

Mary Taylor, CPA
Auditor of State

UNION COUNTY

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UNION COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2008**

FEDERAL GRANTOR/ <i>Pass-Through Grantor</i> / County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Mental Health and Recovery Board Supportive Housing Program	NA	14.235	\$ 133,956
<i>Ohio Department of Development</i>			
County Commissioners			
Community Development Block Grants/State's Program	B-C-06-073-1	14.228	56,360
Community Development Block Grants/State's Program	B-F-06-073-1	14.228	7,745
Total Community Development Block Grant/State's Program			<u>64,105</u>
<i>Ohio Department of Development</i>			
County Commissioners			
Home Investment Partnership Program	B-C-06-073-2	14.239	176,349
Total U.S. Department of Housing and Urban Development			<u>374,410</u>
U.S. DEPARTMENT OF JUSTICE			
County Sheriff			
Bulletproof Vest Partnership Program	NA	16.607	5,602
County Sheriff			
Public Safety Partnership and Community Policing Grants	N/A	16.710	1,800
2007 State Criminal Alien Assistance Program	N/A	16.606	541
2008 State Criminal Alien Assistance Program	N/A	16.606	779
2007-2008 GREAT Grant	N/A	16.737	28,972
<i>Attorney General of the State of Ohio</i>			
County Prosecutor			
Crime Victim Assistance	2007-VA-GENE-430T	16.575	80,186
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Sheriff			
Edward Byrne Memorial Justice Assistance Grant	2007-JG-LLE-5157	16.738	20,000
Edward Byrne Memorial Justice Assistance Grant	2007-JG-B01-6599	16.738	9,294
Edward Byrne Memorial Justice Assistance Grant	2007-JG-E01-6595	16.738	18,070
			<u>47,364</u>
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Prosecutor			
Violence Against Women Formula Grants	2007-WF-VA5-8421	16.588	29,680
Total U.S. Department of Justice			<u>194,924</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed through Workforce Investment Board, Area 7</i>			
Department of Job and Family Services			
Workforce Investment Act Cluster			
Workforce Investment Act - Adult			119,105
Workforce Investment Act - Adult Administrative			5,850
Workforce Investment Act - Adult Total	31-6400-087	17.258	<u>124,955</u>
Workforce Investment Act-Youth			17,782
Workforce Investment Act - Youth Administrative			873
Workforce Investment Act - Youth Total	31-6400-087	17.259	<u>18,655</u>
Workforce Investment Act - Dislocated Worker			40,153
Workforce Investment Act - Dislocated Worker Administrative			1,973
Workforce Investment Act - Dislocated Worker Total	31-6400-087	17.260	<u>42,126</u>
Total U.S. Department of Labor - Workforce Investment Act Cluster			<u>185,736</u>

UNION COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF TRANSPORTATION			
Federal Aviation Administration			
Airport Authority			
Airport Improvement Program	N/A	20.106	120,774
Airport Improvement Program	N/A	20.106	18,124
			<u>138,898</u>
<i>Ohio Department of Transportation</i>			
Union County Agency Transportation Service			
Capital Assistance Program for Elderly and Persons w/Disabilities	PNPC-0080-029-014	20.513	43,416
County Engineer			
Highway Planning and Construction	PID #81547	20.205	419,966
Highway Planning and Construction	PID #81882	20.205	300,000
Highway Planning and Construction	PID #83432	20.205	21,669
Highway Planning and Construction Total			<u>741,635</u>
County Sheriff			
State & Community Highway Safety	HVEO-2008-80-00-00-00220	20.600	16,111
Total U.S. Department of Transportation			<u>940,060</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Ohio Department of Education</i>			
Adult Basic Literacy Education			
Adult Education - State Grant Program	114975-AB-SL-2007-2008	84.002	16,124
Adult Education - State Grant Program	114975-AB-SL-2008-2009	84.002	1,765
Adult Education - State Grant Program	114975-AB-SI-2008	84.002	10,626
			<u>28,515</u>
Board of Mental Retardation Developmentally Disabled			
Special Education Cluster			
Special Education - Preschool Grants	071175-PGS1-2008	84.173	23,328
Special Education - Preschool Grants	071175-PGS1-2009	84.173	2,000
Child Outcome Support Grant	071175-PGD106	84.173	3,500
Total Special Education Cluster			<u>28,828</u>
Board of Mental Retardation Developmentally Disabled			
Innovative Educational Program Strategies			
Innovative Educational Program Strategies	071175-C2S1-2008	84.298	94
Innovative Educational Program Strategies	071175-C2S1-2009	84.298	71
Total Innovative Educational Program Strategies			<u>165</u>
Total U.S. Department of Education			<u>57,508</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<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	6,613
Union County Senior Services			
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Citizens	ED 034824/034589	93.044	27,529

UNION COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)			
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board Promoting Safe and Stable Families	31-6400-087	93.556	20,012
<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	39,746
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board Community Based Child Abuse Prevention Grants	31-6400-087	93.590	22,257
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services Child Welfare Services_State Grants	31-6400-087	93.645	32,790
Child Abuse Challenging Grants	31-6400-087	93.672	1,919
Independent Living	31-6400-087	93.674	31,910
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation Developmentally Disabled Social Services Block Grant-2008	31-6400-087	93.667	17,954
Social Services Block Grant-2009	31-6400-087	93.667	19,794
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board Social Services Block Grant	31-6400-087	93.667	20,889
Total Social Services Block Grant			<u>58,637</u>
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board State Children's Insurance Program	31-6400-087	93.767	76,200
<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	20,742
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation Developmentally Disabled State Children's Insurance Program	31-6400-087	93.767	2,042
Total State Children's Insurance Program			<u>98,984</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	145,825
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation Developmentally Disabled Medicaid Cluster			
Waiver Admin. Claiming	31-6400-087	93.778	20,504
Target Case Management	31-6400-087	93.778	73,768
Adult Day Hab - I/O	31-6400-087	93.778	158,241
Adult Day Hab - Lv1	31-6400-087	93.778	62,591
Total Medicaid Cluster			<u>315,104</u>

UNION COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2008
(Continued)**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)			
<i>Ohio Department of Mental Health</i> Mental Health and Recovery Board Medical Assistance Program	31-6400-087	93.778	399,387
<i>Ohio Department of Alcohol and Drug Addiction Services</i> Mental Health and Recovery Board Medical Assistance Program	31-6400-087	93.778	52,163
Total Medical Assistance Program			<u>451,550</u>
<i>Ohio Secretary of State</i> Board of Elections Voting Access for Individuals with Disabilities Grants to State	31-6400-087	93.617	4,562
Total U.S. Department of Health and Human Services			<u>1,302,717</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Ohio Department of Public Safety /Ohio Emergency Management Agency</i> County Sheriff Disaster Assistance - March 2008 Snow Storm	FEMA 3286-EM-159-071A9	97.036	3,730
Disaster Assistance - September 2008 Wind Storm	FEMA DR-1805-OH	97.036	5,208
			<u>8,938</u>
County Commissioners (Facilities) Disaster Assistance - March 2008 Snow Storm	FEMA 3286-EM-159-071A9	97.036	3,009
County Engineer Disaster Assistance - March 2008 Snow Storm	FEMA 3286-EM-159-071 A9	97.036	37,290
Disaster Assistance - September 2008 Wind Storm	FEMA DR-1805-OH	97.036	6,407
			<u>43,697</u>
<i>Ohio Emergency Management Agency</i> Risk Management Emergency Management Performance Grants	2007-EM-E7-0024	97.042	24,953
Emergency Management Performance Grants	2007-EM-E7-0085	97.042	8,967
Emergency Management Performance Grants			<u>33,920</u>
Citizen Corps. Program Grant	2006-GC-T6-0051	97.067	3,200
Citizen Corps. Program Grant	2007-GE-T7-0030	97.067	466
Citizen Corps. Program Grant			<u>3,666</u>
State Homeland Security Grant Program	2007-GE-T7-0030	97.067	63,300
Total - Homeland Security Grant Program			<u>66,966</u>
Total U.S. Department of Homeland Security			<u>156,530</u>
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Ohio Secretary of State</i> County Board of Elections Help America Vote Act Requirements Payments	n/a	90.401	390
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 3,212,275</u>

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, 2008**

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 prepared on the cash basis of accounting except for Highway Planning 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.

NOTE C – HOMELAND SECURITY CLUSTER

The County reported the following federal programs for the Homeland Security Cluster on the Schedule. A couple programs for federal fiscal year 2006 were incorporated into the Homeland Security Grant (97.067) in accordance with the guidance from the U.S. Department of Homeland Security.

CFDA #	Program	Amount
	<i>Risk Management</i>	
	2006	
97.053	Citizen Corps Program Grant	3,200
97.067	Homeland Security Grant Program	<u><u>\$ 3,200</u></u>

NOTE D—CORRECTION TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

The accompanying Schedule of Federal Awards Expenditures has been reissued. The Schedule includes the following expenditures which were previously omitted.

Program	CFDA #	Amount
Promoting Safe and Stable Families	93.556	\$59,758
Community Based Child Abuse Prevention Grants	93.590	22,257
Child Welfare Services State Grants	93.645	32,790
Child Abuse Challenging Grants	93.672	1,919
Independent Living	93.674	31,910
Social Services Block Grant	93.667	58,637
State Children's Insurance Program	93.767	98,984
Block Grants for Community Mental Health Services	93.958	45,279
Block Grants for Prevention and Treatment of Substance Abuse	93.959	145,825
Medicaid Cluster	93.778	319,010
Total		<u><u>\$816,369</u></u>

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Mary Taylor, CPA

Auditor of State

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

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio (the County) as of and for the year ended December 31, 2008, which collectively comprises the County's basic financial statements and have issued our report thereon dated July 22, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Memorial Hospital of Union County and Affiliates, a major fund, as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Other auditors audited the financial statements of the U-Co Industries, Inc., one of the County's discretely presented component units, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and, accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

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We consider finding 2008-001 described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. The significant deficiency described above is also a material weakness.

Compliance and Other Matters

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

We did note certain noncompliance or other matter that we reported to the County's management in a separate letter dated July 22, 2009.

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

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



Mary Taylor, CPA
Auditor of State

July 22, 2009



Mary Taylor, CPA

Auditor of State

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, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2008. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that OMB Circular A-133 requires us to report, which is described in the accompanying schedule of findings as item 2008-002.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the County's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as finding 2008-002 to be a significant deficiency.

A material weakness is significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements. We did not consider the deficiency described in the accompanying schedule of findings to be 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, 2008, and have issued our report thereon dated July 22, 2009, wherein we noted the financial statements of U-Co Industries, Inc., a discretely presented component unit, and Memorial Hospital of Union County and Affiliates, a major fund, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The accompanying Schedule of Federal Awards Expenditures (the Schedule) replaces the Schedule for the County's fiscal year ended December 31, 2008, previously issued with our report dated July 22, 2009. You should rely on this report rather than on our report dated July 22, 2009. The Schedule was revised to include expenditures for the following programs: Promoting Safe and Stable Families (CFDA #93.556), Community Based Child Abuse Prevention Grants (CFDA #93.590), Child Welfare Services State Grants (CFDA #93.645), Child Abuse Challenging Grants (CFDA #93.672), Independent Living (CFDA #93.674), Social Services Block Grant (CFDA #93.667), State Children's Insurance Program (CFDA #93.767), Block Grants for Community Mental Health Services (CFDA #93.958), Block Grants for Prevention and Treatment of Substance Abuse (CFDA #93.959), and the Medicaid Cluster (CFDA #93.778).

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

We 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.

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Mary Taylor, CPA
Auditor of State

July 22, 2009, except for the third preceding paragraph which is dated September 9, 2009

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UNION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any other significant deficiency reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	Highway Planning and Construction – CFDA # 20.205 Home Investment Partnership Program – CFDA # 14.239 Medical Assistance Program – CFDA # 93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

UNION COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008
(Continued)**

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

Finding Number	2008-001
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Significant Deficiency/Material Weakness

Financial Reporting

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

Sixty three modifications or audit adjustments and reclassifications (\$2,000 to \$6,211,534) were posted to the County's basic financial statements to accurately reflect account balances reported. Errors included incorrect receipt classifications, overstatement of intergovernmental receivables, and improper revenue recognition on the modified accrual financial statements. The County's financial statements have been adjusted to accurately reflect these adjustments and reclassifications. In addition there were twenty nine audit adjustments and reclassifications that were inconsequential to the overall financial statements of the County and were not posted to the December 31, 2008 financial statements.

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

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

Officials' Response:

With regard to financial reporting, the County Auditor wishes to clarify that accounting for all receipts and expenditures within the County Auditor's office, and within the County's accounting system, are accurate. The comment regarding Financial Reporting refers to the County's conversion of financial data from a cash basis to a Comprehensive Annual Financial Report (CAFR) under Generally Accepted Accounting Principles (GAAP).

The County Auditor acknowledges that management should provide greater oversight of financial statements prepared by outside contractors and consultants, and the timely delivery of these statements.

UNION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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Finding Number	2008-002
CFDA Title and Number	CFDA #14.239 – Home Investment Partnership Program
Federal Award Number / Year	Home Investment Partnership Program B-C-06-073-2
Federal Agency	United States Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Development

Cash Management – Non-compliance/Significant Deficiency

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 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:

Date of Receipt	Amount	Balance on Hand After 15 days	Approximate Number of Days Until the Balance was reduced to Below \$5,000
4/4/2008	\$40,861	\$81,318.51	30 days
6/19/2008	15,958	47,722.51	90 days
6/25/2008	29,337	47,722.51	84 days

We recommend the County implement cash management procedures to disburse HOME grant funds on hand to a balance of less than \$5,000 within fifteen days of receipt.

Officials’ Response and Corrective Action Plan:

With regard to draw downs for Home Investment Partnership Program (HOME) grants from the Ohio Office of Housing and Community Partnership, and corresponding Financial Management Rules and Regulations, the County Commissioners have taken steps to reduce the balance on hand and make disbursements within the Fifteen Day Rule.

Anticipated Completion Date: July 22, 2009
Responsible Contact Person: Rebecca Roush

UNION COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Financial Reporting	No	Comment Reissued as Finding 2008-001
2007-002	Cash Management - Community Development Block Grant	No	Comment Reissued as Finding 2008-002

UNION COUNTY, OHIO

COMPREHENSIVE

ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended December 31, 2008

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

**Mary H. Snider
County Auditor**

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UNION COUNTY, OHIO
Comprehensive Annual Financial Report
For the Year Ended December 31, 2008
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Mary H. Snider

Union County Auditor
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Payroll
645-3063

Accounting
645-3064

Real Estate
645-3068

Settlements
645-3071

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

July 22, 2009

Citizens of Union County
Union County Commissioners

It is my pleasure to present Union County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2008. State law requires that every general-purpose local government publish a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year just ended.

The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. This report reflects the financial data that will enable the citizens of Union County 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, 2008. The independent accountant's report is located on page 11 at the front of the financial section of this report.

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

The CAFR is presented in three sections: introductory, financial, and statistical. The Introductory Section contains this letter of transmittal, the 2007 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 RSI for Infrastructure, 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 Accountant's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of the Government:

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

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

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

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

County is associated with certain organizations that are defined as jointly governed organizations, joint ventures, and a group purchasing pool. A further discussion of these organizations is provided in 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 231,047 acres of its 277,760 total acreage being devoted to agricultural use. The County's acreage devoted to agricultural use in 2008 remained about the same as 2007.

Unemployment rates in Union County showed a slightly higher average annual rate of 5.2% during 2008, a marginal increase from the 2007 average of 4.5%. However, these rates continually remain below the overall state and national rates.

During 2008, Union County issued 533 residential permits for an estimated construction value of \$38 million. There were 278 commercial building permits issued at an estimated construction value of \$78 million.

Development continues to occur in the commerce district known as Coleman's Crossing. The development includes large retail outlets including a Honda of America dealership, Home Depot and Wal-Mart. The City Gate commercial development continues to expand. A Walgreen's Drug Store opened in 2008 and construction of a White Castle Restaurant was near completion, with a grand opening set for early 2009.

Union Rural Electric Cooperative broke ground in May 2007 for the renovation and addition to its office in Marysville. The cooperative moved into their new state of the art facility on August 10, 2008. This 29,000 square foot facility is the first distribution electric cooperative facility in the United States to achieve an Energy Star Label and L.E.E.D (Leadership in Energy and environmental Design) Gold Certification from the U.S. Green Building Council. The energy model for this facility estimates the energy cost per square foot to be \$.74; as compared with the average office building which costs approximately \$2.00 per square foot.

In 2008, the City of Marysville's Uptown Renewal Team (URT) received a \$400,000 grant which will lead to additional public infrastructure improvements and millions of dollars of private investment. Since 2005, over \$5,000,000 has been invested in various buildings in the area including Union County's investment in the rehabilitation and renovation of a former furniture store for additional county office space.

With the assistance of over \$700,000 in grant monies, the Richwood Business Park completed infrastructure improvements resulting in construction of a 50,000 square foot manufacturing

facility known as MAI Manufacturing. During 2008, an additional 48,000 square feet was under construction in the park bringing additional job creation and payroll.

In Plain City, the Village is currently completing the Plain City Uptown Revitalization Plan which will establish the strategic plan for the future revitalization of Uptown Plain City. New commercial developments, including the Lovejoy Plaza and the Champaign Bank office park, have occurred south of the downtown area.

Long-term Planning:

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

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

A specific capital project that the Commissioners envision over the next 10 years includes 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, tap fees, and grants to help supplement their costs for those who are low to below average income.

Significant renovations and expansion of Memorial Hospital of Union County will likely 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 in which the Commissioners actively participate.

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.

Financial Information:

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

Internal Controls. In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are

designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits to be derived from their implementation.

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

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

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

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

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

Debt Administration:

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

Major County Initiatives:

During 2008, renovation was completed to the Main Street building located in historic uptown Marysville. This 22,000 sq. ft. facility is being used as a records repository, and additional office space for both the Sheriff's Department and Juvenile/Probate Court staff. Building occupancy permits were received in late 2008, with various departments and agencies moving into the structure during the month of December.

On December 10, 2007, the Union County Commissioners voted by resolution to place a proposed one quarter of one percent (.25%) sales tax on the ballot for consideration at the March 8, 2008 primary election. The ballot language for the issue specified that, if passed, the increased amounts would be allocated at 50% for the improvement and construction of county roads and bridges, and 50% for direct senior services including meals on wheels, home health care and transportation. The issue passed by just three votes, commencing on July 1, 2008.

Awards and Acknowledgements:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2007. This was the thirteenth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The preparation of the 2008 CAFR would not have been possible without the cooperation and assistance of my office staff. The guidance provided by the firm of Steen & Company LLC, Certified Public Accountants and Business & Government Consultants, is also acknowledged. Finally, credit also must be given to all of the department heads, the Union County Engineer's Office, and the staff of the Union County Chamber of Commerce for providing us with valuable information and statistical data.

Respectfully submitted,



Mary H Snider
Union County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Union County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

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



President

Executive Director

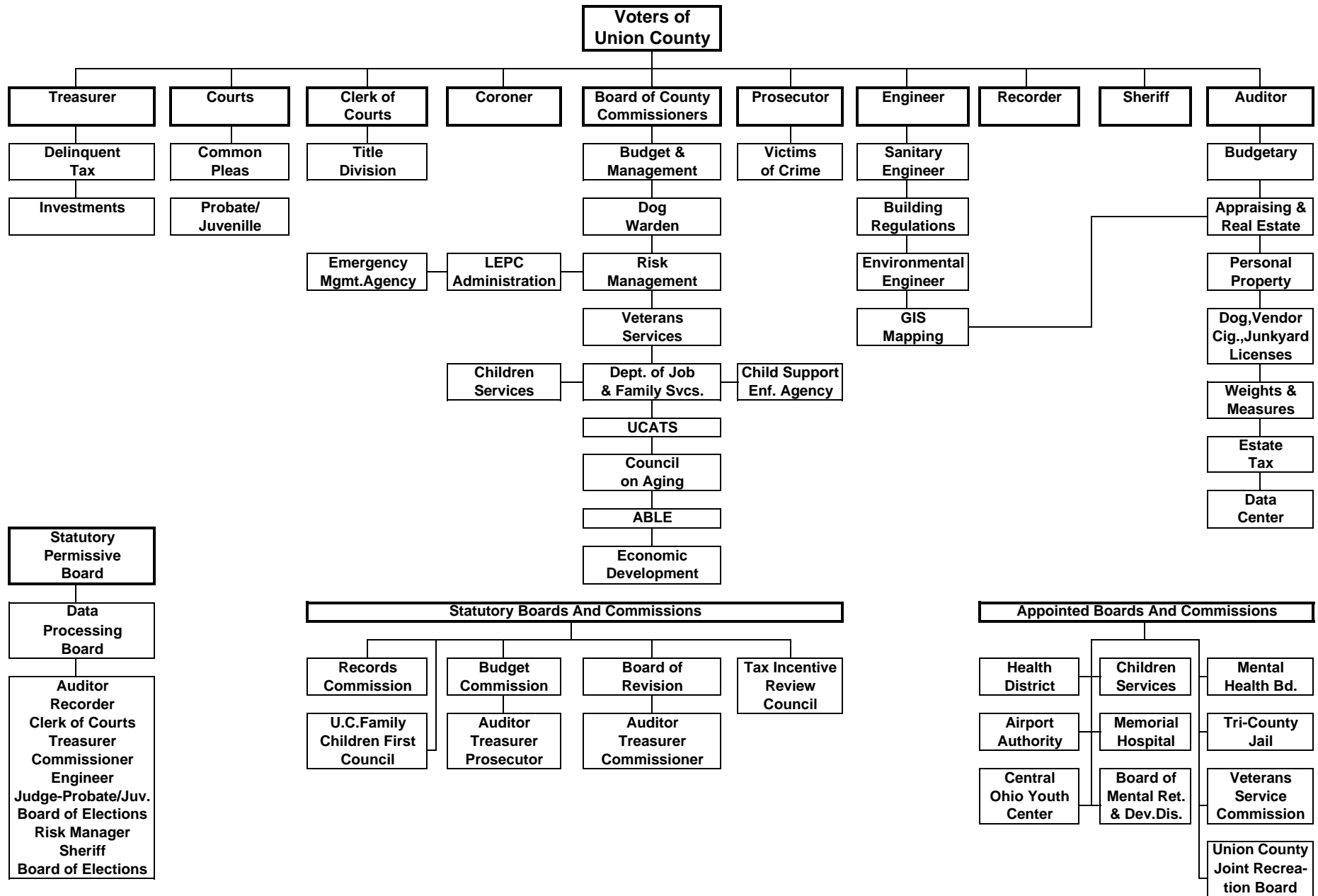
UNION COUNTY, OHIO

**PRINCIPAL OFFICIALS
DECEMBER 31, 2008**

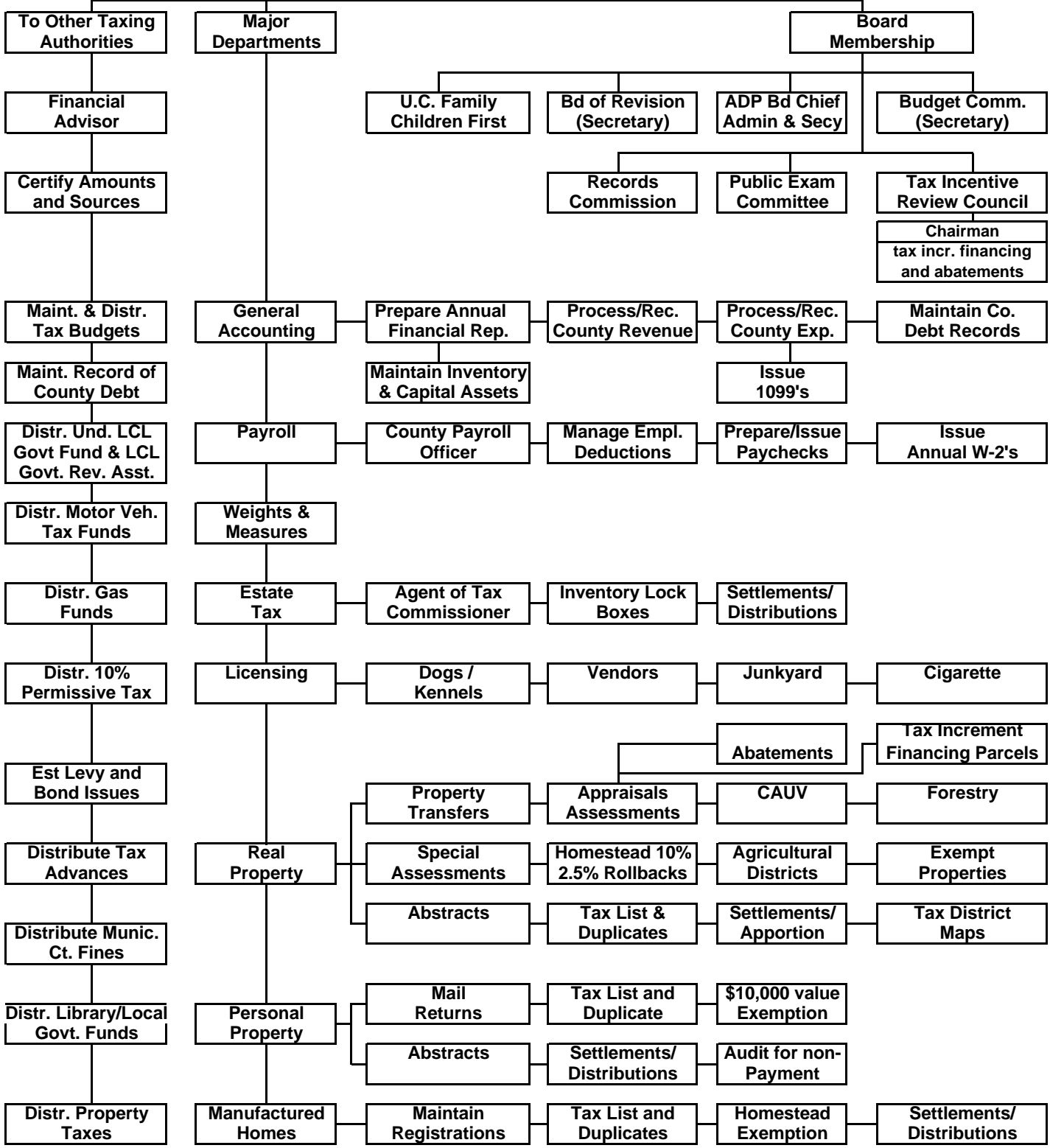
ELECTED OFFICIALS

Commissioner.....	Tom McCarthy
Commissioner.....	Charles A. Hall
Commissioner.....	Gary J. Lee
Auditor.....	Mary H. Snider
Treasurer.....	Tamara K. Lowe
Prosecuting Attorney.....	David W. Phillips
Common Pleas Judge.....	Richard E. Parrott
Probate and Juvenile Judge.....	Charlotte C. Eufinger
Clerk of Courts.....	Paula K. Warner (Jan - Oct 2008) Teresa L. Nickle (Nov - Dec 2008)
Coroner.....	David T. Applegate, MD
Sheriff.....	Rocky W. Nelson
Recorder.....	Teresa L. Markham
Engineer.....	Steve A. Stolte

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



MARY H. SNIDER, UNION COUNTY AUDITOR



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Memorial Hospital of Union County and Affiliates, a major fund, which represents ninety-seven percent, ninety-six percent and ninety-eight percent, respectively, of the assets, net assets, and revenues for the business-type activities. We also did not audit the financial statements of U-Co Industries, Inc., one of the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us and we base our opinion, insofar as they relate to the amounts included for Memorial Hospital of Union County and Affiliates, and U-Co Industries, Inc., on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, and Board of MR/DD Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

88 E. Broad St. / Tenth Floor / Columbus, OH 43215-3506
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www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Mary Taylor, CPA
Auditor of State

July 22, 2009

UNION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
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, 2008. 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 2008 are as follows:

- The total net assets of the County increased \$7.75 million. Net assets of governmental activities increased \$4.42 million, which represents a 4.8% increase over fiscal year 2007. Net assets of business-type activities increased \$3.33 million or 8.5% from fiscal year 2007.
- The County had \$49.11 million in expenses related to governmental activities; \$26.09 million of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily taxes and intergovernmental) of \$27.44 million were adequate to provide for these programs.
- The General Fund, the County's largest major governmental fund, had revenues of \$19.41 million in 2008, a decrease of \$343,864 or less than 1.7% from 2007 revenues. The decrease is attributed to reduced revenues in charges for services, licenses & permits, and intergovernmental revenues. Sales taxes reflected a modest increase. The General Fund, had expenditures of \$19.41 million in 2008, an increase of \$2.81 million or 16.92% from 2007. With the slight decrease in revenues and increase of expenditures, the General Fund balance decreased by \$1.14 million from 2007 to 2008.
- The Union County Board of Developmental Disabilities Fund (Board of DD Fund), a major governmental fund, had revenues of \$8.41 million in 2008, a decrease of \$1.08 million or 11.37% from 2007 revenues. The Board of DD Fund, had expenditures of \$8.51 million in 2008, an increase of \$1.68 million or 24.6% from 2007. With the decrease in revenue and higher expenditures, the County Board of DD Fund balance decreased by \$97,164 from 2007 to 2008.
- In the General Fund, the actual revenues came in \$2.10 million higher than they were originally budgeted and \$1.70 million higher than the final budget. Actual expenditures were \$1.42 million less than the amount in the original budget and \$1.99 million 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 other expenditures.
- The assets of the County exceeded it's liabilities at December 31, 2008 by \$91.66 million.
- The County's debt for governmental activities increased more than \$2,583,254 in 2008.

UNION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2008
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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.

The Statement of Net Assets and the Statement of Activities provide information about the activities of Union County as an entity and present a long-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. The County's major funds are the General Fund the Board of MR/DD Fund, and the Motor Vehicle and Gas 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 2008?" 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 Sanitary Sewer, Water District 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 Sanitary Sewer, Water District, Building and 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, Board of MR/DD Fund, and the Motor Vehicle and Gas 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.

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form on combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 24-30 of this report.

Proprietary Funds use the accrual basis of accounting, the same as that used for business-type activities in the government-wide financial statements. The proprietary fund financial statement can be found on pages 31-33 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 34 of this report.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 35 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 79 and 80.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table I provides a summary of the County's net assets for 2008 compared to 2007.

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Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Assets:						
Current and Other Assets	\$ 46,126	\$ 46,800	\$ 37,796	\$ 36,160	\$ 83,922	\$ 82,959
Capital Assets, Net	71,670	65,444	36,132	36,217	107,802	101,661
Total Assets	<u>117,796</u>	<u>112,244</u>	<u>73,928</u>	<u>72,377</u>	<u>191,724</u>	<u>184,620</u>
Liabilities:						
Current & Other Liabilities	14,940	16,394	5,747	6,365	20,687	22,759
Long term Liabilities	11,194	8,611	25,617	26,776	36,811	35,387
Total Liabilities	<u>26,134</u>	<u>25,005</u>	<u>31,364</u>	<u>33,141</u>	<u>57,498</u>	<u>58,146</u>
Net Assets:						
Invested in Capital Assets						
Net of Related Debt	61,760	57,915	13,509	11,783	75,269	69,698
Restricted	21,064	18,900	4,929	4,318	25,993	23,218
Unrestricted	8,838	10,424	24,126	23,135	32,964	33,559
Total Net Assets	<u>\$ 91,662</u>	<u>\$ 87,239</u>	<u>\$ 42,564</u>	<u>\$ 39,236</u>	<u>\$ 134,226</u>	<u>\$ 126,475</u>

There was a \$4.42 million increase in total net assets for governmental activities. A decrease in cash and cash equivalents of \$3.05 million, attributable to increases in expenses and relatively "flat" governmental fund revenue. There is a growth related increase of \$1.20 million in property tax receivables and increase of \$1.06 million for intergovernmental receivables. Detail on the increase in net capital assets of \$6.23 million can be found in Note 10 to the Basic Financial Statements and on pages 196 to 199.

Total liabilities increased \$1.13 million from 2007 due to re-issue of \$3 million note payable related to the Main Street Building project, and \$603,952 increase in accounts payable. The increase was offset by a decrease of \$28,152 in wages payable and \$1.58 million increase in unearned revenue.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. The largest portion of the County's assets reflect its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. An additional portion of the County's net assets represent resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets may be used to meet the ongoing obligations to citizens and creditors. Total Net Assets increased \$4.42 million in 2008. As of December 31, 2008, the County is able to report a positive net asset balance of \$91.66 million for its governmental activities. For business-type activities, a net asset balance of \$42.56 million is reported.

UNION COUNTY, OHIO
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Table 2 shows the changes in net assets for 2008 as compared to 2007.

