

**UNION COUNTY FINANCIAL CONDITION
UNION COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2007



Mary Taylor, CPA
Auditor of State

UNION COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Federal Awards Expenditures Schedule.....	1
Notes to the Federal Awards Expenditures Schedule	5
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program, Internal Control Over Compliance in Accordance with OMB Circular A-133, and Federal Awards Expenditures Schedule	9
Schedule of Findings	11
Schedule of Prior Audit Findings	15

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UNION COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007**

FEDERAL GRANTOR/Pass-Through Grantor/ 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	\$ 136,051
<i>Ohio Department of Development</i>			
County Commissioners Home Investment Partnership Program	B-C-06-073-2	14.239	8,649
Community Development Block Grants/State's Program	B-E-03-073-1	14.228	91,457
Community Development Block Grants/State's Program	B-F-04-073-1	14.228	31,818
Community Development Block Grants/State's Program	B-F-06-073-1	14.228	79,255
Community Development Block Grants/State's Program	B-C-06-073-1	14.228	143,741
Total Community Development Block Grant/State's Program			<u>346,271</u>
Total U.S. Department of Housing and Urban Development			<u>490,971</u>
U.S. DEPARTMENT OF JUSTICE			
County Sheriff Bulletproof Vest Partnership Program	NA	16.607	10,384
County Sheriff Public Safety Partnership and Community Policing Program	NA	16.710	4,132
<i>Attorney General of the State of Ohio</i>			
County Prosecutor Crime Victim Assistance	2006-VA-GENE-430	16.575	81,390
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Sheriff 2007-2008 GREAT Grant	2007-JV-FX-0189	16.737	288
2007 NIBRS & MDC	2006-JG-LLE-5157	16.738	20,000
			<u>20,288</u>
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
County Prosecutor Violence Against Women	2000-WF-VA5-8421	16.588	25,535
Total U.S. Department of Justice			<u>141,729</u>
U.S. DEPARTMENT OF LABOR			
<i>Ohio Department of Jobs and Family Services</i>			
Department of Job and Family Services Workforce Investment Act Cluster			
Workforce Investment Act - Adult	31-6400-087	17.258	92,644
Workforce Investment Act - Dislocated Worker	31-6400-087	17.260	26,649
Total Workforce Investment Act Cluster			<u>119,293</u>
Total U.S. Department of Labor			<u>119,293</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Airport Authority</i>			
Airport Improvement Program	NA	20.106	9,248
Airport Improvement Program	NA	20.106	69,598
Airport Improvement Program	NA	20.106	115,009
Total Airport Improvement Program			<u>193,855</u>

UNION COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF TRANSPORTATION (continued)			
<i>Ohio Department of Transportation</i>			
County Engineer			
Highway Planning and Construction	PID #24492	20.205	870,041
Highway Planning and Construction	PID #78885	20.205	49,766
Highway Planning and Construction	PID #81881	20.205	269,739
Highway Planning and Construction	PID #81975	20.205	46,800
Total Highway Planning and Construction			<u>1,236,346</u>
Union County Agency Transportation Services			
Capital Assistance Program for Elderly and Persons with Disabilities	PTC-950-PTC-929	20.513	37,521
County Sheriff			
State & Community Highway Safety	HVEO-2007-80-00-00493	20.600	19,040
State & Community Highway Safety	HVEO-2008-80-00-00477	20.600	10,315
			<u>29,355</u>
Total U.S. Department of Transportation			<u>1,497,077</u>
U.S. ELECTIONS ASSISTANCE COMMISSION			
<i>Ohio Secretary of State</i>			
Board of Elections			
Help America Vote Act - (Voter Education/poll worker training)	31-6400-087	39.011	5,489
Total Election Assistance Commission			<u>5,489</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Ohio Department of Education</i>			
Adult Basic Literacy Education			
Adult Education - State Grant Program	114975 AB-SL2007	84.002	10,122
Adult Education - State Grant Program	114975 AB-SI2007	84.002	2,333
Adult Education - State Grant Program	114975 AB-SL2008	84.002	2,113
Adult Education - State Grant Program	114975 AB-SI2008	84.002	15,941
			<u>30,509</u>
Board of Mental Retardation Developmentally Disabled			
Special Education			
Special Education - Preschool Grants	071175-PGS1-2007	84.173	22,315
Special Education - Preschool Grants	071175-PGS1-2008	84.173	2,486
Total Special Education			<u>24,801</u>
Board of Mental Retardation Developmentally Disabled			
Innovative Educational Program Strategies	071175-C2S1-2007	84.298	127
Innovative Educational Program Strategies	071175-C2S1-2008	84.298	10
Total Innovative Educational Program Strategies			<u>137</u>
Total U.S. Department of Education			<u>55,447</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	7,464
Union County Council on Aging			
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	EL 005775	93.044	39,484

