744</u></u>	<u><u>\$744</u></u>



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
VOCA Expansion Grant  
For the Year Ended December 31, 2005*

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

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gasoline Tax  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$280,000	\$280,000	\$562,023	\$282,023
Licenses and Permits	4,700	4,700	6,290	1,590
Intergovernmental	4,078,000	4,078,000	4,053,118	(24,882)
Interest	3,000	3,000	25,915	22,915
Other	59,700	59,700	79,421	19,721
<b>Total Revenues</b>	<b>4,425,400</b>	<b>4,425,400</b>	<b>4,726,767</b>	<b>301,367</b>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	371,000	371,000	329,287	41,713
Contractual Services	12,500	15,500	15,012	488
Materials/Supplies	23,000	28,000	27,989	11
Capital Outlay	32,057	29,069	15,866	13,203
Other	24,000	26,000	23,874	2,126
Fringe Benefits	95,000	87,988	72,166	15,822
<i>Total legislative and executive</i>	<u>557,557</u>	<u>557,557</u>	<u>484,194</u>	<u>73,363</u>
Public Works				
Personal Services	1,130,000	1,130,000	1,083,559	46,441
Contractual Services	1,312,180	1,437,180	1,366,329	70,851
Materials/Supplies	986,071	1,029,163	986,436	42,727
Capital Outlay	304,906	306,906	303,416	3,490
Principal	121,000	49	0	49
Other	226,000	224,000	222,356	1,644
Fringe Benefits	370,000	369,909	313,268	56,641
<i>Total public works</i>	<u>4,450,157</u>	<u>4,497,207</u>	<u>4,275,364</u>	<u>221,843</u>
<b>Total Expenditures</b>	<b>5,007,714</b>	<b>5,054,764</b>	<b>4,759,558</b>	<b>295,206</b>
Excess of Revenues Over (Under) Expenditures	(582,314)	(629,364)	(32,791)	596,573
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	0	0	43,398	43,398
Transfers - Out	(250,000)	(202,951)	(120,951)	82,000
Total Other Financing Sources (Uses)	<u>(250,000)</u>	<u>(202,951)</u>	<u>(77,553)</u>	<u>125,398</u>
Net Change in Fund Balance	(832,314)	(832,315)	(110,344)	721,971
<b>Fund Balance, January 1</b>	<b>808,868</b>	<b>808,868</b>	<b>808,868</b>	<b>0</b>
Prior year encumbrances appropriated	79,856	79,856	79,856	0
<b>Fund Balance, December 31</b>	<b><u>\$56,410</u></b>	<b><u>\$56,409</u></b>	<b><u>\$778,380</u></b>	<b><u>\$721,971</u></b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Road & Bridge  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b><u>REVENUES:</u></b>				
Fines and Forfeitures	\$36,000	\$36,000	\$50,097	\$14,097
Other	0	0	7	7
<b>Total Revenues</b>	<u>36,000</u>	<u>36,000</u>	<u>50,104</u>	<u>14,104</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Works				
Personal Services	26,000	25,943	23,367	2,576
Capital Outlay	18,000	18,000	0	18,000
Fringe Benefits	8,984	9,156	7,470	1,686
<i>Total public works</i>	<u>52,984</u>	<u>53,099</u>	<u>30,837</u>	<u>22,262</u>
<b>Total Expenditures</b>	52,984	53,099	30,837	22,262
Excess of Revenues Over (Under) Expenditures	(16,984)	(17,099)	19,267	36,366
<b>Fund Balance, January 1</b>	17,970	17,970	17,970	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$986</u></u>	<u><u>\$871</u></u>	<u><u>\$37,237</u></u>	<u><u>\$36,366</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Ditch Rotary Fund  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>				
Other	\$5,422	\$5,422	\$5,422	\$0
<b>Total Revenues</b>	5,422	5,422	5,422	0
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Public Works				
Personal Services	5,940	5,940	896	5,044
Materials/Supplies	1,055	1,055	880	175
Capital Outlay	1,335	11,135	10,676	459
Other	6,355	3,655	986	2,669
Fringe Benefits	900	900	0	900
<i>Total public works</i>	15,585	22,685	13,438	9,247
<b>Total Expenditures</b>	15,585	22,685	13,438	9,247
Excess of Revenues (Under) Expenditures	(10,163)	(17,263)	(8,016)	9,247
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - Out	(7,100)	0	0	0
Total Other Sources (Uses)	(7,100)	0	0	0
Net Change in Fund Balance	(17,263)	(17,263)	(8,016)	9,247
<b>Fund Balance, January 1</b>	17,357	17,357	17,357	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$94	\$94	\$9,341	\$9,247

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Ditch Maintenance  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Special Assessments	\$80,299	\$80,299	\$89,389	\$9,090
<b>Total Revenues</b>	80,299	80,299	89,389	9,090
<b>EXPENDITURES:</b>				
Current:				
Public Works				
Contractual Services	312,334	312,334	48,058	264,276
<i>Total public works</i>	312,334	312,334	48,058	264,276
<b>Total Expenditures</b>	312,334	312,334	48,058	264,276
Excess of Revenues Over (Under) Expenditures	(232,035)	(232,035)	41,331	273,366
<b>Fund Balance, January 1</b>	232,035	232,035	232,035	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$0	\$0	\$273,366	\$273,366

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Dog & Kennel  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Licenses and Permits	\$65,000	\$65,000	\$81,255	\$16,255
Fines and Forfeitures	2,200	2,200	4,384	2,184
Other	0	0	7	7
<b>Total Revenues</b>	<b>67,200</b>	<b>67,200</b>	<b>85,646</b>	<b>18,446</b>
<b><u>EXPENDITURES:</u></b>				
Current:				
Health				
Personal Services	44,364	44,364	42,898	1,466
Contractual Services	13,500	16,524	10,035	6,489
Materials/Supplies	5,500	7,463	7,207	256
Capital Outlay	3,982	3,982	3,482	500
Other	2,200	2,213	2,184	29
Fringe Benefits	16,800	17,464	17,247	217
<i>Total health</i>	<i>86,346</i>	<i>92,010</i>	<i>83,053</i>	<i>8,957</i>
<b>Total Expenditures</b>	<b>86,346</b>	<b>92,010</b>	<b>83,053</b>	<b>8,957</b>
Excess of Revenues Over (Under) Expenditures	(19,146)	(24,810)	2,593	27,403
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - Out	(24)	(24)	(24)	0
Total Other Sources (Uses)	(24)	(24)	(24)	0
Net Change in Fund Balance	(19,170)	(24,834)	2,569	27,403
<b>Fund Balance, January 1</b>	26,489	26,489	26,489	0
Prior year encumbrances appropriated	3,482	3,482	3,482	0
<b>Fund Balance, December 31</b>	<b>\$10,801</b>	<b>\$5,137</b>	<b>\$32,540</b>	<b>\$27,403</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
ADAMH  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Taxes	\$458,000	\$458,000	\$521,158	\$63,158
Charges for Services	21,900	21,900	34,500	12,600
Intergovernmental	1,970,000	2,136,574	2,022,925	(113,649)
Other	16,000	16,000	13,127	(2,873)
<b>Total Revenues</b>	2,465,900	2,632,474	2,591,710	(40,764)
<b>EXPENDITURES:</b>				
Current:				
Health				
Personal Services	185,000	184,100	176,225	7,875
Contractual Services	2,332,000	2,542,000	2,442,074	99,926
Materials/Supplies	7,000	7,000	6,140	860
Capital Outlay	8,000	8,000	6,316	1,684
Other	55,000	25,000	21,713	3,287
Principal	15,000	15,600	15,557	43
Interest	8,000	7,400	7,246	154
Fringe Benefits	50,100	51,000	46,329	4,671
<i>Total health</i>	2,660,100	2,840,100	2,721,600	118,500
<b>Total Expenditures</b>	2,660,100	2,840,100	2,721,600	118,500
Excess of Revenues Over (Under) Expenditures	(194,200)	(207,626)	(129,890)	77,736
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	75,000	0	0	0
Transfers - Out	(8,000)	(8,000)	0	8,000
Total Other Financing Sources (Uses)	67,000	(8,000)	0	8,000
Net Change in Fund Balance	(127,200)	(215,626)	(129,890)	85,736
<b>Fund Balance, January 1</b>	659,287	659,287	659,287	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$532,087	\$443,661	\$529,397	\$85,736

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Preschool Grant  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$18,700	\$18,700	\$27,107	\$8,407
<b>Total Revenues</b>	18,700	18,700	27,107	8,407
<b>EXPENDITURES:</b>				
Current:				
Health				
Contractual Services	24,626	24,626	24,626	0
<i>Total health</i>	24,626	24,626	24,626	0
<b>Total Expenditures</b>	24,626	24,626	24,626	0
Excess of Revenues Over (Under) Expenditures	(5,926)	(5,926)	2,481	8,407
<b>Fund Balance, January 1</b>	16,343	16,343	16,343	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$10,417	\$10,417	\$18,824	\$8,407



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Community Support Services  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b><u>REVENUES:</u></b>				
Charges for Services	\$150,000	\$150,000	\$56,293	(\$93,707)
Intergovernmental	356,000	356,000	350,952	(5,048)
<b>Total Revenues</b>	506,000	506,000	407,245	(98,755)
<b><u>EXPENDITURES:</u></b>				
Current:				
Health				
Contractual Services	410,000	410,000	337,352	72,648
Capital Outlay	10,000	10,000	1,028	8,972
Other	4,000	4,000	0	4,000
<i>Total health</i>	424,000	424,000	338,380	85,620
<b>Total Expenditures</b>	424,000	424,000	338,380	85,620
Excess of Revenues Over Expenditures	82,000	82,000	68,865	(13,135)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - In	108,000	108,000	0	(108,000)
Total Other Financing Sources	108,000	108,000	0	(108,000)
Net Change in Fund Balance	190,000	190,000	68,865	(121,135)
<b>Fund Balance, January 1</b>	213,435	213,435	213,435	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$403,435	\$403,435	\$282,300	(\$121,135)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Public Assistance  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$900,000	\$900,000	\$981,306	\$81,306
Intergovernmental	2,078,000	2,156,742	2,097,380	(59,362)
Other	174,000	174,000	206,241	32,241
<b>Total Revenues</b>	<u>3,152,000</u>	<u>3,230,742</u>	<u>3,284,927</u>	<u>54,185</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	767,451	812,905	811,865	1,040
Contractual Services	647,108	686,055	680,561	5,494
Materials/Supplies	22,000	32,900	32,892	8
Capital Outlay	12,000	500	200	300
Other	172,500	182,308	182,144	164
Fringe Benefits	213,460	211,413	209,696	1,717
<i>Total legislative and executive</i>	<u>1,834,519</u>	<u>1,926,081</u>	<u>1,917,358</u>	<u>8,723</u>
Human Services				
Personal Services	496,678	531,778	529,705	2,073
Contractual Services	575,000	593,500	593,434	66
Materials/Supplies	1,000	50	47	3
Capital Outlay	1,000	0	0	0
Other	100,000	88,800	87,881	919
Fringe Benefits	125,217	139,710	139,373	337
<i>Total human services</i>	<u>1,298,895</u>	<u>1,353,838</u>	<u>1,350,440</u>	<u>3,398</u>
<b>Total Expenditures</b>	<u>3,133,414</u>	<u>3,279,919</u>	<u>3,267,798</u>	<u>12,121</u>
Excess of Revenues Over (Under) Expenditures	18,586	(49,177)	17,129	66,306
<b>Fund Balance, January 1</b>	50,271	50,271	50,271	0
Prior year encumbrances appropriated	119	119	119	0
<b>Fund Balance, December 31</b>	<u><u>\$68,976</u></u>	<u><u>\$1,213</u></u>	<u><u>\$67,519</u></u>	<u><u>\$66,306</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Coordination Transportation  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$230,000	\$230,000	\$261,573	\$31,573
Intergovernmental	95,420	95,420	117,373	21,953
Other	0	0	2,247	2,247
<b>Total Revenues</b>	<u>325,420</u>	<u>325,420</u>	<u>381,193</u>	<u>55,773</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Personal Services	232,319	262,019	261,690	329
Contractual Services	30,026	23,526	23,361	165
Materials/Supplies	5,000	3,100	2,095	1,005
Capital Outlay	10,000	7,800	7,519	281
Other	39,500	46,400	45,605	795
Fringe Benefits	58,208	61,662	61,574	88
<i>Total human services</i>	<u>375,053</u>	<u>404,507</u>	<u>401,844</u>	<u>2,663</u>
<b>Total Expenditures</b>	375,053	404,507	401,844	2,663
Excess of Revenues Over Under Expenditures	(49,633)	(79,087)	(20,651)	58,436
<b>Fund Balance, January 1</b>	102,163	102,163	102,163	0
Prior year encumbrances appropriated	40	40	40	0
<b>Fund Balance, December 31</b>	<u><u>\$52,570</u></u>	<u><u>\$23,116</u></u>	<u><u>\$81,552</u></u>	<u><u>\$58,436</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Child Support Enforcement Agency  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$132,000	\$132,000	\$135,245	\$3,245
Intergovernmental	681,000	774,856	719,099	(55,757)
Other	12,000	18,944	19,191	247
<b>Total Revenues</b>	<b>825,000</b>	<b>925,800</b>	<b>873,535</b>	<b>(52,265)</b>
<b><u>EXPENDITURES:</u></b>				
Current:				
Human Services				
Personal Services	353,332	335,832	332,007	3,825
Contractual Services	362,033	419,633	419,388	245
Materials/Supplies	3,000	4,000	2,627	1,373
Other	16,430	17,930	16,833	1,097
Fringe Benefits	96,601	95,601	91,170	4,431
<i>Total human services</i>	<i>831,396</i>	<i>872,996</i>	<i>862,025</i>	<i>10,971</i>
<b>Total Expenditures</b>	<b>831,396</b>	<b>872,996</b>	<b>862,025</b>	<b>10,971</b>
 Excess of Revenues Over (Under) Expenditures	 (6,396)	 52,804	 11,510	 (41,294)
 <b>Fund Balance, January 1</b>	 13,044	 13,044	 13,044	 0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<b>\$6,648</b>	<b>\$65,848</b>	<b>\$24,554</b>	<b>(\$41,294)</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Children's Services  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$1,216,500	\$1,216,500	\$1,094,024	(\$122,476)
Other	58,000	58,000	129,686	71,686
<b>Total Revenues</b>	1,274,500	1,274,500	1,223,710	(50,790)
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Contractual Services	1,283,049	1,290,629	1,288,801	1,828
Materials/Supplies	10,000	2,420	2,412	8
Other	67,945	67,945	67,662	283
<i>Total human services</i>	1,360,994	1,360,994	1,358,875	2,119
<b>Total Expenditures</b>	1,360,994	1,360,994	1,358,875	2,119
Excess of Revenues				
(Under) Expenditures	(86,494)	(86,494)	(135,165)	(48,671)
<b>Fund Balance, January 1</b>	259,782	259,782	259,782	0
Prior year encumbrances appropriated	198	198	198	0
<b>Fund Balance, December 31</b>	\$173,486	\$173,486	\$124,815	(\$48,671)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Adult Basic Literacy Grant (ABLE)  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Intergovernmental	\$83,200	\$83,200	\$79,251	\$(3,949)
Other	2,000	2,000	5,386	3,386
<b>Total Revenues</b>	85,200	85,200	84,637	(563)
<b><u>EXPENDITURES:</u></b>				
Current:				
Human Services				
Personal Services	63,745	63,861	63,001	860
Contractual Services	2,853	2,948	2,493	455
Materials/Supplies	5,143	5,448	5,151	297
Capital Outlay	2,855	2,287	1,456	831
Other	5,964	7,240	4,737	2,503
Fringe Benefits	11,114	11,601	10,863	738
<i>Total human services</i>	91,674	93,385	87,701	5,684
<b>Total Expenditures</b>	91,674	93,385	87,701	5,684
Excess of Revenues				
(Under) Expenditures	(6,474)	(8,185)	(3,064)	5,121
<b>Fund Balance, January 1</b>	12,771	12,771	12,771	0
Prior year encumbrances appropriated	1,049	1,049	1,049	0
<b>Fund Balance, December 31</b>	\$7,346	\$5,635	\$10,756	\$5,121