Table 2
Change in Net Assets
(In Thousands)

Charges for Service	\$ 6,538	\$ 6,128	\$ 68,288	\$ 67,920	\$ 74,826	\$ 74,048
Operating Grants and Contributions	16,511	8,930	-	-	16,511	8,930
Capital Grants & Contributions	3,042	1,109	370	558	3,412	1,667
Total Program Revenues	<u>26,091</u>	<u>16,167</u>	<u>68,658</u>	<u>68,478</u>	<u>94,749</u>	<u>84,645</u>
General revenues						
Property Taxes	10,361	11,916	-	-	10,361	11,916
Sales Taxes	9,566	9,379	-	-	9,566	9,379
Intergovernmental	4,313	9,597	-	-	4,313	9,597
Interest	1,516	1,801	566	931	2,082	2,732
Gain on Sale of Capital Assets	-	-	-	-	-	-
Other	1,687	1,654	2,166	2,203	3,853	3,857
Total General Revenues	<u>27,443</u>	<u>34,347</u>	<u>2,732</u>	<u>3,134</u>	<u>30,175</u>	<u>37,481</u>
Total Revenues	<u>53,534</u>	<u>50,514</u>	<u>71,390</u>	<u>71,612</u>	<u>124,924</u>	<u>122,126</u>
Program Expenses:						
General Government						
Legislative and Executive	13,793	11,990	-	-	13,793	11,990
Judicial	2,637	2,371	-	-	2,637	2,371
Public Safety	7,161	6,735	-	-	7,161	6,735
Public Works	3,227	3,342	-	-	3,227	3,342
Health	4,021	3,835	-	-	4,021	3,835
Human Services	16,905	13,835	-	-	16,905	13,835
Economic Development	366	298	-	-	366	298
Other	519	-	-	-	519	-
Interest and Fiscal Charges	485	329	-	-	485	329
Sanitary Sewer District	-	-	319	223	319	223
Water District	-	-	-	150	-	150
Building and Development	-	-	679	731	679	731
Memorial Hospital	-	-	67,061	62,880	67,061	62,880
Total Expenses	<u>49,114</u>	<u>42,735</u>	<u>68,059</u>	<u>63,984</u>	<u>117,173</u>	<u>106,719</u>
Transfers	3	-	(3)	-	-	-
Change in Net Assets	<u>\$ 4,424</u>	<u>\$ 7,779</u>	<u>\$ 3,328</u>	<u>\$ 7,628</u>	<u>\$ 7,751</u>	<u>\$ 15,407</u>
Ending Net Assets	<u>\$ 91,662</u>	<u>\$ 87,238</u>	<u>\$ 42,564</u>	<u>\$ 39,236</u>	<u>\$ 134,226</u>	<u>\$ 126,474</u>

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FINANCIAL ANALYSIS – GOVERNMENT ACTIVITIES

The major program expenses for the County are Human Services, Legislative & Executive, Public Safety, Public Works, and Health. These programs account for 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 Developmental Disabilities, 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 services, operating or capital grants, and in most cases property tax. The Child Support and Jobs and Family Services Departments are basically funded with state and federal monies. The 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. Charges for services revenue is more than 2007 for government activities. Operating grants increased about \$7.58 million from 2007 revenues. The capital grant increase of \$1.93 million is primarily related to special project Federal road and bridge program monies received in 2008. General revenues decreased from 2007 revenues due to relatively flat sales and property tax receipts.

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 2008	Net Cost of Services 2008	Total Cost of Services 2007	Net Cost of Services 2007
General Government				
Legislative and Executive	\$ 13,793	\$ 10,694	\$ 11,990	\$ 8,651
Judicial	2,637	1,933	2,371	1,670
Public Safety	7,161	5,384	6,735	5,543
Public Works	3,227	(4,599)	3,342	1,705
Health	4,021	964	3,835	2,469
Human Services	16,905	7,615	13,835	5,924
Economic Development	366	28	298	277
Interest and Fiscal Charges	485	485	329	329
Other	519	519	-	-
Total Governmental Activities	<u>\$ 49,114</u>	<u>\$ 23,023</u>	<u>\$ 42,735</u>	<u>\$ 26,568</u>

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FINANCIAL ANALYSIS – BUSINESS-TYPE ACTIVITIES

Memorial Hospital of Union County is the major Proprietary fund. The County's "Other Enterprise" funds consisted of the Sewer Fund and the Building Development Fund. The Building Development Fund had reduced program revenue as residential building fees decreased \$120,724 from the prior year. Program revenues were below expenses by \$54,947 for the Sewer Fund. All revenues posted to the Water District Fund were transferred out by resolution to the Sewer Fund in 2008. Expenses exceeded revenue by \$69,799 in the Building Development Fund. Program revenues were about \$719,678 above expenses for Memorial Hospital.

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. The 2005 hospital notes of \$4,075,000 were refinanced in 2006 for \$3,635,000. In 2007, Memorial Hospital issued refunding bonds which defeased in-substance \$4,360,000 of the 2003 general obligation bonds and paid off \$3,635,000 in tax general obligation notes. 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 more than 2% over the original budget. Actual revenues were 9.2% or \$1,695,407 above the revised budgeted amount, primarily due to increased interest, sales and property tax revenue. The expenditures budget was increased nearly 3% during the year. Actual expenditures ended the year \$1,985,399 below the final budget. The major areas of under spending were contract services in Maintenance and Capital Improvements as well as other expenditures in Risk Management.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets: The County's investment in capital assets for governmental and business type activities as of December 31, 2008 was \$107.80 million (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. All 2007 completed "construction in progress" projects have been capitalized as additions. Infrastructure improvements increased the infrastructure investment of the County by \$4.37 million.

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 97% 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, 94% of the bridges met or exceeded

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CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

the numerical rating of 5 as compared to a policy of 85%. Estimated expenditures for roads and bridges were \$8,366,634 for 2008. Actual expenditures for the year were \$8,022,284. For more information on the rating system and results, refer to Required Supplementary Information beginning on page 79 of this report.

Long Term Debt: At December 31, 2008, the County had bonded debt outstanding of \$26,595,000. Of this amount, \$19,730,000 is expected to be repaid from business-type activities and \$4,420,000 represents sales tax revenue bonds. In June 2009, a \$3,000,000 bond anticipation note was included in refunded bonded debt. In addition to the bonded debt, the County's long-term obligations include compensated absences, mortgage loans, notes payable, and capital leases. Additional information on the County's long term debt can be found in Notes 17 and 29 of this report.

ECONOMIC FACTORS

The average unemployment rate in the County was 5.2% for 2008, slightly higher than the 4.5% average rate in 2007. This compares favorably to the State rate of 7.3% and to the national rate of 5.8%. Union County's strong industrial segment allows the County to enjoy the fourth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 83% of its acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$3.52 billion for 2008. This has grown by an average rate of 2% per year for the past three years. The actual and assessed values are lower than prior years as tangible personal property is being phased out through 2008. For information on this reduction, refer to Note 7 of this report.

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 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, 2008

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	UCO Industries	Airport Authority
Assets					
Equity In Pooled Cash And Cash Equivalents- Cash and Cash Equivalents	\$22,870,713	\$1,642,073	\$24,512,786		\$579,856
In Segregated Accounts - - - - -	811,681	20,087,681	20,899,362	1,715,313	-
Investments - - - - -	-	450,164	450,164	-	-
Materials and Supplies Inventory - - - - -	144,636	670,877	815,513	848,556	-
Accrued Interest Receivable - - - - -	9,970	1,953	11,923	-	-
Loans Receivable - - - - -	81,674	-	81,674	-	-
Accounts Receivable - - - - -	180,870	9,983,402	10,164,272	2,422,487	1,030
Intergovernmental Receivable - - - - -	5,115,223	-	5,115,223	-	-
Prepaid Items - - - - -	-	554,208	554,208	19,134	-
Sales Tax Receivable - - - - -	2,573,081	-	2,573,081	-	-
Property Taxes Receivable - - - - -	14,337,619	-	14,337,619	-	-
Unamortized Issuance Costs - - - - -	-	1,331,950	1,331,950	40,202	-
Restricted Assets:					
Cash and Cash Equivalents With Fiscal and Escrow Agents - - - - -	-	3,073,814	3,073,814	-	-
Nondepreciable Capital Assets - - - - -	51,710,961	2,857,549	54,568,510	224,400	767,895
Depreciable Capital Assets, Net - - - - -	19,959,042	33,274,790	53,233,832	4,152,561	2,232,650
Total Assets	117,795,470	73,928,461	191,723,931	9,422,653	3,581,431
Liabilities					
Wages Payable - - - - -	715,340	2,393,657	3,108,997	41,452	318
Accounts Payable - - - - -	899,470	1,956,275	2,855,745	3,845,100	88,750
Contracts Payable - - - - -	-	598,175	598,175	-	-
Intergovernmental Payable - - - - -	288,025	799,438	1,087,463	-	-
Accrued Liabilities - - - - -	-	-	-	17,105	-
Unearned Revenue - - - - -	13,036,800	-	13,036,800	-	-
Compensated Absences Payable - - - - -	-	-	-	-	-
Long-Term Liabilities:					
Due Within One Year - - - - -	4,924,179	2,583,374	7,507,553	207,545	26,126
Due in More Than One Year - - - - -	6,269,961	23,033,811	29,303,772	2,002,064	55,548
Total Liabilities	26,133,775	31,364,730	57,498,505	6,113,266	170,742
Net Assets					
Invested in Capital Assets, Net					
of related debt - - - - -	61,759,667	13,508,658	75,268,325	3,056,871	2,918,871
Restricted For:					
Capital Projects - - - - -	1,906,616	1,027,885	2,934,501	-	-
Debt Service - - - - -	-	3,725	3,725	-	-
Human Service Programs - - - - -	10,449,860	-	10,449,860	-	-
Public Works Projects - - - - -	3,688,199	-	3,688,199	-	-
Health Programs - - - - -	1,057,715	-	1,057,715	-	-
Legislative and Executive - - - - -	1,482,361	-	1,482,361	-	-
Public Safety - - - - -	1,588,201	-	1,588,201	-	-
Judicial - - - - -	339,968	-	339,968	-	-
Economic Development - - - - -	355,276	-	355,276	-	-
Other Hospital Restrictions - - - - -	-	3,897,062	3,897,062	-	-
Unrestricted - - - - -	\$9,033,832	\$24,126,401	\$33,160,233	252,516	\$491,818
Total Net Assets	\$91,661,695	\$42,563,731	\$134,225,426	\$3,309,387	\$3,410,689

See accompanying notes to the basic financial statements.

Union County, Ohio
Statement of Activities
For The Year Ended December 31, 2008

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive.....	\$13,793,161	\$2,799,982	\$158,828	\$140,828
Judicial.....	2,637,145	696,302	7,593	-
Public Safety.....	7,161,068	793,587	983,000	-
Public Works.....	3,227,196	800,713	4,124,622	2,900,836
Health.....	4,020,931	174,411	2,882,747	-
Human Services.....	16,904,850	1,252,022	8,038,000	-
Economic Development.....	365,747	21,876	316,391	-
Other.....	519,194	-	-	-
Interest and Fiscal Charges.....	485,352	-	-	-
Total Governmental Activities.....	49,114,644	6,538,893	16,511,181	3,041,664
Business Type Activities:				
Memorial Hospital.....	67,061,083	67,410,277	-	370,484
Nonmajor:				
Sanitary Sewer District.....	319,305	264,358	-	-
Water District.....	-	3,989	-	-
Building and Development.....	679,417	609,618	-	-
Total Business-Type Activities.....	68,059,805	68,288,242	-	370,484
Total Primary Government.....	\$117,174,449	\$74,827,135	\$16,511,181	\$3,412,148
Component Units:				
UCO Industries.....	\$11,675,246	\$11,183,612	\$566,141	\$ -
Airport Authority.....	197,436	160,891	162,587	-
Total Component Units	\$11,872,682	\$11,344,503	\$728,728	\$ -

General Revenues:
Property Taxes Levied for:
 General Purposes
 Board of MR/DD
 Public Safety
 Health
Sales Taxes Levied for General Purposes
Sales Taxes Levied for Public Works
Sales Taxes Levied for Senior Services
Grants and Entitlements not Restricted to Specific Programs
Interest
Other

Total General Revenues
 Transfers
Total General Revenues and Transfers

Change in Net Assets

Net Assets, Beginning of Year

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
(\$10,693,523)	\$ -	(10,693,523)	\$ -	\$ -
(1,933,250)	-	(1,933,250)	-	-
(5,384,481)	-	(5,384,481)	-	-
4,598,975	-	4,598,975	-	-
(963,773)	-	(963,773)	-	-
(7,614,828)	-	(7,614,828)	-	-
(27,480)	-	(27,480)	-	-
(519,194)	-	(519,194)	-	-
(485,352)	-	(485,352)	-	-
<u>(23,022,906)</u>	<u>-</u>	<u>(23,022,906)</u>	<u>-</u>	<u>-</u>
-	719,678	719,678	-	-
-	(54,947)	(54,947)	-	-
-	3,989	3,989	-	-
-	(69,799)	(69,799)	-	-
-	598,921	598,921	-	-
<u>(23,022,906)</u>	<u>\$598,921</u>	<u>(\$22,423,985)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$74,507	\$ -
-	-	-	-	\$126,042
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$74,507</u>	<u>\$126,042</u>
3,781,723	-	3,781,723	-	-
5,448,129	-	5,448,129	-	-
753,070	-	753,070	-	-
377,757	-	377,757	-	-
8,561,025	-	8,561,025	-	-
502,440	-	502,440	-	-
502,440	-	502,440	-	-
4,312,843	-	4,312,843	-	80,604
1,516,355	565,872	2,082,227	67,577	2,709
1,687,155	2,166,086	3,853,241	2,325	2,513
27,442,937	2,731,958	30,174,895	69,902	85,826
3,146	(3,146)	-	-	-
<u>27,446,083</u>	<u>2,728,812</u>	<u>30,174,895</u>	<u>-</u>	<u>-</u>
4,423,177	3,327,733	7,750,910	144,409	211,868
<u>87,238,518</u>	<u>39,235,998</u>	<u>126,474,516</u>	<u>3,164,978</u>	<u>3,198,821</u>
<u>\$91,661,695</u>	<u>\$42,563,731</u>	<u>\$134,225,426</u>	<u>\$3,309,387</u>	<u>\$3,410,689</u>

Union County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2008*

	<u>General</u>	<u>Board of MR/DD</u>	<u>Motor Vehicle/ Gas tax</u>	<u>Other Governmental Funds</u>
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents.....	\$ 5,582,494	\$ 9,275,408	\$ 1,034,897	\$ 6,977,914
Cash and Cash Equivalents In Segregated Accounts.....	173,146	-	-	638,535
Material and Supplies Inventory.....	119,517	21,330	-	3,789
Accounts Receivable.....	79,280	31,350	1,640	68,600
Interfund Receivable.....	50,000	-	-	2,000
Intergovernmental Receivable.....	767,517	413,678	2,143,456	1,790,572
Interest Receivable.....	7,600	-	-	2,370
Sales Taxes Receivable.....	2,062,805	-	255,138	255,138
Property Taxes Receivable.....	4,506,025	8,175,693	-	1,655,901
Loans Receivable.....	81,674	-	-	-
Total Assets	\$ 13,430,058	\$ 17,917,459	\$ 3,435,131	\$ 11,394,819
<u>Liabilities:</u>				
Accounts Payable.....	\$ 36,490	\$ 99,850	\$ 1,070	\$ 762,060
Wages Payable.....	315,532	139,213	86,627	173,968
Intergovernmental Payable.....	136,250	57,811	26,000	67,964
Unearned Revenue.....	6,407,308	8,825,020	1,951,953	3,098,904
Interfund Payable.....	-	-	-	52,000
Total Liabilities	6,895,580	9,121,894	2,065,650	4,154,896
<u>Fund Balances:</u>				
Reserved for Encumbrances.....	44,552	9	116,720	87,773
Reserved for Loans Receivable.....	81,674	-	-	-
Reserved for Debt Service.....	-	-	-	196,115
Reserved for Inventory.....	119,517	21,330	-	3,789
Unreserved, Undesignated, Reported in:				
General Fund.....	6,288,735	-	-	-
Special Revenue Funds.....	-	8,774,226	1,252,761	5,256,389
Capital Projects.....	-	-	-	1,695,857
Total Fund Balances	6,534,478	8,795,565	1,369,481	7,239,923
Total Liabilities and Fund Balances	\$ 13,430,058	\$ 17,917,459	\$ 3,435,131	\$ 11,394,819

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, 2008*

Total Governmental Funds	Total Governmental Fund Balances	\$ 23,939,447
	Amounts reported for governmental activities in the statement of net assets are different because of the following:	
\$ 22,870,713	Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	71,670,003
811,681		
144,636		
180,870		
52,000	Assets and liabilities not available to pay for current period expenditures and, therefore, are deferred in the funds:	7,246,385
5,115,223		
9,970		
2,573,081		
14,337,619		
81,674		
\$ 46,177,467		
\$ 899,470	Long-term obligations not due and payable in the current period and, therefore, are not reported in the funds:	
715,340	Notes Payable	(3,000,000)
288,025	General Obligation and Sales Tax Revenue Bonds Payable	(6,910,336)
20,283,185	Compensated Absences Payable	(1,283,804)
52,000		
22,238,020		(11,194,140)
249,054		
81,674		
196,115		
144,636		
6,288,735	<i>Net Assets of Governmental Activities</i>	<u>\$91,661,695</u>
15,283,376		
1,695,857		
23,939,447		
\$ 46,177,467		

Union County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For The Year Ended December 31, 2008

	General	Board of MR/DD	Motor Vehicle/ Gas Tax	Other Governmental
Revenues:				
Property Taxes.....	\$4,035,530	\$5,765,298	\$0	\$1,208,217
Sales Taxes.....	8,765,737	-	333,806	333,806
Charges For Services.....	2,212,745	-	742,435	2,806,473
Licenses and Permits.....	2,867	-	2,660	122,734
Fines and Forfeitures.....	128,514	-	-	63,836
Intergovernmental.....	1,712,002	2,421,338	4,768,585	13,682,231
Special Assessments.....	-	-	-	97,984
Interest.....	1,402,706	-	32,961	80,688
Other - Rent.....	446,693	-	-	2,379
Other.....	698,752	222,813	109,418	682,379
Total Revenues.....	19,405,546	8,409,449	5,989,865	19,080,727
Expenditures:				
Current:				
General Government:				
Legislative and Executive.....	8,428,818	-	731,199	3,110,506
Judicial.....	2,185,800	-	-	275,989
Public Safety.....	5,647,751	-	-	1,406,403
Public Works.....	130,562	-	5,189,463	2,869,188
Health.....	440,937	-	-	3,365,955
Human Services.....	1,721,887	8,508,846	-	6,605,196
Economic Development.....	188,929	-	-	94,334
Other.....	667,534	-	-	8,622
Capital Outlay.....	-	-	-	3,109,724
Debt Service:				
Principal Retirement.....	-	-	-	600,000
Interest and Fiscal Charges.....	-	-	-	485,352
Total Expenditures.....	19,412,218	8,508,846	5,920,662	21,931,269
Excess of Revenues Over (Under) Expenditures.....	(6,672)	(99,397)	69,203	(2,850,542)
Other Financing Sources (Uses):				
Proceeds of notes.....	-	-	-	3,000,000
Transfers In.....	-	900	37,290	1,258,871
Transfers Out.....	(922,431)	-	(121,121)	(250,363)
Total Other Financing Sources (Uses).....	(922,431)	900	(83,831)	4,008,508
Net Change in Fund Balances.....	(929,103)	(98,497)	(14,628)	1,157,966
Fund Balances Beginning of Year.....	7,675,393	8,892,729	1,384,109	6,095,870
Increase (Decrease) in Reserve for Inventory	(211,812)	1,333	-	(13,913)
Fund Balances End of Year.....	\$6,534,478	\$8,795,565	\$1,369,481	\$7,239,923

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, 2008*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	\$ 115,738
	Amounts reported for governmental activities on the statement of activities are different because:	
\$11,009,045 9,433,349 5,761,653 128,261 192,350 22,584,156 97,984 1,516,355 449,072 1,713,362 <hr style="border: 0.5px solid black;"/> 52,885,587	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 Capital Outlay - Non-Depreciable Capital Assets Depreciation	3,782,712 4,367,079 (1,611,822)
	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.	(169,559)
12,270,523 2,461,789 7,054,154 8,189,213 3,806,892 16,835,929 283,263 676,156 3,109,724	Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds. Intergovernmental Property Taxes Sales Tax	1,281,532 132,556 (648,366) <hr style="border: 0.5px solid black;"/> 765,722
600,000 485,352 <hr style="border: 0.5px solid black;"/> 55,772,995	Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.	600,000
(2,887,408)	Proceeds of notes is recognized as revenue in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.	(3,000,000)
3,000,000 1,297,061 (1,293,915) <hr style="border: 0.5px solid black;"/> 3,003,146	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	(202,301)
115,738 24,048,101 <hr style="border: 0.5px solid black;"/> (224,392)	Government funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.	<hr style="border: 0.5px solid black;"/> (224,392)
\$23,939,447	Change in Net Assets of Governmental Activities	\$ 4,423,177

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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Property Taxes	\$3,797,474	\$3,797,474	\$4,036,127	\$238,653
Sales Taxes	7,292,195	7,692,195	8,769,759	1,077,564
Charges for Service	2,112,550	2,112,550	2,304,346	191,796
Licenses and Permits	2,750	2,750	2,867	117
Fines and Forfeitures	125,000	125,000	131,661	6,661
Intergovernmental	2,185,206	2,185,206	2,265,728	80,522
Interest	1,505,330	1,505,330	1,443,463	(61,867)
Rental Income	388,500	388,500	443,773	55,273
Other	547,150	547,150	658,838	111,688
Total Revenues	<u>17,956,155</u>	<u>18,356,155</u>	<u>20,056,562</u>	<u>1,700,407</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	9,147,076	9,710,113	8,542,807	1,167,306
Judicial	2,263,782	2,385,888	2,167,998	217,890
Public Safety	6,031,028	5,857,780	5,602,569	255,211
Public Works	128,500	128,500	127,149	1,351
Health	444,656	539,051	453,916	85,135
Human Services	2,088,161	2,039,141	1,764,815	274,326
Economic Development	197,973	197,973	194,572	3,401
Other	560,137	569,508	678,994	(109,486)
Total Expenditures	<u>20,861,313</u>	<u>21,427,954</u>	<u>19,532,820</u>	<u>1,895,134</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,905,158)</u>	<u>(3,071,799)</u>	<u>523,742</u>	<u>3,595,541</u>
OTHER FINANCING SOURCES (USES):				
Advance In	0	0	53,945	53,945
Advance Out	0	0	(103,945)	(103,945)
Transfers Out	(1,528,786)	(1,254,674)	(922,431)	332,243
Total Other Financing Sources (Uses)	<u>(1,528,786)</u>	<u>(1,254,674)</u>	<u>(972,431)</u>	<u>282,243</u>
Net Change in Fund Balance	(4,433,944)	(4,326,473)	(448,689)	3,877,784
Fund Balance, January 1	5,472,170	5,472,170	5,472,170	0
Prior year encumbrances appropriated	528,448	528,448	528,448	0
Fund Balance, December 31	<u>\$1,566,674</u>	<u>\$1,674,145</u>	<u>\$5,551,929</u>	<u>\$3,877,784</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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Property Taxes	\$5,191,673	\$5,191,673	\$5,766,229	\$574,556
Intergovernmental	2,751,611	2,751,611	2,732,203	(19,408)
Other	124,300	124,300	192,314	68,014
Total Revenues	<u>8,067,584</u>	<u>8,067,584</u>	<u>8,690,746</u>	<u>623,162</u>
EXPENDITURES:				
Current:				
Human Services	10,994,548	11,150,098	8,635,512	2,514,586
Total Expenditures	<u>10,994,548</u>	<u>11,150,098</u>	<u>8,635,512</u>	<u>2,514,586</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,926,964)</u>	<u>(3,082,514)</u>	<u>55,234</u>	<u>3,137,748</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	900	900	0
Transfers Out	(83,000)	(83,000)	0	83,000
Total Other Financing Sources (Uses)	<u>(83,000)</u>	<u>(82,100)</u>	<u>900</u>	<u>83,000</u>
Net Change in Fund Balance	(3,009,964)	(3,164,614)	56,134	3,220,748
Fund Balance, January 1	9,067,488	9,067,488	9,067,488	0
Prior year encumbrances appropriated	151,777	151,777	151,777	0
Fund Balance, December 31	<u><u>\$6,209,301</u></u>	<u><u>\$6,054,651</u></u>	<u><u>\$9,275,399</u></u>	<u><u>\$3,220,748</u></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
Motor Vehicle/Gas Tax
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
<u>REVENUES:</u>				
Taxes	\$0	\$316,000	\$247,302	(\$68,698)
Charges for Service	630,000	630,000	765,208	135,208
Licenses and Permits	4,000	4,000	2,660	(1,340)
Intergovernmental	4,220,000	4,220,000	4,408,954	188,954
Interest	68,200	68,200	37,464	(30,736)
Other	97,500	97,500	107,778	10,278
Total Revenues	5,019,700	5,335,700	5,569,366	233,666
<u>EXPENDITURES:</u>				
Current:				
General Government				
Legislative & Executive	829,000	912,096	692,628	219,468
Public Works	5,160,000	5,684,257	5,339,907	344,350
Total Expenditures	5,989,000	6,596,353	6,032,535	563,818
Excess of Revenues (Under) Expenditures	(969,300)	(1,260,653)	(463,169)	797,484
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers In	0	0	37,290	37,290
Transfers Out	0	(121,121)	(121,121)	0
Total Other Financing Sources (Uses)	0	(121,121)	(83,831)	37,290
Net Change in Fund Balance	(969,300)	(1,381,774)	(547,000)	834,774
Fund Balance, January 1	1,256,466	1,256,466	1,256,466	0
Prior year encumbrances appropriated	208,714	208,714	208,714	0
Fund Balance, December 31	\$495,880	\$83,406	\$918,180	\$834,774

UNION COUNTY, OHIO

Statement of Fund Net Assets

Proprietary Funds

DECEMBER 31, 2008

	<u>Memorial Hospital</u>	<u>Other Enterprise</u>	<u>Total</u>
<u>ASSETS:</u>			
Current Assets:			
Equity In Pooled Cash and Cash Equivalents	\$ -	\$1,642,073	\$1,642,073
Cash and Cash Equivalents in Segregated Accounts	20,087,681	-	20,087,681
Investments	450,164	-	450,164
Receivables:			
Accounts	9,982,592	810	9,983,402
Accrued Interest	-	1,953	1,953
Materials and Supplies Inventory	670,877	-	670,877
Unamortized Bond Issuance Costs	1,331,950	-	1,331,950
Prepaid Items	554,208	-	554,208
<i>Total Current Assets</i>	<u>\$33,077,472</u>	<u>1,644,836</u>	<u>34,722,308</u>
Noncurrent Assets:			
Capital Assets:			
Nondepreciable Capital Assets	2,829,008	28,541	2,857,549
Depreciable Capital Assets, Net	33,113,968	160,822	33,274,790
Restricted Cash and Cash Equivalents with Fiscal and Escrow Agents:			
Permanent Endowments	25,000	-	25,000
Bond Indenture Agreement-Cash	295,692	-	295,692
Capital, Debt, & Other Projects	2,753,122	-	2,753,122
<i>Total Noncurrent Assets</i>	<u>39,016,790</u>	<u>189,363</u>	<u>39,206,153</u>
TOTAL ASSETS	<u>72,094,262</u>	<u>1,834,199</u>	<u>73,928,461</u>
<u>LIABILITIES:</u>			
Current Liabilities:			
Wages Payable	2,375,581	18,076	2,393,657
Accounts Payable	1,951,429	4,846	1,956,275
Contracts Payable	578,867	19,308	598,175
Intergovernmental Payable	777,075	22,363	799,438
Notes Payable	92,414	-	92,414
Compensated Absences Payable	1,539,068	99,832	1,638,900
Capital Lease Payable	22,060	-	22,060
Bonds Payable	830,000	-	830,000
<i>Total Current Liabilities</i>	<u>8,166,494</u>	<u>164,425</u>	<u>8,330,919</u>
Long-Term Liabilities:			
Compensated Absences Payable	758,049	-	758,049
Bonds Payable	18,900,000	-	18,900,000
Capital Lease Payable	11,323	-	11,323
Notes Payable	3,364,439	-	3,364,439
<i>Total Long-Term Liabilities</i>	<u>23,033,811</u>	<u>-</u>	<u>23,033,811</u>
TOTAL LIABILITIES	<u>31,200,305</u>	<u>164,425</u>	<u>31,364,730</u>
<u>NET ASSETS:</u>			
Invested in Capital Assets, Net of Related Debt Restricted:			
Permanent Endowments	25,000	-	25,000
Debt, Capital, & Other Projects	4,903,672	-	4,903,672
Unrestricted	22,645,990	1,480,411	24,126,401
<i>Total Net Assets</i>	<u>\$40,893,957</u>	<u>1,669,774</u>	<u>\$42,563,731</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, 2008

OPERATING REVENUES:	Memorial Hospital	Other Enterprise	Total
Charges For Services	\$ -	\$799,554	\$799,554
License and Permits	-	33,556	33,556
Net Patient Services	67,410,277	-	67,410,277
Tap-in Fees	-	200	200
Special Assessment	-	44,655	44,655
Other	1,870,325	9,993	1,880,318
<i>Total operating revenue</i>	69,280,602	887,958	70,168,560
OPERATING EXPENSES:			
Personal Services	37,766,086	669,550	38,435,636
Contract Services	11,226,297	248,137	11,474,434
Materials and Supplies	14,114,760	17,873	14,132,633
Depreciation and Amortization	2,800,478	23,653	2,824,131
Other Operating Expenses	-	39,509	39,509
<i>Total Operating Expenses</i>	65,907,621	998,722	66,906,343
 <i>OPERATING INCOME (Loss)</i>	 3,372,981	 (110,764)	 3,262,217
NON-OPERATING REVENUES (EXPENSES):			
Interest income	523,986	41,886	565,872
Gifts, Grants, and Bequests	370,484	-	370,484
Interest and Fiscal Charges	(1,153,462)	-	(1,153,462)
Other Non-Operating Income	285,768	-	285,768
<i>Total Non-Operating Income (Expenses)</i>	26,776	41,886	68,662
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers In/(Out)	-	(3,146)	(3,146)
Total Other Financing Sources (Uses)	-	(3,146)	(3,146)
 <i>Change in Net Assets</i>	 3,399,757	 (72,024)	 3,327,733
 <i>Net Assets - Beginning of Year</i>	 37,494,200	 1,741,798	 39,235,998
 <i>Net Assets - End of Year</i>	 \$40,893,957	 \$1,669,774	 \$42,563,731

See accompanying notes to the basic financial statements.

UNION COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2008

	Memorial Hospital	Other Enterprise	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash flows from operating activities:			
Cash received from sales/service charges.....	\$ -	\$ 833,310	\$ 833,310
Cash received from patients and third-party payer.....	67,376,816	-	67,376,816
Cash payments for personal services.....	(37,417,980)	(634,610)	(38,052,590)
Cash payments for contract services.....	-	(245,457)	(245,457)
Cash payments for supplies and materials.....	(26,444,891)	(16,513)	(26,461,404)
Other cash (payments)/receipts.....	1,870,325	15,139	1,885,464
<i>Net Cash Provided by (Used in) Operating Activities</i>	5,384,270	(48,131)	5,336,139
Cash flows from non-capital financing activities:			
Cash received from transfers in.....	-	417,563	417,563
Cash paid for transfers in	-	(420,709)	(420,709)
Other.....	285,768	-	285,768
<i>Net Cash Provided by (Used in) Noncapital Financing Act.</i>	285,768	(3,146)	282,622
Cash flows from capital and related used for financing activities:			
Purchase of capital assets.....	(2,740,549)	-	(2,740,549)
Principal retirement.....	(1,213,682)	-	(1,213,682)
Interest and fiscal charges.....	(1,077,443)	-	(1,077,443)
Proceeds from sale of capital assets	608	-	608
Grants and Contributions	370,484	-	370,484
<i>Net Cash Used In Capital and Related Financing Activities.....</i>	(4,660,582)	-	(5,081,291)
Cash flows from investing activities:			
Interest income.....	459,091	44,166	503,257
<i>Net cash provided by investing activities</i>	459,091	44,166	503,257
Net increase (decrease) in cash and cash equivalents.....			
	1,468,547	(7,111)	1,040,727
Cash and cash equivalents at beginning of year.....	21,628,053	1,649,184	23,277,237
Cash and cash equivalents at end of year.....	23,096,600	1,642,073	24,317,964
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating Income (Loss).....	3,372,981	(110,764)	3,262,217
Adjustments to reconcile operating income (loss) to net cash provided (used in) by operating activities...			
Depreciation and amortization.....	2,800,478	23,653	2,824,131
Loss (gain) on disposal of capital assets	91	-	91
Bad debts.....	4,519,450	-	4,519,450
Change in assets and liabilities:			
Other Assets	36,094	-	36,094
Accounts receivable.....	(4,742,884)	-	(4,742,884)
Prepayments.....	-	-	-
Accrued Interest.....	-	-	-
Accounts payable.....	(440,880)	-	(440,880)
Contracts payable.....	-	-	-
Accrued wages and benefits.....	-	(1,669)	(1,669)
Compensated absences payable.....	-	27,913	27,913
Other accrued expenses.....	(161,060)	4,040	(157,020)
Due to other governments.....	-	8,696	8,696
Net cash provided by (used in) operating activities.....	\$ 5,384,270	\$ (48,131)	\$ 5,336,139

See accompanying notes to the basic financial statements.

Union County, Ohio

Statement of Assets and Liabilities

Fiduciary Funds

December 31, 2008

	AGENCY FUNDS
<u>Assets:</u>	
Equity in Pooled Cash and Cash Equivalents.....	\$ 6,320,368
Cash and Cash Equivalents:	
In Segregated Accounts.....	439,489
Intergovernmental Receivable.....	4,226,973
Property Taxes Receivable.....	61,335,192
	<u>\$ 72,322,022</u>
<u>Liabilities:</u>	
Undistributed Assets.....	\$ 72,322,022
<i>Total Liabilities</i>	<u>\$ 72,322,022</u>

See accompanying notes to the basic financial statements

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 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

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

Union County Airport Authority – (Continued)

component unit of Union County. The Airport Authority operates on a year ending December 31. The Airport Authority does not issue separate financial statements.