UNION COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007
(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	48-CS-06-01	93.556	35,146
<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	18,501
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Community Based Child Abuse Prevention Grants	48-CS-06-04	93.590	33,385
<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	34,728
Child Abuse Challenging Grants	31-6400-087	93.672	1,162
Independent Living	31-6400-087	93.674	17,058
			<u>52,948</u>
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation and Developmental Disabilities			
Social Services Block Grant-2007	31-6400-087	93.667	18,806
Social Services Block Grant-2008	31-6400-087	93.667	17,942
			<u>36,748</u>
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
Social Services Block Grant	31-6400-087	93.667	21,067
Total Social Services Block Grant			<u>57,815</u>
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Board			
State Children's Insurance Program	31-6400-087	93.767	72,313
<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	28,054
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation and Developmental Disabilities			
State Children's Insurance Program	31-6400-087	93.767	4,631
Total State Children's Insurance Program			<u>104,998</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
Gateway to Opportunity	31-6400-087	93.958	1,760
<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	194,426
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation and Developmental Disabilities			
Waiver Admin. Claiming	31-6400-087	93.778	24,929
Community Alternative Funding System	31-6400-087	93.778	496,412
Target Case Management	31-6400-087	93.778	373,027
Adult Day Hab	31-6400-087	93.778	255,476
			<u>1,149,844</u>

UNION COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007
(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	494,929
<i>Ohio Department of Alcohol and Drug Addiction Services</i> Mental Health and Recovery Board Medical Assistance Program	31-6400-087	93.778	52,911
Total Medical Assistance Program			<u>1,697,684</u>
Total U.S. Department of Health and Human Services			<u>2,288,890</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Ohio Department of Public Safety /Office of Criminal Justice Services</i>			
<i>Ohio Emergency Management Agency</i> Risk Management			
FY2002 Pre-Disaster Mitigation Program	EMC-2002-GR-7037	97.047	2,866
Homeland Security Grant Program		97.067	37,415
Emergency Management Performance Grant		97.042	<u>6,951</u>
Total U.S. Department of Homeland Security			<u>47,232</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 4,646,128</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, 2007

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 of programs for federal fiscal year 2006 and 2007 were incorporated into the Homeland Security Grant (97.067) in accordance with the guidance from the U.S. Department of Homeland Security.

	<i>Risk Management</i>		
	2006		
97.053	Citizen Corps Program Grant		1,500
97.067	Homeland Security Grant Program	\$	1,500
	<i>Risk Management</i>		
	2007		
97.053	Citizen Corps Program Grant		7,150
97.073	State Homeland Security Grant Program		15,608
97.042	Emergency Management Performance Grant		13,157
97.067	Homeland Security Grant Program	\$	35,915
97.067	Total Homeland Security Grant Program	\$	37,415

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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, 2007, which collectively comprises the County's basic financial statements and have issued our report thereon dated August 14, 2008. 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 also 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.

We consider the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting: 2007-001

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. However, 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 matters that we reported to the County's management in a separate letter dated August 14, 2008.

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

August 14, 2008



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, 2007. 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, 2007. 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 2007-002.

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 2007-002 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, 2007, and have issued our report thereon dated August 14, 2008, 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 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.



Mary Taylor, CPA
Auditor of State

August 14, 2008

UNION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2007

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 Community Development Block Grant – CFDA #14.228 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, 2007
(Continued)

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

Finding Number	2007-001
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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.