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Council On Aging  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>				
Intergovernmental	\$93,450	\$151,167	\$151,167	\$0
Other	0	2,075	2,109	34
<b>Total Revenues</b>	93,450	153,242	153,276	34
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Human Services				
Personal Services	45,562	68,062	67,646	416
Contractual Services	22,000	53,194	44,412	8,782
Materials/Supplies	5,000	9,935	9,648	287
Capital Outlay	3,000	129	129	0
Other	9,000	14,402	13,701	701
Fringe Benefits	23,950	22,484	21,509	975
<i>Total human services</i>	108,512	168,206	157,045	11,161
<b>Total Expenditures</b>	108,512	168,206	157,045	11,161
Excess of Revenues Over (Under) Expenditures	(15,062)	(14,964)	(3,769)	11,195
<b>Fund Balance, January 1</b>	33,500	33,500	33,500	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$18,438	\$18,536	\$29,731	\$11,195

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Workplace Investment Act  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<b><u>REVENUES:</u></b>				
Intergovernmental	\$206,000	\$206,000	\$0	\$(206,000)
Other	0	0	132,600	132,600
<b>Total Revenues</b>	206,000	206,000	132,600	(73,400)
<b><u>EXPENDITURES:</u></b>				
Current:				
Human Services				
Contractual Services	78,000	108,000	107,487	513
Other	148,800	118,800	88,854	29,946
<i>Total human services</i>	226,800	226,800	196,341	30,459
<b>Total Expenditures</b>	226,800	226,800	196,341	30,459
Excess of Revenues				
(Under) Expenditures	(20,800)	(20,800)	(63,741)	(42,941)
<b>Fund Balance, January 1</b>	64,899	64,899	64,899	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$44,099	\$44,099	\$1,158	\$(42,941)



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Collaborative Family Risk Fund  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
-				
<b>REVENUES:</b>				
Intergovernmental	\$235,000	\$235,000	\$260,000	\$25,000
<b>Total Revenues</b>	<u>235,000</u>	<u>235,000</u>	<u>260,000</u>	<u>25,000</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Contractual Services	235,000	235,000	235,000	0
<i>Total human services</i>	<u>235,000</u>	<u>235,000</u>	<u>235,000</u>	<u>0</u>
<b>Total Expenditures</b>	235,000	235,000	235,000	0
Excess of Revenues Over Expenditures	0	0	25,000	25,000
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u>\$0</u>	<u>\$0</u>	<u>\$25,000</u>	<u>\$25,000</u>

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# UNION COUNTY, OHIO

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2005*

	<b>CAPITAL IMPROVEMENTS</b>	<b>FEDERAL GRANT / RECAPTURE CPBG FUND</b>	<b>DITCH CONSTRUCTION</b>
<b><u>ASSETS:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,068,874	\$ 31,406	\$ 38,812
Cash In Segregated Accounts	-	-	-
Intergovernmental Receivable	-	-	-
Interest Receivable	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,068,874</b>	<b>\$ 31,406</b>	<b>\$ 38,812</b>
<b><u>LIABILITIES:</u></b>			
Accounts payable	\$ -	\$ -	\$ -
Contracts payable	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>FUND BALANCES:</u></b>			
Reserved for encumbrances	-	-	-
Unreserved, unrestricted	1,068,874	31,406	38,812
<b>TOTAL FUND BALANCES</b>	<b>1,068,874</b>	<b>31,406</b>	<b>38,812</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,068,874</b>	<b>\$ 31,406</b>	<b>\$ 38,812</b>

***CONTINUED***

# UNION COUNTY, OHIO

Combining Balance Sheet (continued)  
 Nonmajor Capital Projects Funds  
 December 31, 2005

	<b>MRDD CAPITAL FUND</b>	<b>SHERIFF'S FACILITY CONSTRUCTION</b>	<b>AG CENTER</b>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 109,055	\$ 3,807	\$ 1,990
Cash In Segregated Accounts	-	233,904	-
Intergovernmental Receivable	-	-	-
Interest Receivable	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 109,055</b>	<b>\$ 237,711</b>	<b>\$ 1,990</b>
<b>LIABILITIES:</b>			
Accounts payable	\$ -	\$ -	\$ 1,665
Contracts payable	92,645	-	-
<b>TOTAL LIABILITIES</b>	<b>92,645</b>	<b>-</b>	<b>1,665</b>
<b>FUND BALANCES:</b>			
Reserved for encumbrances	221,958	-	-
Undesignated	(205,548)	237,711	325
<b>TOTAL FUND BALANCES</b>	<b>16,410</b>	<b>237,711</b>	<b>325</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 109,055</b>	<b>\$ 237,711</b>	<b>\$ 1,990</b>

**CONTINUED**

<u>COURTHOUSE RENOVATION</u>	<u>LONDON AVE. GOVT. BLDG.</u>	<u>CAPITAL PROJECTS ISSUE II</u>	<u>TOTAL</u>
\$ 6,804	\$ 208,587	\$ -	\$ 1,469,335
-	276,165	-	510,069
-	-	196,106	196,106
-	710	-	710
<u>\$ 6,804</u>	<u>\$ 485,462</u>	<u>\$ 196,106</u>	<u>\$ 2,176,220</u>
\$ -	\$ -	\$ 196,106	\$ 197,771
-	-	-	92,645
-	-	196,106	290,416
-	-	-	221,958
<u>6,804</u>	<u>485,462</u>	<u>-</u>	<u>1,663,846</u>
<u>6,804</u>	<u>485,462</u>	<u>-</u>	<u>1,885,804</u>
<u>\$ 6,804</u>	<u>\$ 485,462</u>	<u>\$ 196,106</u>	<u>\$ 2,176,220</u>

# UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2005*

	CAPITAL IMPROVEMENTS	FEDERAL GRANT / RECAPTURE CPBG FUND	DITCH CONSTRUCTION
<b>REVENUES:</b>			
Intergovernmental	\$ -	\$ 234,795	\$ -
Investment Earnings / Interest	-	-	-
Other Resources	-	100	-
<b>Total Revenues</b>	-	234,895	-
<b>EXPENDITURES:</b>			
Current:			
Human Services	-	-	-
Other	-	249,491	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	-	249,491	-
<b>EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES</b>	-	(14,596)	-
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers In	500,000	-	-
Operating Transfers Out	(21,384)	-	-
<b>Total Other Financing Sources (Uses)</b>	478,616	-	-
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	478,616	(14,596)	-
Fund Balance January 1	590,258	46,002	38,812
Fund Balance (Deficits), December 31	\$ 1,068,874	\$ 31,406	\$ 38,812

<u>MRDD CAPITAL FUND</u>	<u>SHERIFF'S FACILITY CONSTRUCTION</u>	<u>AG CENTER</u>	<u>COURTHOUSE RENOVATION</u>
\$ -	\$ -	\$ -	\$ -
-	4,860	-	-
-	-	-	-
-	4,860	-	-
92,645	-	-	-
-	578	-	-
-	26,409	47,463	-
92,645	26,987	47,463	-
(92,645)	(22,127)	(47,463)	-
-	-	21,669	-
-	-	-	-
-	-	21,669	-
(92,645)	(22,127)	(25,794)	-
109,055	259,838	26,119	6,804
\$ 16,410	\$ 237,711	\$ 325	\$ 6,804

*CONTINUED*

# UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital Projects Funds (continued)  
For the Year Ended December 31, 2005*

	LONDON AVE. GOVT. BLDG.	CAPITAL PROJECTS ISSUE II	TOTAL
<b>REVENUES:</b>			
Intergovernmental	\$ -	\$ 785,013	1,019,808
Investment Earnings / Interest	12,386	-	17,246
Other Resources	-	-	100
<b>Total Revenues</b>	12,386	785,013	1,037,154
<b>EXPENDITURES:</b>			
Current:			
Human Services	-	-	92,645
Other	683	-	250,752
Capital Outlay	2,930	785,013	861,815
<b>Total Expenditures</b>	3,613	785,013	1,205,212
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	8,773	-	(168,058)
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers In	306	-	521,975
Operating Transfers Out	-	-	(21,384)
<b>Total Other Financing Sources (Uses)</b>	306	-	500,591
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	9,079	-	332,533
Fund Balance January 1	476,383	-	1,553,271
Fund Balance (Deficits), December 31	\$ 485,462	\$ -	\$ 1,885,804



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Capital Improvements  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	0	0	500,000	500,000
Transfers - Out	(590,258)	(590,258)	(21,384)	568,874
Total other financing sources (uses)	<u>(590,258)</u>	<u>(590,258)</u>	<u>478,616</u>	<u>1,068,874</u>
Net Change in Fund Balance	(590,258)	(590,258)	478,616	1,068,874
Fund Balance, January 1	590,258	590,258	590,258	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$1,068,874</u>	<u>\$1,068,874</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Federal Grant Fund & Recapture CBDG  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$219,013	\$358,573	\$234,795	(\$123,778)
Other	0	0	100	100
Total Revenues	219,013	358,573	234,895	(123,678)
<b>EXPENDITURES:</b>				
Current:				
Other	243,346	382,906	249,491	133,415
Total Expenditures	243,346	382,906	249,491	133,415
Excess of Revenues (Under) Expenditures	(24,333)	(24,333)	(14,596)	9,737
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	0	21,669	21,669	0
Transfers - Out	0	(32,669)	(21,669)	(11,000)
Total other financing sources (uses)	0	(11,000)	0	(11,000)
Net Change in Fund Balance	(24,333)	(35,333)	(14,596)	20,737
Fund Balance, January 1	46,002	46,002	46,002	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$21,669	\$10,669	\$31,406	\$20,737

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Ditch Construction Fund  
For the Year Ended December 31, 2005*

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

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Board of MRDD Capital Fund  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Current:				
Contractual Services	112,000	81,100	56,745	24,355
Capital Outlay	5,000	35,900	35,900	0
Total Expenditures	117,000	117,000	92,645	24,355
Excess of Revenues (Under) Expenditures	(117,000)	(117,000)	(92,645)	24,355
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	120,000	120,000	0	(120,000)
Total other financing sources (uses)	120,000	120,000	0	(120,000)
Net Change in Fund Balance	3,000	3,000	(92,645)	(95,645)
Fund Balance, January 1	86,856	86,856	86,856	0
Prior year encumbrances appropriated	22,200	22,200	22,200	0
Fund Balance, December 31	\$112,056	\$112,056	\$16,411	(\$95,645)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sheriff's Facilities Construction  
For the Year Ended December 31, 2005*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Contractual Services	30,216	30,216	26,409	3,807
Total Expenditures	30,216	30,216	26,409	3,807
Excess of Revenues (Under) Expenditures	(30,216)	(30,216)	(26,409)	3,807
Fund Balance, January 1	30,216	30,216	30,216	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$3,807	\$3,807

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Ag Center  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Current:				
Contractual Services	47,502	47,787	47,463	324
Total Expenditures	47,502	47,787	47,463	324
Excess of Revenues (Under) Expenditures	(47,502)	(47,787)	(47,463)	324
<b>OTHER FINANCING USES:</b>				
Transfers - In	21,384	21,690	21,669	(21)
Total other financing uses	21,384	21,690	21,669	(21)
Net Change in Fund Balance	(26,118)	(26,097)	(25,794)	303
Fund Balance, January 1	26,118	26,118	26,118	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$0	\$21	\$324	\$303

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Courthouse Renovation Fund  
For the Year Ended December 31, 2005*

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

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
London Avenue Government Building  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Investment Income	\$0	\$0	\$5,981	\$5,981
Total Revenues	0	0	5,981	5,981
<b>EXPENDITURES:</b>				
Current:				
Contractual Services	5,000	5,307	2,930	2,377
Total Expenditures	5,000	5,307	2,930	2,377
Excess of Revenues				
Over (Under) Expenditures	(5,000)	(5,307)	3,051	8,358
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	0	0	306	306
Total other financing sources (uses)	0	0	306	306
Net Change in Fund Balance	(5,000)	(5,307)	3,357	8,664
Fund Balance, January 1	205,230	205,230	205,230	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$200,230	\$199,923	\$208,587	\$8,664



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Capital Project Issue II Funds  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Intergovernmental	\$588,907	\$588,907	\$588,907	\$0
Total Revenues	588,907	588,907	588,907	0
<b>EXPENDITURES:</b>				
Current:				
Contractual Services	588,907	588,907	588,907	0
Total Expenditures	588,907	588,907	588,907	0
Excess of Revenues				
(Under) Expenditures	0	0	0	0
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2005*