U-Co Industries, Inc.

U-Co Industries, Inc. 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 group purchasing pools. 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)
- Marysville Ohio Surgery Center (Joint Venture)
- Marysville Ohio Medical Properties, Inc. (Joint Venture)
- County Risk Sharing Authority
- County Commissioners Association of Ohio Service Corporation
- County Employee Benefit Consortium of Ohio
- Marysville – Union County Port Authority
- West Central Ohio Network

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008

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.

Motor Vehicle & Gas Tax Fund (M&G) – This fund accounts for revenues derived from the sale of motor vehicle licenses, gasoline taxes, interest, and a portion of the restricted sales tax. Expenditures are restricted by state law and sales tax ballot language to county road and bridge repair/improvement programs.

Other governmental funds of the County are used to account for (a) the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs; (b) financial resources to be used for the acquisition, construction, or improvement of capital facilities other than those financed by proprietary funds; and (c) 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, 2008

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 190 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, 2008

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

C. Measurement Focus – (Continued)

Agency funds, which are listed beginning on page 190 of this document, are used to account for assets held by the county on behalf of an agency for which the county is the fiscal agent. These statements are excluded from the government fund statements as well as the government wide financial statements.

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 unearned 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.

Unearned Revenues

Unearned 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, 2008, but were levied to finance 2009 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as unearned revenue. On governmental fund financial statements, receivables that were not collected within the available period are recorded as unearned revenue.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

Tax Budget

A budget of estimated 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 2008.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 2008 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, 2008

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

F. Cash and Investments –(Continued)

The County has invested funds in STAR Ohio during 2008. 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, 2008.

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

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

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

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Interest is distributed by the County Treasurer to the General Fund; the Motor Vehicle Gasoline Tax, Treasurer Prepaid Interest, 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 2008 amounted to \$1,558,241 and \$2,709 respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$523,986 and \$67,577 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, 2008

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 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.

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, and Memorial Hospital \$1,500. The County's infrastructure consists of roads and bridges. Improvements are capitalized while the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

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

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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
Sewer Lines	N/A	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	N/A	5-15 years

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

L. Interfund Receivables and Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as “Interfund Receivables/Payables”. Interfund 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, 2008

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

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, loans receivable, and debt service.

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, special assessments, and tap in fees from the Sewer and Building Development departments.

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

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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. Transfers between government type funds offset and are eliminated on the government-wide statements.

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

In 2008, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, “Accounting and Financial Reporting for Pollution Remediation Obligations”, GASB Statement No. 51, “Accounting and Financial Reporting for Intangible Assets”, and GASB Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments”.

GASB Statement No. 49 establishes accounting and financial reporting requirements for pollution remediation obligations by requiring more timely and complete reporting of the obligations and by requiring all governments to account for pollution remediation obligations in the same manner. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of the accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 52 establishes consistent standards for reporting land and other real estate held as investments. It requires endowments to report land and other real estate investments at fair value, to report the changes in fair value as investment income, and to disclose the methods and significant assumptions used to determine fair value. The implementation of this statement did not result in any changes to the financial statements.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 4 – ACCOUNTABILITY AND COMPLIANCE:

A. The following fund had a deficit fund balance at December 31, 2008:

<u>Fund Type/Fund</u>	<u>Deficit Fund Balance</u>
<u>Special Revenue Fund</u>	
Public Assistance	(107,751)

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 for the year ended December 31, 2008:

<u>General Fund</u>	
Other Expenditures	(109,486)

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).

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, Board of Mental Retardation and Motor Vehicle & Gas Tax			
	General	Bd. of MR/DD	Motor Vehicle & Gas
	\$	\$	\$
Budget Basis	(448,689)	56,134	(547,000)
Net adjustment for revenue accruals	(651,016)	(281,297)	420,500
Net adjustment for expense accruals	(76,050)	126,657	(4,847)
Net adjustment for Other Financing (Use) Accruals	50,000	0	0
Encumbrances (budget basis)	44,552	9	116,719
GAAP Basis	\$ (929,103)	\$ (98,497)	\$ (14,628)

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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;
 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;

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 6 - DEPOSITS AND INVESTMENTS:- (CONTINUED)

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.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee, or if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. Cash on Hand.

At year-end, the County had \$4,113 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) deposits was \$53,021,704 and the bank balance was \$53,766,323. Each of these balances includes 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. These are banks or national banks

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 6 - DEPOSITS AND INVESTMENTS:- (CONTINUED)

B. DEPOSITS - (Continued)

located within the state and subject to inspection by the superintendent of financial institutions. Also, any domestic association or savings bank authorized to accept deposits is eligible to become a public depository.

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, 2008 totaled \$53,766,323 and were subject to the following categories of custodial risk:

Union County	Amount
Uncollateralized-----	\$0
Collateralized with securities held by the pledging institution's trust department, but not in the County's name-----	37,202,843
Total amount subject to custodial risk-----	<u>37,202,843</u>
Collateralized with securities held by the pledging institution's trust department, and in the County's name-----	14,838,023
FDIC insured-----	1,725,457
Total bank balances-----	<u><u>\$53,766,323</u></u>

2. Component Unit

At fiscal year-end, the carrying amount of the UCO Industries component unit's deposits and investments was \$1,715,313. This amount includes 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.

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, 2008 totaled \$1,715,313 and were subject to the following categories of custodial risk:

UCO Industries, Inc.	Amount
Uncollateralized-----	\$0
Collateralized with securities held by the pledging institution's trust department, but not in the County's name-----	1,465,313
Total amount subject to custodial risk-----	<u>1,465,313</u>
Collateralized with securities held by the pledging institution's trust department, and in the County's name-----	0
FDIC insured-----	250,000
Total bank balances-----	<u><u>\$1,715,313</u></u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 6 - DEPOSITS AND INVESTMENTS:- (CONTINUED)

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, 2008, the fair value of the County’s investments were as follows:

Primary Government	Fair Value	Weighted Average (years)	Percentage of total investment
Federal Agency Securities			
FHLMC-----	994,880	1.50	30.61%
Investment in minority interests-----	450,164	-	13.85%
Investment in STAR Ohio-----	1,804,978	-	55.54%
Total Investments	\$ 3,250,022	1.50	100.00%

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 it’s investment choices. The County’s investment in the state investment pool was rated AAAM by Standard and Poor’s and A1 by Moody’s Investor Services. The County’s investments and their associated ratings as of December 31, 2008 are shown below.

Investment	Moody's Rating
Federal Home Loan Mortgage Corporation FHLMC	Aaa

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 6 - DEPOSITS AND INVESTMENTS:- (CONTINUED)

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. The County's policy is that all investments shall be collateralized pursuant to ORC chapter 135. This can be either County specific or pooled collateral which is 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 30.61%, 13.85% and 55.54% respectively of the total investments.

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

<u>Cash and Investments Per Footnote</u>	<u>Amount</u>	<u>Cash and Investments per the Statement of Net Assets</u>	<u>Amount</u>
Carrying Amount of Deposits	\$ 53,021,704	Governmental Activities	\$ 23,682,394
Investments	3,250,022	Business-Type Activities	25,253,732
Cash on Hand	4,113	Component Unit - Airport	579,856
		Agency Funds	6,759,857
Total	<u>\$ 56,275,839</u>		<u>\$ 56,275,839</u>

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 2008 represent the collection of 2007 taxes. Real property taxes were levied in 2008 after October 1, 2008, on the assessed values as of January 1, 2008, the lien date. These taxes will be collected in and are intended to finance 2008 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 2007. 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 2008 were levied after October 1, 2008, on the assessed values as of December 31, 2007, the lien date. These taxes will be collected in and are intended to finance 2008 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 2008 (other than public utility property) represents the collection of 2008 taxes. Tangible personal property taxes received in 2008 were levied after October 1, 2008, on the true value as of December 31, 2007. Tangible personal property is currently being phased out through 2008 with a rate of 6.25% for 2008.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 7 - PROPERTY TAXES:- CONTINUED

There are no taxes assessed on new equipment beginning in 2007. 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, 2008, 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 2008 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 unearned.

The full tax rate for all County operations for the year ended December 31, 2008, was \$10.85 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real Property	<u>Assessed Value</u>
Agriculture	\$146,185,430
Residential	823,382,887
Commercial/Industrial/Mineral	249,268,670
Tangible Personal Property	58,786,230
Public Utility	
Real	208,160
Personal	<u>50,714,020</u>
Total Assessed Value	<u><u>\$1,328,545,397</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 the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 8 - PERMISSIVE SALES AND USE TAX: - (Continued)

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

Proceeds of the tax are credited to the General Fund, the Motor Vehicle/Gas Tax Fund, and the Senior Services Fund. On the governmental fund financial statements, only amounts that are measurable and available at year-end are accrued as revenue. Sales and Use tax revenue for 2008 amounted to \$8,769,759 for the General Fund, \$333,806 for the Motor Vehicle/Gas Tax Fund, and \$333,806 for the Senior Services Fund. The 2008 voter approved Sales and Use tax restricted use revenue for 2008 was \$667,612. On the statement of activities the full amount of the receivable is recognized as revenue.

NOTE 9 - RECEIVABLES:

Receivables at December 31, 2008, 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 Memorial Hospital of Union County. 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>Memorial Hosp</u>
Gross Patient Accounts Receivable	\$18,804,592
Less Allowance for:	
Uncollectible Accounts	(3,200,497)
Contractual Adjustments	(7,152,379)
Net Total Patient Accounts Receivable	8,451,716
Physician Advances Receivable	1,475,570
Other Receivables	55,306
Total Accounts Receivable	\$9,982,592

A summary of the changes in loans receivable during 2008 follows:

	<u>Interest Rate</u>	<u>Outstanding 12/31/2007</u>	<u>Repayments</u>	<u>Outstanding 12/31/2008</u>
General Fund:				
Union County Airport Authority	3.80%	106,930	(25,256)	81,674
Total General Fund		\$106,930	(\$25,256)	\$81,674

Fund balance of the general fund has been reserved for loans receivable which amounted to \$81,674.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 9 - RECEIVABLES: (Continued)

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	Amount
Major Funds:	
General Fund:	
Local Government Revenue Assistance, grants and subsidies	\$767,517
General Fund Total	767,517
Board of MR/DD:	
Local revenue and grants	413,678
Board of MR/DD Total	413,678
Motor Vehicle & Gas:	
Local revenue, taxes and subsidies	2,143,456
Motor Vehicle & Gas Fund Total	2,143,456
Nonmajor Governmental Funds:	
Federal CHIP	18,000
Economic Development/Convention & Tourism	128,752
Public Assistance	40,968
Law Enforcement Grants/VOCA/VAWA	22,545
Youth Services/Juvenile Grants	19,748
911 Emergency Rollback Revenue/Cost Recovery	71,952
LEPC Grants	11,615
ADAMH/Mental Health	367,369
Children's Services/Child Support	322,634
Coordination Transportation	259
Other	786,730
Total Nonmajor Governmental Funds	1,790,572
Total Governmental Activities	\$ 5,115,223

Receivables have been disaggregated on the face of the financial statements.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 10 – CAPITAL ASSETS:

Capital asset activity for the year ended December 31, 2008 was as follows:

	<u>Balance</u> <u>12/31/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2008</u>
<u>Governmental Activities:</u>				
Nondepreciable Capital Assets:				
Land	\$934,813	\$0	\$0	\$934,813
Construction in Progress	172,175	-	(172,175)	0
Infrastructure	46,409,069	4,367,079	-	50,776,148
Nondepreciable Capital Assets	<u>47,516,057</u>	<u>4,367,079</u>	<u>(172,175)</u>	<u>51,710,961</u>
Depreciable Capital Assets:				
Improvements	1,156,257	300,961	-	1,457,218
Buildings	26,193,433	2,684,500	(1,979)	28,875,954
Equipment	4,274,779	342,058	(120,605)	4,496,232
Furniture/Fixtures	852,814	51,659	-	904,473
Vehicles	5,166,820	432,809	(72,981)	5,526,648
Depreciable Capital Assets	<u>37,644,103</u>	<u>3,811,987</u>	<u>(195,565)</u>	<u>41,260,525</u>
Less Accumulated Depreciation:				
Improvements	(215,806)	(53,894)	-	(269,700)
Buildings	(12,265,212)	(714,594)	1,979	(12,977,827)
Equipment	(2,750,894)	(391,198)	102	(3,141,990)
Furniture/Fixtures	(513,882)	(57,336)	-	(571,218)
Vehicles	(3,969,873)	(394,800)	23,925	(4,340,748)
Total Accumulated Depreciation	<u>(19,715,667)</u>	<u>(1,611,822)</u>	<u>26,006</u>	<u>(21,301,483)</u>
Total Depreciable Capital Assets-net	17,928,436	2,200,165	(169,559)	19,959,042
Total Governmental Activities Capital Assets, Net	<u>\$65,444,493</u>	<u>\$6,567,244</u>	<u>(341,734)</u>	<u>\$71,670,003</u>

Depreciation was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$589,590
Judicial	238,331
Public Safety	243,491
Public Works	249,039
Health	229,154
Human Services	<u>62,217</u>
Total Governmental Activity	
* Depreciation Expense	<u>\$1,611,822</u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 10 – CAPITAL ASSETS: - (CONTINUED)

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<u>Business Type Activities</u>				
Nondepreciable Capital Assets:				
Land	\$1,974,735	\$0	\$0	\$1,974,735
Construction in Progress	112,522	1,589,070	(818,778)	882,814
Nondepreciable Capital Assets	<u>2,087,257</u>	<u>1,589,070</u>	<u>(818,778)</u>	<u>2,857,549</u>
Depreciable Capital Assets:				
Improvements	2,642,890	10,040	(371,119)	2,281,811
Buildings	42,405,267	57,635	(69,602)	42,393,300
Equipment	20,579,238	1,083,804	366,355	22,029,397
Property under Capital Leases	4,215,436	-	(18,823)	4,196,613
Furniture/Fixtures	36,156	-	-	36,156
Vehicles	164,587	-	-	164,587
Water & Sewer Lines	175,607	-	-	175,607
Depreciable Capital Assets	<u>70,219,181</u>	<u>1,151,479</u>	<u>(93,189)</u>	<u>71,277,471</u>
Less Accumulated Depreciation:				
Improvements	(1,045,396)	(73,046)	371,119	(747,323)
Buildings	(15,756,007)	(1,438,087)	394,913	(16,799,181)
Equipment	(15,343,047)	(1,234,053)	126,413	(16,450,687)
Property under Capital Leases	(3,692,684)	(60,743)	18,823	(3,734,604)
Furniture/Fixtures	(17,156)	(3,000)	-	(20,156)
Vehicles	(116,443)	(11,690)	-	(128,133)
Water & Sewer Lines	(119,085)	(3,512)	-	(122,597)
Total Accumulated Depreciation	<u>(36,089,818)</u>	<u>(2,824,131)</u>	<u>911,268</u>	<u>(38,002,681)</u>
Total Depreciable Capital Assets-net	34,129,363	(1,672,652)	818,079	33,274,790
Total Business-Type Activities Capital Assets, Net	<u>\$36,216,620</u>	<u>(\$83,582)</u>	<u>(\$699)</u>	<u>\$36,132,339</u>

Depreciation was charged to business-type activities as follows:

Business Type Activities:	
Memorial Hospital	\$2,800,478
Sewer	12,159
Building Development	<u>11,494</u>
Total Business-Type Activity	
* Depreciation Expense	<u>\$2,824,131</u>

NOTE 11 - RISK MANAGEMENT:

The County is exposed to various risks of loss related to torts, theft or damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2008, 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, 2008

NOTE 11 - RISK MANAGEMENT: -(CONTINUED)

checks, and umbrella insurance. Settlements have not exceeded coverage for each of the past three years.

Property

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

Liability

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

Crime

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

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

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

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

The Board of 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 Old Republic Insurance. The airport premises has a \$5,000,000 limit. Airport hangars have a \$1,000,000 limit.

For 2008, the County participated in the County Commissioners Association of Ohio Service Corporation, a worker's compensation group rating plan (the Plan), an insurance purchasing pool (see Note 26). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 \$50,000 per individual with stop loss policy for claims in excess of \$100,000 per employee or total claims in excess of \$3,789,000. Claims charged to operations when incurred were approximately \$3,787,000 and \$3,544,000 for the years ended December 31, 2008 and 2007 respectively. The Hospital also self-insures for worker's compensation. The Hospital has a \$500,000 per claim stop loss policy with a private insurance carrier for worker's compensation.

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

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior- and current-year claims. The \$409,510 claims liability is reported as part of the wages payable in the Memorial Hospital enterprise fund at December 31, 2008, 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 2008 and the prior two years are as follows:

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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>
2008	\$395,460	\$3,801,050	\$3,787,000	\$409,510
2007	368,160	4,341,044	4,313,745	395,460
2006	495,439	4,185,181	4,312,460	368,160

NOTE 12 - CONTRACTUAL COMMITMENTS:

The County had the following outstanding contractual commitments as of December 31, 2008:

<u>Contractor</u>	<u>Contract Amount</u>	<u>Outstanding Balance</u>
Applied Electric	\$295,350	\$29,792
Concept Buildings	125,850	2,400
Levan's Excavating	149,411	4,900
Miles-McClellan	1,498,830	160,661
Netgain	198,432	6,877
Thomas & Marker	324,200	1,509
Woolpert Inc.	10,000	8,000
	<u>\$2,602,073</u>	<u>\$214,139</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
For the Year Ended December 31, 2008

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 to members of the Traditional Pension and Combined Plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a 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)-222-5601 or (800)-222-7377.

For the year ended December 31, 2008, members of all three plans, except those in law enforcement participating in the traditional plan, were required to contribute 10 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. The County's contribution rate for pension benefits for 2008 was 14 percent except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 17.40 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, 2008, 2007, and 2006 were \$6,760,483, \$6,448,458 and \$6,092,164 respectively; 80.67% has been contributed for 2008 and 100 percent for 2007 and 2006. The unpaid contribution for 2008 was \$545,379 and is recorded as a liability within the respective funds.

B. State Teachers Retirement System

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

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

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 13 - PENSION PLANS: (CONTINUED)

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, 2008, 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, 2008, 2007 and 2006 were \$114,755, \$106,765 and \$95,075 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 2008 employer contribution rate was 14 percent of covered payroll for employees not engaged in law enforcement; 7 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement and public safety employees for 2008 was 17.40 percent; 7 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, 2007, include a rate of return on investment of 6.5 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 0.50% to 4% for the next 7 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, not to exceed a 12% corridor.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 14 - POSTEMPLOYMENT BENEFITS:- (CONTINUED)

The number of active contributing participants in the traditional and combined plans was 363,503. The number of active contributing participants for both plans used in the December 31, 2007 actual valuation was 364,076. The actual contribution and the actuarial required amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2007, (the latest information available) were \$12.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.8 billion and \$17.0 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, 2007, and again on January 1, 2008, 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 2008, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$3,644.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund at June 30, 2008 was \$3.65 billion. For the fiscal year ended June 30, 2008, net health care cost paid by STRS exceeded \$540 million and there were 126,506 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 OPERS and STRS guidelines) for one-fourth of the value of their accumulated, unused sick leave up to a maximum of thirty days.

B. Employee Health Insurance

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

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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:

The Main Street Renovation Bond Anticipation Note was reissued in the amount of \$3,000,000 for renovations associated with the County's purchase of a building for a records depository and additional office space. The note obligation was included in a refinancing of other long-term county debt on June 1, 2009. Additional information is provided in Note 28 to the basic financial statements.

	<u>Outstanding 12/31/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2008</u>
Main Street Note - 3.5%	\$3,500,000	\$0	(\$3,500,000)	\$0
	<u>\$3,500,000</u>	<u>\$0</u>	<u>(\$3,500,000)</u>	<u>\$0</u>

NOTE 17 - LONG-TERM OBLIGATIONS:

The changes in the County's long-term obligations during 2008 consisted of the following:

	<u>Outstanding 12/31/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2008</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
General Obligation Bonds:					
1997 Airport - 4.20% - 5.40%	340,000	0	(25,000)	315,000	30,000
1998 Building Renovation - 3.60% - 4.85% (Refunding Bonds)	2,035,000	0	(270,000)	1,765,000	275,000
2007 Airport - 4.5%	400,000	0	(35,000)	365,000	35,000
Total General Obligation Bonds	<u>2,775,000</u>	<u>0</u>	<u>(330,000)</u>	<u>2,445,000</u>	<u>340,000</u>
Sales Tax Revenue Bonds:					
1998 Sheriff Facility - 3.90% - 4.90%	1,880,000	0	(135,000)	1,745,000	140,000
2002 London Avenue Building - 2.20% - 5.00%	2,810,000	0	(135,000)	2,675,000	140,000
Total Sales Tax Revenue Bonds	<u>4,690,000</u>	<u>0</u>	<u>(270,000)</u>	<u>4,420,000</u>	<u>280,000</u>
Other Long-Term Obligations:					
Main Street Bond Anticipation Note - 3.5%	0	3,000,000	-	3,000,000	3,000,000
1993 Mortgage Loan - 7.50%	64,383	0	(19,047)	45,336	20,375
Compensated Absences	1,081,503	1,283,804	(1,081,503)	1,283,804	1,283,804
Total Other Long-Term Obligations	<u>1,145,886</u>	<u>4,283,804</u>	<u>(1,100,550)</u>	<u>4,329,140</u>	<u>4,304,179</u>
Total Governmental Activities	<u>\$8,610,886</u>	<u>\$4,283,804</u>	<u>\$ (1,700,550)</u>	<u>\$11,194,140</u>	<u>\$4,924,179</u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

	Outstanding 12/31/2007	Additions	Reductions	Outstanding 12/31/2008	Amounts Due Within One Year
<u>Business-Type Activities</u>					
1999 Memorial Hospital – 2.50% to 5.55% General Obligations Bonds	810,000	0	(395,000)	415,000	415,000
2003 Memorial Hospital – 2.50% to 5.55% General Obligations Bonds	855,000	0	(25,000)	830,000	25,000
2005 Memorial Hospital – 2.50% to 5.55%	9,495,000	0	(200,000)	9,295,000	215,000
2007 Memorial Hospital Refunding General Obligations Bond	9,675,000	0	(485,000)	9,190,000	175,000
Note Payable (Hospital)	633,184	0	(36,628)	596,556	38,714
Note Payable (Hospital) - 2006	2,911,055	0	(50,758)	2,860,297	53,700
Compensated Absences - Hospital	2,269,855	27,262	-	2,297,117	1,539,068
Compensated Absences - Other	71,919	27,913	-	99,832	99,832
Capital Leases - Hospital	54,679	0	(21,296)	33,383	22,060
	<u>\$26,775,692</u>	<u>\$55,175</u>	<u>(\$1,213,682)</u>	<u>\$25,617,185</u>	<u>\$2,583,374</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.

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, 2008, \$570,000 of this debt was still outstanding.

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

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

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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 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, 2008, \$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. In 2005, \$8,195,000 was refunded by the 2005 bonds.

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

Redemption Dates	Redemption Prices
December 1, 2012 and thereafter	100 percent

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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.

2005 Memorial Hospital Refunding Bonds

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

Redemption Dates – 1996 Refunding
December 1, 2007 and thereafter

Redemption Prices
101 percent

Redemption Dates – 1999 Refunding
December 1, 2009 and thereafter

Redemption Prices
101 percent

2007 Memorial Hospital Refunding Bonds

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

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.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

Mental Health Recovery Board Mortgage

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

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, 2008 are an overall debt limit of \$31,713,635 and an un-voted debt limit of \$13,285,454.

<u>Principal</u>					
Year	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan	Memorial Hospital Debt	Total
2009	340,000	280,000	20,375	922,416	1,562,791
2010	355,000	295,000	21,794	938,241	1,610,035
2011	375,000	310,000	3,167	879,441	1,567,608
2012	180,000	320,000	0	3,533,035	4,033,035
2013	190,000	335,000	0	872,830	1,397,830
2014-2018	1,005,000	1,935,000	0	4,552,026	7,492,026
2019-2023	0	945,000	0	4,644,846	5,589,846
2024-2028	0	0	0	3,935,000	3,935,000
2029-2033	0	0	0	2,909,020	2,909,020
	<u>\$2,445,000</u>	<u>\$4,420,000</u>	<u>\$45,336</u>	<u>\$23,186,855</u>	<u>\$30,097,191</u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

<u>Interest</u>					
Year	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan	Memorial Hospital Debt	Total
2009	118,345	210,990	2,436	939,052	1,270,823
2010	102,820	198,950	1,017	921,524	1,224,311
2011	86,300	185,910	25	865,473	1,137,708
2012	68,545	171,805	0	683,132	923,482
2013	59,770	157,085	0	717,422	934,277
2014-2018	147,498	528,055	0	3,041,353	3,716,906
2019-2023	0	120,780	0	2,001,542	2,122,322
2024-2028	0	0	0	1,069,478	1,069,478
2029-2033	0	0	0	379,318	379,318
	<u>\$583,278</u>	<u>\$1,573,575</u>	<u>\$3,478</u>	<u>\$10,618,294</u>	<u>\$12,778,625</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 Board No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts "capital outlay" and "inception of capital lease" in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures in the financial statements for the governmental funds and as a reduction of the liability in the enterprise funds. The Memorial Hospital fund capital assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the fund in the amount of \$4,196,613.

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 2008 totaled \$21,296 in the Memorial Hospital fund.

	<u>Memorial Hospital</u>
Property under Capital Lease	\$4,196,613
Less Accumulated Depreciation	<u>(3,734,604)</u>
Total	<u><u>\$462,009</u></u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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, 2008.

<u>YEAR</u>	<u>Memorial Hospital</u>
2009	22,879
2010	11,439
2011	-
Total	<u>34,318</u>
Less: amount representing interest	<u>(935)</u>
Present value of net minimum lease payments	<u><u>\$ 33,383</u></u>

NOTE 19 - CONDUIT DEBT OBLIGATIONS:

During 1999, the County served as the issuer of \$2,000,000 in Pleasant Valley Joint Fire District serial and term bonds. The proceeds were used by the Pleasant Valley Joint Fire District to fund the construction of a fire house. These bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit to taxing power of the County pledged to make repayment. As of December 31, 2008, \$1,375,000 of conduit debt remained outstanding.

NOTE 20 – INTERFUND TRANSFERS:

During 2008, the following transfers were made and are reported on the Fund Financial Statements:

	<u>General</u>	<u>Board of MR/DD</u>	<u>Motor Vehicle & Gas Tax</u>	<u>Other Governmental</u>	<u>Other Enterprise</u>	<u>Total Governmental</u>
Transfers In	\$0	\$900	\$37,290	\$1,258,871	\$0	\$1,297,061
Transfers Out	(922,431)	0	(121,121)	(250,363)	(3,146)	(1,297,061)
Net In (Out)	<u>(\$922,431)</u>	<u>\$900</u>	<u>(\$83,831)</u>	<u>\$1,008,508</u>	<u>(\$3,146)</u>	<u>\$0</u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 20 – INTERFUND TRANSFERS: - (Continued)

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.

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

NOTE 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, 2008, are as follows:

Gross patient service revenue	\$129,838,584
Less third party allowances:-	
Contractual Allowances	(55,840,957)
Provision for bad debt	(4,519,450)
Charity Care	<u>(2,067,900)</u>
Total allowances	<u>(62,428,307)</u>
Net patient service revenue	<u><u>\$67,410,277</u></u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTES 23 - RELATED PARTY TRANSACTIONS:

During 2008, 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 \$565,991 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 2008, 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 2008, 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 2008, the County provided the Union County Council for Families and Children First with use of office space at the London Avenue facility free of charge. The estimated value of rent is less than \$4,860 annually.

NOTE 24- JOINTLY GOVERNED ORGANIZATIONS AND JOINT VENTURES:

A. Central Ohio Youth Center

The Central Ohio Youth Center is a jointly governed organization involving Union, Champaign, Delaware, and Madison Counties. The Center provides facilities for the training, treatment and rehabilitation of delinquent, dependent, abused or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, two appointees of the Delaware County Commissioners and one appointee from Champagne and Madison Counties. Each county's ability to influence the operations of the Center is limited to their representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating costs of the Center based on the number of individuals from their County in attendance. In 2008, Union County contributed \$455,754 for the Center's operations which represents 25.13 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040

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

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

B. North Central Ohio Solid Waste Management District (Continued)

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 2008, 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 2008, Union County contributed \$18,680. 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 2008, Union County contributed \$41,786 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6th Street, Marysville, Ohio 43040.

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 2008, Union County contributed \$1,386,696. Additional information may be obtained by writing to the Tri-County Corrections Board, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

F. Marysville-Union County Port Authority

The Marysville-Union County Port Authority is a joint agreement between the City of Marysville, Ohio and Union County to promote transportation, economic development, housing, recreation, education, governmental operation, culture, research and the creation and preservation of jobs and employment opportunities. The City of Marysville Mayor (with the advice and consent of Council of the City) and the Union County Board of Commissioners appoint three members each, with a joint appointment from the City and County. Union County executed the agreement on August 18, 2008.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

G. West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Board of Mental Retardation and Developmental Disabilities (MR/DD Boards) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating MR/DD Boards. During 2008, the county contributed \$678,208 to West Con. Financial information can be obtained from West Con, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

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 UCHA. During 2008 and 2007, the Hospital received distributions from Health Partners totaling \$58,820 and \$107,000 respectively. Additional information may be obtained by writing to Health Partners, Ltd., 19900 St. Rt. 739, Marysville, Ohio 43040.

B. Marysville Ohio Surgery Center, LLC.

During 2003, the Hospital and other area health providers formed Marysville Ohio Surgery Center, LLC, of which the Hospital has a 23.81 percent ownership interest. The organization was formed to promote health care and provide outpatient surgical services in the area serviced. During 2003, the Hospital contributed \$159,000 through UCHA. The Hospital received \$52,104 and \$209,551 distributions in 2008 and 2007 respectively.

C. Marysville Ohio Medical Properties, LLC.

During 2004, the Hospital and other area health providers formed Marysville Ohio Medical Properties, LLC, of which the Hospital has a 25.97 percent ownership interest. The organization was formed as the property owner for the Marysville Ohio Surgery Center facility. During 2003, the Hospital contributed \$130,000 through UCHA. During 2008 and 2007, the Hospital received \$32,468 and \$37,188 respectively.

NOTE 26- INSURANCE PURCHASING POOL:

A. The County Risk Sharing Authority, Inc.

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

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 26- INSURANCE PURCHASING POOL:- CONTINUED

B. The County Commissioners Association of Ohio Service Corporation.

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

C. County Employee Benefits Consortium of Ohio.

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

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

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.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 28 – INTERFUND LOANS RECEIVABLE/PAYABLE

Interfund loans receivable/payable consisted of the following at December 31, 2008, as reported on the fund statements:

<u>Fund</u>	<u>Fund</u>	<u>Amount</u>
General	Coordination Transportation	\$50,000
VOCA Grant	VAWA Grant	2,000
		<u>\$52,000</u>

NOTE 29 – SUBSEQUENT EVENT

On June 1, 2009, the Union County Commissioners completed the refunding of \$1,765,000 and \$1,745,000 1998 Sales Tax Receipt Bonds, and the 2008 \$3,000,000 Main Street Bond Anticipation Note. The refunding resulted in a reduction in sales tax receipt debt, and an increase in debt secured by general fund real estate inside millage receipts.

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UNION COUNTY, OHIO

Required Supplementary Information

*Condition Assessment of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2008
(unaudited)*

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 2008 for the preservation of these assets.

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

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

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

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

UNION COUNTY, OHIO

Required Supplementary Information

*Condition Assessment of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2008
(unaudited)*

The following summarizes the overall ratings as of December 31, 2008.