	<b>BOND RETIREMENT FUND</b>	<b>SALES TAX DEBT FUND</b>	<b>TOTAL</b>
	<hr/>	<hr/>	<hr/>
<b><u>ASSETS:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 136,149	\$ 136,149
<b>TOTAL ASSETS</b>	<hr/> -	<hr/> 136,149	<hr/> 136,149
<b><u>LIABILITIES:</u></b>			
<b><u>FUND BALANCES:</u></b>			
Reserved for Debt Service	-	136,149	136,149
<b>TOTAL FUND BALANCES</b>	<hr/> -	<hr/> 136,149	<hr/> 136,149
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<hr/> \$ -	<hr/> \$ 136,149	<hr/> \$ 136,149

# UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2005*

	<b>BOND RETIREMENT FUND</b>	<b>SALES TAX DEBT FUND</b>	<b>TOTAL</b>
<b><u>REVENUES:</u></b>			
Other Resources	\$ 126,703	\$ -	\$ 126,703
<b>Total Revenues</b>	<b>126,703</b>	<b>-</b>	<b>126,703</b>
<b><u>EXPENDITURES:</u></b>			
Debt Service:			
Other	-	340	340
Principal Retirement	330,000	240,000	570,000
Interest & fiscal charges	158,985	250,597	409,582
<b>Total Expenditures</b>	<b>488,985</b>	<b>490,937</b>	<b>979,922</b>
<b>EXCESS OF REVENUES (UNDER) EXPENDITURES</b>	<b>(362,282)</b>	<b>(490,937)</b>	<b>(853,219)</b>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>			
Operating Transfers In	340,982	536,200	877,182
Operating Transfers Out	-	(45,000)	(45,000)
<b>Total Other Financing Sources (Uses)</b>	<b>340,982</b>	<b>491,200</b>	<b>832,182</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>(21,300)</b>	<b>263</b>	<b>(21,037)</b>
Fund Balance January 1	21,300	135,886	157,186
Fund Balance December 31	\$ -	\$ 136,149	\$ 136,149

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Bond Retirement Fund  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Property Taxes	\$241,332	\$241,332	\$220,031	(\$21,301)
Other	123,420	123,420	126,703	3,283
Total Revenues	364,752	364,752	346,734	(18,018)
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Debt Service:				
Principal Retirement	330,000	330,000	330,000	0
Interest and Fiscal Charges	158,985	158,985	158,985	0
Total Expenditures	488,985	488,985	488,985	0
Excess of Revenues (Under) Expenditures	(124,233)	(124,233)	(142,251)	(18,018)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	169,880	169,880	120,951	(48,929)
Total Other Financing Sources (Uses)	169,880	169,880	120,951	(48,929)
Net Change in Fund Balance	45,647	45,647	(21,300)	(66,947)
Fund Balance, January 1	21,300	21,300	21,300	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$66,947	\$66,947	\$0	\$(66,947)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sales Tax Debt Fund  
For the Year Ended December 31, 2005*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Sales Tax	\$540,000	\$540,000	\$536,200	(\$3,800)
Total Revenues	540,000	540,000	536,200	(3,800)
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Debt Service:				
Other	1,000	1,000	340	660
Principal Retirement	240,000	240,000	240,000	0
Interest and Fiscal Charges	250,598	250,598	250,597	1
Total Expenditures	491,598	491,598	490,937	661
Excess of Revenues Over Expenditures	48,402	48,402	45,263	(3,139)
Fund Balance, January 1	90,886	90,886	90,886	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$139,288	\$139,288	\$136,149	(\$3,139)

# UNION COUNTY, OHIO

## *Nonmajor Proprietary Funds – Fund Descriptions*

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

### Sanitary Sewer Fund

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

### Water District Fund

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

### Building and Development Fund

To account for fees collected from the general public for building and construction permits.

**UNION COUNTY, OHIO**  
*Combining Statement of Net Assets*  
*Nonmajor Proprietary Funds*  
 DECEMBER 31, 2005

	<b>Sanitary Sewer District</b>	<b>Water District</b>	<b>Building and Development</b>	<b>Total</b>
<b><u>ASSETS:</u></b>				
Current Assets				
Equity In Pooled Cash and Cash Equivalent	\$1,181,124	\$656,509	\$239,458	\$2,077,091
Receivables				
Accrued Interest	180	90	0	270
Prepaid Items	1,968	142	706	2,816
<i>Total Current Assets</i>	<u>1,183,272</u>	<u>656,741</u>	<u>240,164</u>	<u>2,080,177</u>
Noncurrent Assets				
Nondepreciable Capital Assets	63,956	0	15,485	79,441
Depreciable Capital Assets, Net	2,837,759	1,494,853	66,125	4,398,737
<i>Total Noncurrent Assets</i>	<u>2,901,715</u>	<u>1,494,853</u>	<u>81,610</u>	<u>4,478,178</u>
<b>TOTAL ASSETS</b>	<u>4,084,987</u>	<u>2,151,594</u>	<u>321,774</u>	<u>6,558,355</u>
<b><u>LIABILITIES:</u></b>				
Current Liabilities:				
Wages Payable	2,555	1,531	0	4,086
Contracts Payable	33,739	0	0	33,739
Intergovernmental Payable	3,023	1,970	24,413	29,406
Compensated Absences Payable	13,484	0	29,126	42,610
Accrued Interest Payable	33,280	31,280	0	64,560
OPWC Loans Payable	7,927	0	0	7,927
Notes Payable	2,080,000	1,955,000	0	4,035,000
<i>Total Current Liabilities</i>	<u>2,174,008</u>	<u>1,989,781</u>	<u>53,539</u>	<u>4,217,328</u>
Long-Term Liabilities:				
Compensated Absences Payable	5,413	0	11,690	17,103
OPWC Loans Payable	61,456	0	0	61,456
<i>Total Long-Term Liabilities</i>	<u>66,869</u>	<u>0</u>	<u>11,690</u>	<u>78,559</u>
<b>TOTAL LIABILITIES</b>	<u>2,240,877</u>	<u>1,989,781</u>	<u>65,229</u>	<u>4,295,887</u>
<b><u>Net Assets:</u></b>				
Invested in Capital Assets, Net of Related Debt	721,651	(460,147)	66,125	327,629
Unrestricted	1,122,459	621,960	190,420	1,934,839
<i>Total Net Assets</i>	<u>\$1,844,110</u>	<u>\$161,813</u>	<u>\$256,545</u>	<u>\$2,262,468</u>

# UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Nonmajor Proprietary Funds  
For the Year Ended December 31, 2005*

<b>OPERATING REVENUES:</b>	<b>Sanitary Sewer District</b>	<b>Water District</b>	<b>Building and Development</b>	<b>Total</b>
Charges For Services	\$636,672	\$322,972	\$832,104	\$1,791,748
License and Permits	1,900	950	14,105	16,955
Tap-in Fees	399,600	290,700	0	690,300
Special Assessments	39,634	5,106	0	44,740
Other	65,978	17,161	2,137	85,276
<i>Total operating revenue</i>	<u>1,143,784</u>	<u>636,889</u>	<u>848,346</u>	<u>2,629,019</u>
 <b>OPERATING EXPENSES:</b>				
Personal Services	93,012	68,107	736,747	897,866
Contract Services	518,567	179,348	136,371	834,286
Materials and Supplies	266	8,488	0	8,754
Depreciation and Amortization	81,130	35,005	16,952	133,087
Interest and Fiscal Charges	0	2,500	0	2,500
Other Operating Expenses	429,678	227,021	30,924	687,623
<i>Total Operating Expenses</i>	<u>1,122,653</u>	<u>520,469</u>	<u>920,994</u>	<u>2,564,116</u>
 <i>OPERATING INCOME (LOSS)</i>	 21,131	 116,420	 (72,648)	 64,903
 <b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>				
Interest income	1,450	1,359	0	2,809
Loss on Sale of Capital Assets	(799)	0	0	(799)
Interest and Fiscal Charges	(59,073)	(55,457)	0	(114,530)
Other Non-Operating Expense	(7,500)	(10,000)	0	(17,500)
 <i>Total Non-Operating (Expenses)</i>	 <u>(65,922)</u>	 <u>(64,098)</u>	 <u>0</u>	 <u>(130,020)</u>
 <i>Change in Net Assets</i>	 (56,244)	 52,322	 (61,195)	 (65,117)
 <i>Net Assets - Beginning of Year</i>	 <u>1,900,354</u>	 <u>109,491</u>	 <u>317,740</u>	 <u>2,327,585</u>
 <i>Net Assets - End of Year</i>	 <u><u>\$1,844,110</u></u>	 <u><u>\$161,813</u></u>	 <u><u>\$256,545</u></u>	 <u><u>\$2,262,468</u></u>



**UNION COUNTY, OHIO**  
*Combining Statement of Cash Flows*  
*Nonmajor Proprietary Funds*  
*For the Year Ended December 31, 2005*

	<u>Sanitary Sewer District</u>	<u>Water District</u>	<u>Building and Development</u>	<u>Total</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash flows from operating activities:</b>				
Cash received from sales/service charges.....	\$ 1,038,172	\$ 614,622	\$ 846,209	\$ 2,499,003
Cash payments for personal services.....	(94,533)	(68,401)	(747,439)	(910,373)
Cash payments for contract services.....	(490,301)	(179,348)	(145,985)	(815,634)
Cash payments for supplies and materials.....	(31,727)	(7,510)	(6,110)	(45,347)
Other cash (payments)/receipts.....	(332,264)	(204,980)	(28,817)	(566,061)
Cash payments for interest.....	-	(2,500)	-	(2,500)
<i>Net Cash Provided by (used) in Operating Activities</i>	<b>89,347</b>	<b>151,883</b>	<b>(82,142)</b>	<b>159,088</b>
<b>Cash flows from capital and related financing activities:</b>				
Issuance of Debt.....	2,075,000	1,945,000	-	4,020,000
Principal retirement.....	(2,085,427)	(1,945,000)	-	(4,030,427)
Interest and fiscal charges.....	(51,731)	(48,490)	-	(100,221)
<i>Net Cash Used In Capital and Related Financing Activities.....</i>	<b>(62,158)</b>	<b>(48,490)</b>	<b>-</b>	<b>(110,648)</b>
<b>Cash flows from investing activities:</b>				
Interest income.....	1,450	1,359	-	2,809
<i>Net Cash Used in Investing Activities</i>	<b>1,450</b>	<b>1,359</b>	<b>-</b>	<b>2,809</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>28,639</b>	<b>104,752</b>	<b>(82,142)</b>	<b>51,249</b>
Cash and cash equivalents at beginning of year.....	1,152,485	551,757	321,600	2,025,842
Cash and cash equivalents at end of year.....	<b>1,181,124</b>	<b>656,509</b>	<b>239,458</b>	<b>2,077,091</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating Income (Loss).....	21,131	116,420	(72,648)	64,903
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities...</b>				
Depreciation and amortization.....	81,130	35,005	16,952	133,087
Changes in assets and liabilities:				
Other .....	(11,453)	-	11,453	-
Prepayments.....	(340)	722	(108)	274
Accrued interest.....	10	30	-	40
Contracts payable.....	34,838	-	(15,381)	19,457
Accrued wages and benefits.....	(395)	(487)	(22,088)	(22,970)
Compensated absences payable.....	(4,823)	-	10,964	6,141
Due to other governments.....	(70)	193	4,199	4,322
<b>Net cash provided by (used in) operating activities.....</b>	<b>\$ 120,028</b>	<b>\$ 151,883</b>	<b>\$ (66,657)</b>	<b>\$ 205,254</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sanitary Sewer District  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$510,000	\$510,000	\$636,672	\$126,672
Tap in Fees	325,000	325,000	399,600	74,600
License/Permits	0	0	1,900	1,900
Special Assessment	32,000	32,000	39,634	7,634
Interest	1,700	1,700	34,518	32,818
Other	0	0	31,470	31,470
Total Operating Revenues	<u>868,700</u>	<u>868,700</u>	<u>1,143,794</u>	<u>275,094</u>
<b>EXPENSES:</b>				
Personal Services	81,900	81,900	76,513	5,387
Contractual Services	557,300	606,300	490,877	115,423
Material and Supplies	39,539	39,539	34,162	5,377
Capital Outlay	47,874	44,249	38,890	5,359
Fringe Benefits	28,600	28,761	21,787	6,974
Other Operating Expenses	128,791	430,748	429,724	1,024
Interest & Fiscal Charges	55,600	55,600	51,731	3,869
Total Expenses	<u>939,604</u>	<u>1,287,097</u>	<u>1,143,684</u>	<u>143,413</u>
Operating income (loss)	(70,904)	(418,397)	110	418,507
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Transfers in	\$220,000	\$220,000	\$3,767	\$(216,233)
Transfers out	(302,200)	(12,754)	0	12,754
Principal retirement	(2,083,150)	(2,085,650)	(2,085,427)	223
Issuance of notes	2,010,000	2,010,000	2,075,000	65,000
Other Financing Sources	10,000	10,000	1,450	(8,550)
Total nonoperating revenues (expenses)	<u>(145,350)</u>	<u>141,596</u>	<u>(5,210)</u>	<u>(146,806)</u>
Net income (loss)	(216,254)	(276,801)	(5,100)	271,701
Fund Balance, January 1	1,147,011	1,147,011	1,147,011	0
Prior year encumbrances appropriated	5,473	5,473	5,473	0
Fund Balance, December 31	<u>\$936,230</u>	<u>\$875,683</u>	<u>\$1,147,384</u>	<u>\$271,701</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Water District  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$235,000	\$235,000	\$322,972	\$87,972
Tap in Fees	270,000	270,000	290,700	20,700
License/Permits	200	200	950	750
Special Assessments	18,000	18,000	5,106	(12,894)
Investment Income	1,380	1,380	16,882	15,502
Other	3,000	3,000	309	(2,691)
Total Operating Revenues	<u>527,580</u>	<u>527,580</u>	<u>636,919</u>	<u>109,339</u>
<b>EXPENSES:</b>				
Personal Services	67,000	67,000	52,268	14,732
Contractual Services	155,200	187,200	179,348	7,852
Material and Supplies	16,500	16,200	7,510	8,690
Capital Outlay	8,200	6,700	256	6,444
Fringe Benefits	18,200	17,700	16,133	1,567
Other Operating Expenses	139,500	234,225	227,021	7,204
Interest & Fiscal Charges	55,750	58,250	50,990	7,260
Total Expenses	<u>460,350</u>	<u>587,275</u>	<u>533,526</u>	<u>53,749</u>
Operating income (loss)	67,230	(59,695)	103,393	163,088
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Transfers in	\$230,000	\$230,000	\$0	\$(230,000)
Transfers out	(307,200)	(185,628)	0	185,628
Principal retirement	(1,945,000)	(1,945,000)	(1,945,000)	0
Issuance of notes	2,010,000	2,010,000	1,945,000	(65,000)
Other Financing Sources	10,000	10,000	1,359	(8,641)
Total nonoperating revenues (expenses)	<u>(2,200)</u>	<u>119,372</u>	<u>1,359</u>	<u>(118,013)</u>
Net income	65,030	59,677	104,752	45,075
Fund Balance, January 1	551,757	551,757	551,757	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$616,787</u>	<u>\$611,434</u>	<u>\$656,509</u>	<u>\$45,075</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Building & Development  
For the Year Ended December 31, 2005*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$808,000	\$808,000	\$832,104	\$24,104
Licenses/Permits	0	0	14,105	14,105
Other	0	0	2,137	2,137
Total Operating Revenues	<u>808,000</u>	<u>808,000</u>	<u>848,346</u>	<u>40,346</u>
<b>EXPENSES:</b>				
Personal Services	618,000	613,863	594,900	18,963
Contractual Services	67,000	171,233	152,451	18,782
Material and Supplies	8,000	7,500	6,431	1,069
Capital Outlay	40,000	20,500	15,515	4,985
Fringe Benefits	155,200	151,337	148,772	2,565
Other Operating Expenses	35,500	39,500	30,924	8,576
Total Expenses	<u>923,700</u>	<u>1,003,933</u>	<u>948,993</u>	<u>54,940</u>
Net income (loss)	(115,700)	(195,933)	(100,647)	95,286
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Transfers out	0	(3,767)	(3,767)	0
Total nonoperating revenues (expenses)	<u>0</u>	<u>(3,767)</u>	<u>(3,767)</u>	<u>0</u>
Net income (loss)	(115,700)	(199,700)	(104,414)	95,286
Fund Balance, January 1	321,600	321,600	321,600	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$205,900</u>	<u>\$121,900</u>	<u>\$217,186</u>	<u>\$95,286</u>

# UNION COUNTY, OHIO

## *Nonmajor Fiduciary Funds – Fund Descriptions*

### *Agency Funds*

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

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

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

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

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

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

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

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

Domestic Violence Fund: To account for fees collected on each divorce and dissolution case to be used for a battered spouse program provided by Turning Point and Choices, Inc.

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

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

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

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

# UNION COUNTY, OHIO

## *Agency Funds* (continued)

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

Union County Family / Children First: To account for the revenues and expenditures of the council that administers various social programs within the County.

Other Agency Funds - smaller agency funds operated by the County funded by miscellaneous sources. These funds are listed as follows:

PHP County Health Insurance  
Ohio Elections Commission  
Retirement  
Community National Assurance

Workmen's Compensation  
CSEA IV-D Grant  
Ohio Children's Trust  
Help Me Grow

# UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2005

	<u>Balance 12/31/2004</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2005</u>
<b><u>Tax Collections</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,688,758	\$77,168,611	\$77,623,657	\$3,233,712
Intergovernmental Receivable	1,463,674	1,706,716	1,463,674	1,706,716
Taxes Receivable	62,157,363	65,953,225	62,157,363	65,953,225
<b>Total Assets</b>	<b><u>67,309,795</u></b>	<b><u>144,828,552</u></b>	<b><u>141,244,694</u></b>	<b><u>70,893,653</u></b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	67,309,795	144,828,552	141,244,694	70,893,653
<b>Total Liabilities</b>	<b><u>\$67,309,795</u></b>	<b><u>\$144,828,552</u></b>	<b><u>\$141,244,694</u></b>	<b><u>\$70,893,653</u></b>

## **Central Ohio Youth Center**

### **Assets:**

Equity in Pooled Cash and Cash Equivalents	\$22,063	\$2,460,034	\$2,067,572	\$414,525
<b>Total Assets</b>	<b><u>22,063</u></b>	<b><u>2,460,034</u></b>	<b><u>2,067,572</u></b>	<b><u>414,525</u></b>

### **Liabilities:**

Undistributed Assets	22,063	2,460,034	2,067,572	414,525
<b>Total Liabilities</b>	<b><u>\$22,063</u></b>	<b><u>\$2,460,034</u></b>	<b><u>\$2,067,572</u></b>	<b><u>\$414,525</u></b>

## **Health Department**

### **Assets:**

Equity in Pooled Cash and Cash Equivalents	\$2,157,549	2,878,378	2,449,954	\$2,585,973
Intergovernmental Receivable	0	49,476	0	49,476
Due from other funds	10,000	0	10,000	0
Cash in Segregated Accounts	145,701	133,388	145,701	133,388
<b>Total Assets</b>	<b><u>2,313,250</u></b>	<b><u>3,061,242</u></b>	<b><u>2,605,655</u></b>	<b><u>2,768,837</u></b>

### **Liabilities:**

Due to other funds	10,000	0	10,000	0
Undistributed Assets	2,303,250	3,061,242	2,595,655	2,768,837
<b>Total Liabilities</b>	<b><u>\$2,313,250</u></b>	<b><u>\$3,061,242</u></b>	<b><u>\$2,605,655</u></b>	<b><u>\$2,768,837</u></b>

## **Soil & Water Conservation**

### **Assets:**

Equity in Pooled Cash and Cash Equivalents	\$74,864	\$372,842	\$337,546	\$110,160
<b>Total Assets</b>	<b><u>74,864</u></b>	<b><u>372,842</u></b>	<b><u>337,546</u></b>	<b><u>110,160</u></b>

### **Liabilities:**

Undistributed Assets	74,864	372,842	337,546	110,160
<b>Total Liabilities</b>	<b><u>\$74,864</u></b>	<b><u>\$372,842</u></b>	<b><u>\$337,546</u></b>	<b><u>\$110,160</u></b>

CONTINUED

# UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
<b><u>Fine Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$16,086	\$251,766	\$267,852	\$0
<b>Total Assets</b>	<b>16,086</b>	<b>251,766</b>	<b>267,852</b>	<b>0</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	16,086	251,766	267,852	0
<b>Total Liabilities</b>	<b>\$16,086</b>	<b>\$251,766</b>	<b>\$267,852</b>	<b>\$0</b>
<b><u>Marriage Licenses</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,264	\$5,338	\$5,525	\$3,077
<b>Total Assets</b>	<b>3,264</b>	<b>5,338</b>	<b>5,525</b>	<b>3,077</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	3,264	5,338	5,525	3,077
<b>Total Liabilities</b>	<b>\$3,264</b>	<b>\$5,338</b>	<b>\$5,525</b>	<b>\$3,077</b>
<b><u>Indigent Counsel/Restitution</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$29,569	\$0	\$0	\$29,569
<b>Total Assets</b>	<b>29,569</b>	<b>0</b>	<b>0</b>	<b>29,569</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	29,569	0	0	29,569
<b>Total Liabilities</b>	<b>\$29,569</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,569</b>
<b><u>Domestic Violence</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,533	\$6,201	\$6,795	\$2,939
<b>Total Assets</b>	<b>3,533</b>	<b>6,201</b>	<b>6,795</b>	<b>2,939</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	3,533	6,201	6,795	2,939
<b>Total Liabilities</b>	<b>\$3,533</b>	<b>\$6,201</b>	<b>\$6,795</b>	<b>\$2,939</b>
<b><u>County Courts</u></b>				
<b><u>Assets:</u></b>				
Cash in Segregated Accounts	\$420,243	\$299,240	\$420,243	\$299,240
<b>Total Assets</b>	<b>420,243</b>	<b>299,240</b>	<b>420,243</b>	<b>299,240</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	420,243	299,240	420,243	299,240
<b>Total Liabilities</b>	<b>\$420,243</b>	<b>\$299,240</b>	<b>\$420,243</b>	<b>\$299,240</b>

CONTINUED



# UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
<b><u>Alimony &amp; Child Support</u></b>				
<b><u>Assets:</u></b>				
Cash in Segregated Accounts	\$696	\$6,036	\$696	\$6,036
<b>Total Assets</b>	<b>696</b>	<b>6,036</b>	<b>696</b>	<b>6,036</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	696	6,036	696	6,036
<b>Total Liabilities</b>	<b>\$696</b>	<b>\$6,036</b>	<b>\$696</b>	<b>\$6,036</b>
<b><u>Payroll</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$112,855	\$17,191,048	\$17,181,280	\$122,623
<b>Total Assets</b>	<b>112,855</b>	<b>17,191,048</b>	<b>17,181,280</b>	<b>122,623</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	112,855	17,191,048	17,181,280	122,623
<b>Total Liabilities</b>	<b>\$112,855</b>	<b>\$17,191,048</b>	<b>\$17,181,280</b>	<b>\$122,623</b>
<b><u>Joint Recreation Board</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$11,088	\$55,695	\$40,565	\$26,218
<b>Total Assets</b>	<b>11,088</b>	<b>55,695</b>	<b>40,565</b>	<b>26,218</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	11,088	55,695	40,565	26,218
<b>Total Liabilities</b>	<b>\$11,088</b>	<b>\$55,695</b>	<b>\$40,565</b>	<b>\$26,218</b>
<b><u>Housing Trust Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$62,567	\$415,757	\$386,139	\$92,185
<b>Total Assets</b>	<b>62,567</b>	<b>415,757</b>	<b>386,139</b>	<b>92,185</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	62,567	415,757	386,139	92,185
<b>Total Liabilities</b>	<b>\$62,567</b>	<b>\$415,757</b>	<b>\$386,139</b>	<b>\$92,185</b>
<b><u>Union County Family / Children First</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$26,931	\$70,892	\$70,740	\$27,083
<b>Total Assets</b>	<b>26,931</b>	<b>70,892</b>	<b>70,740</b>	<b>27,083</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	26,931	70,892	70,740	27,083
<b>Total Liabilities</b>	<b>\$26,931</b>	<b>\$70,892</b>	<b>\$70,740</b>	<b>\$27,083</b>

CONTINUED

# UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
<b><u>PHP County Health Insurance</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$170,410	\$2,101,245	\$2,265,131	\$6,524
<b>Total Assets</b>	<b>170,410</b>	<b>2,101,245</b>	<b>2,265,131</b>	<b>6,524</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	170,410	2,101,245	2,265,131	6,524
<b>Total Liabilities</b>	<b>\$170,410</b>	<b>\$2,101,245</b>	<b>\$2,265,131</b>	<b>\$6,524</b>
 <b><u>Workmen's Compensation</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$272,966	\$272,966	\$0
<b>Total Assets</b>	<b>0</b>	<b>272,966</b>	<b>272,966</b>	<b>0</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	0	272,966	272,966	0
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$272,966</b>	<b>\$272,966</b>	<b>\$0</b>
 <b><u>Ohio Elections Commission</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$80	\$1,615	\$1,695	\$0
<b>Total Assets</b>	<b>80</b>	<b>1,615</b>	<b>1,695</b>	<b>0</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	80	1,615	1,695	0
<b>Total Liabilities</b>	<b>\$80</b>	<b>\$1,615</b>	<b>\$1,695</b>	<b>\$0</b>
 <b><u>CSEA IV-D Grant</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,353	(\$1,353)	\$0	\$0
<b>Total Assets</b>	<b>1,353</b>	<b>(1,353)</b>	<b>0</b>	<b>0</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	1,353	(1,353)	0	0
<b>Total Liabilities</b>	<b>\$1,353</b>	<b>(\$1,353)</b>	<b>\$0</b>	<b>\$0</b>
 <b><u>Retirement</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,290,882	\$2,290,882	\$0
<b>Total Assets</b>	<b>0</b>	<b>2,290,882</b>	<b>2,290,882</b>	<b>0</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	0	2,290,882	2,290,882	0
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$2,290,882</b>	<b>\$2,290,882</b>	<b>\$0</b>

CONTINUED

# UNION COUNTY, OHIO

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2005*

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
<b><u>Ohio Child Trust Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$13,714	\$15,000	\$18,909	\$9,805
<b>Total Assets</b>	<b>13,714</b>	<b>15,000</b>	<b>18,909</b>	<b>9,805</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	13,714	15,000	18,909	9,805
<b>Total Liabilities</b>	<b>\$13,714</b>	<b>\$15,000</b>	<b>\$18,909</b>	<b>\$9,805</b>
<b><u>Community Natural Assur.</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$5,181	\$12,747	\$17,928	\$0
<b>Total Assets</b>	<b>5,181</b>	<b>12,747</b>	<b>17,928</b>	<b>0</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	5,181	12,747	17,928	0
<b>Total Liabilities</b>	<b>\$5,181</b>	<b>\$12,747</b>	<b>\$17,928</b>	<b>\$0</b>
<b><u>Help Me Grow</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$31,633	\$215,358	\$205,711	\$41,280
<b>Total Assets</b>	<b>31,633</b>	<b>215,358</b>	<b>205,711</b>	<b>41,280</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	31,633	215,358	205,711	41,280
<b>Total Liabilities</b>	<b>\$31,633</b>	<b>\$215,358</b>	<b>\$205,711</b>	<b>\$41,280</b>
<b><u>All Agency Funds:</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$6,431,498	\$105,785,022	\$105,510,847	\$6,705,673
Cash in Segregated Accounts	566,640	438,664	566,640	438,664
Intergovernmental Receivable	1,463,674	1,756,192	1,463,674	1,756,192
Due from Other Funds	10,000	-	10,000	-
Taxes Receivable	62,157,363	65,953,225	62,157,363	65,953,225
<b>Total Assets</b>	<b>70,629,175</b>	<b>173,933,103</b>	<b>169,708,524</b>	<b>74,853,754</b>
<b><u>Liabilities:</u></b>				
Due to Other Funds	10,000	0	10,000	0
Undistributed Assets	70,619,175	173,933,103	169,698,524	74,853,754
<b>Total Liabilities</b>	<b>\$70,629,175</b>	<b>\$173,933,103</b>	<b>\$169,708,524</b>	<b>\$74,853,754</b>

**Schedules of Capital Assets  
Governmental Activities**

# UNION COUNTY, OHIO

## Capital Assets Used in the Operation of Governmental Funds Schedule by Source December 31, 2005

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

Land	\$1,118,091
Improvements	873,573
Buildings	25,406,063
Equipment	3,111,113
Furniture / Fixtures	817,103
Vehicles	4,691,110
Infrastructure	40,018,785
Construction In Progress	288,912
TOTAL	<u><u>\$76,324,750</u></u>

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

General Fund Revenues	\$17,899,166
Note or Bonded Debt	17,970,230
Special Revenue Funds	18,355,904
State Grants	7,490,501
Federal Grants	10,701,088
Donations	3,900,861
Other	7,000
TOTAL	<u><u>\$76,324,750</u></u>