	2006		2007		2008	
	Centerline Miles	%	Centerline Miles	%	Centerline Miles	%
Condition Assessment of Fair or Better	438	93%	442	94%	457	97%
Condition Assessment of Less than Fair	31	7%	27	6%	12	3%

	2006		2007		2008	
	Bridges	%	Bridges	%	Bridges	%
Condition Assessment of Fair or Better	310	97%	311	97%	302	94%
Condition Assessment of Less than Fair	11	3%	9	3%	18	6%

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>
2008	\$ 8,366,634	\$ 8,022,284	\$ 344,350
2007	\$ 7,654,249	\$ 6,888,337	\$ 765,912
2006	\$ 7,463,784	\$ 7,379,103	\$ 84,681
2005	\$ 5,516,054	\$ 4,875,274	\$ 640,780
2004	\$ 5,344,700	\$ 4,908,794	\$ 435,906

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
Revenues:				
Property Taxes	\$4,800,680	\$3,797,474	\$4,036,127	238,653
Sales Taxes	7,292,195	7,692,195	8,769,759	1,077,564
Charges for Services	2,112,550	2,112,550	2,304,346	191,796
Licenses and Permits	2,750	2,750	2,867	117
Fines and Forfeitures	125,000	125,000	131,661	6,661
Rental Income	388,500	388,500	443,773	55,273
Intergovernmental	1,182,000	2,185,206	2,265,728	80,522
Investment Income	1,505,330	1,505,330	1,443,463	(61,867)
Other	547,150	547,150	658,838	111,688
<i>Total Revenues</i>	<u>17,956,155</u>	<u>18,356,155</u>	<u>20,056,562</u>	<u>1,700,407</u>
Expenditures:				
General Government - Legislative & Executive Commissioners				
Personal Services	271,264	282,264	280,381	1,883
Supplies	5,000	8,270	7,995	275
Contractual Services	565,500	589,135	287,727	301,408
Fringe Benefits	0	2,609	1,809	800
Other	70,000	78,500	56,194	22,306
Environmental Engineer				
Personal Services	72,000	72,000	66,628	5,372
Other				
Auditor				
Personal Services	273,132	273,252	273,244	8
Supplies	20,000	19,931	13,919	6,012
Contractual Services	36,400	44,824	43,627	1,197
Other	6,450	8,426	7,734	692
Fringe Benefits	3,195	2,115	1,420	695
Treasurer				
Personal Services	134,076	134,076	132,593	1,483
Supplies	28,400	29,315	27,723	1,592
Contractual Services	6,300	6,750	6,543	207
Other	2,275	2,125	1,708	417
Prosecutor				
Personal Services	392,937	387,937	367,335	20,602
Supplies	11,000	13,892	13,842	50
Contractual Services	34,000	36,108	34,288	1,820
Other	143,527	143,527	122,906	20,621
Fringe Benefits	1,000	1,000	0	1,000
Risk Management				
Personal Services	96,653	96,653	96,469	184
Supplies	11,000	13,130	12,452	678
Contractual Services	22,000	20,000	12,440	7,560
Capital Outlay	26,000	26,000	22,018	3,982
Other	108,460	112,675	101,251	11,424
Data Processing				
Personal Services	122,000	122,000	119,764	2,236
Supplies	3,000	3,000	1,105	1,895
Contractual Services	148,500	148,569	136,375	12,194
Other	1,200	1,200	106	1,094
Fringe Benefits	0	0	0	0

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
Board of Elections				
Personal Services	264,138	337,884	337,536	348
Supplies	25,000	51,709	50,050	1,659
Contractual Services	58,985	68,849	62,787	6,062
Capital Outlay	45,632	28,746	27,055	1,691
Other	24,000	10,522	8,510	2,012
Fringe Benefits	0	0	0	0
Recorder				
Personal Services	187,547	187,547	187,044	503
Supplies	10,500	10,500	8,073	2,427
Contractual Services	11,500	11,500	9,268	2,232
Other	3,000	3,000	2,142	858
Maintenance & Operations				
Personal Services	548,233	548,233	546,276	1,957
Supplies	153,000	153,000	136,975	16,025
Contractual Services	1,600,336	1,519,836	1,396,096	123,740
Other	4,500	4,500	706	3,794
Board of Revisions				
Other	300	300	0	300
Capital Improvements				
Contract Service	185,000	185,000	0	185,000
Assessing Property Taxes				
Personal Services	60,000	59,880	56,123	3,757
Insurance & Bonds				
Contractual Services	226,552	226,552	210,701	15,851
Other	10,000	10,000	5,424	4,576
Bureau of Inspection				
Contractual Services	80,000	85,000	78,613	6,387
County Planning Commission				
Other	19,000	19,000	18,681	319
Fringe Benefits				
Group Liability Insurance	1,035,840	1,275,040	1,261,483	13,557
Public Employees Retirement	1,160,000	1,160,000	1,069,542	90,458
Medicare	109,700	109,700	87,260	22,440
Workers Compensation	144,152	144,152	115,185	28,967
Retirement Buyout	30,000	30,000	0	30,000
Equipment				
Capital Outlay	534,892	790,380	617,681	172,699
Total General Government- Legislative and Executive	<u>9,147,076</u>	<u>9,710,113</u>	<u>8,542,807</u>	<u>1,167,306</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, 2008

	Original	Final	Actual	Variance With Final Budget Over (Under)
General Government - Judicial				
Common Pleas Court				
Personal Services	309,515	309,515	293,227	16,288
Supplies	24,000	25,225	23,400	1,825
Contractual Services	49,700	45,806	32,152	13,654
Capital Outlay	0	5,185	5,185	0
Other	149,400	153,686	140,449	13,237
Juvenile Court				
Personal Services	412,986	413,486	402,044	11,442
Contractual Services	32,200	32,200	27,515	4,685
Other	5,800	4,800	3,470	1,330
Probate Court				
Personal Services	137,180	137,180	131,967	5,213
Supplies	23,000	23,000	22,847	153
Contractual Services	16,800	16,800	8,497	8,303
Other	1,700	1,700	1,340	360
Clerk of Courts				
Personal Services	311,065	311,065	281,460	29,605
Supplies	60,000	64,000	61,152	2,848
Contractual Services	32,350	48,387	40,886	7,501
Other	2,600	3,579	2,509	1,070
Public Defender				
Contractual Services	422,000	422,000	412,000	10,000
Other	1,000	4,096	3,636	460
Law Library				
Personal Services	43,900	43,900	0	43,900
Other	2,500	2,500	0	2,500
District Court of Appeals				
Personal Services	1,000	1,000	0	1,000
Other	14,400	14,400	11,901	2,499
Jury Commission				
Personal Services	840	840	840	0
Supplies	1,000	1,059	463	596
County Court				
Personal Services	83,877	125,810	120,881	4,929
Contractual Services	9,000	9,000	2,840	6,160
Juvenile Probation				
Personal Services	109,969	109,969	107,807	2,162
Other	6,000	6,500	6,430	70
JV Day Reporting				
Personal Services	0	13,000	8,960	4,040
Supplies	0	5,000	795	4,205
Contractual Services	0	18,000	13,345	4,655
Other	0	13,200	0	13,200
Total General Government - Judicial	<u>2,263,782</u>	<u>2,385,888</u>	<u>2,167,998</u>	<u>217,890</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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
Public Safety				
Coroner				
Personal Services	53,112	53,112	38,112	15,000
Supplies	3,000	3,000	1,245	1,755
Contractual Services	48,000	48,000	28,391	19,609
Capital Outlay	3,000	3,000	2,426	574
Other	7,624	7,624	1,487	6,137
Sheriff				
Personal Services	441,037	439,537	406,125	33,412
Supplies	17,129	23,322	23,142	180
Contractual Services	116,031	137,017	111,512	25,505
Other	37,591	40,772	38,342	2,430
Fringe Benefits	3,000	3,000		3,000
Sheriff-Law Enforcement				
Personal Services	1,600,000	1,430,000	1,427,296	2,704
Supplies	195,446	219,023	211,594	7,429
Contractual Services	109,012	112,248	101,477	10,771
Other	28,266	28,266	16,832	11,434
Fringe Benefits				
Sheriff-Communication				
Personal Services	247,500	247,500	244,052	3,448
Supplies	700	700	286	414
Contractual Services	3,052	3,215	2,205	1,010
Other	1,580	1,580	905	675
Fringe Benefits				
Sheriff-Jail				
Personal Services	336,500	333,700	318,923	14,777
Supplies	19,950	14,975	6,098	8,877
Contractual Services	1,422,152	1,424,952	1,398,263	26,689
Other	4,275	4,275	1,983	2,292
Sheriff-Investigations				
Personal Services	457,000	412,000	410,656	1,344
Supplies	22,985	13,991	6,787	7,204
Contractual Services	20,623	20,623	13,352	7,271
Other	20,550	20,407	10,454	9,953
Fringe Benefits				
Sheriff-Community Service				
Personal Services	324,600	324,600	308,786	15,814
Supplies	7,259	5,479	1,061	4,418
Contractual Services	5,060	6,860	6,254	606
Other	3,375	3,383	3,119	264
Pursuit / Sheriff				
Other	15,000	15,000	5,650	9,350
Detention Home				
Contractual Services	456,619	456,619	455,754	865
Total Public Safety	6,031,028	5,857,780	5,602,569	255,211
Public Works				
Engineer				
Personal Services	119,500	119,500	119,421	79
Contractual Services	9,000	9,000	7,728	1,272
Total Public Works	128,500	128,500	127,149	1,351

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
Health				
Agriculture				
Contractual Services	1,200	1,200	1,200	0
Other	500	500	0	500
Humane Society				
Contractual Services	74,656	74,656	74,656	0
Other Health				
Crippled Children - Contractual Services	30,000	124,395	107,279	17,116
Senior Outreach - Contractual Services	62,500	62,500	0	62,500
Senior Services - Contractual Services	265,500	265,500	265,500	0
Health Fair/Wellness - Contractual Services	9,300	9,300	4,375	4,925
Vital Stats - Contractual Services	1,000	1,000	906	94
Total Health	444,656	539,051	453,916	85,135
Human Services				
Veterans Services				
Personal Services	144,718	149,718	139,301	10,417
Supplies	13,000	13,000	9,120	3,880
Contractual Services	109,500	98,695	76,201	22,494
Other	233,783	248,542	206,391	42,151
Capital Outlay	29,500	22,526	21,966	560
Children's Services				
Children's Trust - Other	8,500	8,500	0	8,500
Children / Families First - Other	20,000	20,000	20,000	0
Juvenile Rehab / Treatment - Other	290,000	239,000	224,000	15,000
Other Services				
Victims of Crimes	20,000	20,000	20,000	0
ABLE	44,160	44,160	44,160	0
Transportation	50,000	50,000	50,000	0
Cultural Arts	5,000	5,000	0	5,000
Public Assistance				
Other	1,120,000	1,120,000	953,676	166,324
Total Human Services	2,088,161	2,039,141	1,764,815	274,326
Economic Development				
Contractual Services-CIC	117,369	117,369	113,968	3,401
Contractual Services- Director				
Contractual Services-Airport	80,604	80,604	80,604	0
Total Economic Development	197,973	197,973	194,572	3,401
Other				
Agriculture				
Other	277,777	286,110	286,110	0
Conservation & Recreation				
Soil & Water Grant	166,860	166,860	166,860	0
Richwood Fair	20,000	20,000	20,000	0
Union County Fair	20,000	20,000	20,000	0
County Park and Recreation	45,000	45,000	41,786	3,214

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Other (continued)				
Historical Society				
Other	25,000	25,000	25,000	0
Miscellaneous				
Other	<u>5,500</u>	<u>6,538</u>	<u>119,238</u>	<u>(112,700)</u>
Total Other	<u>560,137</u>	<u>569,508</u>	<u>678,994</u>	<u>(109,486)</u>
<i>Total Expenditures</i>	<u>20,861,313</u>	<u>21,427,954</u>	<u>19,532,820</u>	<u>1,895,134</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,905,158)</u>	<u>(3,071,799)</u>	<u>523,742</u>	<u>3,595,541</u>
Other Financing Sources (Uses)				
Operating Advance - Out	0	0	(103,945)	(103,945)
Operating Advance - In	0	0	53,945	53,945
Operating Transfers - Out	(1,528,786)	(1,254,674)	(922,431)	332,243
Sales of Capital Assets				
<i>Total Other Financing Sources (Uses)</i>	<u>(1,528,786)</u>	<u>(1,254,674)</u>	<u>(972,431)</u>	<u>282,243</u>
<i>Net Change in Fund Balance</i>	<u>(4,433,944)</u>	<u>(4,326,473)</u>	<u>(448,689)</u>	<u>3,877,784</u>
<i>Fund Balance Beginning of Year</i>	5,472,170	5,472,170	5,472,170	0
Prior encumbrances Appropriated	<u>528,448</u>	<u>528,448</u>	<u>528,448</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,566,674</u>	<u>\$ 1,674,145</u>	<u>\$ 5,551,929</u>	<u>\$ 3,877,784</u>

UNION COUNTY, OHIO

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

For the Year Ended December 31, 2008

	Original	Final	Actual	Variance With Final Budget Over (Under)
<u>REVENUES:</u>				
Taxes	\$5,190,742	\$5,190,742	\$5,765,298	\$574,556
Intergovernmental	2,752,542	2,752,542	2,733,134	(19,408)
Other	124,300	124,300	192,314	68,014
Total Revenues	8,067,584	8,067,584	8,690,746	623,162
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Human Services				
Personal Services	3,338,518	3,338,518	3,251,504	87,014
Contractual Services	3,859,000	4,701,502	4,164,700	536,802
Materials/Supplies	53,259	53,259	49,945	3,314
Capital Outlay	67,700	69,679	48,284	21,395
Other	3,054,065	2,365,134	524,533	1,840,601
Fringe Benefits	622,006	622,006	596,546	25,460
<i>Total human services</i>	10,994,548	11,150,098	8,635,512	2,514,586
Total Expenditures	10,994,548	11,150,098	8,635,512	2,514,586
Excess of Revenues (Under) Expenditures	(2,926,964)	(3,082,514)	55,234	3,137,748
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - In	0	900	900	0
Transfers - Out	(83,000)	(83,000)	0	83,000
Total Other Financing Sources (Uses)	(83,000)	(82,100)	900	83,000
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(3,009,964)	(3,164,614)	56,134	3,220,748
Fund Balance, January 1	9,067,488	9,067,488	9,067,488	0
Prior year encumbrances appropriated	151,777	151,777	151,777	0
Fund Balance, December 31	\$6,209,301	\$6,054,651	\$9,275,399	\$3,220,748

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
<u>REVENUES:</u>				
Taxes	\$0	\$316,000	\$247,302	(\$68,698)
Charges for Services	630,000	630,000	765,208	135,208
Licenses and Permits	4,000	4,000	2,660	(1,340)
Intergovernmental	4,220,000	4,220,000	4,408,954	188,954
Interest	68,200	68,200	37,464	(30,736)
Other	97,500	97,500	107,778	10,278
Total Revenues	<u>5,019,700</u>	<u>5,335,700</u>	<u>5,569,366</u>	<u>233,666</u>
<u>EXPENDITURES:</u>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	436,000	436,000	340,648	95,352
Contractual Services	200,000	282,587	202,708	79,879
Materials/Supplies	32,000	32,000	14,773	17,227
Capital Outlay	15,000	15,000	12,937	2,063
Other	37,000	40,509	82,487	(41,978)
Fringe Benefits	109,000	106,000	39,075	66,925
<i>Total legislative and executive</i>	<u>829,000</u>	<u>912,096</u>	<u>692,628</u>	<u>219,468</u>
Public Works				
Personal Services	1,219,000	1,219,000	1,171,680	47,320
Contractual Services	574,000	670,315	591,186	79,129
Materials/Supplies	1,178,000	1,385,155	1,357,656	27,499
Capital Outlay	230,000	213,723	213,335	388
Principal	125,000	3,879	0	3,879
Other	1,456,000	1,786,000	1,616,257	169,743
Fringe Benefits	378,000	406,185	389,793	16,392
<i>Total public works</i>	<u>5,160,000</u>	<u>5,684,257</u>	<u>5,339,907</u>	<u>344,350</u>
Total Expenditures	<u>5,989,000</u>	<u>6,596,353</u>	<u>6,032,535</u>	<u>563,818</u>
Excess of Revenues Over Expenditures	(969,300)	(1,260,653)	(463,169)	797,484
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - In	0	0	37,290	37,290
Transfers - Out	0	(121,121)	(121,121)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(121,121)</u>	<u>(83,831)</u>	<u>37,290</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(969,300)	(1,381,774)	(547,000)	834,774
Fund Balance, January 1	1,256,466	1,256,466	1,256,466	0
Prior year encumbrances appropriated	208,714	208,714	208,714	0
Fund Balance, December 31	<u>\$495,880</u>	<u>\$83,406</u>	<u>\$918,180</u>	<u>\$834,774</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.

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.

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 Clerk of Courts used for computerization of the Court System

Probate and Juvenile Court Computer 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 Lodging 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.

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.

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

Workplace Investment Act (WIA) 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.

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

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:

Common Pleas Special Projects
Forfeitures
VAWA Grant

Dispute Resolution
VOCA Grant

UNION COUNTY, OHIO

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 General Fund transfers permissive sales tax to support repayment of this debt.

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 Fund: 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 reinvestment 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.

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

Main Street Building: To account for funds used to purchase and renovate a building for archives and office space.

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

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Union County, Ohio

*Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Equivalents..	\$ 5,266,673	\$ 196,115	\$ 1,515,126	\$ 6,977,914
Cash and Cash Equivalents:				
In Segregated Accounts.....	141,074	-	497,461	638,535
Material and Supplies Inventory.....	3,789	-	-	3,789
Accounts Receivable.....	68,600	-	-	68,600
Interfund Receivable.....	2,000	-	-	2,000
Intergovernmental Receivable.....	1,579,813	-	210,759	1,790,572
Interest Receivable.....	1,360	-	1,010	2,370
Sales Taxes Receivable.....	255,138	-	-	255,138
Property Taxes Receivable.....	1,655,901	-	-	1,655,901
Total Assets	\$ 8,974,348	\$ 196,115	\$ 2,224,356	\$ 11,394,819
Liabilities				
Accounts Payable.....	\$ 444,320	\$ -	\$ 317,740	\$ 762,060
Wages Payable.....	173,968	-	-	173,968
Intergovernmental Payable.....	67,964	-	-	67,964
Unearned Revenue.....	2,888,145	-	210,759	3,098,904
Interfund Payable.....	52,000	-	-	52,000
Total Liabilities	3,626,397	-	528,499	4,154,896
Fund Balances				
Reserved for Encumbrances.....	87,773	-	-	87,773
Reserved for Debt Service.....	-	196,115	-	196,115
Reserved for Inventory.....	3,789	-	-	3,789
Unreserved, undesignated.....	5,256,389	-	1,695,857	6,952,246
Total Fund Balances	5,347,951	196,115	1,695,857	7,239,923
Total Liabilities and Fund Balances	\$ 8,974,348	\$ 196,115	\$ 2,224,356	\$ 11,394,819

Union County, Ohio

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

Nonmajor Governmental Funds

For The Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property Taxes.....	\$ 1,208,217	\$ -	\$ -	\$ 1,208,217
Sales Taxes.....	333,806	-	-	333,806
Charges For Services.....	2,806,473	-	-	2,806,473
Licenses and Permits.....	122,734	-	-	122,734
Fines and Forfeitures.....	63,836	-	-	63,836
Intergovernmental.....	10,992,154	-	2,690,077	13,682,231
Special Assessments.....	97,984	-	-	97,984
Interest.....	18,893	-	61,795	80,688
Other - Rent.....	2,379	-	-	2,379
Other.....	584,504	97,875	-	682,379
Total Revenues.....	16,230,980	97,875	2,751,872	19,080,727
Expenditures:				
Current:				
General Government:				
Legislative and Executive.....	3,072,806	-	37,700	3,110,506
Judicial.....	275,989	-	-	275,989
Public Safety.....	1,406,403	-	-	1,406,403
Public Works.....	186,811	-	2,682,377	2,869,188
Health.....	3,365,955	-	-	3,365,955
Human Services.....	6,601,196	-	4,000	6,605,196
Economic Development.....	94,334	-	-	94,334
Other.....	-	-	8,622	8,622
Capital Outlay.....	-	-	3,109,724	3,109,724
Debt Service:				
Principal Retirement.....	-	600,000	-	600,000
Interest and Fiscal Charges.....	-	463,157	22,195	485,352
Total Expenditures.....	15,003,494	1,063,157	5,864,618	21,931,269
Excess of Revenues Over (Under) Expenditures.....	1,227,486	(965,282)	(3,112,746)	(2,850,542)
Other Financing Sources (Uses):				
Proceeds of notes.....	-	-	3,000,000	3,000,000
Transfers In.....	144,004	1,044,867	70,000	1,258,871
Transfers Out.....	(180,363)	(70,000)	-	(250,363)
Total Other Financing Sources (Uses)....	(36,359)	974,867	3,070,000	4,008,508
Net Change in Fund Balances.....	1,191,127	9,585	(42,746)	1,157,966
Fund Balances Beginning of Year	4,170,737	186,530	1,738,603	6,095,870
Increase (Decrease) in Reserve for Inventory	(13,913)	-	-	(13,913)
Fund Balances End of Year.....	\$ 5,347,951	\$ 196,115	\$ 1,695,857	\$ 7,239,923

Union County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008*

	Real Estate Assessment	Computer Legal Research Service	Delinquent Real Estate Tax Collection	Treasurer Prepaid Interest	Federal Chip
<u>ASSETS:</u>					
Equity In Pooled Cash and					
Cash Equivalents	\$ 1,096,459	\$ 30,243	\$ 251,336	\$ 73,004	\$ 31,447
Cash In Segregated Accounts	-	-	-	-	-
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	18,000
Interest Receivable	40	-	-	1,020	40
Sales Taxes Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
TOTAL ASSETS	\$ 1,096,499	\$ 30,243	\$ 251,336	\$ 74,024	\$ 49,487
 <u>LIABILITIES:</u>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages & Benefits Payable	11,063	-	2,320	406	-
Interfund Payable	-	-	-	-	-
Intergovernmental Payable	3,889	-	1,421	129	-
Unearned Revenue	-	-	-	-	-
TOTAL LIABILITIES	14,952	-	3,741	535	-
 <u>FUND BALANCES:</u>					
Reserved For Encumbrances	12,818	-	-	-	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	1,068,729	30,243	247,595	73,489	49,487
TOTAL FUND BALANCES	1,081,547	30,243	247,595	73,489	49,487
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,096,499	\$ 30,243	\$ 251,336	\$ 74,024	\$ 49,487

<u>Probate Court Conduct Business</u>	<u>Indigent Guardianship</u>	<u>Probate Juvenile Special Project</u>	<u>Common Pleas Special Projects</u>	<u>Clerk Of Courts Computer.</u>	<u>Probate/Juv Court Computer.</u>	<u>Probate/Juv Court Computer Research</u>
\$ 2,548	\$ 1,866	\$ 10,830	\$ 79,784	\$ 39,172	\$ 19,209	\$ 9,559
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,750	-	-	-
-	-	-	130	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,548</u>	<u>\$ 1,866</u>	<u>\$ 10,830</u>	<u>\$ 87,664</u>	<u>\$ 39,172</u>	<u>\$ 19,209</u>	<u>\$ 9,559</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	61,026	-	-	-
-	-	-	-	-	-	-
<u>2,548</u>	<u>1,866</u>	<u>10,830</u>	<u>26,638</u>	<u>39,172</u>	<u>19,209</u>	<u>9,559</u>
<u>2,548</u>	<u>1,866</u>	<u>10,830</u>	<u>87,664</u>	<u>39,172</u>	<u>19,209</u>	<u>9,559</u>
<u>\$ 2,548</u>	<u>\$ 1,866</u>	<u>\$ 10,830</u>	<u>\$ 87,664</u>	<u>\$ 39,172</u>	<u>\$ 19,209</u>	<u>\$ 9,559</u>

CONTINUED

Union County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2008*

	Juvenile Court Indigent Offenders	Certificate Title Admin	Dispute Resolution	Economic Development	Convention/ Tourist Bureau
<u>ASSETS:</u>					
Equity In Pooled Cash and Cash Equivalents	\$ 1,138	\$ 70,468	\$ 105,875	\$ 48,340	\$ 182,807
Cash In Segregated Accounts	-	-	-	-	-
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	79,046	49,705
Interest Receivable	-	-	130	-	-
Sales Taxes Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
TOTAL ASSETS	\$ 1,138	\$ 70,468	\$ 106,005	\$ 127,386	\$ 232,512
 <u>LIABILITIES:</u>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages & Benefits Payable	-	5,812	-	3,344	-
Interfund Payable	-	-	-	-	-
Intergovernmental Payable	-	2,679	-	1,278	-
Unearned Revenue	-	-	-	-	49,705
TOTAL LIABILITIES	-	8,491	-	4,622	49,705
 <u>FUND BALANCES:</u>					
Reserved For Encumbrances	-	100	3,235	-	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	1,138	61,877	102,770	122,764	182,807
TOTAL FUND BALANCES	1,138	61,977	106,005	122,764	182,807
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,138	\$ 70,468	\$ 106,005	\$ 127,386	\$ 232,512

<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>	<u>Sheriff Policing Rotary</u>	<u>D.A.R.E Community Education</u>	<u>Youth Services Subsidy Grant</u>
\$ 12,883	\$ 5,799	\$ 18,179	\$ 52,202	\$ 99,689	\$ 49,787	\$ 59,514
141,074	-	-	-	-	-	-
-	-	-	-	-	-	-
100	-	-	-	280	-	-
-	-	-	-	-	-	-
-	-	-	8,593	-	-	19,712
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 154,057</u>	<u>\$ 5,799</u>	<u>\$ 18,179</u>	<u>\$ 60,795</u>	<u>\$ 99,969</u>	<u>\$ 49,787</u>	<u>\$ 79,226</u>
\$ -	\$ -	\$ 1,080	\$ -	\$ 500	\$ -	\$ -
1,328	-	-	449	219	-	4,277
-	-	-	-	-	-	-
31	-	-	-	65	-	1,456
-	-	-	6,840	1,706	-	19,712
<u>1,359</u>	<u>-</u>	<u>1,080</u>	<u>7,289</u>	<u>2,490</u>	<u>-</u>	<u>25,445</u>
-	-	-	2,000	-	-	-
-	-	-	-	-	-	-
<u>152,698</u>	<u>5,799</u>	<u>17,099</u>	<u>51,506</u>	<u>97,479</u>	<u>49,787</u>	<u>53,781</u>
<u>152,698</u>	<u>5,799</u>	<u>17,099</u>	<u>53,506</u>	<u>97,479</u>	<u>49,787</u>	<u>53,781</u>
<u>\$ 154,057</u>	<u>\$ 5,799</u>	<u>\$ 18,179</u>	<u>\$ 60,795</u>	<u>\$ 99,969</u>	<u>\$ 49,787</u>	<u>\$ 79,226</u>

CONTINUED

Union County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2008*

	911 Emergency	Local Emergency Planning	Juvenile Tobacco	Law Enforcement Memorial	Juvenile Special Projects
ASSETS:					
Equity In Pooled Cash and Cash Equivalents	\$ 974,314	\$ 65,129	\$ 455	\$ 470	\$ 32,228
Cash In Segregated Accounts	-	-	-	-	-
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	71,952	11,615	-	-	36
Interest Receivable	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-
Property Taxes Receivable	995,447	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
TOTAL ASSETS	\$ 2,041,713	\$ 76,744	\$ 455	\$ 470	\$ 32,264
LIABILITIES:					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages & Benefits Payable	16,668	205	-	-	1,447
Interfund Payable	-	-	-	-	-
Intergovernmental Payable	6,657	89	-	-	641
Unearned Revenue	1,056,735	11,615	-	-	36
TOTAL LIABILITIES	1,080,060	11,909	-	-	2,124
FUND BALANCES:					
Reserved For Encumbrances	-	-	-	-	-
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	961,653	64,835	455	470	30,140
TOTAL FUND BALANCES	961,653	64,835	455	470	30,140
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,041,713	\$ 76,744	\$ 455	\$ 470	\$ 32,264

<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>Road & Bridge</u>	<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>
\$ 28,519	\$ 6,887	\$ 64,251	\$ 44,496	\$ 255,315
-	-	-	-	-
921	-	-	-	-
-	-	2,900	-	-
2,000	-	-	-	-
6,071	7,881	1,919	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 37,511</u>	<u>\$ 14,768</u>	<u>\$ 69,070</u>	<u>\$ 44,496</u>	<u>\$ 255,315</u>
\$ -	\$ -	\$ -	\$ -	\$ -
2,817	1,328	1,530	-	-
-	2,000	-	-	-
1,463	433	589	-	-
3,036	7,881	-	-	-
<u>7,316</u>	<u>11,642</u>	<u>2,119</u>	<u>-</u>	<u>-</u>
245	-	-	-	-
921	-	-	-	-
<u>29,029</u>	<u>3,126</u>	<u>66,951</u>	<u>44,496</u>	<u>255,315</u>
<u>30,195</u>	<u>3,126</u>	<u>66,951</u>	<u>44,496</u>	<u>255,315</u>
<u>\$ 37,511</u>	<u>\$ 14,768</u>	<u>\$ 69,070</u>	<u>\$ 44,496</u>	<u>\$ 255,315</u>

CONTINUED

Union County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2008*

	Dog/Kennel	ADAMH	Preschool Grant	Community Support Services
<u>ASSETS:</u>				
Equity In Pooled Cash and Cash Equivalents	\$ 127,868	\$ 412,759	\$ 20,556	\$ 44,566
Cash In Segregated Accounts	-	-	-	-
Materials & Supplies Inventory	-	2,647	-	-
Accounts Receivable	120	-	-	-
Interfund Receivable	-	-	-	-
Intergovernmental Receivable	-	367,369	-	146,939
Interest Receivable	-	-	-	-
Sales Taxes Receivable	-	-	-	-
Property Taxes Receivable	-	660,454	-	-
Special Assessments Receivable	-	-	-	-
TOTAL ASSETS	\$ 127,988	\$ 1,443,229	\$ 20,556	\$ 191,505
 <u>LIABILITIES:</u>				
Accounts Payable	\$ 870	\$ 23,080	\$ -	\$ 710
Accrued Wages & Benefits Payable	1,867	11,346	-	-
Interfund Payable	-	-	-	-
Intergovernmental Payable	772	4,107	-	-
Unearned Revenue	-	763,092	-	73,489
TOTAL LIABILITIES	3,509	801,625	-	74,199
 <u>FUND BALANCES:</u>				
Reserved For Encumbrances	77	-	-	-
Reserved For Inventory	-	2,647	-	-
Unreserved:				
Undesignated:	124,402	638,957	20,556	117,306
TOTAL FUND BALANCES	124,479	641,604	20,556	117,306
 TOTAL LIABILITIES AND FUND BALANCES	\$ 127,988	\$ 1,443,229	\$ 20,556	\$ 191,505

<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>	<u>Children Services</u>	<u>Adult Basic Literacy Grant</u>
\$ 105,015	\$ 48,092	\$ 117,148	\$ 152,549	\$ 31,765
-	-	-	-	-
-	55	-	-	-
5,670	44,240	15,290	-	-
-	-	-	-	-
40,969	259	10,118	312,516	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 151,654</u>	<u>\$ 92,646</u>	<u>\$ 142,556</u>	<u>\$ 465,065</u>	<u>\$ 31,765</u>
\$ 118,700	\$ -	\$ 1,370	\$ 177,940	\$ -
71,017	16,323	16,426	-	-
-	50,000	-	-	-
28,719	5,365	6,499	-	-
40,969	259	10,118	263,327	-
<u>259,405</u>	<u>71,947</u>	<u>34,413</u>	<u>441,267</u>	<u>-</u>
-	-	-	-	8,012
-	55	-	-	-
<u>(107,751)</u>	<u>20,644</u>	<u>108,143</u>	<u>23,798</u>	<u>23,753</u>
<u>(107,751)</u>	<u>20,699</u>	<u>108,143</u>	<u>23,798</u>	<u>31,765</u>
<u>\$ 151,654</u>	<u>\$ 92,646</u>	<u>\$ 142,556</u>	<u>\$ 465,065</u>	<u>\$ 31,765</u>

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Union County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2008

	<u>Senior Services</u>	<u>WIA</u>	<u>Collaborative Family Risk</u>	<u>TOTAL</u>
<u>ASSETS:</u>				
Equity In Pooled Cash and Cash Equivalents	\$ 220,248	\$ 37,685	\$ 124,220	\$ 5,266,673
Cash In Segregated Accounts	-	-	-	141,074
Materials & Supplies Inventory	166	-	-	3,789
Accounts Receivable	-	-	-	68,600
Interfund Receivable	-	-	-	2,000
Intergovernmental Receivable	228,273	84,190	106,900	1,579,813
Interest Receivable	-	-	-	1,360
Sales Taxes Receivable	255,138	-	-	255,138
Property Taxes Receivable	-	-	-	1,655,901
Special Assessments Receivable	-	-	-	-
TOTAL ASSETS	\$ 703,825	\$ 121,875	\$ 231,120	\$ 8,974,348
 <u>LIABILITIES:</u>				
Accounts Payable	\$ 11,370	\$ 6,800	\$ 101,900	\$ 444,320
Accrued Wages & Benefits Payable	3,776	-	-	173,968
Interfund Payable	-	-	-	52,000
Intergovernmental Payable	1,682	-	-	67,964
Unearned Revenue	395,605	77,120	106,900	2,888,145
TOTAL LIABILITIES	412,433	83,920	208,800	3,626,397
 <u>FUND BALANCES:</u>				
Reserved For Encumbrances	260	-	-	87,773
Reserved For Inventory	166	-	-	3,789
Unreserved:				
Undesignated:	290,966	37,955	22,320	5,256,389
TOTAL FUND BALANCES	291,392	37,955	22,320	5,347,951
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 703,825	 \$ 121,875	 \$ 231,120	 \$ 8,974,348

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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, 2008*

	Real Estate Assessment	Computer Legal Research Service	Delinquent Real Estate Tax Collection	Treasurer Prepaid Interest
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Charges For Services	805,256	2,603	212,646	-
Licenses & Permits	45	-	-	-
Fines & Forfeitures	300	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	40	689	-	14,138
Other Revenue - Rent	-	-	-	-
Other	4,009	-	423	13
	809,650	3,292	213,069	14,151
Total Revenues				
EXPENDITURES:				
Current:				
General Government:				
Legislative & Executive	509,105	-	138,826	10,173
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development	-	-	-	-
Debt Service	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
	509,105	-	138,826	10,173
Total Expenditures				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	300,545	3,292	74,243	3,978
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
	-	-	-	-
Total Other Financing Sources (Uses)				
NET CHANGE IN FUND BALANCES	300,545	3,292	74,243	3,978
Fund Balances, January 1	781,002	26,951	173,352	69,511
Incr. (Decr.) In Inventory Reserve	-	-	-	-
Fund Balances (Deficits), December 31, 2008	\$ 1,081,547	\$ 30,243	\$ 247,595	\$ 73,489