**UNION COUNTY, OHIO**  
 Capital Assets Used in the Operation of Governmental Funds  
 Schedule by Function  
 December 31, 2005

<u>FUNCTION</u>	<u>TOTAL</u>	<u>LAND</u>	<u>IMPROVEMENTS</u>	<u>BUILDINGS</u>	<u>EQUIPMENT</u>	<u>FURNITURE/ FIXTURES</u>	<u>VEHICLES</u>	<u>INFRA- STRUCTURE</u>	<u>CONSTRUCTION IN PROGRESS</u>
General Government									
Legislative and Executive	\$18,797,458	\$710,119	\$785,183	\$15,733,747	\$1,206,270	\$247,488	\$107,995	\$0	\$6,656
Judicial	5,260,901	9,310	10,730	4,808,093	290,279	142,489	0	0	0
Public Safety	2,777,425	130,000	2,780	913,860	713,676	52,021	862,328	0	102,760
Public Works	43,999,791	8,178	7,230	60,819	444,823	87,056	3,372,900	40,018,785	0
Health	4,837,547	243,573	67,650	3,874,613	390,821	70,823	89,800	0	100,267
Human Services	651,628	16,911	0	14,931	65,244	217,226	258,087	0	79,229
Conservation/Recreation	0	0	0	0	0	0	0	0	0
	<u>\$76,324,750</u>	<u>\$1,118,091</u>	<u>\$873,573</u>	<u>\$25,406,063</u>	<u>\$3,111,113</u>	<u>\$817,103</u>	<u>\$4,691,110</u>	<u>\$40,018,785</u>	<u>\$288,912</u>

**UNION COUNTY, OHIO**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes by Function**  
**December 31, 2005**

<u>FUNCTION</u>	<u>BALANCE 12/31/2004</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 12/31/2005</u>
General Government				
Legislative and Executive	\$19,011,014	\$548,110	\$761,666	\$18,797,458
Judicial	5,210,476	52,449	\$2,024	5,260,901
Public Safety	2,625,775	451,445	\$299,795	2,777,425
Public Works	42,187,340	1,960,712	\$148,261	43,999,791
Health	4,741,822	113,305	\$17,580	4,837,547
Human Services	554,726	166,526	\$69,624	651,628
	<u>\$74,331,153</u>	<u>\$3,292,547</u>	<u>\$1,298,950</u>	<u>\$76,324,750</u>

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# 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 re-quired 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>S- 3</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>S- 10</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>S- 14</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>S- 21</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>S- 23</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial reports relates to the services the County provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual reports for the relevant year. The County implemented GASB Statement 34 for the year ended December 31, 2003; schedules presenting government wide information include information beginning in that year.

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# UNION COUNTY

*Net Assets by Component  
Last Three Years (1)  
(accrual basis of accounting)*

	2005	2004 Restated	2003
<b>Government Activities:</b>			
Invested in Capital Assets, Net of Unrelated Debt	\$ 50,863,277	\$ 49,042,618	\$ 45,104,941
Restricted For:			
Capital Projects	1,885,804	1,553,271	3,010,651
Debt Service	103,051	167,311	90,000
Human Service Programs	6,100,622	4,534,666	4,163,061
Public Works Programs	3,154,052	2,271,894	2,487,400
Health Programs	2,500,644	1,710,375	1,233,090
Other Purposes	2,133,744	1,833,401	682,415
Unrestricted	6,365,027	4,958,093	7,815,189
Total governmental activities net assets	<u>73,106,221</u>	<u>66,071,629</u>	<u>64,586,747</u>
<b>Business-type Activities:</b>			
Invested in Capital Assets, Net of Unrelated Debt	12,958,132	14,630,578	9,851,629
Restricted	1,914,465	4,827,773	8,933,332
Unrestricted	14,632,020	7,389,812	6,570,941
Total Business-type activities net assets	<u>29,504,617</u>	<u>26,848,163</u>	<u>25,355,902</u>
<b>Primary Government:</b>			
Invested in Capital Assets, Net of Unrelated Debt	63,821,409	63,673,196	54,956,570
Restricted For:			
Capital Projects	1,885,804	1,553,271	3,010,651
Debt Service	103,051	167,311	90,000
Human Service Programs	6,100,622	4,534,666	4,163,061
Public Works Programs	3,154,052	2,271,894	2,487,400
Health Programs	2,500,644	1,710,375	1,233,090
Other Purposes	4,048,209	6,661,174	9,615,747
Unrestricted	20,997,047	12,347,905	14,386,130
Total	<u>\$ 102,610,838</u>	<u>\$ 92,919,792</u>	<u>\$ 89,942,649</u>

# UNION COUNTY

*Changes in Net Assets  
Last Three Years (1)  
(accrual basis of accounting)*

<b>Expenses</b>	Fiscal Year		
	2005	2004	2003
Governmental activities:			
General Government:			
Legislative and Executive	\$ 11,058,550	\$ 11,245,559	\$ 9,250,525
Judicial	2,248,594	1,960,691	1,909,165
Public Safety	5,631,020	4,709,853	5,625,007
Public Works	3,427,498	4,554,528	1,464,972
Health	3,345,809	3,201,395	3,482,836
Human services	12,759,040	11,339,209	11,616,137
Economic Development	333,395	394,680	154,969
Other	-	1,782,748	666,332
Interest and Fiscal Charges	415,051	451,711	460,618
<i>Total Governmental Activities Expense</i>	<u>39,218,957</u>	<u>39,640,374</u>	<u>34,630,561</u>
Business-type Activities:			
Memorial Hospital	58,582,150	56,083,372	59,845,387
Nonmajor:			
Sanitary Sewer District	1,190,025	872,798	666,119
Water District	585,926	439,051	253,638
Building and Development	920,994	811,553	702,502
<i>Total Business-type Activities Expense</i>	<u>61,279,095</u>	<u>58,206,774</u>	<u>61,467,646</u>
<i>Total Primary Government Expenses</i>	<u>\$ 100,498,052</u>	<u>\$ 97,847,148</u>	<u>\$ 96,098,207</u>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	3,056,333	2,843,582	2,107,002
Judicial	574,770	580,135	879,666
Public Safety	815,211	699,130	560,200
Public Works	618,410	644,370	798,534
Health	170,132	285,042	151,412
Human Services	1,380,394	1,346,464	1,220,303
Economic Development	20,621	20,620	79,774
Operating Grants and Contributions			
General Government:			
Legislative and Executive	813,542	798,429	552,417
Judicial	107,541	110,276	135,611
Public Safety	605,893	554,115	532,082
Health	2,400,984	2,480,982	2,235,583
Human Services	4,508,522	4,625,488	4,413,779
Capital Grants and Contributions			
General Government:			
Legislative and Executive	234,795	335,590	490,040
Public Works	785,013	1,826,860	1,548,851
Human Services	-	-	20,144
<i>Total Governmental Activities Program Revenues</i>	<u>16,092,161</u>	<u>17,151,083</u>	<u>15,725,398</u>

*(continued)*

# UNION COUNTY

*Changes in Net Assets  
Last Three Years (1)  
(accrual basis of accounting)*

	Fiscal Year		
	2005	2004	2003
<b>Program Revenues (continued)</b>			
Business-type Activities:			
Charges for Services:			
Memorial Hospital	58,674,289	54,589,205	57,212,364
Nonmajor:			
Sanitary Sewer District	1,143,784	954,578	888,221
Water District	636,889	586,869	625,295
Building and Development	848,346	798,214	754,349
Capital Grants and Contributions			
Memorial Hospital	543,753	833,980	-
<i>Total Business-type Activities Program Revenues</i>	<u>61,847,061</u>	<u>57,762,846</u>	<u>59,480,229</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 77,939,222</u>	<u>\$ 74,913,929</u>	<u>\$ 75,205,627</u>
<b>Net (expense)/revenue</b>			
Governmental Activities	\$ (23,126,796)	\$ (22,489,291)	\$ (18,905,163)
Business-type Activities	567,966	(443,928)	(1,987,417)
<i>Total Primary Government Net Expense</i>	<u>\$ (22,558,830)</u>	<u>\$ (22,933,219)</u>	<u>\$ (20,892,580)</u>
<b>General Revenues and Other Changes in Net Assets</b>			
Governmental activities:			
Property Taxes	11,605,612	10,018,690	9,429,703
Sales Taxes	7,115,148	6,844,471	8,388,571
Unrestricted Grants and Contributions	9,157,542	6,239,807	7,232,467
Interest	903,077	527,910	542,185
Other	1,380,009	1,530,771	1,510,556
<i>Total Governmental Activities:</i>	<u>30,161,388</u>	<u>25,161,649</u>	<u>27,103,482</u>
Business-type Activities:			
Unrestricted Grants and Contributions	-	-	662,258
Interest	228,887	102,325	149,025
Other	1,859,601	1,772,797	2,163,101
<i>Total Business-type Activities:</i>	<u>2,088,488</u>	<u>1,875,122</u>	<u>2,974,384</u>
<i>Total Primary Government</i>	<u>\$ 32,249,876</u>	<u>\$ 27,036,771</u>	<u>\$ 30,077,866</u>
<b>Change in Net Assets</b>			
Governmental Activities:	\$ 7,034,592	\$ 2,672,358	\$ 8,198,319
Business-type Activities:	2,656,454	1,431,194	986,967
<i>Total Primary Government</i>	<u>\$ 9,691,046</u>	<u>\$ 4,103,552</u>	<u>\$ 9,185,286</u>

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

# UNION COUNTY

*Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)*

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>General Fund</b>					
Reserved	\$ 595,754	\$ 1,089,106	\$ 743,360	\$ 747,942	\$ 777,801
Unreserved	2,952,435	2,377,961	3,665,656	3,089,674	4,443,403
Total General Fund	<u>3,548,189</u>	<u>3,467,067</u>	<u>4,409,016</u>	<u>3,837,616</u>	<u>5,221,204</u>
<b>All Other Governmental Funds</b>					
Reserved	912,165	856,041	431,965	446,049	684,784
Unreserved, reported in:					
Special Revenue Funds	5,588,600	5,962,109	6,396,190	8,150,227	10,035,585
Capital Projects Fund	3,383,151	2,751,707	2,864,090	1,401,758	1,663,846
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>	<u>12,384,215</u>
Total Governmental Funds	<u>\$13,432,105</u>	<u>\$13,036,924</u>	<u>\$14,101,261</u>	<u>\$13,835,650</u>	<u>\$17,605,419</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<b>General Fund</b>					
Reserved	\$ 366,047	\$ 555,451	\$ 675,437	\$ 491,641	\$ 431,927
Unreserved	2,533,901	2,780,430	1,701,013	3,184,071	3,387,401
Total General Fund	<u>2,899,948</u>	<u>3,335,881</u>	<u>2,376,450</u>	<u>3,675,712</u>	<u>3,819,328</u>
<b>All Other Governmental Funds</b>					
Reserved	655,203	560,293	1,039,807	768,867	705,270
Unreserved, reported in:					
Special Revenue Funds	5,910,403	7,252,491	6,706,703	5,870,819	5,770,996
Capital Projects Fund	240,494	2,670,142	8,072,105	5,014,351	3,914,526
Total All Other Governmental Funds	<u>6,806,100</u>	<u>10,482,926</u>	<u>15,818,615</u>	<u>11,654,037</u>	<u>10,390,792</u>
Total Governmental Funds	<u>\$ 9,706,048</u>	<u>\$13,818,807</u>	<u>\$18,195,065</u>	<u>\$15,329,749</u>	<u>\$14,210,120</u>

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# UNION COUNTY

## Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting)

	1996	1997	1998	1999
<b>Revenues</b>				
Property Taxes	\$ 4,648,094	\$ 5,875,329	\$ 5,401,451	\$ 6,863,037
Sales Taxes	3,510,903	3,884,070	4,354,822	4,565,710
Charges for services	2,179,235	2,521,482	2,582,249	2,698,400
Licenses and permits	78,066	288,869	85,261	113,732
Fines and forfeitures	155,613	188,510	160,341	147,522
Intergovernmental	7,663,654	10,584,397	10,189,867	12,459,328
Special assessments	38,429	7,390	33,154	34,610
Investment earnings	854,930	965,879	1,290,064	1,311,588
Other - Rent	-	-	-	-
Other	469,405	969,192	1,445,181	2,776,321
<b>Total Revenues</b>	<b>19,598,329</b>	<b>25,285,118</b>	<b>25,542,390</b>	<b>30,970,248</b>
<b>Expenditures</b>				
General government:				
Legislative and executive	2,871,376	3,294,404	5,608,806	6,837,983
Judicial	820,088	817,905	999,959	1,210,768
Public safety	2,395,542	2,903,399	3,178,073	3,171,988
Public works	3,841,595	4,777,562	3,623,706	5,734,699
Health	5,002,866	2,173,321	6,083,577	2,733,691
Human services	3,007,631	5,125,314	2,592,474	8,329,001
Economic development	16,205	20,670	81,872	171,029
Employee fringe benefits (1)	-	939,644		
Other	349,962	622,567	1,053,033	479,329
Capital outlay	480,990	1,224,679	1,703,328	4,740,518
Intergovernmental	91,456	33,810	79	5,085
Debt service				
Principal retirement	118,363	162,927	302,927	367,927
Interest and fiscal charges	204,215	315,589	546,032	381,988
<b>Total expenditures</b>	<b>19,200,289</b>	<b>22,411,791</b>	<b>25,773,866</b>	<b>34,164,006</b>
Excess of revenues over (under) expenditures	<b>398,040</b>	<b>2,873,327</b>	<b>(231,476)</b>	<b>(3,193,758)</b>
<b>Other financing sources (uses)</b>				
Transfers in	2,523,918	4,248,950	3,458,691	2,537,650
Transfers out	(2,573,489)	(4,248,649)	(3,403,862)	(2,537,650)
Sale of capital assets	4,791	122,778	18,425	74,713
Issuance of Bonds/Other Sources	542,309	455,192	5,064,520	-
<b>Total other financing sources (uses)</b>	<b>497,529</b>	<b>578,271</b>	<b>5,137,774</b>	<b>74,713</b>
<b>Net change in fund balance</b>	<b>\$ 895,569</b>	<b>\$ 3,451,598</b>	<b>\$ 4,906,298</b>	<b>\$ (3,119,045)</b>
Debt Service as a percentage of noncapital expenditures	1.7%	2.3%	3.5%	2.5%