<u>Federal Chip</u>	<u>Probate Court Conduct Business</u>	<u>Indigent Guardianship</u>	<u>Probate Juvenile Special Project</u>	<u>Common Pleas Special Projects</u>	<u>Clerk Of Courts Computer.</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	311	4,610	2,544	121,045	13,940
-	-	-	-	-	-
-	-	-	-	-	-
158,828	-	-	-	-	-
-	-	-	-	-	-
1,264	-	-	-	-	-
-	-	-	-	2,379	-
-	-	-	-	-	-
<u>160,092</u>	<u>311</u>	<u>4,610</u>	<u>2,544</u>	<u>123,424</u>	<u>13,940</u>
302,835	-	-	-	85,277	-
-	-	4,469	-	-	9,644
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>302,835</u>	<u>-</u>	<u>4,469</u>	<u>-</u>	<u>85,277</u>	<u>9,644</u>
(142,743)	311	141	2,544	38,147	4,296
40,531	-	-	-	-	-
<u>(40,531)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
(142,743)	311	141	2,544	38,147	4,296
192,230	2,237	1,725	8,286	49,517	34,876
-	-	-	-	-	-
<u>\$ 49,487</u>	<u>\$ 2,548</u>	<u>\$ 1,866</u>	<u>\$ 10,830</u>	<u>\$ 87,664</u>	<u>\$ 39,172</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, 2008*

	Probate/Juv Court Computer.	Probate/Juv Court Computer Research	Juvenile Court Indigent Offenders	Certificate Title Admin
REVENUES:				
Property Taxes	\$ 9,936	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Charges For Services	-	2,045	-	165,255
Licenses & Permits	-	-	-	-
Fines & Forfeitures	-	-	75	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue - Rent	-	-	-	-
Other	-	-	-	248
Total Revenues	9,936	2,045	75	165,503
 EXPENDITURES:				
Current:				
General Government:				
Legislative & Executive	-	-	-	-
Judicial	6,229	-	-	224,396
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development	-	-	-	-
Debt Service	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	6,229	-	-	224,396
 EXCESS OF REVENUES OVER EXPENDITURES	 3,707	 2,045	 75	 (58,893)
 OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	3,400
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	3,400
 NET CHANGE IN FUND BALANCES	 3,707	 2,045	 75	 (55,493)
Fund Balances, January 1	15,502	7,514	1,063	117,470
Incr. (Decr.) In Inventory Reserve	-	-	-	-
Fund Balances (Deficits), December 31, 2008	 \$ 19,209	 \$ 9,559	 \$ 1,138	 \$ 61,977

<u>Dispute Resolution</u>	<u>Economic Development</u>	<u>Convention/ Tourist Bureau</u>	<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Law Enforcement Grants</u>	<u>Sheriff Policing Rotary</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
46,079	21,876	-	1,200	-	9,568	-	73,004
-	-	-	-	-	16,240	-	-
-	-	-	918	-	-	-	-
-	155,790	110,896	-	-	-	86,216	25,890
-	-	-	-	-	-	-	-
2,762	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	131	-	141,077	-	-	-	11,888
<u>48,841</u>	<u>177,797</u>	<u>110,896</u>	<u>143,195</u>	<u>-</u>	<u>25,808</u>	<u>86,216</u>	<u>110,782</u>
-	-	-	-	-	-	-	-
31,251	-	-	-	-	-	-	-
-	-	-	3,053	-	24,472	70,766	74,603
-	-	-	-	-	-	-	-
-	-	90,000	-	-	-	-	-
-	94,334	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>31,251</u>	<u>94,334</u>	<u>90,000</u>	<u>3,053</u>	<u>-</u>	<u>24,472</u>	<u>70,766</u>	<u>74,603</u>
17,590	83,463	20,896	140,142	-	1,336	15,450	36,179
-	-	-	-	-	-	38,056	-
-	-	-	-	-	-	-	(13,180)
-	-	-	-	-	-	38,056	(13,180)
17,590	83,463	20,896	140,142	-	1,336	53,506	22,999
88,415	39,301	161,911	12,556	5,799	15,763	-	74,480
-	-	-	-	-	-	-	-
<u>\$ 106,005</u>	<u>\$ 122,764</u>	<u>\$ 182,807</u>	<u>\$ 152,698</u>	<u>\$ 5,799</u>	<u>\$ 17,099</u>	<u>\$ 53,506</u>	<u>\$ 97,479</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, 2008*

	D.A.R.E Community Education	Youth Services Subsidy Grant	911 Emergency	Local Emergency Planning	Juvenile Tobacco
REVENUES:					
Property Taxes	\$ -	\$ -	\$ 798,006	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Charges For Services	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	47,827	303,715	312,626	59,918	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other Revenue - Rent	-	-	-	-	-
Other	50,169	198	800	9	-
Total Revenues	97,996	303,913	1,111,432	59,927	-
EXPENDITURES:					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	75,637	257,469	695,702	13,729	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Debt Service	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	75,637	257,469	695,702	13,729	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	22,359	46,444	415,730	46,198	-
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	-	-
Transfers Out	(24,732)	-	-	(41,020)	-
Total Other Financing Sources (Uses)	(24,732)	-	-	(41,020)	-
NET CHANGE IN FUND BALANCES	(2,373)	46,444	415,730	5,178	-
Fund Balances, January 1	52,160	7,337	545,923	59,657	455
Incr. (Decr.) In Inventory Reserve	-	-	-	-	-
Fund Balances (Deficits), December 31, 2008	\$ 49,787	\$ 53,781	\$ 961,653	\$ 64,835	\$ 455

<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>	<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>Road & Bridge</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	11,432	-	-	-
-	-	-	-	-
-	-	-	-	55,618
-	67,159	112,871	29,680	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	63	3,559	34	43
-	<u>78,654</u>	<u>116,430</u>	<u>29,714</u>	<u>55,661</u>
-	-	-	-	-
-	-	-	-	-
68	47,317	118,400	25,187	-
-	-	-	-	56,598
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>68</u>	<u>47,317</u>	<u>118,400</u>	<u>25,187</u>	<u>56,598</u>
(68)	31,337	(1,970)	4,527	(937)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(68)	31,337	(1,970)	4,527	(937)
538	(1,197)	37,115	(1,401)	67,888
-	-	(4,950)	-	-
<u>\$ 470</u>	<u>\$ 30,140</u>	<u>\$ 30,195</u>	<u>\$ 3,126</u>	<u>\$ 66,951</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, 2008*

	Ditch Rotary	Ditch Maintenance	Dog/Kennel	ADAMH	Preschool Grant
REVENUES:					
Property Taxes	\$ -	\$ -	\$ -	\$ 400,275	\$ -
Sales Taxes	-	-	-	-	-
Charges For Services	-	-	-	-	-
Licenses & Permits	-	-	106,449	-	-
Fines & Forfeitures	-	-	6,925	-	-
Intergovernmental	-	-	-	2,485,654	25,328
Special Assessments	-	97,984	-	-	-
Interest	-	-	-	-	-
Other Revenue - Rent	-	-	-	-	-
Other	31,920	-	2,960	94,173	-
	31,920	-	2,960	94,173	-
Total Revenues	31,920	97,984	116,334	2,980,102	25,328
EXPENDITURES:					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	24,659	105,554	-	-	-
Health	-	-	85,975	2,847,764	23,714
Human Services	-	-	-	-	-
Economic Development	-	-	-	-	-
Debt Service	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
	-	-	-	-	-
Total Expenditures	24,659	105,554	85,975	2,847,764	23,714
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,261	(7,570)	30,359	132,338	1,614
OTHER FINANCING SOURCES (USES):					
Transfers In	2,017	-	-	30,000	-
Transfers Out	-	-	-	(60,000)	(900)
	-	-	-	(60,000)	(900)
Total Other Financing Sources (Uses)	2,017	-	-	(30,000)	(900)
NET CHANGE IN FUND BALANCES	9,278	(7,570)	30,359	102,338	714
Fund Balances, January 1	35,218	262,885	94,120	537,733	19,842
Incr. (Decr.) In Inventory Reserve	-	-	-	1,533	-
	-	-	-	1,533	-
Fund Balances (Deficits), December 31, 2008	\$ 44,496	\$ 255,315	\$ 124,479	\$ 641,604	\$ 20,556

<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>	<u>Children Services</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
61,037	769,676	312,786	169,560	-
-	-	-	-	-
-	-	-	-	-
342,912	3,317,571	141,027	661,818	1,637,284
-	-	-	-	-
-	-	-	-	-
-	130,086	544	19,700	69,776
<u>403,949</u>	<u>4,217,333</u>	<u>454,357</u>	<u>851,078</u>	<u>1,707,060</u>
-	2,026,590	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
408,502	-	-	-	-
-	2,316,087	507,030	808,099	1,835,629
-	-	-	-	-
-	-	-	-	-
<u>408,502</u>	<u>4,342,677</u>	<u>507,030</u>	<u>808,099</u>	<u>1,835,629</u>
(4,553)	(125,344)	(52,673)	42,979	(128,569)
30,000	-	-	-	-
-	-	-	-	-
<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25,447	(125,344)	(52,673)	42,979	(128,569)
91,859	21,770	78,699	65,164	152,367
-	(4,177)	(5,327)	-	-
<u>\$ 117,306</u>	<u>\$ (107,751)</u>	<u>\$ 20,699</u>	<u>\$ 108,143</u>	<u>\$ 23,798</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, 2008*

	Adult Basic Literacy Grant	Senior Services	WIA	Collaborative Family Risk	TOTAL
REVENUES:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,208,217
Sales Taxes	-	333,806	-	-	333,806
Charges For Services	-	-	-	-	2,806,473
Licenses & Permits	-	-	-	-	122,734
Fines & Forfeitures	-	-	-	-	63,836
Intergovernmental	72,675	333,859	278,610	224,000	10,992,154
Special Assessments	-	-	-	-	97,984
Interest	-	-	-	-	18,893
Other Revenue - Rent	-	-	-	-	2,379
Other	3,202	19,479	-	-	584,504
	75,877	687,144	278,610	224,000	16,230,980
Total Revenues					
EXPENDITURES:					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	3,072,806
Judicial	-	-	-	-	275,989
Public Safety	-	-	-	-	1,406,403
Public Works	-	-	-	-	186,811
Health	-	-	-	-	3,365,955
Human Services	65,725	418,547	234,179	325,900	6,601,196
Economic Development	-	-	-	-	94,334
Debt Service					
Interest and Fiscal Charges	-	-	-	-	-
	65,725	418,547	234,179	325,900	15,003,494
Total Expenditures					
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	10,152	268,597	44,431	(101,900)	1,227,486
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	-	144,004
Transfers Out	-	-	-	-	(180,363)
	-	-	-	-	(36,359)
Total Other Financing Sources (Uses)					
NET CHANGE IN FUND BALANCES	10,152	268,597	44,431	(101,900)	1,191,127
Fund Balances, January 1	21,613	23,787	(6,476)	124,220	4,170,737
Incr. (Decr.) In Inventory Reserve	-	(992)	-	-	(13,913)
	-	(992)	-	-	(13,913)
Fund Balances (Deficits), December 31, 2008	\$ 31,765	\$ 291,392	\$ 37,955	\$ 22,320	\$ 5,347,951

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$600,000	\$600,000	\$805,256	\$205,256
Licenses and Permits	50	50	45	(5)
Fines and Forfeitures	300	300	300	0
Other	2,500	2,500	4,009	1,509
Total Revenues	602,850	602,850	809,610	206,760
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	250,000	250,000	227,344	22,656
Contractual Services	420,000	420,000	128,757	291,243
Materials/Supplies	11,000	11,000	9,559	1,441
Other	81,510	81,510	68,753	12,757
Fringe Benefits	112,400	112,400	87,169	25,231
<i>Total legislative and executive</i>	874,910	874,910	521,582	353,328
Total Expenditures	874,910	874,910	521,582	353,328
Excess of Revenues Over (Under) Expenditures	(272,060)	(272,060)	288,028	560,088
Fund Balance, January 1	747,962	747,962	747,962	0
Prior year encumbrances appropriated	47,651	47,651	47,651	0
Fund Balance, December 31	\$523,553	\$523,553	\$1,083,641	\$560,088

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$2,500	\$2,500	\$2,804	\$304
Interest Revenue	350	350	790	\$440
Total Revenues	2,850	2,850	3,594	\$744
EXPENDITURES:				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	2,850	2,850	3,594	744
Fund Balance, January 1	26,649	26,649	26,649	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$29,499	\$29,499	\$30,243	\$744

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$125,000	\$125,000	\$212,646	\$87,646
Other	0	0	423	423
Total Revenues	<u>125,000</u>	<u>125,000</u>	<u>213,069</u>	<u>88,069</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	73,497	129,630	113,912	15,718
Contractual Services	575	14,107	444	13,663
Materials/Supplies	1,200	725	725	0
Capital Outlay	1,000	1,000	312	688
Other	1,700	1,700	1,062	638
Fringe Benefits	16,992	24,917	23,551	1,366
<i>Total legislative and executive</i>	<u>94,964</u>	<u>172,079</u>	<u>140,006</u>	<u>32,073</u>
Total Expenditures	94,964	172,079	140,006	32,073
Excess of Revenues Over (Under) Expenditures	30,036	(47,079)	73,063	120,142
Fund Balance, January 1	178,274	178,274	178,274	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$208,310</u></u>	<u><u>\$131,195</u></u>	<u><u>\$251,337</u></u>	<u><u>\$120,142</u></u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Treasurer Prepaid Interest
For the Year Ended December 31, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Interest	\$25,000	\$25,000	\$16,244	\$(8,756)
Other	0	0	13	13
Total Revenues	25,000	25,000	16,257	(8,743)
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	7,992	7,992	7,746	246
Materials/Supplies	1,500	1,500	905	595
Fringe Benefits	1,525	1,525	1,307	218
<i>Total legislative and executive</i>	11,017	11,017	9,958	1,059
Total Expenditures	11,017	11,017	9,958	1,059
Excess of Revenues Over Expenditures	13,983	13,983	6,299	(7,684)
Fund Balance, January 1	66,705	66,705	66,705	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$80,688	\$80,688	\$73,004	\$(7,684)

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Federal Chip and Recapture
For the Year Ended December 31, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<u>REVENUES:</u>				
Intergovernmental	\$227,523	\$273,847	\$140,828	(\$133,019)
Interest	0	0	1,490	1,490
Total Revenues	<u>227,523</u>	<u>273,847</u>	<u>142,318</u>	<u>(\$131,529)</u>
<u>EXPENDITURES:</u>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Contractual Services	349,000	385,920	302,835	83,085
<i>Total legislative and executive</i>	<u>349,000</u>	<u>385,920</u>	<u>302,835</u>	<u>83,085</u>
Total Expenditures	349,000	385,920	302,835	83,085
Excess of Revenues Over Expenditures	(121,477)	(112,073)	(160,517)	(48,444)
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - In	37,320	37,320	40,531	3,211
Transfers - Out	0	(38,270)	(40,531)	(2,261)
Total Other Sources (Uses)	<u>37,320</u>	<u>(950)</u>	<u>0</u>	<u>950</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(84,157)	(113,023)	(160,517)	(47,494)
Fund Balance, January 1	150,072	150,072	150,072	0
Prior year encumbrances appropriated	41,893	41,893	41,893	0
Fund Balance, December 31	<u>\$107,808</u>	<u>\$78,942</u>	<u>\$31,448</u>	<u>(\$47,494)</u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Conduct Businesss
For the Year Ended December 31, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$280	\$280	\$311	\$31
Total Revenues	280	280	311	31
EXPENDITURES:				
Total Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	280	280	311	31
Fund Balance, January 1	2,237	2,237	2,237	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$2,517	\$2,517	\$2,548	\$31

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$4,700	\$4,700	\$4,610	(\$90)
Total Revenues	<u>4,700</u>	<u>4,700</u>	<u>4,610</u>	<u>(90)</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Contractual Services	4,150	4,650	4,469	181
<i>Total judicial</i>	<u>4,150</u>	<u>4,650</u>	<u>4,469</u>	<u>181</u>
Total Expenditures	4,150	4,650	4,469	181
Excess of Revenues (Under) Expenditures	550	50	141	91
Fund Balance, January 1	1,725	1,725	1,725	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$2,275</u></u>	<u><u>\$1,775</u></u>	<u><u>\$1,866</u></u>	<u><u>\$91</u></u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate/Juvenile Special Projects
For the Year Ended December 31, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$2,500	\$2,500	\$2,544	\$44
Total Revenues	2,500	2,500	2,544	44
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Other	0	0	0	0
<i>Total judicial</i>	0	0	0	0
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	2,500	2,500	2,544	44
Fund Balance, January 1	8,286	8,286	8,286	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$10,786	\$10,786	\$10,830	\$44

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects
For the Year Ended December 31, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$40,000	\$120,000	\$121,045	1,045
Interest	<u>0</u>	<u>0</u>	<u>2,406</u>	<u>2,406</u>
Total Revenues	<u>\$40,000</u>	<u>\$120,000</u>	<u>\$123,451</u>	<u>3,451</u>
EXPENDITURES:				
Current:				
General Government:				
Capital Outlay	0	0	0	0
Other	<u>0</u>	<u>160,000</u>	<u>146,303</u>	<u>13,697</u>
<i>Total judicial</i>	<u>0</u>	<u>160,000</u>	<u>146,303</u>	<u>13,697</u>
Total Expenditures	0	160,000	146,303	13,697
Excess of Revenues (Under) Expenditures	40,000	(40,000)	(22,852)	17,148
Fund Balance, January 1	41,610	41,610	41,610	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$81,610</u></u>	<u><u>\$1,610</u></u>	<u><u>\$18,758</u></u>	<u><u>\$17,148</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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$13,800	\$13,800	\$14,910	\$1,110
Total Revenues	13,800	13,800	14,910	1,110
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Capital Outlay	8,000	17,752	9,644	8,108
<i>Total judicial</i>	8,000	17,752	9,644	8,108
Total Expenditures	8,000	17,752	9,644	8,108
Excess of Revenues Over (Under)				
Expenditures	5,800	(3,952)	5,266	9,218
Fund Balance, January 1	31,530	31,530	31,530	0
Prior year encumbrances appropriated	2,376	2,376	2,376	0
Fund Balance, December 31	\$39,706	\$29,954	\$39,172	\$9,218

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$9,800	\$9,800	\$9,936	\$136
Total Revenues	9,800	9,800	9,936	136
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Other	10,000	10,000	6,229	3,771
<i>Total judicial</i>	10,000	10,000	6,229	3,771
Total Expenditures	10,000	10,000	6,229	3,771
Excess of Revenues Over (Under)				
Expenditures	(200)	(200)	3,707	3,907
Fund Balance, January 1	15,502	15,502	15,502	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$15,302	\$15,302	\$19,209	\$3,907

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, 2008

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$2,100	\$2,100	\$2,045	(\$55)
Total Revenues	2,100	2,100	2,045	(55)
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Other	2,000	2,000	0	2,000
<i>Total judicial</i>	2,000	2,000	0	2,000
Total Expenditures	2,000	2,000	0	2,000
Excess of Revenues Over Expenditures	100	100	2,045	1,945
Fund Balance, January 1	7,514	7,514	7,514	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$7,614	\$7,614	\$9,559	\$1,945

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Fines and Forfeitures	\$0	\$0	\$75	\$75
Total Revenues	<u>0</u>	<u>0</u>	<u>75</u>	<u>75</u>
EXPENDITURES:				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	75	75
Fund Balance, January 1	1,063	1,063	1,063	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$1,063</u></u>	<u><u>\$1,063</u></u>	<u><u>\$1,138</u></u>	<u><u>\$75</u></u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Certificate Title Administration
For the Year Ended December 31, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$190,000	\$190,000	\$165,304	(\$24,696)
Other	500	500	248	(252)
Total Revenues	190,500	190,500	165,552	(24,948)
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Personal Services	162,951	162,951	155,796	7,155
Contractual Services	11,935	9,638	3,199	6,439
Materials/Supplies	9,297	9,297	6,633	2,664
Capital Outlay	2,114	2,114	1,443	671
Other	1,890	1,890	1,622	268
Fringe Benefits	48,324	61,041	58,278	2,763
<i>Total judicial</i>	<i>236,511</i>	<i>246,931</i>	<i>226,971</i>	<i>19,960</i>
Total Expenditures	236,511	246,931	226,971	19,960
Excess of Revenues Over (Under) Expenditures	(46,011)	(56,431)	(61,419)	(4,988)
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	3,400	3,400
Transfers - Out	0	0	0	0
Total Other Sources (Uses)	0	0	3,400	3,400
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(20,171)	(56,431)	(58,019)	(1,588)
Fund Balance, January 1	112,578	112,578	112,578	0
Prior year encumbrances appropriated	1,824	1,824	1,824	0
Fund Balance, December 31	\$94,231	\$57,971	\$56,383	(\$1,588)

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$20,000	\$20,000	\$49,429	\$29,429
Interest	2,500	2,500	2,632	132
Total Revenues	22,500	22,500	52,061	29,561
EXPENDITURES:				
Current:				
<i>Judicial</i>				
Other	20,000	50,000	34,486	15,514
<i>Total judicial</i>	20,000	50,000	34,486	15,514
Total Expenditures	20,000	50,000	34,486	15,514
Excess of Revenues Over (Under)				
Expenditures	2,500	(27,500)	17,575	45,075
Fund Balance, January 1	85,065	85,065	85,065	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$87,565	\$57,565	\$102,640	\$45,075

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<u>REVENUES:</u>				
Charges for Services	\$21,000	\$21,000	\$21,876	\$876
Intergovernmental	109,000	109,000	76,744	(32,256)
Other	0	0	131	131
Total Revenues	130,000	130,000	98,751	(31,249)
<u>EXPENDITURES:</u>				
Current:				
Economic Development				
Personal Services	76,745	76,745	76,744	1
Fringe Benefits	17,486	18,561	18,192	369
<i>Total Economic Development</i>	94,231	95,306	94,936	370
Total Expenditures	94,231	95,306	94,936	370
Excess of Revenues Over Expenditures	35,769	34,694	3,815	(30,879)
Fund Balance, January 1	44,525	44,525	44,525	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$80,294	\$79,219	\$48,340	(\$30,879)

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$130,000	\$130,000	\$160,601	\$30,601
Total Revenues	130,000	130,000	160,601	30,601
EXPENDITURES:				
Current:				
Economic Development				
Contract Services	90,000	90,000	90,000	0
<i>Total economic development</i>	90,000	90,000	90,000	0
Total Expenditures	90,000	90,000	90,000	0
Excess of Revenues (Under) Expenditures	40,000	40,000	70,601	30,601
Fund Balance, January 1	112,206	112,206	112,206	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$152,206	\$152,206	\$182,807	\$30,601

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Taxes				
Charges for Services	\$800	\$800	\$1,100	\$300
Fines and Forfeitures	800	800	918	118
Other	0	0	3	3
Total Revenues	1,600	1,600	2,021	421
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	8,000	8,000	1,704	6,296
Contractual Services	1,000	1,000	0	1,000
Materials/Supplies	2,000	2,000	76	1,924
Fringe Benefits	2,503	2,503	344	2,159
<i>Total public safety</i>	13,503	13,503	2,124	11,379
Total Expenditures	13,503	13,503	2,124	11,379
Excess of Revenues Over (Under) Expenditures	(11,903)	(11,903)	(103)	11,800
Fund Balance, January 1	12,986	12,986	12,986	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$1,083	\$1,083	\$12,883	\$11,800

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, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Total Revenues	\$0	\$0	\$0	\$0
EXPENDITURES:				
Current:				
General Government:				
Public Safety				
Capital Outlay	5,799	5,799	0	5,799
<i>Total public safety</i>	5,799	5,799	0	5,799
Total Expenditures	5,799	5,799	0	5,799
Excess of Revenues				
(Under) Expenditures	(5,799)	(5,799)	0	5,799
Fund Balance, January 1	5,799	5,799	5,799	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$5,799</u>	<u>\$5,799</u>

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, 2008*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:				
Charges for Services	\$2,800	\$8,888	\$9,568	\$680
Licenses and Permits	4,100	15,050	16,240	1,190
Total Revenues	6,900	23,938	25,808	1,870
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	14,000	12,810	10,163	2,647
Materials/Supplies	3,000	2,600	503	2,097
Other	0	16,590	12,726	3,864
<i>Total public safety</i>	17,000	32,000	23,392	8,608
Total Expenditures	17,000	32,000	23,392	8,608
Excess of Revenues Over (Under) Expenditures	(10,100)	(8,062)	2,416	10,478
Fund Balance, January 1	15,763	15,763	15,763	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$5,663	\$7,701	\$18,179	\$10,478

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Policing Rotary Fund
For the Year Ended December 31, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
<u>REVENUES:</u>				
Charges for Services	\$22,000	\$22,000	\$73,204	\$51,204
Intergovernmental	54,500	54,500	30,431	(24,069)
Other	5,000	5,000	11,608	6,608
Total Revenues	<u>81,500</u>	<u>81,500</u>	<u>115,243</u>	<u>33,743</u>
<u>EXPENDITURES:</u>				
Current:				
Public Safety				
Personal Services	5,000	5,000	3,492	1,508
Contractual Services	57,900	59,484	48,418	11,066
Materials/Supplies	5,500	5,098	557	4,541
Capital Outlay	23,500	24,859	24,178	681
Other	3,000	3,000	2,960	40
Fringe Benefits	1,108	1,510	1,160	350
<i>Total public safety</i>	<u>96,008</u>	<u>98,951</u>	<u>80,765</u>	<u>18,186</u>
Total Expenditures	96,008	98,951	80,765	18,186
Excess of Revenues Over (Under) Expenditures	(14,508)	(17,451)	34,478	51,929
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - In	0	0	0	0
Transfers - Out	(13,180)	(13,180)	(13,180)	0
Total Other Sources (Uses)	<u>(13,180)</u>	<u>(13,180)</u>	<u>(13,180)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(27,688)	(30,631)	21,298	51,929
Fund Balance, January 1	75,375	75,375	75,375	0
Prior year encumbrances appropriated	3,018	3,018	3,018	0
Fund Balance, December 31	<u><u>\$50,705</u></u>	<u><u>\$47,762</u></u>	<u><u>\$99,691</u></u>	<u><u>\$51,929</u></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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$8,833	\$28,237	\$47,827	\$19,590
Other	22,000	33,860	50,169	16,309
Total Revenues	30,833	62,097	97,996	35,899
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	0	19,404	19,404	0
Contractual Services	14,800	7,700	5,492	2,208
Materials/Supplies	11,500	15,000	14,152	848
Capital Outlay	15,673	13,173	13,019	154
Other	23,280	32,880	23,570	9,310
<i>Total public safety</i>	65,253	88,157	75,637	12,520
Total Expenditures	65,253	88,157	75,637	12,520
Excess of Revenues Over (Under) Expenditures	(34,420)	(26,060)	22,359	48,419
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	0	0
Transfers - Out	(16,732)	(24,732)	(24,732)	0
Total Other Sources (Uses)	(16,732)	(24,732)	(24,732)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(51,152)	(50,792)	(2,373)	0
Fund Balance, January 1	51,199	51,199	51,199	0
Prior year encumbrances appropriated	962	962	962	0
Fund Balance, December 31	\$1,009	\$1,369	\$49,788	\$48,419

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$272,000	\$303,000	\$303,715	\$715
Other	0	0	198	198
Total Revenues	272,000	303,000	303,913	913
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	107,000	107,000	79,700	27,300
Contractual Services	153,978	178,978	159,662	19,316
Capital Outlay		1,700	1,461	239
Other	8,500	8,500	4,919	3,581
Fringe Benefits	17,050	17,050	14,036	3,014
<i>Total public safety</i>	286,528	313,228	259,778	53,450
Total Expenditures	286,528	313,228	259,778	53,450
Excess of Revenues Over (Under) Expenditures	(14,528)	(10,228)	44,135	54,363
Fund Balance, January 1	15,379	15,379	15,379	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$851	\$5,151	\$59,514	\$54,363

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Taxes	\$732,468	\$732,468	\$797,928	\$65,460
Intergovernmental	285,094	285,094	302,040	16,946
Other	1,000	1,000	800	(200)
Total Revenues	1,018,562	1,018,562	1,100,768	82,206
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	452,600	452,600	383,499	69,101
Contractual Services	195,000	195,000	130,461	64,539
Materials/Supplies	6,500	6,500	4,636	1,864
Capital Outlay	225,160	225,160	23,835	201,325
Other	24,000	24,000	7,380	16,620
Fringe Benefits	171,600	171,600	137,029	34,571
<i>Total public safety</i>	1,074,860	1,074,860	686,840	388,020
Total Expenditures	1,074,860	1,074,860	686,840	388,020
Excess of Revenues Over (Under) Expenditures	(56,298)	(56,298)	413,928	470,226
Fund Balance, January 1	548,371	548,371	548,371	0
Prior year encumbrances appropriated	12,016	12,016	12,016	0
Fund Balance, December 31	\$504,089	\$504,089	\$974,315	\$470,226

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$16,200	\$61,232	\$59,918	\$(1,314)
Other	0	0	9	9
Total Revenues	<u>16,200</u>	<u>61,232</u>	<u>59,927</u>	<u>(1,305)</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	4,827	4,846	4,846	0
Contractual Services	1,500	1,500	1,429	71
Materials/Supplies	1,500	1,500	462	1,038
Capital Outlay	25,000	25,000	5,972	19,028
Other	7,000	6,954	212	6,742
Fringe Benefits	839	865	851	14
<i>Total public safety</i>	<u>40,666</u>	<u>40,665</u>	<u>13,772</u>	<u>26,893</u>
Total Expenditures	40,666	40,665	13,772	26,893
Excess of Revenues Over (Under) Expenditures	(24,466)	20,567	46,155	25,588
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	0	0
Transfers - Out	0	(41,020)	(41,020)	0
Total Other Sources (Uses)	<u>0</u>	<u>(41,020)</u>	<u>(41,020)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(24,466)	(20,453)	5,135	0
Fund Balance, January 1	59,994	59,994	59,994	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$35,528</u></u>	<u><u>\$39,541</u></u>	<u><u>\$65,129</u></u>	<u><u>\$25,588</u></u>

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES:				
Total Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance, January 1	455	455	455	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$455	\$455	\$455	\$0

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, 2008*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:				
Other	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES:				
Current:				
General Government:				
Public Safety				
Contractual Services	530	530	68	462
<i>Total public safety</i>	530	530	68	462
Total Expenditures	530	530	68	462
Excess of Revenues (Under) Expenditures	(530)	(530)	(68)	462
Fund Balance, January 1	538	538	538	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$8	\$8	\$470	\$462

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, 2008

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:				
Charges for Services	\$11,000	\$11,000	\$11,432	\$432
Intergovernmental	40,000	40,000	67,159	27,159
Other	0	0	63	63
Total Revenues	51,000	51,000	78,654	27,654
EXPENDITURES:				
Current:				
General Government:				
<i>Public Safety</i>				
Personal Services	34,190	34,190	34,190	0
Other	7,769	7,703	7,575	128
Fringe Benefits	5,232	5,859	5,840	19
<i>Total public safety</i>	47,191	47,752	47,605	147
Total Expenditures	47,191	47,752	47,605	147
Excess of Revenues (Under)				
Expenditures	3,809	3,248	31,049	27,801
OTHER FINANCING SOURCES (USES):				
Advances - In	0	0	3,945	3,945
Advances - Out	0	0	(3,945)	(3,945)
Total Other Sources (Uses)	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	3,809	3,248	31,049	0
Fund Balance, January 1	(1,589)	(1,589)	(1,589)	0
Prior year encumbrances appropriated	2,768	2,768	2,768	0
Fund Balance, December 31	\$4,988	\$4,427	\$32,228	\$27,801

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<u>REVENUES:</u>				
Intergovernmental	\$124,882	\$124,882	\$116,565	\$(8,317)
Other	500	500	3,559	3,059
Total Revenues	125,382	125,382	120,124	(5,258)
<u>EXPENDITURES:</u>				
Current:				
Public Safety				
Personal Services	84,931	84,717	81,339	3,378
Contractual Services	4,375	2,590	2,323	267
Materials/Supplies	3,117	3,517	3,448	69
Capital Outlay	2,000	930	925	5
Other	31,871	34,326	11,863	22,463
Fringe Benefits	23,084	23,298	22,153	1,145
<i>Total public safety</i>	<i>149,378</i>	<i>149,378</i>	<i>122,051</i>	<i>27,327</i>
Total Expenditures	149,378	149,378	122,051	27,327
Excess of Revenues (Under) Expenditures	(23,996)	(23,996)	(1,927)	22,069
<u>OTHER FINANCING SOURCES (USES):</u>				
Advances - In	0	0	0	0
Advances - Out	0	0	(2,000)	(2,000)
Total Other Sources (Uses)	0	0	(2,000)	(2,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(23,996)	(23,996)	(3,927)	20,069
Fund Balance, January 1	30,031	30,031	30,031	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$6,035	\$6,035	\$26,104	\$22,069

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$28,000	\$28,000	\$29,680	\$1,680
Other	0	0	34	34
Total Revenues	28,000	28,000	29,714	1,714
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	23,084	23,084	23,081	3
Contractual Services				0
Materials/Supplies	126	126	9	117
Other	777	777	777	0
Fringe Benefits	4,013	4,032	3,671	361
<i>Total public safety</i>	28,000	28,019	27,538	481
Total Expenditures	28,000	28,019	27,538	481
Excess of Revenues Over (Under) Expenditures	0	(19)	2,176	2,195
OTHER FINANCING SOURCES (USES):				
Advances - In	0	0	2,000	2,000
Advances - Out	0	0	0	0
Total Other Sources (Uses)	0	0	2,000	2,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	0	(19)	4,176	4,195
Fund Balance, January 1	1,946	1,946	1,946	0
Prior year encumbrances appropriated	765	765	765	0
Fund Balance, December 31	\$2,711	\$2,692	\$6,887	\$4,195

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Fines and Forfeitures	\$66,000	\$66,000	\$52,718	(\$13,282)
Other	0	0	43	43
Total Revenues	66,000	66,000	52,761	(13,239)
EXPENDITURES:				
Current:				
Public Works				
Personal Services	41,200	41,200	39,841	1,359
Capital Outlay	35,000	34,523	3,882	30,641
Fringe Benefits	13,100	13,577	12,972	605
<i>Total public works</i>	89,300	89,300	56,695	32,605
Total Expenditures	89,300	89,300	56,695	32,605
Excess of Revenues Over (Under) Expenditures	(23,300)	(23,300)	(3,934)	19,366
Fund Balance, January 1	68,186	68,186	68,186	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$44,886	\$44,886	\$64,252	\$19,366

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, 2008*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
<u>REVENUES:</u>				
Other	\$26,211	\$26,211	\$31,920	\$5,709
Total Revenues	26,211	26,211	31,920	5,709
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Public Works				
Personal Services	30,000	30,000	9,250	20,750
Materials/Supplies	2,000	4,000	3,047	953
Capital Outlay	10,000	11,000	9,816	1,184
Other	8,000	6,000	2,546	3,454
<i>Total public works</i>	50,000	51,000	24,659	26,341
Total Expenditures	50,000	51,000	24,659	26,341
Excess of Revenues (Under) Expenditures	(23,789)	(24,789)	7,261	32,050
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - In	0	0	2,017	2,017
Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	2,017	2,017
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(23,789)	(24,789)	9,278	34,067
Fund Balance, January 1	34,218	34,218	34,218	0
Prior year encumbrances appropriated	1,000	1,000	1,000	0
Fund Balance, December 31	\$11,429	\$10,429	\$44,496	\$34,067

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Special Assessments	\$85,030	\$85,271	\$97,984	\$12,713
Total Revenues	85,030	85,271	97,984	12,713
EXPENDITURES:				
Current:				
Public Works				
Contractual Services	347,916	348,157	105,554	242,603
<i>Total public works</i>	347,916	348,157	105,554	242,603
Total Expenditures	347,916	348,157	105,554	242,603
Excess of Revenues Over (Under) Expenditures	(262,886)	(262,886)	(7,570)	255,316
Fund Balance, January 1	262,886	262,886	262,886	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$255,316	\$255,316

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Licenses and Permits	\$82,000	\$82,000	\$106,449	\$24,449
Fines and Forfeitures	5,200	5,200	7,110	1,910
Other	1,280	1,280	2,960	1,680
Total Revenues	88,480	88,480	116,519	28,039
EXPENDITURES:				
Current:				
Health				
Personal Services	53,562	56,562	52,537	4,025
Contractual Services	13,730	9,636	8,390	1,246
Materials/Supplies	6,800	9,967	8,280	1,687
Capital Outlay	850	1,505	1,204	301
Other	3,750	3,756	2,794	962
Fringe Benefits	11,791	12,885	12,357	528
<i>Total health</i>	<i>90,483</i>	<i>94,311</i>	<i>85,562</i>	<i>8,749</i>
Total Expenditures	90,483	94,311	85,562	8,749
Excess of Revenues Over (Under) Expenditures	(2,003)	(5,831)	30,957	36,788
Fund Balance, January 1	95,162	95,162	95,162	0
Prior year encumbrances appropriated	1,674	1,674	1,674	0
Fund Balance, December 31	\$94,833	\$91,005	\$127,793	\$36,788

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Taxes	\$347,075	\$347,075	\$399,941	\$52,866
Charges for Services	0	0	0	0
Intergovernmental	2,544,278	2,544,278	2,221,257	(323,021)
Other	32,310	32,310	94,173	61,863
Total Revenues	2,923,663	2,923,663	2,715,371	(208,292)
EXPENDITURES:				
Current:				
Health				
Personal Services	245,000	251,400	246,577	4,823
Contractual Services	2,665,000	2,601,700	2,462,464	139,236
Materials/Supplies	71,000	71,500	6,742	64,758
Capital Outlay	8,000	8,000	2,243	5,757
Other	17,000	18,100	14,067	4,033
Principal	19,050	19,050	19,047	3
Interest	3,770	3,770	3,764	6
Fringe Benefits	76,705	77,005	71,672	5,333
<i>Total health</i>	<i>3,105,525</i>	<i>3,050,525</i>	<i>2,826,576</i>	<i>223,949</i>
Total Expenditures	3,105,525	3,050,525	2,826,576	223,949
Excess of Revenues Over (Under) Expenditures	(181,862)	(126,862)	(111,205)	15,657
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	30,000	30,000
Transfers - Out	(5,000)	(60,000)	(60,000)	0
Total Other Financing Sources (Uses)	(5,000)	(60,000)	(30,000)	30,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(186,862)	(186,862)	(141,205)	45,657
Fund Balance, January 1	553,964	553,964	553,964	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$367,102	\$367,102	\$412,759	\$45,657

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$24,860	\$24,860	\$25,328	\$468
Total Revenues	<u>24,860</u>	<u>24,860</u>	<u>25,328</u>	<u>468</u>
EXPENDITURES:				
Current:				
Health				
Contractual Services	24,864	23,964	23,714	250
<i>Total health</i>	<u>24,864</u>	<u>23,964</u>	<u>23,714</u>	<u>250</u>
Total Expenditures	24,864	23,964	23,714	250
Excess of Revenues (Under) Expenditures	(4)	896	1,614	718
OTHER FINANCING SOURCES (USES):				
Transfers - Out	0	(900)	(900)	0
Total Other Sources (Uses)	<u>0</u>	<u>(900)</u>	<u>(900)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(4)	(4)	714	718
Fund Balance, January 1	19,842	19,842	19,842	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$19,838</u></u>	<u><u>\$19,838</u></u>	<u><u>\$20,556</u></u>	<u><u>\$718</u></u>

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$77,000	\$77,000	\$61,037	(\$15,963)
Intergovernmental	299,000	299,000	302,951	3,951
Total Revenues	376,000	376,000	363,988	(12,012)
EXPENDITURES:				
Current:				
Health				
Contractual Services	420,000	420,000	408,029	11,971
Capital Outlay	8,000	8,000	0	8,000
Other	4,000	4,000	39	3,961
<i>Total health</i>	432,000	432,000	408,068	23,932
Total Expenditures	432,000	432,000	408,068	23,932
Excess of Revenues Over (Under) Expenditures	(56,000)	(56,000)	(44,080)	11,920
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	30,000	30,000
Total Other Sources (Uses)	0	0	30,000	30,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(56,000)	(56,000)	(14,080)	41,920
Fund Balance, January 1	58,646	58,646	58,646	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$2,646	\$2,646	\$44,566	\$41,920

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$924,384	\$924,384	\$769,676	\$(154,708)
Intergovernmental	3,450,000	3,450,000	3,318,424	(131,576)
Other	156,300	156,300	124,416	(31,884)
Total Revenues	4,530,684	4,530,684	4,212,516	(318,168)
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	890,235	940,235	920,595	19,640
Contractual Services	797,108	634,108	592,644	41,464
Materials/Supplies	55,000	38,000	35,093	2,907
Capital Outlay	10,000	9,000	8,717	283
Other	157,000	145,095	129,986	15,109
Fringe Benefits	250,389	290,389	283,389	7,000
<i>Total legislative and executive</i>	2,159,732	2,056,827	1,970,424	86,403
Human Services				
Personal Services	807,607	732,391	682,078	50,313
Contractual Services	1,100,000	1,258,000	1,249,428	8,572
Materials/Supplies	1,000	1,000	0	1,000
Capital Outlay	1,000	1,000	0	1,000
Other	105,000	105,000	100,798	4,202
Fringe Benefits	238,393	258,609	250,384	8,225
<i>Total human services</i>	2,253,000	2,356,000	2,282,688	73,312
Total Expenditures	4,412,732	4,412,827	4,253,112	159,715
Excess of Revenues (Under) Expenditures	117,952	117,857	(40,596)	(158,453)
Fund Balance, January 1	145,422	145,422	145,422	0
Prior year encumbrances appropriated	189	189	189	0
Fund Balance, December 31	\$263,563	\$263,468	\$105,015	\$(158,453)

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$327,000	\$457,000	\$278,473	\$(178,527)
Intergovernmental	126,353	126,353	141,027	14,674
Other	2,900	2,900	544	(2,356)
Total Revenues	456,253	586,253	420,044	(166,209)
EXPENDITURES:				
Current:				
Human Services				
Personal Services	270,000	295,599	295,142	457
Contractual Services	22,000	22,150	21,449	701
Materials/Supplies	4,000	4,000	2,369	1,631
Capital Outlay	5,000	6,243	6,100	143
Other	51,500	114,500	92,276	22,224
Fringe Benefits	72,500	89,508	86,591	2,917
<i>Total human services</i>	425,000	532,000	503,927	28,073
Total Expenditures	425,000	532,000	503,927	28,073
Excess of Revenues Over (Under)				
Expenditures	31,253	54,253	(83,883)	(138,136)
OTHER FINANCING SOURCES (USES):				
Advances - In	0	0	50,000	50,000
Total Other Sources (Uses)	0	0	50,000	50,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	0	54,253	(33,883)	(88,136)
Fund Balance, January 1	81,975	81,975	81,975	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$113,228	\$136,228	\$48,092	(\$88,136)

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$148,300	\$148,300	\$154,270	\$5,970
Intergovernmental	705,059	705,059	661,818	(43,241)
Other	15,000	15,000	19,700	4,700
Total Revenues	868,359	868,359	835,788	(32,571)
EXPENDITURES:				
Current:				
Human Services				
Personal Services	344,842	369,842	366,278	3,564
Contractual Services	375,000	343,000	308,378	34,622
Materials/Supplies	6,000	6,000	3,474	2,526
Other	22,500	14,500	10,918	3,582
Fringe Benefits	116,217	131,217	126,403	4,814
<i>Total human services</i>	864,559	864,559	815,451	49,108
Total Expenditures	864,559	864,559	815,451	49,108
Excess of Revenues Over Expenditures	3,800	3,800	20,337	16,537
Fund Balance, January 1	96,808	96,808	96,808	0
Prior year encumbrances appropriated	3	3	3	0
Fund Balance, December 31	\$100,611	\$100,611	\$117,148	\$16,537

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$1,741,400	\$1,741,400	\$1,588,095	(\$153,305)
Other	58,000	58,000	69,776	11,776
Total Revenues	1,799,400	1,799,400	1,657,871	(141,529)
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	1,598,000	1,599,200	1,587,241	11,959
Materials/Supplies	1,000	0	0	0
Other	81,000	80,800	80,023	777
<i>Total human services</i>	<i>1,680,000</i>	<i>1,680,000</i>	<i>1,667,264</i>	<i>12,736</i>
Total Expenditures	1,680,000	1,680,000	1,667,264	12,736
 Excess of Revenues Over Expenditures	 119,400	 119,400	 (9,393)	 (128,793)
 Fund Balance, January 1	 161,943	 161,943	 161,943	 0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$281,343	\$281,343	\$152,550	(\$128,793)

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$88,373	\$88,373	\$72,675	\$(15,698)
Other	4,800	4,800	3,202	(1,598)
Total Revenues	<u>93,173</u>	<u>93,173</u>	<u>75,877</u>	<u>(17,296)</u>
EXPENDITURES:				
Current:				
Human Services				
Personal Services	68,566	52,566	46,021	6,545
Contractual Services	2,600	18,600	17,223	1,377
Materials/Supplies	2,951	3,088	1,589	1,499
Capital Outlay	2,250	2,476	1,084	1,392
Other	4,475	4,900	2,440	2,460
Fringe Benefits	12,867	12,867	9,496	3,371
<i>Total human services</i>	<u>93,709</u>	<u>94,497</u>	<u>77,853</u>	<u>16,644</u>
Total Expenditures	93,709	94,497	77,853	16,644
Excess of Revenues (Under) Expenditures	(536)	(1,324)	(1,976)	(652)
Fund Balance, January 1	24,753	24,753	24,753	0
Prior year encumbrances appropriated	975	975	975	0
Fund Balance, December 31	<u>\$25,192</u>	<u>\$24,404</u>	<u>\$23,752</u>	<u>(\$652)</u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Senior Services
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
<u>REVENUES:</u>				
Intergovernmental	\$346,683	\$415,381	\$332,557	\$(82,824)
Sales Tax	0	247,302	247,302	0
Other	30,000	30,000	19,479	(10,521)
Total Revenues	376,683	692,683	599,338	(93,345)
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Human Services				
Personal Services	100,000	99,000	89,637	9,363
Contractual Services	130,000	249,170	233,056	16,114
Materials/Supplies	10,000	11,305	10,579	986
Capital Outlay	5,000	7,001	6,770	231
Other	52,470	54,470	52,527	1,943
Fringe Benefits	16,500	18,499	16,077	2,422
<i>Total human services</i>	<i>313,970</i>	<i>439,445</i>	<i>408,646</i>	<i>31,059</i>
Total Expenditures	313,970	439,445	408,646	30,799
Excess of Revenues Over Expenditures	62,713	253,238	190,692	(62,546)
<u>OTHER FINANCING SOURCES (USES):</u>				
Advances - In	0	0	50,000	50,000
Advances -Out	0	0	(50,000)	(50,000)
Total Other Sources (Uses)	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	62,713	253,238	190,692	(62,546)
Fund Balance, January 1	27,865	27,865	27,865	0
Prior year encumbrances appropriated	1,432	1,432	1,432	0
Fund Balance, December 31	\$92,010	\$282,535	\$219,989	\$(62,546)

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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$220,100	\$259,424	\$271,540	\$12,116
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>220,100</u>	<u>259,424</u>	<u>271,540</u>	<u>12,116</u>
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	75,000	52,000	51,823	177
Other	<u>145,100</u>	<u>199,500</u>	<u>183,230</u>	<u>16,270</u>
<i>Total human services</i>	<u>220,100</u>	<u>251,500</u>	<u>235,053</u>	<u>16,447</u>
Total Expenditures	<u>220,100</u>	<u>251,500</u>	<u>235,053</u>	<u>16,447</u>
Excess of Revenues (Under) Expenditures	0	7,924	36,487	28,563
Excess of Revenues and Other Financing Sources (Under) Expenditures	0	7,924	36,487	28,563
Fund Balance, January 1	1,197	1,197	1,197	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$1,197</u></u>	<u><u>\$9,121</u></u>	<u><u>\$37,684</u></u>	<u><u>\$28,563</u></u>

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
-				
REVENUES:				
Intergovernmental	\$224,000	\$224,000	\$224,000	\$0
Total Revenues	<u>224,000</u>	<u>224,000</u>	<u>224,000</u>	<u>\$0</u>
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	224,000	224,000	\$224,000	0
<i>Total human services</i>	<u>224,000</u>	<u>224,000</u>	<u>224,000</u>	<u>0</u>
Total Expenditures	224,000	224,000	224,000	0
Excess of Revenues Over Expenditures	0	0	0	0
Fund Balance, January 1	124,220	124,220	124,220	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$124,220</u></u>	<u><u>\$124,220</u></u>	<u><u>\$124,220</u></u>	<u><u>\$0</u></u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Grants
For the Year Ended December 31, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$118,724	\$118,724	\$84,463	(\$34,261)
Total Revenues	118,724	118,724	84,463	(34,261)
EXPENDITURES:				
Current:				
Public Safety:				
Personal Services	33,966	34,958	25,176	9,782
Contractual Services	22,893	22,893	11,159	11,734
Materials/Supplies	21,260	20,633	3,689	16,944
Capital Outlay	33,313	33,313	17,234	16,079
Other	15,897	15,558	8,450	7,108
Fringe Benefits	6,954	7,267	4,609	2,658
<i>Total public safety</i>	134,283	134,622	70,317	64,305
Total Expenditures	134,283	134,622	70,317	64,305
Excess of Revenues Over (Under) Expenditures	(15,559)	(15,898)	14,146	30,044
OTHER FINANCING SOURCES (USES):				
Transfers - In	32,297	32,297	38,056	5,759
Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	32,297	32,297	38,056	5,759
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	16,738	16,399	52,202	35,803
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$16,738	\$16,399	\$52,202	\$35,803

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UNION COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2008*

	<u>BOND RETIREMENT FUND</u>	<u>SALES TAX DEBT FUND</u>	<u>TOTAL</u>
<u>ASSETS:</u>			
Equity in Pooled Cash and Cash Equivalents	\$ 2,374	\$ 193,741	\$ 196,115
TOTAL ASSETS	<u>\$ 2,374</u>	<u>\$ 193,741</u>	<u>\$ 196,115</u>
<u>FUND BALANCES:</u>			
Reserved for Debt Service	2,374	193,741	196,115
TOTAL FUND BALANCES	<u>2,374</u>	<u>193,741</u>	<u>196,115</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,374</u>	<u>\$ 193,741</u>	<u>\$ 196,115</u>

UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2008*

	BOND RETIREMENT FUND	SALES TAX DEBT FUND	TOTAL
<u>REVENUES:</u>			
Other Resources	\$ 97,875	-	\$ 97,875
Total Revenues	<u>97,875</u>	<u>-</u>	<u>97,875</u>
<u>EXPENDITURES:</u>			
Debt Service			
Principal Retirement	330,000	270,000	600,000
Interest & fiscal charges	248,368	214,789	463,157
Total Expenditures	<u>578,368</u>	<u>484,789</u>	<u>1,063,157</u>
EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES	(480,493)	(484,789)	(965,282)
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers In	552,867	492,000	1,044,867
Transfers Out	(70,000)	-	(70,000)
Total Other Financing Sources (Uses)	<u>482,867</u>	<u>492,000</u>	<u>974,867</u>
 NET CHANGE IN FUND BALANCES	 2,374	 7,211	 9,585
Fund Balance January 1	<u>-</u>	<u>186,530</u>	<u>186,530</u>
Fund Balance (Deficits), December 31	<u>\$ 2,374</u>	<u>\$ 193,741</u>	<u>\$ 196,115</u>

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Other	\$43,800	\$95,500	\$95,500	\$0
Total Revenues	43,800	95,500	95,500	0
EXPENDITURES:				
Current:				
Debt Service:				
Principal Retirement	0	3,830,000	3,830,000	0
Interest and Fiscal Charges	0	248,368	248,368	0
Total Expenditures	0	4,078,368	4,078,368	0
Excess of Revenues (Under) Expenditures	43,800	(3,982,868)	(3,982,868)	0
OTHER FINANCING SOURCES (USES):				
Transfers In	366,152	982,867	982,867	0
Tranfers Out	0	0	0	0
Proceeds of Notes	0	3,002,375	3,002,375	0
Total Other Financing Sources (Uses)	366,152	3,985,242	3,985,242	0
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	409,952	2,374	2,374	0
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$409,952	\$2,374	\$2,374	\$0

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Total Revenues	\$0	\$0	\$0	\$0
EXPENDITURES:				
Current:				
Debt Service:				
Other	0	0	0	0
Principal Retirement	0	270,000	270,000	0
Interest and Fiscal Charges	0	214,789	214,789	0
Total Expenditures	0	484,789	484,789	0
Excess of Revenues Over Expenditures	0	(484,789)	(484,789)	0
OTHER FINANCING SOURCES (USES):				
Transfers In	492,195	492,195	492,000	(195)
Total Other Financing Sources (Uses)	492,195	492,195	492,000	(195)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	492,195	7,406	7,211	(195)
Fund Balance, January 1	186,530	186,530	186,530	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$678,725</u>	<u>\$193,936</u>	<u>\$193,741</u>	<u>(\$195)</u>

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UNION COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008*

	<u>CAPITAL IMPROVEMENTS</u>	<u>FEDERAL GRANT / RECAPTURE CDBG FUND</u>	<u>DITCH EQUIPMENT BUILDING</u>
<u>ASSETS:</u>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,039,178	\$ 3,440	\$ 3,081
Cash In Segregated Accounts	-	-	-
Intergovernmental Receivable	-	7,000	-
Interest Receivable	-	-	-
TOTAL ASSETS	<u>\$ 1,039,178</u>	<u>\$ 10,440</u>	<u>\$ 3,081</u>
<u>LIABILITIES:</u>			
Accounts payable	\$ -	\$ -	\$ -
Unearned Revenue	-	7,000	-
TOTAL LIABILITIES	<u>-</u>	<u>7,000</u>	<u>-</u>
<u>FUND BALANCES:</u>			
Unreserved, unrestricted	<u>1,039,178</u>	<u>3,440</u>	<u>3,081</u>
TOTAL FUND BALANCES	<u>1,039,178</u>	<u>3,440</u>	<u>3,081</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,039,178</u>	<u>\$ 10,440</u>	<u>\$ 3,081</u>

CONTINUED

UNION COUNTY, OHIO

Combining Balance Sheet (continued)

Nonmajor Capital Projects Funds

December 31, 2008

	MRDD CAPITAL FUND	SHERIFF'S FACILITY CONSTRUCTION	AG CENTER
<u>ASSETS:</u>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,701	\$ 3,807	\$ 325
Cash In Segregated Accounts	-	\$ 227,834	-
Intergovernmental Receivable	-	-	-
Interest Receivable	-	-	-
TOTAL ASSETS	\$ 1,701	\$ 231,641	\$ 325
<u>LIABILITIES:</u>			
Accounts payable	\$ -	\$ -	\$ -
Unearned Revenue	-	-	-
TOTAL LIABILITIES	-	-	-
<u>FUND BALANCES:</u>			
Unreserved, unrestricted	1,701	231,641	325
TOTAL FUND BALANCES	1,701	231,641	325
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,701	\$ 231,641	\$ 325

CONTINUED

<u>LONDON AVE GOV'T BUILDING</u>	<u>MAIN STREET BUILDING</u>	<u>CAPITAL PROJECTS ISSUE II</u>	<u>TOTAL</u>
\$ 61,255	\$ 402,339	\$ -	\$ 1,515,126
\$ 269,627	-	-	497,461
-	-	203,759	210,759
110	900	-	1,010
<u>\$ 330,992</u>	<u>\$ 403,239</u>	<u>\$ 203,759</u>	<u>\$ 2,224,356</u>
\$ -	\$ 317,740	\$ -	\$ 317,740
-	-	203,759	210,759
-	317,740	203,759	528,499
<u>330,992</u>	<u>85,499</u>	<u>-</u>	<u>1,695,857</u>
<u>330,992</u>	<u>85,499</u>	<u>-</u>	<u>1,695,857</u>
<u>\$ 330,992</u>	<u>\$ 403,239</u>	<u>\$ 203,759</u>	<u>\$ 2,224,356</u>

UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008*

	CAPITAL IMPROVEMENTS	FEDERAL GRANT / RECAPTURE CDBG FUND	DITCH EQUIPMENT BUILDING
<u>REVENUES:</u>			
Intergovernmental	\$ -	\$ 7,700	\$ -
Investment Earnings / Interest	-	-	-
Total Revenues	-	7,700	-
<u>EXPENDITURES:</u>			
Current:			
General Government			
Legislative & Executive	-	-	-
Public Works	-	-	-
Human Services	-	-	-
Other	-	8,622	-
Capital Outlay	-	-	-
Interest & fiscal charges	-	-	-
Total Expenditures	-	8,622	-
EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES	-	(922)	-
<u>OTHER FINANCING SOURCES (USES):</u>			
Proceeds of Notes	-	-	-
Transfers In	-	-	-
Total Other Financing Sources (Uses)	-	-	-
NET CHANGE IN FUND BALANCES	-	(922)	-
Fund Balance January 1	1,039,178	4,362	3,081
Fund Balance (Deficits), December 31	\$ 1,039,178	\$ 3,440	\$ 3,081

<u>MRDD CAPITAL FUND</u>	<u>SHERIFF'S FACILTY CONSTRUCTION</u>	<u>AG CENTER</u>
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
4,000	-	-
-	-	-
62,445	-	-
-	5,349	-
<u>66,445</u>	<u>5,349</u>	<u>-</u>
(66,445)	(5,349)	-
-	-	-
-	-	-
-	-	-
(66,445)	(5,349)	-
<u>68,146</u>	<u>236,990</u>	<u>325</u>
<u>\$ 1,701</u>	<u>\$ 231,641</u>	<u>\$ 325</u>

CONTINUED

UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2008*

	<u>LONDON AVE GOV'T BUILDING</u>	<u>MAIN STREET BUILDING</u>	<u>CAPITAL PROJECTS ISSUE II</u>	<u>TOTAL</u>
REVENUES:				
Intergovernmental	-	\$ -	\$ 2,682,377	\$ 2,690,077
Investment Earnings / Interest	2,429	59,366	-	61,795
Total Revenues	<u>2,429</u>	<u>59,366</u>	<u>2,682,377</u>	<u>2,751,872</u>
EXPENDITURES:				
Current:				
General Government				
Legislative & Executive	37,700	-	-	37,700
Public Works	-	-	2,682,377	2,682,377
Human Services	-	-	-	4,000
Other	-	-	-	8,622
Capital Outlay	-	3,047,279	-	3,109,724
Interest & fiscal charges	16,846	-	-	22,195
Total Expenditures	<u>54,546</u>	<u>3,047,279</u>	<u>2,682,377</u>	<u>5,864,618</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(52,117)	(2,987,913)	-	(3,112,746)
OTHER FINANCING SOURCES (USES):				
Proceeds of notes	-	3,000,000	-	3,000,000
Transfers In	-	70,000	-	70,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,070,000</u>	<u>-</u>	<u>3,070,000</u>
NET CHANGE IN FUND BALANCES	(52,117)	82,087	-	(42,746)
Fund Balance January 1	<u>383,109</u>	<u>3,412</u>	<u>-</u>	<u>1,738,603</u>
Fund Balance (Deficits), December 31	<u>\$ 330,992</u>	<u>\$ 85,499</u>	<u>\$ -</u>	<u>\$ 1,695,857</u>

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Total Revenues	\$0	\$0	\$0	\$0
EXPENDITURES:				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	0	0
Transfers - Out	0	0	0	0
Total other financing sources (uses)	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	0	0	0	0
Fund Balance, January 1	1,039,178	1,039,178	1,039,178	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$1,039,178	\$1,039,178	\$1,039,178	\$0

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Federal Grant Fund & Recapture CDBG
For the Year Ended December 31, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$7,700	\$7,700	\$7,700	\$0
Other	0	0	0	0
Total Revenues	7,700	7,700	7,700	0
EXPENDITURES:				
Current:				
Other	12,908	12,908	12,908	0
Total Expenditures	12,908	12,908	12,908	0
Excess of Revenues				
(Under) Expenditures	(5,208)	(5,208)	(5,208)	0
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	0	0
Transfers - Out	0	0	0	0
Total other financing sources (uses)	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(5,208)	(5,208)	(5,208)	0
Fund Balance, January 1	3,486	3,486	3,486	0
Prior year encumbrances appropriated	5,163	5,163	5,163	0
Fund Balance, December 31	\$3,441	\$3,441	\$3,441	\$0

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Equipment Building Fund
For the Year Ended December 31, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Total Revenues	\$0	\$0	\$0	\$0
EXPENDITURES:				
Current:				
Capital Outlay:				
Contractual Services	0	0	0	0
Total Expenditures	0	0	0	0
Excess of Revenues				
Over/(Under) Expenditures	0	0	0	0
OTHER FINANCING SOURCES (USES):				
Transfers - In	0			0
Total Other Financing Sources (Uses)	0	0	0	0
Excess of Revenues and				
Other Financing Sources Over (Under)				
Expenditures and Other Financing (Uses)	0	0	0	0
Fund Balance, January 1	3,081	3,081	3,081	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$3,081	\$3,081	\$3,081	\$0

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
MRDD Capital Fund
For the Year Ended December 31, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$85,000	\$85,000	\$0	\$(85,000)
Total Revenues	85,000	85,000	0	(85,000)
EXPENDITURES:				
Current:				
Contractual Services	0	4,000	4,000	0
Capital Outlay	85,000	138,668	62,445	76,223
Total Expenditures	85,000	142,668	66,445	76,223
Excess of Revenues				
(Under) Expenditures	0	(57,668)	(66,445)	(8,777)
OTHER FINANCING SOURCES (USES):				
Transfers - In				0
Total Other Financing Sources (Uses)	0	0	0	0
Excess of Revenues and Other Financing Sources (Under)				
Expenditures and Other Financing (Uses)	0	(57,668)	(66,445)	(8,777)
Fund Balance, January 1	10,477	10,477	10,477	0
Prior year encumbrances appropriated	57,668	57,668	57,668	0
Fund Balance, December 31	\$68,145	\$10,477	\$1,700	(\$8,777)

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, 2008*

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

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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Total Revenues	\$0	\$0	\$0	\$0
EXPENDITURES:				
Current:				
Contractual Services	0	0	0	0
Total Expenditures	0	0	0	0
Excess of Revenues (Under) Expenditures	0	0	0	0
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	0	0	0	0
Fund Balance, January 1	325	325	325	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$325	\$325	\$325	\$0

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
London Avenue Government Building
For the Year Ended December 31, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Investment Income	\$0	\$0	\$2,911	\$2,911
Total Revenues	0	0	2,911	2,911
EXPENDITURES:				
Current:				
Contractual Services	40,000	40,000	37,700	2,300
Total Expenditures	40,000	40,000	37,700	2,300
Excess of Revenues				
Over (Under) Expenditures	(40,000)	(40,000)	(34,789)	5,211
Fund Balance, January 1	96,043	96,043	96,043	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$56,043	\$56,043	\$61,254	\$5,211

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Main Street Building Acquisition & Remodel
For the Year Ended December 31, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Total Revenues	\$0	\$0	\$58,466	\$58,466
EXPENDITURES:				
Contractual Services	3,474,209	3,072,082	3,070,970	1,112
Total Expenditures	3,474,209	3,072,082	3,070,970	1,112
Excess of Revenues Over Expenditures	(3,474,209)	(3,072,082)	(3,012,504)	59,578
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	0	0
Transfers - Out	(430,000)	(430,000)	(430,000)	0
Total other financing sources (uses)	0	(430,000)	(430,000)	0
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(3,474,209)	(3,502,082)	(3,442,504)	59,578
Fund Balance, January 1	3,474,209	3,474,209	3,474,209	0
Prior year encumbrances appropriated	29,202	29,202	29,202	0
Fund Balance, December 31	\$29,202	\$1,329	\$60,907	\$59,578

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$851,000	\$2,682,377	\$2,682,377	\$0
Total Revenues	851,000	2,682,377	2,682,377	0
EXPENDITURES:				
Current:				
Contractual Services	851,000	\$2,682,377	\$2,682,377	0
Total Expenditures	851,000	2,682,377	2,682,377	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	\$0	\$0	\$0	\$0

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, 2008*

	Sanitary Sewer District	Water District	Building and Development	Total
<u>ASSETS:</u>				
Current Assets				
Equity In Pooled Cash and Cash Equivalent	\$ 1,597,177	\$ -	\$ 44,896	\$ 1,642,073
Receivables				
Accounts	810	-	-	810
Accrued Interest	1,953	-	-	1,953
<i>Total Current Assets</i>	<u>1,599,940</u>	<u>-</u>	<u>44,896</u>	<u>1,644,836</u>
Noncurrent Assets				
Capital Assets:				
Nondepreciable Capital Assets	28,541	-	-	28,541
Depreciable Capital Assets, Net	125,894	-	34,928	160,822
<i>Total Noncurrent Assets</i>	<u>154,435</u>	<u>-</u>	<u>34,928</u>	<u>189,363</u>
TOTAL ASSETS	<u>1,754,375</u>	<u>-</u>	<u>79,824</u>	<u>1,834,199</u>
<u>LIABILITIES:</u>				
Current Liabilities:				
Wages Payable	3,787	-	14,289	18,076
Accounts Payable	806	-	4,040	4,846
Contracts Payable	19,308	-	-	19,308
Intergovernmental Payable	3,668	-	18,695	22,363
Compensated Absences Payable	62,145	-	37,687	99,832
<i>Total Current Liabilities</i>	<u>89,714</u>	<u>-</u>	<u>74,711</u>	<u>164,425</u>
TOTAL LIABILITIES	<u>89,714</u>	<u>-</u>	<u>74,711</u>	<u>164,425</u>
<u>Net Assets:</u>				
Invested in Capital Assets	154,435	-	34,928	189,363
Unrestricted	1,510,226	-	(29,815)	1,480,411
<i>Total Net Assets</i>	<u>\$ 1,664,661</u>	<u>\$ -</u>	<u>\$ 5,113</u>	<u>\$ 1,669,774</u>

UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Proprietary Funds
For the Year Ended December 31, 2008*