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



TABLE 4

2000	2001	2002	2003	2004	2005
\$ 7,318,784	\$ 7,051,514	\$ 9,212,683	\$ 9,439,349	\$ 10,046,282	\$ 11,606,766
4,394,280	7,247,373	5,983,016	8,187,253	6,803,685	7,084,993
4,185,063	3,128,084	3,931,159	5,218,750	5,652,805	6,097,268
94,907	140,079	208,712	138,446	96,808	94,460
120,629	116,038	190,320	112,740	373,099	141,674
13,524,123	14,215,646	13,904,313	16,864,852	17,595,228	17,154,412
26,411	41,108	41,677	57,295	91,147	89,389
1,633,319	1,275,488	735,429	542,185	527,910	903,077
-	-	-	-	-	84,593
1,191,178	1,030,973	1,846,861	1,246,172	1,705,461	1,508,496
<u>32,488,694</u>	<u>34,246,303</u>	<u>36,054,170</u>	<u>41,807,042</u>	<u>42,892,425</u>	<u>44,765,128</u>
6,301,260	7,001,821	8,514,138	9,283,243	10,949,185	10,554,369
1,400,100	1,500,183	1,628,576	1,662,842	1,799,920	1,930,903
4,133,505	4,218,505	4,846,121	5,194,829	5,560,597	5,694,979
6,284,628	3,787,974	3,680,137	4,020,510	4,554,497	4,266,177
2,242,986	2,928,295	3,448,408	3,364,327	3,040,817	3,292,537
8,318,217	9,814,676	10,618,297	11,483,709	11,460,825	12,859,327
99,305	106,860	63,260	235,593	244,776	248,882
			-	-	-
638,934	739,153	618,982	663,205	1,176,961	335,732
3,440,648	3,429,797	5,466,427	4,254,021	3,354,540	861,815
-	24,756	30,590	-	-	-
375,600	462,927	648,804	542,511	565,363	585,557
370,480	438,696	427,969	454,318	460,281	416,828
<u>33,605,663</u>	<u>34,453,643</u>	<u>39,991,709</u>	<u>41,159,108</u>	<u>43,167,762</u>	<u>41,047,106</u>
<u>(1,116,969)</u>	<u>(207,340)</u>	<u>(3,937,539)</u>	<u>647,934</u>	<u>(275,337)</u>	<u>3,718,022</u>
2,956,219	6,686,942	2,459,007	3,545,026	3,176,210	1,500,530
(2,956,219)	(6,686,942)	(2,367,987)	(3,540,147)	(3,169,955)	(1,500,530)
8,962	-	16,890	253,647	25,512	18,936
20,418	-	3,435,000	-	-	-
<u>29,380</u>	<u>-</u>	<u>3,542,910</u>	<u>258,526</u>	<u>31,767</u>	<u>18,936</u>
<u>\$ (1,087,589)</u>	<u>\$ (207,340)</u>	<u>\$ (394,629)</u>	<u>\$ 906,460</u>	<u>\$ (243,570)</u>	<u>\$ 3,736,958</u>
2.5%	2.9%	3.1%	2.7%	2.6%	2.5%

# UNION COUNTY, OHIO

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

Year	REAL PROPERTY		PERSONAL PROPERTY		Total		Assessed Value as a Percentage of Actual Value	Total Direct Tax Rate
	Residential Property	Commercial Property	General Tangible	Utility	Assessed Value	Estimated Actual Value		
1996	335,808,040	109,297,710	146,024,960	58,280,750	649,411,460	1,922,058,679	33.79%	9.1000
1997	351,669,920	106,671,930	153,658,411	58,877,100	670,877,361	1,991,087,582	33.69%	9.1000
1998	364,169,170	115,160,330	164,509,690	66,373,960	710,213,150	2,102,976,572	33.77%	9.1000
1999	450,591,320	123,941,980	183,927,680	69,188,050	827,649,030	2,455,857,218	33.70%	9.1000
2000	475,679,830	136,991,250	188,527,150	70,435,110	871,633,340	2,584,637,297	33.72%	9.1000
2001	508,203,710	142,941,850	198,335,360	67,930,360	917,411,280	2,730,950,917	33.59%	10.6000
2002	605,098,020	160,071,330	201,889,553	49,373,040	1,016,431,943	3,066,342,862	33.15%	10.6000
2003	640,161,440	173,541,860	203,292,500	51,063,100	1,068,058,900	3,212,658,127	33.25%	10.6000
2004	667,252,290	179,445,910	238,986,460	52,013,960	1,137,698,620	3,453,699,426	32.94%	10.6000
2005	751,898,720	207,204,030	236,412,437	54,180,240	1,249,695,427	3,786,913,847	33.00%	10.6000

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Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. Other tangible personal property is assessed at 25 percent for everything except inventories, which are assessed at 23 percent.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2-1/2%, and homestead exemptions before being billed.

**Source:** Union County Auditor

TABLE 5

# UNION COUNTY, OHIO

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>Union County</b>										
<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>										
MR/DD	4.70	4.70	4.70	4.70	4.70	6.20	6.20	6.20	6.20	6.20
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
9-1-1	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total County	9.10	9.10	9.10	9.10	9.10	10.60	10.60	10.60	10.60	10.60
<b>Union County Health District</b>	0.50	0.50	0.50	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<b>School Districts within the County</b>										
Fairbanks LSD	40.25	40.00	39.00	38.50	37.30	37.00	37.00	36.80	41.70	41.70
Marysville EVSD	42.86	42.86	47.71	47.71	47.56	47.56	47.56	52.56	52.56	52.56
North Union LSD	37.80	36.70	35.30	34.80	34.80	34.70	34.70	41.30	41.30	41.30
<b>Overlapping School Districts</b>										
Benjamin Logan LSD	36.90	36.90	36.90	36.70	42.95	41.90	41.65	41.65	39.70	39.70
Triad LSD	33.35	33.10	32.90	36.90	36.46	36.40	36.15	36.10	28.85	28.85
Jonathon Alder LSD	40.10	40.10	40.10	40.10	40.10	40.10	49.00	48.60	48.10	48.10
Hilliard CSD	60.28	59.96	59.71	59.71	65.61	65.61	64.44	64.44	74.40	74.40
Dublin CSD	57.90	57.90	65.50	65.22	65.22	65.22	64.60	64.60	64.60	64.60
Buckeye Valley LSD	35.92	36.05	36.00	34.75	34.40	34.33	33.95	33.52	33.20	33.20
<b>Corporations</b>										
Richwood	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	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	15.90	15.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Marysville	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	5.20
Milford Center	9.00	7.00	7.00	7.00	1.20	1.20	1.20	1.20	1.20	1.20
<b>Joint Vocational Schools</b>										
Central Ohio JVS	1.60	1.60	1.60	1.60	1.10	1.10	0.50	0.50	0.50	0.50
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Rivers JVS	3.10	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Delaware Co JVS	4.40	3.40	3.40	3.40	3.40	3.20	3.20	3.20	3.20	3.20
<b>Township / Fire</b>										
Allen	6.10	6.60	6.60	6.60	6.60	6.60	6.60	9.60	9.60	9.60
Claibourne	3.60	3.60	3.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	3.30	3.30	1.60	3.30	3.30	3.30	6.30	6.30	6.30	6.30
Dover	8.40	5.40	5.40	5.40	1.40	5.40	5.40	4.90	4.90	4.90
Jackson	3.65	4.65	4.65	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	13.90	13.90	13.90
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Liberty	2.65	3.65	5.40	5.40	5.40	6.40	6.40	6.40	5.40	5.40
Millcreek	6.95	6.95	6.95	6.95	6.95	6.95	6.50	6.50	6.20	6.20
Paris	2.90	4.40	4.40	4.40	4.40	5.00	5.00	5.00	5.00	5.00
Taylor	2.70	3.20	5.70	5.70	6.20	6.20	6.20	6.20	6.20	6.20
Union	8.60	8.60	8.50	8.38	7.55	8.30	8.30	8.30	8.30	8.30
Washington	5.20	5.20	5.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	3.90	3.90	4.90	4.90	5.40	5.40	5.40	5.40	5.40	5.40

Note: For Darby Twp, this is what is collected in district 7. For other districts in this Township, the rate is 1.60 with an additional 12.5 mills for the Pleasant Valley Fire District which started to be collected for this district in 1995 tax year.

\* Also, please note that in 1999 tax rates for Claibourne, Jackson and York the rate does not include the 4.90 mills for the Northern Union County Fire District.

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

The rates represented in this Table represent the original voted rates.

Source: Union County Auditor

# UNION COUNTY, OHIO

*Principal Taxpayers  
Current and Nine Years Ago*

Taxpayer	2005			1996		
	Total Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Total Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
Honda of America	\$ 62,891,500	1	9.68%	\$ 73,826,700	1	5.91%
Ohio Power Company	16,300,930	2	2.51%	23,147,040	2	1.85%
O M Scotts & Sons	13,391,330	3	2.06%	7,604,220	4	0.61%
Union Rural Electric	11,714,840	4	1.80%	5,327,340	6	0.43%
Dayton Power & Light	9,660,000	5	1.49%	7,301,940	5	0.58%
M/I Homes	5,875,600	6	0.90%	-	-	-
Dominion Homes	4,411,440	7	0.68%	-	-	-
United Telephone	4,387,800	8	0.68%	8,510,560	3	0.68%
Nestle USA	4,310,310	9	0.66%	-	0	0.00%
Ohio Edison	4,228,250	10	0.65%	3,347,560	-	-
Columbia Gas	-	-	-	4,344,430	7	0.35%
Select Sires	-	-	-	3,807,400	8	0.30%
GTE North	-	-	-	3,762,500	9	0.30%
	<u>\$ 137,172,000</u>		<u>21.11%</u>	<u>\$ 140,979,690</u>		<u>11.01%</u>

**Source:** Union County Auditor

## UNION COUNTY, OHIO

*Property Tax Levies and Collections (1)  
Last Ten Fiscal Years*

Collection Year	Total Tax Levy For Fiscal Year	Collected within the Fiscal Year of the Levy		Collections of Delinquent Taxes (2)	Total Tax Collections	Percentage of Total Tax Collections to Current Tax Levy
		Amount	Percentage of Levy			
1996	\$3,500,059	\$3,510,674	100.30%	\$105,402	\$3,616,076	103.31%
1997	3,823,673	3,809,692	99.63%	109,897	3,919,589	102.51%
1998	4,188,509	4,083,358	97.49%	120,680	4,204,038	100.37%
1999	4,783,971	4,640,225	97.00%	126,042	4,766,267	99.63%
2000	5,072,060	4,867,039	95.96%	165,325	5,032,364	99.22%
2001	5,325,092	5,166,294	97.02%	196,345	2,202,786	41.37%
2002	7,062,704	6,519,683	91.31%	204,095	2,453,039	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%

**Source:** Union County Auditor

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

# UNION COUNTY, OHIO

## *Ratios of Outstanding Debt by Type Last Ten Fiscal Years*

Fiscal Year	Government Activities				Business-type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan Debt	Capital Leases	General Obligation Bonds	Enterprise/Hospital Notes	Capital Leases			
1996	2,990,000	\$0	\$269,179	\$34,875	\$ 8,480,726	\$4,075,000	\$818,994	\$16,668,774	2.00%	456
1997	3,380,000	0	263,773	24,496	7,937,800	4,000,000	571,715	16,177,784	1.83%	432
1998	5,335,000	2,860,000	257,914	13,159	7,319,873	5,200,000	311,214	21,297,160	2.25%	542
1999	5,065,000	2,770,000	251,597	6,330	16,701,946	5,000,000	414,813	30,209,686	2.97%	752
2000	4,780,000	2,675,000	168,038	3,099	15,989,019	4,700,000	1,218,883	29,534,039	2.70%	722
2001	4,485,000	2,575,000	156,196	-	15,251,092	5,516,502	1,516,407	29,500,197	2.65%	693
2002	3,955,000	5,905,000	142,392	-	14,478,164	5,290,208	1,524,095	31,294,859	2.69%	728
2003	3,655,000	5,675,000	129,881	-	18,960,237	8,232,010	954,253	37,606,381	3.02%	860
2004	3,340,000	5,440,000	114,518	-	16,592,310	9,257,395	552,985	35,297,208	2.74%	793
2005	3,010,000	5,200,000	98,961	-	16,749,383	4,776,058	340,734	30,175,136	2.25%	667

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 S-21 for personal income and population data.

**UNION COUNTY, OHIO**  
*Ratios of General Bonded Debt Outstanding  
 Last Ten Fiscal Years*

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (2)
1996	\$2,990,000	\$13,536	\$2,976,464	0.08%	\$81
1997	3,380,000	5,752	3,374,248	0.10%	90
1998	5,335,000	362,515	4,972,485	0.15%	126
1999	5,065,000	368,057	4,696,943	0.15%	117
2000	4,780,000	339,667	4,440,333	0.16%	109
2001	4,485,000	811,574	3,673,426	0.14%	86
2002	3,955,000	92,216	3,862,784	0.16%	90
2003	3,655,000	90,000	3,565,000	0.17%	81
2004	3,340,000	157,186	3,182,814	0.16%	72
2005	3,010,000	0	3,010,000	0.16%	67

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 page S-10 for property value data.
- (2) Population data can be found in the Schedule of Demographic and Economic Statistics on page S-21

# UNION COUNTY, OHIO

*Direct and Overlapping Governmental Activities Debt*

*As of December 31, 2005*

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount of Direct and Overlapping Debt</u>
The County	\$ 3,010,000	100.00%	\$ 3,010,000
All Villages and Cities wholly within the County	2,435,000	100.00%	2,435,000
City of Dublin	50,362,713	1.39%	700,042
All Townships wholly within the County	-	100.00%	-
Washington Township-Franklin County	2,674,999	1.36%	36,380
<u>All School Districts</u>			
Dublin City School District	173,199,949	3.24%	5,611,678
Benjamin Logan Local School District	5,507,704	0.95%	52,323
Buckeye Valley Local School District	10,524,992	0.06%	6,315
Jonathaan Alder Local School District	23,884,958	43.89%	10,483,108
Marysville Exempted Village School District	96,284,583	100.00%	96,284,583
North Union Local School District	12,274,989	95.45%	11,716,477
Triad Local School District	2,636,985	6.35%	167,449
Tri-Rivers Joint Vocational School	176,000	7.78%	13,693
SE Ambulance District Misc.	130,473	23.06%	30,087
Solid Waste Authority of Central Ohio	29,670,000	0.08%	23,736
Total Applicable to County			<u>\$ 130,570,871</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.