OPERATING REVENUES:	Sanitary Sewer District	Water District	Building and Development	Total
Charges For Services	\$ 222,942	\$ -	\$ 576,612	\$ 799,554
License and Permits	550	-	33,006	33,556
Tap-in Fees	200	-	-	200
Special Assessments	40,666	3,989	-	44,655
Other	9,165	-	828	9,993
<i>Total operating revenue</i>	<u>273,523</u>	<u>3,989</u>	<u>610,446</u>	<u>887,958</u>
OPERATING EXPENSES:				
Personal Services	181,274	-	488,276	669,550
Contract Services	99,740	-	148,397	248,137
Materials and Supplies	10,568	-	7,305	17,873
Depreciation and Amortization	12,159	-	11,494	23,653
Other Operating Expenses	15,564	-	23,945	39,509
<i>Total Operating Expenses</i>	<u>319,305</u>	<u>-</u>	<u>679,417</u>	<u>998,722</u>
<i>OPERATING INCOME (LOSS)</i>	(45,782)	3,989	(68,971)	(110,764)
<u>NON-OPERATING REVENUES (EXPENSES):</u>				
Interest Income	34,483	7,403	-	41,886
Transfers In/(Out)	414,417	(417,563)	-	(3,146)
Total Non-Operating Revenue (Expenses)	448,900	(410,160)	-	38,740
<i>Change in Net Assets</i>	403,118	(406,171)	(68,971)	(72,024)
<i>Net Assets - Beginning of Year</i>	<u>1,261,543</u>	<u>406,171</u>	<u>74,084</u>	<u>1,741,798</u>
<i>Net Assets - End of Year</i>	<u>\$ 1,664,661</u>	<u>\$ -</u>	<u>\$ 5,113</u>	<u>\$ 1,669,774</u>

UNION COUNTY, OHIO

Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year Ended December 31, 2008

	Sanitary Sewer District	Water District	Building and Development	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash flows from operating activities:				
Cash received from sales/service charges.....	\$ 223,692	\$ -	\$ 609,618	\$ 833,310
Cash payments for operating services.....	(117,140)	-	(517,470)	(634,610)
Cash payments for contract services.....	(99,740)	-	(145,717)	(245,457)
Cash payments for supplies and materials.....	(10,568)	-	(5,945)	(16,513)
Other cash (payments)/receipts.....	34,267	3,989	(23,117)	15,139
<i>Net Cash From (Used in) Operating Activities</i>	30,511	3,989	(82,631)	(48,131)
Cash flows from non-capital financing activities:				
Cash received from transfers in.....	417,563	-	-	417,563
Cash paid for transfers out.....	(3,146)	(417,563)	-	(420,709)
<i>Net Cash Provided By (Used In) Noncapital Financing Activities</i>	414,417	(417,563)	-	(3,146)
Cash flows from investing activities:				
Interest income.....	36,763	7,403	-	44,166
<i>Net Cash Provided By Investing Activities</i>	36,763	7,403	-	44,166
Net increase (decrease) in cash and cash equivalents.....	481,691	(406,171)	(82,631)	(7,111)
Cash and cash equivalents at beginning of year.....	1,115,486	406,171	127,527	1,649,184
Cash and cash equivalents at end of year.....	1,597,177	-	44,896	1,642,073
Reconciliation of operating loss to net cash used in operating activities:				
Operating Income(Loss).....	(45,782)	3,989	(68,971)	(110,764)
Adjustments to reconcile operating loss to net cash used in operating activities...				
Depreciation and amortization.....	12,159	-	11,494	23,653
Accrued wages and benefits.....	424	-	(2,093)	(1,669)
Compensated absences payable.....	62,145	-	(34,232)	27,913
Other accrued expenses.....	-	-	4,040	4,040
Due from/(to) other funds.....	-	-	-	-
Due to other governments.....	1,565	-	7,131	8,696
Net cash from (used in) operating activities.....	\$ 30,511	\$ 3,989	\$ (82,631)	\$ (48,131)

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$220,000	\$220,000	\$222,942	\$2,942
Tap in Fees	0	0	200	200
License/Permits	800	800	550	(250)
Special Assessment	42,000	42,000	40,666	(1,334)
Interest	48,000	48,000	36,763	(11,237)
Other	850	850	9,165	8,315
Total Operating Revenues	<u>311,650</u>	<u>311,650</u>	<u>310,286</u>	<u>(1,364)</u>
EXPENSES:				
Personal Services	108,000	108,000	89,185	18,815
Contractual Services	340,100	335,044	99,740	235,304
Material and Supplies	33,500	13,500	10,568	2,932
Capital Outlay	11,000	12,910	12,814	96
Fringe Benefits	35,900	35,900	27,955	7,945
Other Operating Expenses	6,500	6,500	2,750	3,750
Interest & Fiscal Charges	0	0	0	0
Total Expenses	<u>535,000</u>	<u>511,854</u>	<u>243,012</u>	<u>268,842</u>
Operating income (loss)	(223,350)	(200,204)	67,274	267,478
NONOPERATING REVENUES (EXPENSES):				
Operating transfers in	0	0	417,563	417,563
Operating transfers out	0	(3,146)	(3,146)	0
Total nonoperating revenues (expenses)	<u>0</u>	<u>(3,146)</u>	<u>414,417</u>	<u>417,563</u>
Net income (loss)	(223,350)	(203,350)	481,691	685,041
Fund Balance, January 1	1,114,372	1,114,372	1,114,372	0
Prior year encumbrances appropriated	1,113	1,113	1,113	0
Fund Balance, December 31	<u>\$892,135</u>	<u>\$912,135</u>	<u>\$1,597,176</u>	<u>\$685,041</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, 2008*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Special Assessments	\$0	\$0	\$3,989	\$3,989
Investment Income	20,800	20,800	7,403	(13,397)
Other	0	0	0	0
Total Operating Revenues	20,800	20,800	11,392	(9,408)
EXPENSES:				
Other Operating Expenses	0	0	0	0
Total Expenses	0	0	0	0
Operating income (loss)	20,800	20,800	11,392	(9,408)
NONOPERATING REVENUES (EXPENSES):				
Debt Service:				
Operating transfers out	(400,000)	(420,005)	(417,563)	2,442
Total nonoperating revenues (expenses)	(400,000)	(420,005)	(417,563)	2,442
Net (loss)	(379,200)	(399,205)	(406,171)	(6,966)
Fund Balance, January 1	406,171	406,171	406,171	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$26,971	\$6,966	\$0	\$(6,966)

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, 2008*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$692,000	\$692,000	\$576,612	\$(115,388)
Licenses/Permits	34,000	34,000	33,006	(994)
Other	3,300	3,300	828	(2,472)
Total Operating Revenues	<u>729,300</u>	<u>729,300</u>	<u>610,446</u>	<u>(118,854)</u>
EXPENSES:				
Personal Services	499,000	496,078	395,482	100,596
Contractual Services	171,000	166,000	145,717	20,283
Material and Supplies	7,000	7,225	5,945	1,280
Capital Outlay	25,000	21,300	2,127	19,173
Fringe Benefits	132,000	136,179	121,988	14,191
Other Operating Expenses	20,000	28,586	21,818	6,768
Total Expenses	<u>854,000</u>	<u>855,368</u>	<u>693,077</u>	<u>162,291</u>
Net income (loss)	(124,700)	(126,068)	(82,631)	43,437
NONOPERATING REVENUES (EXPENSES)				
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total nonoperating revenues (expenses)	0	0	0	0
Net income (loss)	(124,700)	(126,068)	(82,631)	43,437
Fund Balance, January 1	125,211	125,211	125,211	0
Prior year encumbrances appropriated	<u>2,316</u>	<u>2,316</u>	<u>2,316</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$2,827</u></u>	<u><u>\$1,459</u></u>	<u><u>\$44,896</u></u>	<u><u>\$43,437</u></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.

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.

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.

UNION COUNTY, OHIO

Agency Funds (continued)

Other Agency Funds - smaller agency funds operated by the County funded by miscellaneous sources. These funds are listed as follows:

Medical and Dental Insurance
Ohio Elections Commission

Ohio Child'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, 2008*

	<u>Balance 12/31/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2008</u>
<u>Tax Collections</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,143,252	\$83,914,387	\$83,931,627	\$3,126,012
Intergovernmental Receivable	1,441,159	4,146,389	1,441,159	4,146,389
Taxes Receivable	67,851,176	61,335,192	67,851,176	61,335,192
Total Assets	<u>\$72,435,587</u>	<u>\$149,395,968</u>	<u>\$153,223,962</u>	<u>\$68,607,593</u>
<u>Liabilities:</u>				
Undistributed Assets	\$72,435,587	\$149,395,968	\$153,223,962	\$68,607,593
Total Liabilities	<u>\$72,435,587</u>	<u>\$149,395,968</u>	<u>\$153,223,962</u>	<u>\$68,607,593</u>
<u>Central Ohio Youth Center</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$299,315	\$2,934,587	\$2,824,511	\$409,391
Total Assets	<u>\$299,315</u>	<u>\$2,934,587</u>	<u>\$2,824,511</u>	<u>\$409,391</u>
<u>Liabilities:</u>				
Undistributed Assets	\$299,315	\$2,934,587	\$2,824,511	\$409,391
Total Liabilities	<u>\$299,315</u>	<u>\$2,934,587</u>	<u>\$2,824,511</u>	<u>\$409,391</u>
<u>Health Department</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,360,359	3,453,127	3,486,318	\$2,327,168
Intergovernmental Receivable	52,265	80,584	52,265	80,584
Cash in Segregated Accounts	0	0	0	0
Total Assets	<u>\$2,412,624</u>	<u>\$3,533,711</u>	<u>\$3,538,583</u>	<u>\$2,407,752</u>
<u>Liabilities:</u>				
Undistributed Assets	\$2,412,624	\$3,533,711	\$3,538,583	\$2,407,752
Total Liabilities	<u>\$2,412,624</u>	<u>\$3,533,711</u>	<u>\$3,538,583</u>	<u>\$2,407,752</u>
<u>Soil & Water Conservation</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$151,103	\$420,717	\$411,355	\$160,465
Total Assets	<u>\$151,103</u>	<u>\$420,717</u>	<u>\$411,355</u>	<u>\$160,465</u>
<u>Liabilities:</u>				
Undistributed Assets	\$151,103	\$420,717	\$411,355	\$160,465
Total Liabilities	<u>\$151,103</u>	<u>\$420,717</u>	<u>\$411,355</u>	<u>\$160,465</u>

CONTINUED

UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<u>Marriage Licenses</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,111	\$5,287	\$5,219	\$3,179
Total Assets	\$3,111	\$5,287	\$5,219	\$3,179
<u>Liabilities:</u>				
Undistributed Assets	\$3,111	\$5,287	\$5,219	\$3,179
Total Liabilities	\$3,111	\$5,287	\$5,219	\$3,179
<u>Indigent Counsel/Restitution</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,580	\$11,698	\$0	\$18,278
Total Assets	\$6,580	\$11,698	\$0	\$18,278
<u>Liabilities:</u>				
Undistributed Assets	\$6,580	\$11,698	\$0	\$18,278
Total Liabilities	\$6,580	\$11,698	\$0	\$18,278
<u>Domestic Violence</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,965	\$7,243	\$6,592	\$3,616
Total Assets	\$2,965	\$7,243	\$6,592	\$3,616
<u>Liabilities:</u>				
Undistributed Assets	\$2,965	\$7,243	\$6,592	\$3,616
Total Liabilities	\$2,965	\$7,243	\$6,592	\$3,616
<u>County Courts</u>				
<u>Assets:</u>				
Cash in Segregated Accounts	\$591,787	\$438,523	\$591,787	\$438,523
Total Assets	\$591,787	\$438,523	\$591,787	\$438,523
<u>Liabilities:</u>				
Undistributed Assets	\$591,787	\$438,523	\$591,787	\$438,523
Total Liabilities	\$591,787	\$438,523	\$591,787	\$438,523
<u>Alimony & Child Support</u>				
<u>Assets:</u>				
Cash in Segregated Accounts	\$1,950	\$966	\$1,950	\$966
Total Assets	\$1,950	\$966	\$1,950	\$966
<u>Liabilities:</u>				
Undistributed Assets	\$1,950	\$966	\$1,950	\$966
Total Liabilities	\$1,950	\$966	\$1,950	\$966

CONTINUED

UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<u>Payroll</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$150,766	\$19,936,458	\$19,996,492	\$90,731
Total Assets	\$150,766	\$19,936,458	\$19,996,492	\$90,731
<u>Liabilities:</u>				
Undistributed Assets	\$150,766	\$19,936,458	\$19,996,492	\$90,731
Total Liabilities	\$150,766	\$19,936,458	\$19,996,492	\$90,731
<u>Joint Recreation Board</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$44,867	\$63,710	\$55,113	\$53,464
Total Assets	\$44,867	\$63,710	\$55,113	\$53,464
<u>Liabilities:</u>				
Undistributed Assets	\$44,867	\$63,710	\$55,113	\$53,464
Total Liabilities	\$44,867	\$63,710	\$55,113	\$53,464
<u>Housing Trust Fund</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$62,763	\$331,311	\$345,064	\$49,010
Total Assets	\$62,763	\$331,311	\$345,064	\$49,010
<u>Liabilities:</u>				
Undistributed Assets	\$62,763	\$331,311	\$345,064	\$49,010
Total Liabilities	\$62,763	\$331,311	\$345,064	\$49,010
<u>Union County Family / Children First</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$15,252	\$108,096	\$77,721	\$45,627
Total Assets	\$15,252	\$108,096	\$77,721	\$45,627
<u>Liabilities:</u>				
Undistributed Assets	\$15,252	\$108,096	\$77,721	\$45,627
Total Liabilities	\$15,252	\$108,096	\$77,721	\$45,627
<u>Medical and Dental Insurance</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,591	\$2,401,103	\$2,401,393	\$3,301
Total Assets	\$3,591	\$2,401,103	\$2,401,393	\$3,301
<u>Liabilities:</u>				
Undistributed Assets	\$3,591	\$2,401,103	\$2,401,393	\$3,301
Total Liabilities	\$3,591	\$2,401,103	\$2,401,393	\$3,301

CONTINUED

UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	<u>Balance 12/31/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2008</u>
<u>Ohio Child Trust Fund</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$19,662	\$15,000	\$17,307	\$17,355
Total Assets	<u>\$19,662</u>	<u>\$15,000</u>	<u>\$17,307</u>	<u>\$17,355</u>
<u>Liabilities:</u>				
Undistributed Assets	\$19,662	\$15,000	\$17,307	\$17,355
Total Liabilities	<u>\$19,662</u>	<u>\$15,000</u>	<u>\$17,307</u>	<u>\$17,355</u>
<u>Ohio Elections Commission</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$190	\$917	\$817	\$290
Total Assets	<u>\$190</u>	<u>\$917</u>	<u>\$817</u>	<u>\$290</u>
<u>Liabilities:</u>				
Undistributed Assets	\$190	\$917	\$817	\$290
Total Liabilities	<u>\$190</u>	<u>\$917</u>	<u>\$817</u>	<u>\$290</u>
<u>Help Me Grow</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$21,475	\$202,929	\$211,924	\$12,480
Total Assets	<u>\$21,475</u>	<u>\$202,929</u>	<u>\$211,924</u>	<u>\$12,480</u>
<u>Liabilities:</u>				
Undistributed Assets	\$21,475	\$202,929	\$211,924	\$12,480
Total Liabilities	<u>\$21,475</u>	<u>\$202,929</u>	<u>\$211,924</u>	<u>\$12,480</u>
<u>All Agency Funds:</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,285,252	\$113,806,569	\$113,771,452	\$6,320,368
Cash in Segregated Accounts	593,737	439,489	593,737	439,489
Intergovernmental Receivable	1,493,424	4,226,973	1,493,424	4,226,973
Taxes Receivable	67,851,176	61,335,192	67,851,176	61,335,192
Total Assets	<u>\$76,223,589</u>	<u>\$179,808,223</u>	<u>\$183,709,789</u>	<u>\$72,322,022</u>
<u>Liabilities:</u>				
Undistributed Assets	\$76,223,589	\$179,808,223	\$183,709,789	\$72,322,022
Total Liabilities	<u>\$76,223,589</u>	<u>\$179,808,223</u>	<u>\$183,709,789</u>	<u>\$72,322,022</u>

Union County, Ohio

*Balance Sheet
Discretely Presented Component Unit
Union County Airport Authority
December 31, 2008*

	Airport Authority
Assets:	
Equity in Pooled Cash and	
Cash Equivalents.....	\$ 579,856
Accounts Receivable.....	1,030
Total Assets	\$ 580,886
Liabilities:	
Accounts Payable.....	\$ 88,750
Wages Payable.....	318
Total Liabilities	89,068
Fund Balances:	
Unreserved, Unrestricted.....	491,818
Total Fund Balances	491,818
Total Liabilities and Fund Balances	\$ 580,886

*Reconciliation of Total Airport Authority Fund Balance to
Net Assets of Airport Authority Component Unit Activities*

Total Airport Authority Fund Balances	\$ 491,818
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**Amounts reported for governmental activities in the
statement of net assets are different because of the following:**

Capital assets used in governmental type component unit activities are not financial resources and, therefore, are not reported in the funds.	3,000,545
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Accrued Interest Payable	-
General Obligation Bonds Payable	(81,674)

<i>Net Assets of The Union County Airport Authority</i>	\$ 3,410,689
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Union County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balances
Discretely Presented Component Unit
Union County Airport Authority
For The Year Ended December 31, 2008*

	<u>Airport Authority</u>
Revenues:	
Charges For Services.....	\$160,891
Intergovernmental.....	243,191
Interest.....	2,709
Other.....	2,513
Total Revenues.....	<u>409,304</u>
Expenditures:	
Current:	
Conservation & Recreation.....	686,787
Debt Service:	
Principal Retirement.....	60,000
Interest and Fiscal Charges.....	39,563
Total Expenditures.....	<u>786,350</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(377,046)</u>
Net Change in Fund Balances.....	<u>(377,046)</u>
Fund Balances Beginning of Year.....	<u>868,864</u>
Fund Balances End of Year.....	<u><u>\$491,818</u></u>

*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Airport Authority Component Unit Funds to Statement of Activities*

Net Change in Airport Authority Fund Balances	\$	(377,046)
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**Amounts reported for discretely presented component units
on the statement of activities are different because:**

Governmental type component unit funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which

Capital Outlay - Depreciable Capital Assets	558,990	
Capital Outlay - Non-Depreciable Capital Assets	87,210	
Depreciation	<u>(82,542)</u>	
		563,658

Repayment of bond principal is an expenditure in the governmental type component unit funds, but the repayment reduces long-term liabilities on the	25,256
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In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental type component unit funds, an interest expenditure is	<u>-</u>
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<i>Change in Net Assets of The Airport Authority</i>	<u><u>\$ 211,868</u></u>
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**Schedules of Capital Assets
Governmental Activities**

UNION COUNTY, OHIO

Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2008

GOVERNMENT FUNDS CAPITAL ASSETS:

Land	\$934,813
Improvements	1,457,218
Buildings	28,875,954
Equipment	4,496,232
Furniture / Fixtures	904,473
Vehicles	5,526,648
Infrastructure	59,776,148
Construction In Progress	-
TOTAL	<u>\$92,971,486</u>

SOURCE OF INVESTMENT IN GOVERNMENTAL FUND ASSETS:-

General Fund Revenues	\$21,592,401
Note or Bonded Debt	20,679,823
Special Revenue Funds	21,503,091
State Grants	7,936,598
Federal Grants	17,150,768
Donations	4,098,455
Other	10,350
TOTAL	<u>\$92,971,486</u>

UNION COUNTY, OHIO
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function
December 31, 2008

<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	\$22,837,432	\$494,540	\$1,042,421	\$18,923,285	\$1,888,716	\$295,980	\$192,490	\$0	\$0
Judicial	5,513,898	9,310	10,730	4,830,098	515,195	148,565	0	0	0
Public Safety	3,838,054	136,118	303,741	936,436	1,177,974	52,068	1,231,717	0	0
Public Works	55,059,174	2,060	7,230	14,964	417,665	87,056	3,754,051	50,776,148	0
Health	5,048,631	287,062	67,650	4,077,794	439,166	106,330	70,629	0	0
Human Services	674,297	5,723	25,446	93,377	57,516	214,474	277,761	0	0
Conservation/Recreation	0	0	0	0	0	0	0	0	0
	<u>\$92,971,486</u>	<u>\$934,813</u>	<u>\$1,457,218</u>	<u>\$28,875,954</u>	<u>\$4,496,232</u>	<u>\$904,473</u>	<u>\$5,526,648</u>	<u>\$50,776,148</u>	<u>\$0</u>

UNION COUNTY, OHIO
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function
December 31, 2008

<u>FUNCTION</u>	<u>BALANCE 12/31/2007</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 12/31/2008</u>
General Government				
Legislative and Executive	\$20,144,601	\$2,913,737	\$220,906	\$22,837,432
Judicial	5,488,011	25,887	\$0	5,513,898
Public Safety	2,988,095	854,508	\$4,549	3,838,054
Public Works	50,744,179	4,399,303	\$84,308	55,059,174
Health	5,057,666	30,472	\$39,507	5,048,631
Human Services	737,608	83,114	\$146,425	674,297
	<u>\$85,160,160</u>	<u>\$8,307,021</u>	<u>\$495,695</u>	<u>\$92,971,486</u>

Statistical Section

This part of the Union County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page</u>
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Financial Trends	S- 3
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These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time

Revenue Capacity	S- 10
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These schedules contain information to help the reader assess the affordability of the County's most significant local revenue source, the property tax.

Debt Capacity	S- 14
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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.

Demographic and Economic Information	S- 21
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information	S- 23
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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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TABLE 1

UNION COUNTY

*Net Assets by Component
Last Six Years (1)
(accrual basis of accounting)*

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

UNION COUNTY

*Changes in Net Assets
Last Six Years (1)
(accrual basis of accounting)*

Expenses	Fiscal Year					
	2008	2007	2006	2005	2004	2003
Governmental activities:						
General Government:						
Legislative and Executive	\$13,793,161	\$11,990,209	\$11,776,677	\$11,058,550	\$11,245,559	\$9,250,525
Judicial	2,637,145	2,371,200	2,181,237	2,248,594	1,960,691	1,909,165
Public Safety	7,161,068	6,735,640	6,270,069	5,631,020	4,709,853	5,625,007
Public Works	3,227,196	3,341,555	3,089,442	3,427,498	4,554,528	1,464,972
Health	4,020,931	3,834,944	3,888,031	3,345,809	3,201,395	3,482,836
Human services	16,904,850	13,834,546	14,604,599	12,759,040	11,339,209	11,616,137
Economic Development	365,747	298,297	306,202	333,395	394,680	154,969
Other	519,194	0	0	0	1,782,748	666,332
Interest and Fiscal Charges	485,352	328,586	380,135	415,051	451,711	460,618
<i>Total Governmental Activities Expense</i>	<u>49,114,644</u>	<u>42,734,977</u>	<u>42,496,392</u>	<u>39,218,957</u>	<u>39,640,374</u>	<u>34,630,561</u>
Business-type Activities:						
Memorial Hospital	67,061,083	62,879,762	60,705,526	58,582,150	56,083,372	59,845,387
Nonmajor:						
Sanitary Sewer District	319,305	222,616	1,109,238	1,190,025	872,798	666,119
Water District	0	150,000	220,104	585,926	439,051	253,638
Building and Development	679,417	730,837	954,983	920,994	811,553	702,502
<i>Total Business-type Activities Expense</i>	<u>68,059,805</u>	<u>63,983,215</u>	<u>62,989,851</u>	<u>61,279,095</u>	<u>58,206,774</u>	<u>61,467,646</u>
<i>Total Primary Government Expenses</i>	<u>\$117,174,449</u>	<u>\$106,718,192</u>	<u>\$105,486,243</u>	<u>\$100,498,052</u>	<u>\$97,847,148</u>	<u>\$96,098,207</u>
Program Revenues						
Governmental Activities:						
Charges for Services:						
General Government:						
Legislative and Executive	2,799,982	2,747,434	3,023,987	3,056,333	2,843,582	2,107,002
Judicial	696,302	636,768	570,134	574,770	580,135	879,666
Public Safety	793,587	609,138	871,808	815,211	699,130	560,200
Public Works	800,713	728,309	644,593	618,410	644,370	798,534
Health	174,411	210,952	179,375	170,132	285,042	151,412
Human Services	1,252,022	1,173,924	1,191,088	1,380,394	1,346,464	1,220,303
Economic Development	21,876	21,239	20,621	20,621	20,620	79,774
Operating Grants and Contributions						
General Government:						
Legislative and Executive	158,828	391,160	636,094	813,542	798,429	552,417
Judicial	7,593	64,316	74,447	107,541	110,276	135,611
Public Safety	983,000	582,840	691,322	605,893	554,115	532,082
Public Works	4,124,622	0	0	0	0	0
Health	2,882,747	1,155,472	2,551,355	2,400,984	2,480,982	2,235,583
Human Services	8,038,000	6,736,671	5,392,309	4,508,522	4,625,488	4,413,779
Economic Development	316,391	0	0	0	0	0
Capital Grants and Contributions						
General Government:						
Legislative and Executive	140,828	201,015	117,400	234,795	335,590	490,040
Public Works	2,900,836	908,125	2,464,802	785,013	1,826,860	1,548,851
Human Services	0	0	0	0	0	20,144
<i>Total Governmental Activities</i>	<u>26,091,738</u>	<u>16,167,363</u>	<u>18,429,335</u>	<u>16,092,161</u>	<u>17,151,083</u>	<u>15,725,398</u>
<i>Program Revenues</i>	<u>26,091,738</u>	<u>16,167,363</u>	<u>18,429,335</u>	<u>16,092,161</u>	<u>17,151,083</u>	<u>15,725,398</u>

UNION COUNTY

*Changes in Net Assets
Last Six Years (1)
(accrual basis of accounting)*

Program Revenues (continued)	Fiscal Year					
	2008	2007	2006	2005	2004	2003
Business-type Activities:						
Charges for Services:						
Memorial Hospital	67,410,277	66,910,751	60,142,923	58,674,289	54,589,205	57,212,364
Nonmajor:						
Sanitary Sewer District	264,358	273,086	332,884	1,143,784	954,578	888,221
Water District	3,989	6,205	64,231	636,889	586,869	625,295
Building and Development	609,618	730,342	766,433	848,346	798,214	754,349
Capital Grants and Contributions						
Memorial Hospital	370,484	557,971	808,334	543,753	833,980	0
<i>Total Business-type Activities</i>						
Program Revenues	<u>68,658,726</u>	<u>68,478,355</u>	<u>62,114,805</u>	<u>61,847,061</u>	<u>57,762,846</u>	<u>59,480,229</u>
<i>Total Primary Government</i>						
Program Revenues	<u>\$94,750,464</u>	<u>\$84,645,718</u>	<u>\$80,544,140</u>	<u>\$77,939,222</u>	<u>\$74,913,929</u>	<u>\$75,205,627</u>
Net (expense)/revenue						
Governmental Activities	(\$23,022,906)	(\$26,567,614)	(\$24,067,057)	(\$23,126,796)	(\$22,489,291)	(\$18,905,163)
Business-type Activities	598,921	4,495,140	(875,046)	567,966	(443,928)	(1,987,417)
<i>Total Primary Government Net Expense</i>	<u>(\$22,423,985)</u>	<u>(\$22,072,474)</u>	<u>(\$24,942,103)</u>	<u>(\$22,558,830)</u>	<u>(\$22,933,219)</u>	<u>(\$20,892,580)</u>
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Property Taxes	10,360,679	11,915,812	11,242,702	11,605,612	10,018,690	9,429,703
Sales Taxes	9,565,905	9,379,361	7,163,499	7,115,148	6,844,471	8,388,571
Unrestricted Grants and Contributions	4,312,843	9,597,276	9,108,618	9,157,542	6,239,807	7,232,467
Interest	1,516,355	1,800,912	1,542,329	903,077	527,910	542,185
Other	1,687,155	1,653,762	1,362,697	1,380,009	1,530,771	1,510,556
Transfers	3,146	0	0	0	0	0
<i>Total Governmental Activities:</i>	<u>27,446,083</u>	<u>34,347,123</u>	<u>30,419,845</u>	<u>30,161,388</u>	<u>25,161,649</u>	<u>27,103,482</u>
Business-type Activities:						
Unrestricted Grants and Contributions	0	0	0	0	0	662,258
Interest	565,872	931,447	718,364	228,887	102,325	149,025
Gain on Sale of Capital Assets	0	0	460,169	0	0	-
Transfers	(3,146)	0	0	0	0	-
Other	2,166,086	2,202,924	1,798,383	1,859,601	1,772,797	2,163,101
<i>Total Business-type Activities:</i>	<u>2,728,812</u>	<u>3,134,371</u>	<u>2,976,916</u>	<u>2,088,488</u>	<u>1,875,122</u>	<u>2,974,384</u>
<i>Total Primary Government</i>	<u>\$30,174,895</u>	<u>\$37,481,494</u>	<u>\$33,396,761</u>	<u>\$32,249,876</u>	<u>\$27,036,771</u>	<u>\$30,077,866</u>
Change in Net Assets						
Governmental Activities:	\$4,423,177	\$7,779,509	\$6,352,788	\$7,034,592	\$2,672,358	\$8,198,319
Business-type Activities:	3,327,733	7,629,511	2,101,870	2,656,454	1,431,194	986,967
<i>Total Primary Government</i>	<u>\$7,750,910</u>	<u>\$15,409,020</u>	<u>\$8,454,658</u>	<u>\$9,691,046</u>	<u>\$4,103,552</u>	<u>\$9,185,286</u>

TABLE 3

UNION COUNTY

*Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)*

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Fund					
Reserved	\$ 747,942	\$ 777,801	\$ 845,718	\$ 899,462	\$ 245,743
Unreserved	3,089,674	4,443,403	5,090,874	6,775,931	6,288,735
Total General Fund	<u>3,837,616</u>	<u>5,221,204</u>	<u>5,936,592</u>	<u>7,675,393</u>	<u>6,534,478</u>
All Other Governmental Funds					
Reserved	446,049	684,784	943,813	612,590	425,736
Unreserved, reported in:					
Special Revenue Funds	8,150,227	10,035,585	11,284,106	14,084,346	15,283,376
Cap. Projects Fund	1,401,758	1,663,846	1,303,416	1,675,771	1,695,857
Total All Other Governmental Funds	<u>9,998,034</u>	<u>12,384,215</u>	<u>13,531,335</u>	<u>16,372,707</u>	<u>17,404,969</u>
Total Governmental Funds	<u>\$13,835,650</u>	<u>\$17,605,419</u>	<u>\$19,467,927</u>	<u>\$24,048,100</u>	<u>\$23,939,447</u>
<hr/>					
	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
General Fund					
Reserved	\$ 491,641	\$ 431,927	\$ 3,548,189	\$ 1,089,106	\$ 743,360
Unreserved	3,184,071	3,387,401		2,377,961	3,665,656
Total General Fund	<u>3,675,712</u>	<u>3,819,328</u>	<u>3,548,189</u>	<u>3,467,067</u>	<u>4,409,016</u>
All Other Governmental Funds					
Reserved	768,867	705,270	912,165	856,041	431,965
Unreserved, reported in:					
Special Revenue Funds	5,870,819	5,770,996	5,588,600	5,962,109	6,396,190
Capital Projects Fund	5,014,351	3,914,526	3,383,151	2,751,707	2,864,090
Total All Other Governmental Funds	<u>11,654,037</u>	<u>10,390,792</u>	<u>9,883,916</u>	<u>9,569,857</u>	<u>9,692,245</u>
Total Governmental Funds	<u>\$15,329,749</u>	<u>\$14,210,120</u>	<u>\$13,432,105</u>	<u>\$13,036,924</u>	<u>\$14,101,261</u>

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UNION COUNTY

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting)

	1999	2000	2001	2002	2003
Revenues					
Property Taxes	\$ 6,863,037	\$ 7,318,784	\$ 7,051,514	\$ 9,212,683	\$ 9,439,349
Sales Taxes	4,565,710	4,394,280	7,247,373	5,983,016	8,187,253
Charges for services	2,698,400	4,185,063	3,128,084	3,931,159	5,218,750
Licenses and permits	113,732	94,907	140,079	208,712	138,446
Fines and forfeitures	147,522	120,629	116,038	190,320	112,740
Intergovernmental	12,459,328	13,524,123	14,215,646	13,904,313	16,864,852
Special assessments	34,610	26,411	41,108	41,677	57,295
Investment earnings	1,311,588	1,633,319	1,275,488	735,429	542,185
Other - Rent	-	-	-	-	-
Other	2,776,321	1,191,178	1,030,973	1,846,861	1,246,172
Total Revenues	30,970,248	32,488,694	34,246,303	36,054,170	41,807,042
Expenditures					
General government:					
Legislative and executive	6,837,983	6,301,260	7,001,821	8,514,138	9,283,243
Judicial	1,210,768	1,400,100	1,500,183	1,628,576	1,662,842
Public safety	3,171,988	4,133,505	4,218,505	4,846,121	5,194,829
Public works	5,734,699	6,284,628	3,787,974	3,680,137	4,020,510
Health	2,733,691	2,242,986	2,928,295	3,448,408	3,364,327
Human services	8,329,001	8,318,217	9,814,676	10,618,297	11,483,709
Economic development	171,029	99,305	106,860	63,260	235,593
Employee fringe benefits (1)	-	-	-	-	-
Other	479,329	638,934	739,153	618,982	663,205
Capital outlay	4,740,518	3,440,648	3,429,797	5,466,427	4,254,021
Intergovernmental	5,085	-	24,756	30,590	-
Debt service					
Principal retirement	367,927	375,600	462,927	648,804	542,511
Interest and fiscal charges	381,988	370,480	438,696	427,969	454,318
Total expenditures	34,164,006	33,605,663	34,453,643	39,991,709	41,159,108
Excess of revenues over (under) expenditures	(3,193,758)	(1,116,969)	(207,340)	(3,937,539)	647,934
Other financing sources (uses)					
Transfers in	2,537,650	2,956,219	6,686,942	2,459,007	3,545,026
Transfers out	(2,537,650)	(2,956,219)	(6,686,942)	(2,367,987)	(3,540,147)
Sale of capital assets	74,713	8,962	-	16,890	253,647
Issuance of Bonds/Other Sources	-	20,418	-	3,435,000	-
Total other financing sources (uses)	74,713	29,380	-	3,542,910	258,526
Net change in fund balance	\$ (3,119,045)	\$ (1,087,589)	\$ (207,340)	\$ (394,629)	\$ 906,460
Debt Service as a percentage of noncapital expenditures	2.5%	2.5%	2.9%	3.1%	2.7%

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

TABLE 4

2004	2005	2006	2007	2008
\$ 10,046,282	\$ 11,606,766	\$ 11,160,274	\$ 11,534,140	\$ 11,009,045
6,803,685	7,084,993	7,120,385	8,369,261	9,433,349
5,652,805	6,097,268	5,635,607	5,343,223	5,761,653
96,808	94,460	180,251	118,402	128,261
373,099	141,674	164,042	235,629	192,350
17,595,228	17,154,412	21,396,153	19,777,156	22,584,156
91,147	89,389	88,551	126,962	97,984
527,910	903,077	1,542,329	1,800,912	1,516,355
-	84,593	521,706	430,510	449,072
1,705,461	1,508,496	1,319,146	1,484,520	1,713,362
<u>42,892,425</u>	<u>44,765,128</u>	<u>49,128,444</u>	<u>49,220,715</u>	<u>52,885,587</u>
10,949,185	10,554,369	12,236,331	11,043,570	12,270,523
1,799,920	1,930,903	1,989,364	2,170,932	2,461,789
5,560,597	5,694,979	6,386,829	6,596,109	7,054,154
4,554,497	4,266,177	6,979,286	5,539,221	8,189,213
3,040,817	3,292,537	3,896,255	3,694,242	3,806,892
11,460,825	12,859,327	14,265,234	13,873,946	16,835,929
244,776	248,882	305,905	296,826	283,263
-	-	-	-	-
1,176,961	335,732	667,141	638,179	676,156
3,354,540	861,815	45,914	391,053	3,109,724
-	-	-	-	-
565,363	585,557	611,771	567,807	600,000
460,281	416,828	382,123	325,986	485,352
<u>43,167,762</u>	<u>41,047,106</u>	<u>47,766,153</u>	<u>45,137,871</u>	<u>55,772,995</u>
<u>(275,337)</u>	<u>3,718,022</u>	<u>1,362,291</u>	<u>4,082,844</u>	<u>(2,887,408)</u>
3,176,210	1,500,530	931,130	1,746,800	1,297,061
(3,169,955)	(1,500,530)	(931,130)	(1,746,800)	(1,293,915)
25,512	18,936	537,301	400,000	3,000,000
-	-	-	42,280	3,000,000
<u>31,767</u>	<u>18,936</u>	<u>537,301</u>	<u>442,280</u>	<u>3,003,146</u>
<u>\$ (243,570)</u>	<u>\$ 3,736,958</u>	<u>\$ 1,899,592</u>	<u>\$ 4,525,124</u>	<u>\$ 115,738</u>
2.6%	2.5%	2.1%	2.0%	2.1%

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		
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	175,853,243	54,180,240	1,189,136,233	3,534,583,872	33.64%	10.6000
2006	804,078,830	218,700,810	102,984,000	54,697,210	1,180,460,850	3,413,483,463	34.58%	10.6000
2007	852,330,970	229,413,290	102,984,000	55,416,250	1,240,144,510	3,582,770,897	34.61%	10.6000
2008	969,568,317	249,268,670	58,786,230	50,922,180	1,328,545,397	3,785,200,130	35.10%	10.8500

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

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2-1/2%, and homestead exemptions before being billed.

Source: Union County Auditor

UNION COUNTY, OHIO

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

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Union County</u>										
<i>County Unvoted Millage:</i>										
General	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
<i>County Voted Millage:</i>										
MR/DD	4.70	4.70	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
9-1-1	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75
Total County	<u>9.10</u>	<u>9.10</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.60</u>	<u>10.85</u>
<u>Union County Health District</u>	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<u>School Districts within the County</u>										
Fairbanks LSD	38.50	37.30	37.00	37.00	36.80	41.70	41.70	40.90	45.50	45.50
Marysville EVSD	47.71	47.56	47.56	47.56	52.56	52.56	52.56	54.06	54.06	58.06
North Union LSD	34.80	34.80	34.70	34.70	41.30	41.30	41.30	41.40	41.25	39.55
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	36.70	42.95	41.90	41.65	41.65	39.70	39.70	39.40	39.30	36.80
Triad LSD	36.90	36.46	36.40	36.15	36.10	28.85	28.85	28.80	28.75	28.60
Jonathon Alder LSD	40.10	40.10	40.10	49.00	48.60	48.10	48.10	38.60	38.10	38.10
Hilliard CSD	59.71	65.61	65.61	64.44	64.44	74.40	74.40	73.14	75.89	82.79
Dublin CSD	65.22	65.22	65.22	64.60	64.60	64.60	64.60	72.50	72.50	72.50
Buckeye Valley LSD	34.75	34.40	34.33	33.95	33.52	33.20	33.20	33.06	32.80	34.80
<u>Corporations</u>										
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	5.90	5.90	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	5.20	4.50
Milford Center	7.00	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
<u>Joint Vocational Schools</u>										
Tolles Career & Technical Center	1.60	1.10	1.10	0.50	0.50	0.50	0.50	0.50	1.30	1.30
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Delaware Co JVS	3.40	3.40	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
<u>Township / Fire</u>										
Allen	6.60	6.60	6.60	6.60	9.60	9.60	9.60	9.60	9.60	9.60
Claibourne	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	3.30	3.30	3.30	6.30	6.30	6.50	6.30	6.30	6.50	6.30
Dover	5.40	1.40	5.40	5.40	4.90	4.90	4.90	4.90	4.90	4.90
Jackson	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Jerome	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	15.10
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Liberty	5.40	5.40	6.40	6.40	6.40	5.40	5.40	7.15	7.15	7.15
Millcreek	6.95	6.95	6.95	6.50	6.50	6.20	6.20	6.20	6.20	8.20
Paris	4.40	4.40	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Taylor	5.70	6.20	6.20	6.20	6.20	6.20	6.20	7.70	7.70	7.95
Union	8.38	7.55	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30
Washington	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	4.90	5.40	5.40	5.40	5.40	5.40	5.40	8.90	8.90	8.90

Note: For Darby Twp ,this is what is collected in district 7. For other districts in this Township, the rate is 1.60 with an additional 12.5 mills for the Pleasant Valley Fire District which started to be collected for this district in 1995 tax year.

* Also, please note that in 2006 tax rates for Claibourne, Jackson and York the rate does not include the 8.90 mills for the Northern Union County Fire District.

* For 2006 in Washington Township, the rate does not reflect the 4.50 mills for the Southeast Hardin/Northwest Union County Fire District.

The rates represented in this Table represent the original voted rates.

Source: Union County Auditor

UNION COUNTY, OHIO

*Principal Taxpayers
Current and Nine Years Ago*

Taxpayer	2008			1999		
	Total Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Total Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
Honda of America	74,566,440	1	5.61%	53,629,680	1	6.48%
Ohio Power Company	18,677,170	2	1.41%	24,521,750	2	2.96%
O M Scotts & Sons	13,510,290	3	1.02%	10,687,590	4	1.29%
Union Rural Electric	13,061,920	4	0.98%	6,340,840	7	0.77%
Dayton Power & Light	10,652,280	5	0.80%	11,899,980	3	1.44%
Nestle USA	5,173,460	6	0.39%	-	-	-
Ohio Edison	4,737,080	7	0.36%	7,420,710	5	0.90%
Select Sires	3,723,910	8	0.28%	-	-	0.00%
SM-Links LLC	3,460,270	9	0.26%	-	-	-
Watkins Glen Holdings	3,396,510	10	0.26%	-	-	-
United Telephone	-	-	-	7,124,880	6	0.86%
Columbia Gas	-	-	-	5,433,250	8	0.66%
GTE North	-	-	-	3,147,550	9	0.38%
Glimcher Properties	-	-	-	2,171,550	10	0.26%
	<u>\$ 150,959,330</u>		<u>11.37%</u>	<u>\$ 132,377,780</u>		<u>16.00%</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			
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	5,362,639	100.71%
2002	7,062,704	6,519,683	92.31%	204,095	6,723,778	94.23%
2003	7,531,189	6,912,890	91.79%	302,034	7,214,924	95.80%
2004	7,463,029	7,250,351	97.15%	284,305	7,534,656	100.96%
2005	8,684,051	8,130,450	93.63%	304,813	8,435,263	97.14%
2006	9,744,662	8,883,821	91.17%	294,585	9,178,406	94.19%
2007	10,241,038	10,009,698	97.74%	480,983	10,490,681	102.44%
2008	10,707,861	9,969,683	93.11%	649,395	10,619,078	99.17%

Source: Union County Auditor

- (1) Includes Homestead / Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.
- (2) The County does not identify delinquent tax collections by tax year. The amounts shown represent delinquent taxes collected in that fiscal year regardless of the year of initial levy.

UNION COUNTY, OHIO

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	Bond Anticipation Note	Capital Leases	General Obligation Bonds	Enterprise/Hospital Notes	Capital Leases			
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	2.66%	695
2002	3,955,000	5,905,000	142,392	-	-	14,478,164	5,290,208	1,524,095	31,294,859	2.69%	729
2003	3,655,000	5,675,000	129,881	-	-	18,960,237	8,232,010	954,253	37,606,381	3.03%	860
2004	3,340,000	5,440,000	114,518	-	-	16,592,310	9,257,395	552,985	35,297,208	2.73%	789
2005	3,010,000	5,200,000	98,961	-	-	16,749,383	4,776,058	340,734	30,175,136	2.22%	660
2006	2,665,000	4,950,000	82,190	-	-	16,095,000	7,253,019	106,897	31,152,106	2.19%	667
2007	6,275,000	4,690,000	64,367	-	-	20,910,000	3,544,239	57,192	35,540,798	2.42%	752
2008	2,445,000	4,420,000	45,336	3,000,000	-	19,730,000	3,456,853	33,383	33,130,572	2.13%	687

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.

Source: Union County Auditor

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)
1999	5,065,000	368,057	4,696,943	0.19%	117
2000	4,780,000	339,667	4,440,333	0.17%	109
2001	4,485,000	811,574	3,673,426	0.13%	87
2002	3,955,000	92,216	3,862,784	0.13%	90
2003	3,655,000	90,000	3,565,000	0.11%	82
2004	3,340,000	157,186	3,182,814	0.09%	71
2005	3,010,000	0	3,010,000	0.09%	66
2006	2,665,000	0	2,665,000	0.08%	57
2007	6,275,000	0	6,275,000	0.18%	133
2008	2,445,000	0	2,445,000	0.06%	51

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

Source: Union County Auditor

UNION COUNTY, OHIO

*Direct and Overlapping Governmental Activities Debt
As of December 31, 2008*

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount of Direct and Overlapping Debt</u>
The County	\$ 2,445,000	100.00%	\$ 2,445,000
All Villages and Cities wholly within the County	5,615,000	100.00%	5,615,000
City of Dublin	37,280,128	4.31%	1,606,774
All Townships wholly within the County	-	100.00%	-
Washington Township-Franklin County	2,214,999	4.17%	92,365
<u>All School Districts</u>			
Dublin City School District	183,013,371	5.57%	10,193,845
Benjamin Logan Local School District	1,661,283	1.07%	17,776
Buckeye Valley Local School District	23,904,992	0.06%	14,343
Fairbanks School District	11,115,062	92.30%	10,259,202
Jonathan Alder Local School District	22,814,538	41.72%	9,518,225
Marysville Exempted Village School District	97,882,113	100.00%	97,882,113
North Union Local School District	11,695,000	94.59%	11,062,301
Triad Local School District	2,344,994	6.68%	156,646
Tolles Career & Tech. Jt. Vocational School	6,055,000	7.06%	427,483
Tri-Rivers Joint Vocational School	44,000	8.43%	3,709
Solid Waste Authority of Central Ohio	19,975,000	0.29%	57,928
Total Applicable to County			<u><u>\$ 149,352,710</u></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

	1999	2000	2001	2002	2003
Assessed Value	<u>\$827,649,030</u>	<u>\$871,633,340</u>	<u>\$917,411,280</u>	<u>\$1,016,431,943</u>	<u>\$1,068,058,900</u>
Unvoted Debt Limit (1% of total assessed)	8,276,490	8,716,333	9,174,113	10,164,319	10,680,589
Debt applicable to limit:					
General Obligation Bonds	5,065,000	4,780,000	6,841,907	3,955,000	4,970,000
Less: Amount set aside for repayment of general obligation debt	<u>368,057</u>	<u>339,667</u>	<u>811,574</u>	<u>92,216</u>	<u>90,000</u>
Total debt applicable to limit	<u>4,696,943</u>	<u>4,440,333</u>	<u>6,030,333</u>	<u>3,862,784</u>	<u>4,880,000</u>
Legal Debt Margin	<u>3,579,547</u>	<u>4,276,000</u>	<u>3,143,780</u>	<u>6,301,535</u>	<u>5,800,589</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	43.25%	49.06%	34.27%	62.00%	54.31%
Debt Limit					
3.0% of the first \$100,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
1.5% of the next \$200,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% of amounts assessed in excess of \$300,000,000.	<u>13,191,226</u>	<u>14,290,834</u>	<u>15,435,282</u>	<u>17,910,799</u>	<u>19,201,473</u>
	<u>19,191,226</u>	<u>20,290,834</u>	<u>21,435,282</u>	<u>23,910,799</u>	<u>25,201,473</u>
Debt applicable to limit:					
General Obligation Bonds	5,065,000	4,780,000	6,841,907	3,955,000	4,970,000
Less: Amount set aside for repayment of general obligation debt	<u>368,057</u>	<u>339,667</u>	<u>811,574</u>	<u>92,216</u>	<u>90,000</u>
Total debt applicable to limit	<u>4,696,943</u>	<u>4,440,333</u>	<u>6,030,333</u>	<u>3,862,784</u>	<u>4,880,000</u>
Legal Debt Margin	<u>14,494,283</u>	<u>15,850,501</u>	<u>15,404,949</u>	<u>20,048,015</u>	<u>20,321,473</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	75.53%	78.12%	71.87%	83.85%	80.64%

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

2004	2005	2006	2007	2008
<u>\$1,137,698,620</u>	<u>\$1,189,136,233</u>	<u>\$1,180,460,850</u>	<u>\$1,240,144,510</u>	<u>\$1,328,545,397</u>
11,376,986	11,891,362	11,804,609	12,401,445	13,285,454
3,215,000	3,010,000	2,665,000	6,275,000	2,445,000
157,186	0	0	0	0
<u>3,057,814</u>	<u>3,010,000</u>	<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>
<u>8,319,172</u>	<u>8,881,362</u>	<u>9,139,609</u>	<u>6,126,445</u>	<u>10,840,454</u>
73.12%	74.69%	77.42%	49.40%	81.60%
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>20,942,466</u>	<u>22,228,406</u>	<u>22,011,521</u>	<u>23,503,613</u>	<u>25,713,635</u>
<u>26,942,466</u>	<u>28,228,406</u>	<u>28,011,521</u>	<u>29,503,613</u>	<u>31,713,635</u>
3,215,000	3,010,000	2,665,000	6,275,000	2,445,000
157,186	0	0	0	0
<u>3,057,814</u>	<u>3,010,000</u>	<u>2,665,000</u>	<u>6,275,000</u>	<u>2,445,000</u>
<u>23,884,652</u>	<u>25,218,406</u>	<u>25,346,521</u>	<u>23,228,613</u>	<u>29,268,635</u>
88.65%	89.34%	90.49%	78.73%	92.29%

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	
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
2006	7,163,499	6,669,099	494,400	250,000	232,604	1.02
2007	8,839,988	8,347,988	492,000	260,000	193,065	1.09
2008	8,769,759	8,277,759	492,000	270,000	214,789	1.01

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*

<u>Year</u>	<u>(a) Population</u>	<u>Personal Income</u>	<u>Per Capita Income (b)</u>	<u>Agricultural Acres (c)</u>	<u>Building Permits (d)</u>	<u>Unemployment Rate (e)</u>
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	42,467	1,111,021,654	26,162	239,268	554	2.7
2002	42,955	1,162,620,030	27,066	239,142	575	3.8
2003	43,733	1,242,935,593	28,421	237,745	616	4.1
2004	44,729	1,293,641,000	28,922	235,022	570	4.9
2005	45,751	1,359,216,459	29,709	233,229	735	4.9
2006	46,702	1,423,523,662	30,481	231,812	578	4.5
2007	47,234	1,467,418,678	31,067	230,729	364	4.5
2008	48,223	1,553,600,391	32,217	231,047	811	5.2

Sources:

- (a) Population numbers were obtained from Capital Impact for 1999. The 2000 numbers came from the census. Numbers from 2000 to 2005 were estimates provided by Ohio State University. The source for the 2008 estimate is Population Division, U.S. Census Bureau
- (b) Per capita income from the Ohio Department of Development, Office of Strategic Research. Years 2007 and 2008 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	2008			1999		
	Employees	Rank	Percent of total employment	Employees	Rank	Percent of total employment
Honda of America	9,225	1	37.52%	8,000	1	46.24%
The Scotts Company	1,259	2	3.88%	1,089	2	6.29%
Marysville Schools	758	3	3.18%	-	-	0.00%
Memorial Hospital	732	4	3.03%	600	4	3.47%
Transportation Research Ctr.	630	5	3.03%	-	-	0.00%
Union County	487	6	3.18%	340	9	1.97%
Ohio Reformatory for Women	483	7	1.98%	500	7	2.89%
Veyance Technologies, Inc.	340	8	1.96%	-	-	0.00%
Wal Mart	320	9	1.96%	-	-	0.00%
Environmental Management	280	10	1.29%	-	-	0.00%
Scioto Industrial			0.92%	-	10	0.00%
Invensys Climate Controls	-	-	0.00%	700	6	4.05%
Midwest Express	-	-	-	557	3	3.22%
Union County School	-	-	-	640	5	3.70%
Total Employment within the County	<u>14,514</u>		<u>61.93%</u>	<u>12,426</u>		<u>71.83%</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	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	12	12	16	13	13	13	13	12	13	14
Board of Elections	2	2	2	2	2	2	4	4	4	4
Commissioners Dept.	7	8	9	9	13	12	10	12	14	15
Data Processing	-	-	-	2	2	2	2	2	2	2
Engineers Office	8	6	6	6	10	7	7	7	7	8
Janitor / Maintenance	7	8	10	11	16	16	16	17	18	18
Prosecutor	9	7	9	9	7	12	12	11	12	12
Recorder	4	5	4	4	4	4	4	4	4	5
Treasurer	5	5	5	5	5	5	5	5	5	5
Welfare Administration	17	20	20	19	19	21	21	20	23	26
<i>Judicial</i>										
Clerk of Courts	9	10	10	10	11	11	11	11	11	11
Common Pleas Court	8	8	8	8	7	7	7	6	6	10
Law Library	-	-	-	-	1	1	1	1	1	1
Juvenile Court	9	10	10	10	12	14	12	13	14	18
Probate Court	3	3	4	5	4	5	5	5	5	5
<i>Public Safety</i>										
Coroner	3	2	2	2	2	2	2	2	2	2
Sheriff	48	55	50	53	56	56	66	65	69	74
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	27	26	25	25	25	26	26	25	24	26
<i>Health</i>										
Dog Warden	1	1	1	1	1	1	1	-	1	1
Mental Health	4	3	3	3	3	3	3	3	3	5
MR/DD	67	70	74	79	72	70	68	69	76	76
<i>Human Services</i>										
Able	1	1	1	1	1	2	2	2	2	1
Child Support	12	13	12	12	13	11	9	11	10	11
PA Transportation	2	5	6	6	5	6	7	6	7	12
Public Social Service	20	17	17	17	13	14	14	19	20	20
Veterans	3	4	2	2	3	3	3	3	3	3
<i>Sewer</i>										
Sanitary Engineer	4	4	4	4	4	4	4	2	2	4
<i>Building Development</i>										
Building Regulation	6	8	8	8	10	10	9	9	8	6
	299	314	319	327	335	341	345	347	367	396

Source: Union County Auditor

UNION COUNTY, OHIO

Operating Indicators by Function Last Ten Fiscal Years

Function	1999	2000	2001	2002
<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	24,080	25,981	24,598	25,880
Number of Voters-Last General Election	9,113	17,288	8,900	12,597
Percentage of Registered Voters	37.84	66.54	36.18	48.67
<u>Recorder</u>				
Number of Deeds Recorded	2,298	2,115	2,253	2,527
Number of Mortgages Recorded	3,793	3,258	4,628	5,425
<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	16	7	12	11
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	98	98	124	147
Number of Cases Filed- Civil	222	236	295	333
Number of Cases Filed- Divorce/Dissolution	214	273	255	254
Number of Cases Filed- Domestic Reopens	139	140	123	165
<u>Probate Court</u>				
Number of Cases Filed- Civil	249	259	284	264
Passports Issued	493	485	539	432
Marriage License Issued	303	288	314	336
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	611	486	538	579
Number of Cases Filed- Mediation	193	202	412	242
Number of Cases Filed- Other	640	695	721	651
Number of Filings Terminated	n/a	n/a	n/a	1,203
<u>Clerk of Courts</u>				
Titles Issued	n/a	n/a	n/a	n/a
Watercraft Titles Issued	n/a	n/a	n/a	n/a

Source: Union County Elected Officials and Department Heads

Table 17

2003	2004	2005	2006	2007	2008
n/a	n/a	669	702	684	649
n/a	n/a	104	103	104	102
1,696	1,805	1,840	1,541	1,371	853
922	1,033	953	932	782	1,062
2,618	2,838	2,793	2,373	2,153	1,915
22,389	20,334	18,694	15,856	16,178	20,060
23,781	24,538	25,377	26,042	25,400	25,526
6,149	6,505	6,856	7,092	7,429	7,255
1.97%	1.88%	3.07%	5.19%	5.00%	4.60%
n/a	n/a	329	259	223	245
n/a	n/a	180	199	216	202
n/a	n/a	229	231	272	297
n/a	n/a	121	62	113	122
n/a	n/a	82	106	32	34
n/a	n/a	172	567	457	24
n/a	n/a	819	923	532	1,238
n/a	n/a	443	375	957	841
26,459	30,200	28,608	30,185	30,893	33,114
10,675	22,911	11,881	17,382	11,300	25,227
40.35	75.86	41.74	57.58	36.58	76.18
2,658	2,727	2,756	2,305	2,065	1,627
6,701	4,883	4,769	4,043	3,329	2,447
n/a	n/a	13	14	15	15
n/a	n/a	257,199	279,199	301,199	301,199
n/a	n/a	326	370	370	371
13	8	13	11	16	11
150	128	180	199	216	202
471	460	557	585	545	618
278	246	238	244	269	253
170	124	155	149	269	211
282	286	265	257	7	6
493	513	332	309	329	281
303	328	307	301	299	314
462	398	440	429	367	349
271	317	273	305	243	256
728	743	798	1,067	1,106	14
1,173	1,138	1,272	1,769	1,689	1,644
n/a	19,982	22,559	23,629	24,385	15,400
n/a	247	269	329	325	222

continued

UNION COUNTY, OHIO

Operating Indicators by Function Last Ten Fiscal Years

Function	1999	2000	2001	2002
<u>General Government</u> (continued)				
<u>Public Safety</u>				
<u>Sheriff</u>				
<u>Jail Operation</u>				
Average Daily Jail Census	n/a	n/a	n/a	n/a
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	1,422	1,405	1,546	1,317
Number of Citations Issued	4,579	4,497	3,969	2,904
Number of Papers Served	1,144	1,848	2,628	2,047
Number of Telephone Calls	12,460	12,321	15,642	15,435
Number of Warrants Served	432	793	824	1,716
Number of Prisoner Transports	927	933	1,132	1,155
Number of Sheriff's Appraisals & Sales	n/a	35	64	228
Number of Record Checks	n/a	n/a	n/a	573
Number of Sex Offender Registrations	n/a	n/a	n/a	18
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	614	350
<u>911 Services</u>				
Number of Calls	n/a	3,383	3,438	4,430
<u>Coroner</u>				
Number of Cases Investigated	25	44	37	29
Number of Autopsies Performed	7	15	21	10
<u>Emergency Management Agency (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	47	24	18	18
Miles of Roads Widened	11	8	17	7
Miles of Roads Chip Sealed	89	85	42	65
Miles of Roads Striped	69	112	48	106
Number of Bridges Replaced / Improved	5	4	5	5
Number of Culverts Replaced / Improved	26	18	44	40
Driveway Permits Issued	287	271	232	283
Property Transfers Checked	2,152	1,949	2,138	2,487
Deed Approvals	1,573	1,533	1,539	1,533
<u>Building Development</u>				
Number of Permits Issued	834	916	1,036	1,140
Number of Inspections Performed	14,220	15,034	15,076	15,997
Correction Notices Written	4,858	5,578	5,283	4,890
<u>Sewer District</u>				
Number of Tap-ins	46	41	48	47
Number of Customers	551	592	640	687
<u>Water District</u>				
Number of Tap-ins	29	34	12	57
Number of Customers	197	2,231	243	300
<u>Health</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

Source: Union County Elected Officials and Department Heads

Table 17

2003	2004	2005	2006	2007	2008
n/a	n/a	39.6	38.4	42.8	35.0
n/a	n/a	1,464	1,644	1,595	1,292
n/a	n/a	1,461	1,617	1,608	1,306
1,250	1,326	1,403	1,214	1,393	1,418
3,059	3,080	3,915	4,416	4,598	3,166
2,749	2,368	3,212	3,036	2,354	2,436
12,546	12,785	16,870	19,612	17,260	18,367
1,337	1,129	1,236	1,335	1,200	975
1,078	1,103	1,185	1,346	1,343	1,176
154	187	181	188	192	240
577	666	639	910	1,045	1,178
34	46	64	105	123	201
n/a	348	157	99	146	461
450	474	366	585	274	236
5,482	6,729	8,110	10,674	10,743	13,111
38	36	23	34	35	30
26	23	13	26	27	25
n/a	n/a	14	31	37	35
32	29	24	16	12	35
13	10	14	8	4	2
62	48	52	28	60	65
95	104	104	99	98	175
5	8	5	9	8	9
37	38	44	39	26	2
434	296	270	205	145	96
2,862	3,046	3,544	3,082	2,980	2,401
1,802	1,824	2,026	1,666	1,625	1,263
1,107	943	1,120	944	1,035	811
17,130	16,319	15,606	12,417	10,128	8,439
4,078	4,822	5,157	4,287	3,104	2,081
74	91	70	1	6	2
761	852	922	455	461	466
55	69	56	1	n/a	n/a
355	424	480	-	n/a	n/a
n/a	n/a	2,173	780	1,429	1,752
n/a	n/a	578	209	522	705
n/a	n/a	3	-	22	49

UNION COUNTY, OHIO

Operating Indicators by Function Last Ten Fiscal Years

Function	1999	2000	2001	2002
<u>Health (continued)</u>				
<u>MR/DD</u>				
Number of Students Enrolled				
Early Intervention Program	51	54	42	65
Preschool	71	76	71	74
School Age	1	-	-	-
Number Employed at Workshop	49	58	58	56
<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	1,023	1,159	1,244	1,246
Amount of Benefits paid to Residents (\$000)	107	124	143	154
Number of Veterans Transported	657	724	1,035	1,002
<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

Source: Union County Elected Officials and Department Heads

Table 17

2003	2004	2005	2006	2007	2008
73	61	66	88	59	49
78	73	88	82	103	118
-	-	-	-	-	-
61	68	70	58	47	85
n/a	n/a	1,458	1,637	2,023	1,590
n/a	n/a	4,580	5,083	10,165	8,740
n/a	n/a	7,280	7,010	5,102	8,013
n/a	n/a	296	218	168	162
n/a	n/a	84	54	39	24
n/a	n/a	1,021	1,480	1,580	1,474
n/a	n/a	729	884	653	538
n/a	n/a	6,458	10,221	10,824	10,410
n/a	n/a	2,037	1,946	2,100	2,218
n/a	n/a	38	51	46	44
n/a	n/a	55	77	96	89
n/a	n/a	472	513	492	565
n/a	n/a	398	569	374	877
n/a	n/a	2,573	2,570	2,165	2,272
n/a	n/a	229	208	505	362
n/a	n/a	81.57%	77.79%	78.57%	78.18%
852	946	695	551	327	5,342
104	136	111	89	49	193
985	1,433	1,244	1,540	1,359	1,182
n/a	n/a	19,001	17,493	22,276	18,819
n/a	n/a	220,628	208,450	232,930	251,440
n/a	n/a	15,951	16,590	18,540	20,014
n/a	n/a	2,057	2,938	4,933	3,950
n/a	n/a	1,848	2,119	2,108	2,669
n/a	49	73	70	51	37
n/a	20	28	24	17	16
n/a	3	14	2	1	2
n/a	n/a	40	48	28	32
n/a	n/a	400	400	90	90
n/a	n/a	30	32	30	23
n/a	n/a	2	3	4	5
n/a	n/a	14	18	21	178

UNION COUNTY, OHIO

Capital Asset Statistics by Function

Last Ten Fiscal Years

(amounts expressed in thousands)

Function	1999	2000	2001	2002	2003
General Government					
Legislative and Executive					
Land & Improvements	330	330	249	598	585
Buildings	10,914	14,386	17,021	15,712	14,120
Equipment	931	1,083	941	1,004	1,036
Furniture & Fixtures	214	214	174	179	171
Vehicles	49	94	100	117	98
Judicial					
Land & Improvements	-	-	-	20	20
Buildings	-	-	-	4,776	4,808
Equipment	283	308	212	271	293
Furniture & Fixtures	178	182	120	123	121
Public Safety					
Land & Improvements	143	134	133	133	133
Buildings	45	27	24	24	914
Equipment	806	905	687	739	556
Furniture & Fixtures	74	74	40	51	52
Vehicles	709	835	862	882	726
Public Works					
Land & Improvements	15	15	15	15	15
Buildings	62	62	61	61	67
Equipment	424	450	323	357	398
Furniture & Fixtures	53	62	47	47	53
Vehicles	2,668	2,842	2,865	2,954	3,153
Infrastructure	n/a	n/a	n/a	31,944	36,203
Health					
Land & Improvements	356	356	429	355	341
Buildings	3,986	3,986	3,985	3,988	7,341
Equipment	553	493	366	382	382
Furniture & Fixtures	197	198	50	71	71
Vehicles	46	54	65	80	110
Human Services					
Land & Improvements	-	-	-	-	17
Buildings	9	9	9	9	15
Equipment	157	155	79	100	70
Furniture & Fixtures	127	136	64	64	211
Vehicles	66	107	138	178	180
Construction in Progress					
	-	-	-	-	-
Sewer					
Land	33	33	33	33	33
Net Depreciable Assets	3,440	3,357	3,237	3,070	4,012
Water					
Net Depreciable Assets	1,732	1,707	1,635	1,600	1,750
Building Development					
Net Depreciable Assets	-	27	21	17	28
Memorial Hospital					
Net Capital Assets	20,799	28,302	30,255	30,867	33,565

Source: Union County Auditor

Table 18

Function	2004	2005	2006	2007	2008
General Government					
Legislative and Executive					
Land & Improvements	1,097	1,495	1,411	1,537	1,537
Buildings	15,835	15,734	16,112	16,239	18,923
Equipment	1,730	1,206	1,180	1,793	1,889
Furniture & Fixtures	223	247	244	244	296
Vehicles	126	108	137	146	207
Judicial					
Land & Improvements	20	20	20	20	20
Buildings	4,808	4,808	4,808	4,830	4,830
Equipment	240	290	390	493	515
Furniture & Fixtures	143	143	145	145	149
Public Safety					
Land & Improvements	133	133	139	139	440
Buildings	914	914	940	938	936
Equipment	617	714	844	909	1,178
Furniture & Fixtures	119	52	52	52	52
Vehicles	843	862	955	947	1,232
Public Works					
Land & Improvements	15	15	9	9	9
Buildings	61	61	15	15	15
Equipment	415	445	468	492	427
Furniture & Fixtures	7	87	87	87	87
Vehicles	3,233	3,373	3,493	3,680	3,754
Infrastructure	38,455	42,872	44,079	46,409	51,000
Health					
Land & Improvements	311	311	355	355	355
Buildings	7,231	7,229	4,060	4,060	4,078
Equipment	400	391	419	426	439
Furniture & Fixtures	71	71	106	106	106
Vehicles	83	90	132	110	93
Human Services					
Land & Improvements	17	17	31	31	31
Buildings	15	15	93	165	93
Equipment	84	65	86	96	58
Furniture & Fixtures	217	217	215	215	215
Vehicles	222	258	237	232	296
Construction in Progress	-	289	743	172	-
Sewer					
Land	33	33	29	29	29
Net Depreciable Assets	2,926	2,868	756	728	603
Water					
Net Depreciable Assets	1,530	1,495	-	-	-
Building Development					
Net Depreciable Assets	68	82	61	122	118
Memorial Hospital					
Net Capital Assets	35,744	33,680	35,911	36,004	35,943

Source: Union County Auditor

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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

UNION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 24, 2009**