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# UNION COUNTY, OHIO

## Computation of Legal Debt Margin Last Ten Fiscal Years

	1996	1997	1998	1999
Assessed Value	<u>\$649,411,460</u>	<u>\$670,877,361</u>	<u>\$710,213,150</u>	<u>\$827,649,030</u>
Unvoted Debt Limit (1% of total assessed)	6,494,115	6,708,774	7,102,132	8,276,490
Debt applicable to limit:				
General Obligation Bonds	2,990,000	2,842,784	4,978,247	5,065,000
Less: Amount set aside for repayment of general obligation debt	<u>0</u>	<u>13,536</u>	<u>5,752</u>	<u>368,057</u>
Total debt applicable to limit	<u>2,990,000</u>	<u>2,829,248</u>	<u>4,972,495</u>	<u>4,696,943</u>
Legal Debt Margin	<u>3,504,115</u>	<u>3,879,526</u>	<u>2,129,637</u>	<u>3,579,547</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	53.96%	57.83%	29.99%	43.25%
Debt Limit				
3.0% of the first \$100,000,000	3,000,000	3,000,000	3,000,000	3,000,000
1.5% of the next \$200,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% of amounts assessed in excess of \$300,000,000.	<u>8,735,287</u>	<u>9,271,934</u>	<u>10,255,329</u>	<u>13,191,226</u>
	<u>14,735,287</u>	<u>15,271,934</u>	<u>16,255,329</u>	<u>19,191,226</u>
Debt applicable to limit:				
General Obligation Bonds	2,990,000	2,842,784	4,978,247	5,065,000
Less: Amount set aside for repayment of general obligation debt	<u>0</u>	<u>13,536</u>	<u>5,752</u>	<u>368,057</u>
Total debt applicable to limit	<u>2,990,000</u>	<u>2,829,248</u>	<u>4,972,495</u>	<u>4,696,943</u>
Legal Debt Margin	<u>11,745,287</u>	<u>12,442,686</u>	<u>11,282,834</u>	<u>14,494,283</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	79.71%	81.47%	69.41%	75.53%

**Source:** Union County Auditor

Note: Ohio Bond Law sets a limit of 9% for overall debt and 1/10 of 1% for voted debt.

TABLE 12

2000	2001	2002	2003	2004	2005
<u>\$871,633,340</u>	<u>\$917,411,280</u>	<u>\$1,016,431,943</u>	<u>\$1,068,058,900</u>	<u>\$1,137,698,620</u>	<u>\$1,249,695,427</u>
8,716,333	9,174,113	10,164,319	10,680,589	11,376,986	12,496,954
4,780,000	6,841,907	3,955,000	4,970,000	3,215,000	3,010,000
<u>339,667</u>	<u>811,574</u>	<u>92,216</u>	<u>90,000</u>	<u>157,186</u>	<u>0</u>
<u>4,440,333</u>	<u>6,030,333</u>	<u>3,862,784</u>	<u>4,880,000</u>	<u>3,057,814</u>	<u>3,010,000</u>
<u>4,276,000</u>	<u>3,143,780</u>	<u>6,301,535</u>	<u>5,800,589</u>	<u>8,319,172</u>	<u>9,486,954</u>
49.06%	34.27%	62.00%	54.31%	73.12%	75.91%
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>14,290,834</u>	<u>15,435,282</u>	<u>17,910,799</u>	<u>19,201,473</u>	<u>20,942,466</u>	<u>23,742,386</u>
<u>20,290,834</u>	<u>21,435,282</u>	<u>23,910,799</u>	<u>25,201,473</u>	<u>26,942,466</u>	<u>29,742,386</u>
4,780,000	6,841,907	3,955,000	4,970,000	3,215,000	3,010,000
<u>339,667</u>	<u>811,574</u>	<u>92,216</u>	<u>90,000</u>	<u>157,186</u>	<u>0</u>
<u>4,440,333</u>	<u>6,030,333</u>	<u>3,862,784</u>	<u>4,880,000</u>	<u>3,057,814</u>	<u>3,010,000</u>
<u>15,850,501</u>	<u>15,404,949</u>	<u>20,048,015</u>	<u>20,321,473</u>	<u>23,884,652</u>	<u>26,732,386</u>
78.12%	71.87%	83.85%	80.64%	88.65%	89.88%

# UNION COUNTY, OHIO

*Pledged Revenue Coverage*

*Last Ten Fiscal Years*

Fiscal Year	Sales Tax Revenue Bonds					
	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
1996	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
1997	-	-	-	-	-	n/a
1998	4,354,822	4,212,271	142,551	-	55,458	2.57
1999	4,565,710	4,337,710	228,000	90,000	133,100	1.02
2000	4,394,280	4,166,280	228,000	95,000	129,590	1.02
2001	7,247,373	7,019,373	228,000	100,000	89,416	1.20
2002	5,983,016	5,755,016	228,000	105,000	201,470	0.74
2003	7,908,319	7,429,403	478,916	230,000	259,431	0.98
2004	6,776,434	6,236,434	540,000	235,000	258,484	1.09
2005	7,115,148	6,575,148	536,200	240,000	250,597	1.09

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.

Debt Service amounts represent a \$2,860,000 issue in 1998 and a \$3,435,000 in 2002.

No principal payments were scheduled in 1998 for the Sheriff's facility bonds.

No principal payments were scheduled in 2002 for the London Avenue facility bonds.

**Source:** Union County Auditor

# UNION COUNTY, OHIO

*Demographic and Economic Statistics  
Last Ten Fiscal Years*

Year	(a) Population	Personal Income	Per Capita Income (b)	Agricultural Acres (c)	Building Permits (d)	Unemployment Rate (e)
1996	36,529	\$ 833,701,367	\$ 22,823	251,977	556	3.8
1997	37,434	886,100,214	23,671	249,582	521	3.6
1998	39,320	947,297,440	24,092	250,577	597	2.9
1999	40,154	1,015,775,738	25,297	239,050	597	2.9
2000	40,909	1,093,293,025	26,725	239,499	521	2.8
2001	42,553	1,113,271,586	26,162	239,268	554	2.7
2002	43,008	1,164,054,528	27,066	239,142	575	3.8
2003	43,751	1,243,447,171	28,421	237,745	616	4.1
2004	44,487	1,287,898,650	28,950	235,022	570	4.9
2005	45,233	1,343,827,197	29,709	233,229	735	4.9

(a) Population numbers were obtained from Capital Impact for 1996 through 1999. The 2000 numbers came from the census. Numbers after 2000 were estimates provided by Ohio State University.

(b) Per capita income from the Ohio Department of Development, Office of Strategic Research. Years 2004 and 2005 are not yet available but have been estimated.

(c) Source: Union County Auditor.

(d) Source: Union County Engineer.

(e) Data from the Labor Market Information section of the Ohio Department of Jobs and Family Services.

# UNION COUNTY, OHIO

*Principal Employers  
Current Year and Nine Years Ago*

Employer	2005			1996		
	Employees	Rank	Percent of total employment	Employees	Rank	Percent of total employment
Honda of America	7,300	1	32.74%	6,532	1	42.14%
The Scotts Company	1,012	2	4.54%	2,955	2	19.06%
Memorial Hospital	815	3	3.65%	431	6	2.78%
Maysville Exempted Schools	719	4	3.22%	565	4	3.65%
Union County	450	5	2.02%	310	7	2.00%
Goodyear	326	6	1.46%	310	8	2.00%
Nestle R & D	225	7	1.01%	-	-	-
Scioto Corp	200	8	0.90%	-	-	-
Parker	198	9	0.89%	-	-	-
Ohio Reformatory for Women	156	10	0.70%	451	5	2.91%
Invensys Climate Controls	150		0.67%	600	3	3.87%
Midwest Express	-	-	-	290	9	1.87%
Bellemar Parts Industry	-	-	-	250	10	1.61%
Total Employment within the County	<u>11,551</u>		<u>51.80%</u>	<u>12,694</u>		<u>81.89%</u>

**Source:** Union County Chamber of Commerce

TABLE 16

# UNION COUNTY, OHIO

*Full-time Equivalent County Government Employees by Function  
Last Ten Fiscal Years*

Function	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	12	11	10	12	12	16	13	13	13	13
Board of Elections	2	2	1	2	2	2	2	2	2	4
Commissioners Dept.	7	6	7	7	8	9	9	13	12	10
Data Processing	-	-	-	-	-	-	2	2	2	2
Engineers Office	9	9	9	8	6	6	6	10	7	7
Janitor / Maintenance	5	6	6	7	8	10	11	16	16	16
Prosecutor	7	7	7	9	7	9	9	7	12	12
Recorder	4	4	4	4	5	4	4	4	4	4
Treasurer	5	4	4	4	4	3	3	3	3	3
Welfare Administration	15	15	14	17	20	20	19	19	21	21
<i>Judicial</i>										
Clerk of Courts	9	8	9	9	10	10	10	11	11	11
Common Pleas Court	4	5	6	8	8	8	8	7	7	7
Law Library	-	-	-	-	-	-	-	1	1	1
Juvenile Court	7	6	7	9	10	10	10	12	14	12
Probate Court	4	4	4	3	3	4	5	4	5	5
<i>Public Safety</i>										
Coroner	1	1	3	3	2	2	2	2	2	3
Sheriff	41	46	43	48	55	50	53	56	56	66
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	25	26	25	27	26	25	25	25	26	26
<i>Health</i>										
Dog Warden	1	1	1	1	1	1	1	1	1	1
Mental Health	7	7	4	4	3	3	3	3	3	3
MR/DD	50	50	53	67	70	74	79	72	70	68
<i>Human Services</i>										
Able	2	1	1	1	1	1	1	1	2	2
Child Support	10	10	12	12	13	12	12	13	11	9
PA Transportation	-	-	1	2	5	6	6	5	6	7
Public Social Service	18	19	18	20	17	17	17	13	14	14
Veterans	2	3	3	3	4	2	2	3	3	3
<i>Sewer</i>										
Sanitary Engineer	3	3	3	4	4	4	4	5	5	5
<i>Building Development</i>										
Building Regulation	3	5	8	6	8	8	8	10	10	9
	254	260	264	298	313	317	325	334	340	345

**Source:** Union County Auditor

# UNION COUNTY, OHIO

## Operating Indicators by Function Last Ten Fiscal Years

Function	1996	1997	1998	1999
<u>General Government</u>				
<u>Legislative and Executive</u>				
<u>Commissioners</u>				
Number of Resolutions	n/a	n/a	n/a	n/a
Number of Meetings	n/a	n/a	n/a	n/a
<u>Auditor</u>				
Number of Non Exempt Conveyances	n/a	n/a	n/a	n/a
Number of Exempt Conveyances	n/a	n/a	n/a	n/a
Number of Real Estate Transfers	n/a	n/a	n/a	n/a
Number of Checks Issued (budgetary)	n/a	n/a	n/a	n/a
<u>Treasurer</u>				
Number of 1st Half Parcels Billed	n/a	n/a	n/a	n/a
Number of Pay-Ins Processed	n/a	n/a	n/a	n/a
Return on Portfolio	n/a	n/a	n/a	n/a
<u>Prosecuting Attorney</u>				
Number of Felony Cases Opened	n/a	n/a	n/a	n/a
Number of Cases Prosecuted	n/a	n/a	n/a	n/a
Number of Mortgage Foreclosures Answered	n/a	n/a	n/a	n/a
Number of County Contracts Reviewed	n/a	n/a	n/a	n/a
Number of Township Issues Assisted With	n/a	n/a	n/a	n/a
Number of Nonsupport Cases Opened & Servicec	n/a	n/a	n/a	n/a
Number of Crime Victims Assisted	n/a	n/a	n/a	n/a
Number of new Juvenile Cases	n/a	n/a	n/a	n/a
<u>Board of Elections</u>				
Number of Registered Voters	20,413	18,094	22,997	24,080
Number of Voters-Last General Election	15,244	10,374	12,930	9,113
Percentage of Registered Voters	74.66	57.33	56.22	37.84
<u>Recorder</u>				
Number of Deeds Recorded	n/a	n/a	2,319	2,298
Number of Mortgages Recorded	n/a	n/a	3,826	3,793
<u>Buildings and Grounds</u>				
Number of Buildings Maintained	n/a	n/a	n/a	n/a
Square Footage of Buildings	n/a	n/a	n/a	n/a
<u>Data Processing</u>				
Number of Users Served	n/a	n/a	n/a	n/a
<u>Risk Management</u>				
Number of Claims	n/a	n/a	9	16
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	110	105	90	98
Number of Cases Filed- Civil	92	213	191	222
Number of Cases Filed- Divorce/Dissolution	218	238	228	214
Number of Cases Filed- Domestic Reopens	196	162	146	139
<u>Probate Court</u>				
Number of Cases Filed- Civil	286	281	273	249
Passports Issued	377	362	432	493
Marriage License Issued	313	285	336	303
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	n/a	n/a	n/a	611
Number of Cases Filed- Mediation	n/a	n/a	n/a	193
Number of Cases Filed- Other	n/a	n/a	n/a	640
Number of Filings Terminated	n/a	n/a	n/a	n/a
<u>Clerk of Courts</u>				
Number of Cases Filed- Criminal	110	105	90	98
Number of Cases Filed- Civil	110	124	90	222



Table 17

2000	2001	2002	2003	2004	2005
n/a	n/a	n/a	n/a	n/a	669
n/a	n/a	n/a	n/a	n/a	104
n/a	n/a	n/a	1,696	1,805	1,840
n/a	n/a	n/a	922	1,033	953
n/a	n/a	n/a	2,618	2,838	2,793
n/a	n/a	n/a	22,389	20,334	18,694
n/a	n/a	n/a	23,781	24,538	25,377
n/a	n/a	n/a	6,149	6,505	6,856
n/a	n/a	n/a	1.97%	1.88%	3.07%
n/a	n/a	n/a	n/a	n/a	329
n/a	n/a	n/a	n/a	n/a	180
n/a	n/a	n/a	n/a	n/a	229
n/a	n/a	n/a	n/a	n/a	121
n/a	n/a	n/a	n/a	n/a	82
n/a	n/a	n/a	n/a	n/a	172
n/a	n/a	n/a	n/a	n/a	819
n/a	n/a	n/a	n/a	n/a	443
25,981	24,598	25,880	26,459	30,200	28,608
17,288	8,900	12,597	10,675	22,911	11,881
66.54	36.18	48.67	40.35	75.86	41.74
2,115	2,253	2,527	2,658	2,727	2,756
3,258	4,628	5,425	6,701	4,883	4,769
n/a	n/a	n/a	n/a	n/a	13
n/a	n/a	n/a	n/a	n/a	257,199
n/a	n/a	n/a	n/a	n/a	326
7	12	11	13	8	13
98	124	147	150	128	180
236	295	333	471	460	557
273	255	254	278	246	238
140	123	165	170	124	155
259	284	264	282	286	265
485	539	432	493	513	332
288	314	336	303	328	307
486	538	579	462	398	440
202	412	242	271	317	273
695	721	651	728	743	798
n/a	n/a	1,203	1,173	1,138	1,272
98	124	147	150	128	180
236	295	333	471	260	557

continued

# UNION COUNTY, OHIO

## Operating Indicators by Function Last Ten Fiscal Years

Function	1996	1997	1998	1999
<u>General Government</u> (continued)				
<u>Judicial</u> (continued)				
<u>Clerk of Courts</u> (continued)				
Divorces / Dissolutions (new)	92	238	228	214
Domestic Cases Reopened	196	162	146	139
Titles Issued	n/a	n/a	n/a	n/a
Watercraft Titles Issued	n/a	n/a	n/a	n/a
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	n/a	n/a	n/a	n/a
Prisoners Booked	n/a	n/a	n/a	n/a
Prisoners Released	n/a	n/a	n/a	n/a
<u>Enforcement</u>				
Number of Incidents Reported	n/a	n/a	n/a	1,422
Number of Citations Issued	n/a	n/a	n/a	4,579
Number of Papers Served	n/a	n/a	n/a	1,144
Number of Telephone Calls	n/a	n/a	n/a	12,460
Number of Warrants Served	n/a	n/a	n/a	432
Number of Prisoner Transports	n/a	n/a	n/a	927
Number of Sheriff's Appraisals & Sales	n/a	n/a	n/a	n/a
Number of Record Checks	n/a	n/a	n/a	n/a
Number of Sex Offender Registrations	n/a	n/a	n/a	n/a
Number of CCW Permits Issued	n/a	n/a	n/a	n/a
<u>Emergency Medical Services</u>				
Number of Emergency Responses	n/a	n/a	n/a	n/a
<u>911 Services</u>				
Number of Calls	n/a	n/a	n/a	n/a
<u>Coroner</u>				
Number of Cases Investigated	31	25	30	25
Number of Autopsies Performed	9	7	5	7
<u>Emergency Management Assoc. (EMA)</u>				
Number of Emergency Responses	n/a	n/a	n/a	n/a
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	11	36	26	47
Miles of Roads Widened	n/a	n/a	n/a	11
Miles of Roads Chip Sealed	76	60	53	89
Miles of Roads Striped	88	90	100	69
Number of Bridges Replaced / Improved	9	8	8	5
Number of Culverts Replaced / Improved	37	26	34	26
Driveway Permits Issued	n/a	n/a	277	287
Property Transfers Checked	n/a	n/a	2,255	2,152
Deed Approvals	n/a	n/a	1,096	1,573
<u>Building Development</u>				
Number of Permits Issued	121	538	888	834
Number of Inspections Performed	223	3,658	12,647	14,220
Correction Notices Written	n/a	139	2,669	4,858
<u>Sewer District</u>				
Number of Tap-ins	1	9	10	46
Number of Customers	486	495	505	551
<u>Water District</u>				
Number of Tap-ins	1	7	60	29
Number of Customers	101	108	168	197

Table 17

2000	2001	2002	2003	2004	2005
273	255	254	278	250	238
140	123	165	170	124	155
n/a	n/a	n/a	n/a	19,982	22,559
n/a	n/a	n/a	n/a	247	269
n/a	n/a	n/a	n/a	n/a	39.6
n/a	n/a	n/a	n/a	n/a	1,464
n/a	n/a	n/a	n/a	n/a	1,461
1,405	1,546	1,317	1,250	1,326	1,403
4,497	3,969	2,904	3,059	3,080	3,915
1,848	2,628	2,047	2,749	2,368	3,212
12,321	15,642	15,435	12,546	12,785	16,870
793	824	1,716	1,337	1,129	1,236
933	1,132	1,155	1,078	1,103	1,185
35	64	228	154	187	181
n/a	n/a	573	577	666	639
n/a	n/a	18	34	46	64
n/a	n/a	n/a	n/a	348	157
n/a	614	350	450	474	366
3,383	3,438	4,430	5,482	6,729	8,110
44	37	29	38	36	23
15	21	10	26	23	13
n/a	n/a	n/a	n/a	n/a	14
24	18	18	32	29	24
8	17	7	13	10	14
85	42	65	62	48	52
112	48	106	95	104	104
4	5	5	5	8	5
18	44	40	37	38	44
271	232	283	434	296	270
1,949	2,138	2,487	2,862	3,046	3,544
1,533	1,539	1,533	1,802	1,824	2,026
916	1,036	1,140	1,107	943	1,120
15,034	15,076	15,997	17,130	16,319	15,606
5,578	5,283	4,890	4,078	4,822	5,157
41	48	47	74	91	70
592	640	687	761	852	922
34	12	57	55	69	56
2,231	243	300	355	424	480

continued

# UNION COUNTY, OHIO

## Operating Indicators by Function Last Ten Fiscal Years

Function	1996	1997	1998	1999
<u>Health (continued)</u>				
<u>Dog Warden</u>				
Calls for Service	n/a	n/a	n/a	n/a
Total Dogs to Humane Society	n/a	n/a	n/a	n/a
Citations Issued	n/a	n/a	n/a	n/a
<u>MR/DD</u>				
Number of Students Enrolled				
Early Intervention Program	37	28	33	51
Preschool	54	51	53	71
School Age	4	2	2	1
Number Employed at Workshop	41	40	46	49
Average Client Count by Age Groups:				
Early Intervention Program	n/a	n/a	n/a	n/a
Preschool	n/a	n/a	n/a	n/a
<u>Mental Health</u>				
Client Count - direct outpatient services	n/a	n/a	n/a	n/a
Client Count - other including prevention services	n/a	n/a	n/a	n/a
<u>Human Services</u>				
<u>Jobs And Family Services</u>				
Client Count - Visitors to Emplymnt Resource Cnt	n/a	n/a	n/a	n/a
Client Count - Number of Job Club Participants	n/a	n/a	n/a	n/a
Job Club Part. - Successfully Completed Classes	n/a	n/a	n/a	n/a
Client Applications Processed - Food Stamps	n/a	n/a	n/a	n/a
Client Applications Processed - OWF	n/a	n/a	n/a	n/a
Client Applications Processed - Medicaid	n/a	n/a	n/a	n/a
Number of Open Public Assitance Cases	n/a	n/a	n/a	n/a
Average Number of Cerified Daycare Providers.	n/a	n/a	n/a	n/a
<u>Children's Services</u>				
Number of Placements	n/a	n/a	n/a	n/a
Number of Investigations	n/a	n/a	n/a	n/a
Number of Information and Referrals	n/a	n/a	n/a	n/a
<u>Child Support Enforcement Agency</u>				
Number of Open Cases	n/a	n/a	n/a	n/a
Number of new Cases	n/a	n/a	n/a	n/a
Percentage Collected	n/a	n/a	n/a	n/a
<u>Veteran Services</u>				
Number of Clients Served	927	760	925	1,023
Amount of Benefits paid to Residents (\$000)	106	88	94	107
Number of Veterans Transported	271	420	557	657
<u>Union County Agency Transportation Service</u>				
Number of One-Way Passenger Trips	n/a	n/a	n/a	n/a
Total Vehicle Miles	n/a	n/a	n/a	n/a
Total Vehicle Hours	n/a	n/a	n/a	n/a
<u>Council on Aging</u>				
Number of Function Attendees	n/a	n/a	n/a	n/a
Monthly Newsletter Circulation	n/a	n/a	n/a	n/a
<u>ABLE</u>				
Number of Students who Enroll in the Pgm.	n/a	n/a	n/a	n/a
Number of Students Earning their GED	n/a	n/a	n/a	n/a
No. of Students -Trans. to Post Secondary	n/a	n/a	n/a	n/a
<u>Economic Development</u>				
Commercial / Industrial Projects	n/a	n/a	n/a	n/a
Estimated Number of Jobs Created	n/a	n/a	n/a	n/a
Estimated Number of Site/Building Inquiries	n/a	n/a	n/a	n/a
Economic Development Grants Received	n/a	n/a	n/a	n/a
Retention Visits	n/a	n/a	n/a	n/a

Table 17

2000	2001	2002	2003	2004	2005
n/a	n/a	n/a	n/a	n/a	2,173
n/a	n/a	n/a	n/a	n/a	578
n/a	n/a	n/a	n/a	n/a	3
54	42	65	73	61	66
76	71	74	78	73	88
-	-	-	-	-	-
58	58	56	61	68	70
n/a	n/a	n/a	n/a	n/a	51
n/a	n/a	n/a	n/a	n/a	71
n/a	n/a	n/a	n/a	n/a	1,458
n/a	n/a	n/a	n/a	n/a	4,580
n/a	n/a	n/a	n/a	n/a	7,280
n/a	n/a	n/a	n/a	n/a	296
n/a	n/a	n/a	n/a	n/a	84
n/a	n/a	n/a	n/a	n/a	1,021
n/a	n/a	n/a	n/a	n/a	729
n/a	n/a	n/a	n/a	n/a	6,458
n/a	n/a	n/a	n/a	n/a	2,037
n/a	n/a	n/a	n/a	n/a	38
n/a	n/a	n/a	n/a	n/a	55
n/a	n/a	n/a	n/a	n/a	472
n/a	n/a	n/a	n/a	n/a	398
n/a	n/a	n/a	n/a	n/a	2,573
n/a	n/a	n/a	n/a	n/a	229
n/a	n/a	n/a	n/a	n/a	81.57%
1,159	1,244	1,246	852	946	695
124	143	154	104	136	111
724	1,035	1,002	985	1,433	1,244
n/a	n/a	n/a	n/a	n/a	19,001
n/a	n/a	n/a	n/a	n/a	220,628
n/a	n/a	n/a	n/a	n/a	15,951
n/a	n/a	n/a	n/a	n/a	2,057
n/a	n/a	n/a	n/a	n/a	1,848
n/a	n/a	n/a	n/a	49	73
n/a	n/a	n/a	n/a	20	28
n/a	n/a	n/a	n/a	3	14
n/a	n/a	n/a	n/a	n/a	40
n/a	n/a	n/a	n/a	n/a	400
n/a	n/a	n/a	n/a	n/a	30
n/a	n/a	n/a	n/a	n/a	2
n/a	n/a	n/a	n/a	n/a	14

# UNION COUNTY, OHIO

## Capital Asset Statistics by Function

Last Ten Fiscal Years

(amounts expressed in thousands)

Function	1996	1997	1998	1999	2000
<b>General Government</b>					
Legislative and Executive					
Land & Improvements	248	733	248	330	330
Buildings	7,085	7,085	7,084	10,914	14,386
Equipment	761	792	800	931	1,083
Furniture & Fixtures	196	198	198	214	214
Vehicles	18	47	34	49	94
Judicial					
Land & Improvements	-	-	-	-	-
Buildings	-	-	-	-	-
Equipment	263	266	284	283	308
Furniture & Fixtures	178	177	178	178	182
Public Safety					
Land & Improvements	143	143	143	143	134
Buildings	43	43	43	45	27
Equipment	622	617	750	806	905
Furniture & Fixtures	67	71	74	74	74
Vehicles	348	426	562	709	835
Public Works					
Land & Improvements	15	15	15	15	15
Buildings	62	62	62	62	62
Equipment	321	316	390	424	450
Furniture & Fixtures	54	53	53	53	62
Vehicles	2,582	2,628	2,693	2,668	2,842
Infrastructure	n/a	n/a	n/a	n/a	n/a
Health					
Land & Improvements	477	764	356	356	356
Buildings	4,677	7,326	3,986	3,986	3,986
Equipment	384	497	527	553	493
Furniture & Fixtures	129	175	178	197	198
Vehicles	41	46	46	46	54
Human Services					
Land & Improvements	-	-	-	-	-
Buildings	-	9	9	9	9
Equipment	138	139	145	157	155
Furniture & Fixtures	113	114	119	127	136
Vehicles	77	64	64	66	107
Construction in Progress					
-	-	-	-	-	-
Sewer					
Land	33	33	33	33	33
Net Depreciable Assets	1,825	3,470	3,545	3,440	3,357
Water					
Net Depreciable Assets	567	557	1,756	1,732	1,707
Building Development					
Net Depreciable Assets	-	-	-	-	27
Memorial Hospital					
Net Capital Assets	13,736	14,491	15,983	20,799	28,302

Table 18

Function	2001	2002	2003	2004	2005
General Government					
Legislative and Executive					
Land & Improvements	249	598	585	1,097	1,495
Buildings	17,021	15,712	14,120	15,835	15,734
Equipment	941	1,004	1,036	1,730	1,206
Furniture & Fixtures	174	179	171	223	247
Vehicles	100	117	98	126	108
Judicial					
Land & Improvements	-	20	20	20	20
Buildings	-	4,776	4,808	4,808	4,808
Equipment	212	271	293	240	290
Furniture & Fixtures	120	123	121	143	143
Public Safety					
Land & Improvements	133	133	133	133	133
Buildings	24	24	914	914	914
Equipment	687	739	556	617	714
Furniture & Fixtures	40	51	52	119	52
Vehicles	862	882	726	843	862
Public Works					
Land & Improvements	15	15	15	15	15
Buildings	61	61	67	61	61
Equipment	323	357	398	415	445
Furniture & Fixtures	47	47	53	7	87
Vehicles	2,865	2,954	3,153	3,233	3,373
Infrastructure	n/a	31,944	36,203	38,455	42,872
Health					
Land & Improvements	429	355	341	311	311
Buildings	3,985	3,988	7,341	7,231	7,229
Equipment	366	382	382	400	391
Furniture & Fixtures	50	71	71	71	71
Vehicles	65	80	110	83	90
Human Services					
Land & Improvements	-	-	17	17	17
Buildings	9	9	15	15	15
Equipment	79	100	70	84	65
Furniture & Fixtures	64	64	211	217	217
Vehicles	138	178	180	222	258
Construction in Progress	-	-	-	-	289
Sewer					
Land	33	33	33	33	33
Net Depreciable Assets	3,237	3,070	4,012	2,926	2,868
Water					
Net Depreciable Assets	1,635	1,600	1,750	1,530	1,495
Building Development					
Net Depreciable Assets	21	17	28	68	82
Memorial Hospital					
Net Capital Assets	30,255	30,867	33,565	35,744	33,680

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## **FINANCIAL CONDITION**

### **UNION COUNTY**

#### **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 27, 2006**