Forty four modification or audit adjustments and reclassifications were necessary to the County's basic financial statements to accurately reflect account balances reported. Errors included incorrect receipt posting, incorrect capital asset additions, incorrect accruals amounts and accruals not posted to the trial balances. The County's financial statements have been adjusted to accurately reflect these adjustments and reclassifications. 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 cash receipts and expenditures within the County Auditor's office, and within the County's accounting system, are accurate. The comments 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 over financial statements prepared by outside contractors and consultants.

UNION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2007
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2007-002
CFDA Title and Number	CFDA #14.228 – Community Development Block Grant - State's Program
Federal Award Number / Year	Community Development Block Grant – State's Program B-F-04-073-1, B-E-03-073-1, B-F-06-073-1, B-C-06-073-1
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 any funds.

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

Grant	Drawdown Date	Amount	Balance on Hand After 15 Days	# of Days Until Balance Reduced Below \$5,000
B-F-04-73-1	1/10/07	\$ 30,200	\$ 30,200	4
B-C-06-73-1	6/11/07	56,839	109,244	184 days in 2007; draw-down unspent at 12/31/07
B-C-06-73-1	6/18/07	96,413	109,244	178 days in 2007; draw-down unspent at 12/31/07
B-C-06-73-1	12/17/07	5,622	45,661	draw-down unspent at 12/31/07

UNION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2007
(Continued)

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

Finding Number	2007-002 (Continued)
CFDA Title and Number	CFDA #14.228 – Community Development Block Grant - State's Program
Federal Award Number / Year	Community Development Block Grant – State's Program B-F-04-073-1, B-E-03-073-1, B-F-06-073-1, B-C-06-073-1
Federal Agency	United States Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Development

Cash Management (Continued)

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

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

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

Officials' Response and Corrective Action Plan:

It is very difficult to disburse the CDBG and HOME funds within fifteen days of receipt. One of the contributing factors is that OHCP promotes working with small contractors and most of these smaller contractors cannot afford a lengthy waiting period for their payment. Therefore we try to keep the cash on hand to expedite payment. In order to avoid violating the 15-day rule, with the beginning of the next grant cycle we will be advancing payments to vendors from the general fund and reimbursing the general fund from the drawdown receipts of CDBG and HOME funds.

Regarding interest earned on these funds, we will be discussing with the County Treasurer the possibility of placing those funds in a non-interest bearing account. Additionally we are working with the County Auditor to ensure that the interest earned in the current interest bearing account is remitted to OHCP.

Anticipated Completion Date: October 31, 2008
Responsible Contact Person: Rebecca Roush

UNION COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2007

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2006-001	Sick and vacation leave accrual rates for county employees	Yes	
2006-002	Finding for Recovery Repaid Under Audit-unallowable travel reimbursement	Yes	

UNION COUNTY, OHIO

COMPREHENSIVE

ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended December 31, 2007

**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, 2007
Table of Contents

I. INTRODUCTORY SECTION

Letter of Transmittal - - - - -	1
GFOA Certificate of Achievement - - - - -	7
Principal Officials- - - - -	8
Organization Chart- - - - -	9
Duties and Responsibilities of the County Auditor - - - - -	10

II. FINANCIAL SECTION

Independent Accountants' Report - - - - -	11
Management's Discussion and Analysis- - - - -	13
General Purpose External Financial Statements	
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Assets- - - - -	21
Statement of Activities- - - - -	22
Fund Financial Statements:	
Balance Sheet - Governmental Funds- - - - -	24
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - - - - -	26
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	
General Fund - - - - -	28
Board of MR/DD Fund- - - - -	29
Statement of Fund Net Assets - Proprietary Funds - - - - -	30
Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds - - - - -	31
Statement of Cash Flows - Proprietary Funds - - - - -	32
Statement of Assets and Liabilities - Fiduciary Funds- - - - -	33
Notes to the Basic Financial Statements - - - - -	34
Required Supplementary Information- - - - -	78

UNION COUNTY, OHIO

Comprehensive Annual Financial Report
For the Year Ended December 31, 2007
Table of Contents (continued)

Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Major Governmental Funds	
General Fund - - - - -	80
Board of MR/DD - - - - -	86
Nonmajor Governmental Funds	
Fund Descriptions - - - - -	87
Combining Balance Sheet - Nonmajor Governmental Funds - - - - -	91
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - - - - -	92
Combining Balance Sheet - Nonmajor Special Revenue Funds - - - - -	93
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds - - - - -	103
Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balances- Budget (Non-GAAP Basis) and Actual - Nonmajor Special Revenue Funds	
Real Estate Assessment - - - - -	112
Computer Legal Research Service - - - - -	113
Common Pleas Special Projects- - - - -	114
Delinquent Real Estate Tax Collection - - - - -	115
Treasurer Prepaid Interest - - - - -	116
Federal Chip Grant - - - - -	117
Probate Court Conduct Business - - - - -	118
Indigent Guardianship- - - - -	119
Probate Special Projects - - - - -	120
Clerk of Courts Computerization - - - - -	121
Probate and Juvenile Court Computerization - - - - -	122
Probate and Juvenile Court Computer Research - - - - -	123
Juvenile Court Indigent Offenders - - - - -	124
Certificate Title Administration - - - - -	125
Dispute Resolution - - - - -	126
Economic Development - - - - -	127
Convention / Tourist Bureau - - - - -	128
DUI - - - - -	129
Forfeitures - - - - -	130
Sheriff CCW Rotary - - - - -	131
Sheriff Policing Rotary - - - - -	132
DARE Community Education - - - - -	133
Youth Services Subsidy Grant - - - - -	134

UNION COUNTY, OHIO
Comprehensive Annual Financial Report
For the Year Ended December 31, 2007
Table of Contents (continued)

Nonmajor Special Revenue Funds: (continued)	
911 Emergency - - - - -	135
Local Emergency Planning- - - - -	136
Juvenile Tobacco - - - - -	137
Law Enforcement Memorial Fund - - - - -	138
Juvenile Special Projects- - - - -	139
VOCA Grant - - - - -	140
VAWA Grant - - - - -	141
Motor Vehicle and Gasoline Tax - - - - -	142
Road and Bridge - - - - -	143
Ditch Rotary Fund- - - - -	144
Ditch Maintenance - - - - -	145
Dog and Kennel - - - - -	146
ADAMH - - - - -	147
Preschool Grant - - - - -	148
Community Support Services - - - - -	149
Public Assistance - - - - -	150
Coordination Transportation - - - - -	151
Child Support Enforcement Agency - - - - -	152
Children's Services - - - - -	153
Adult Basic Literacy Grant (ABLE) - - - - -	154
Council on Aging - - - - -	155
Workplace Investment Act- - - - -	156
Collaborative Family Risk Fund- - - - -	157
Combining Balance Sheet - Nonmajor Debt Service Funds - - - - -	159
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds - - - - -	160
Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balances- Budget (Non-GAAP Basis) and Actual - Nonmajor Debt Service Funds	
Bond Retirement Fund - - - - -	161
Sales Tax Debt Fund - - - - -	162
Combining Balance Sheet - Nonmajor Capital Projects Funds - - - - -	164
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds - - - - -	167
Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balances- Budget (Non-GAAP Basis) and Actual - Nonmajor & Major Capital Projects Funds	
Capital Improvements - - - - -	170
Federal Grant Fund and Recapture CDBG- - - - -	171
Ditch Equipment Building Fund - - - - -	172
Board of MR/DD Capital Fund - - - - -	173

UNION COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2007

Table of Contents (continued)

Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balances- Budget (Non-GAAP Basis) and Actual - Nonmajor & Major Capital Projects Funds-Continued	
Sheriff's Facilities Construction - - - - -	174
Ag Center - - - - -	175
London Avenue Government Building - - - - -	176
Main Street Building Acquisition and Remodel - - - - -	177
Capital Project Issue II Funds - - - - -	178
Nonmajor Proprietary Funds	
Fund Descriptions- - - - -	179
Combining Statement of Net Assets - Nonmajor Proprietary Funds - - - - -	180
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Nonmajor Proprietary Funds - - - - -	181
Combining Statement of Cash Flows - Nonmajor Proprietary Funds - - - - -	182
Individual Fund Schedules of Revenues, Expenses and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - Nonmajor Proprietary Funds	
Sanitary Sewer District - - - - -	183
Water District - - - - -	184
Building and Development - - - - -	185
Combining Statements - Nonmajor Fiduciary Funds	
Fund Descriptions - - - - -	186
Combining Statement of Changes in Assets and Liabilities - All Agency Funds - - - - -	188
Fund Financial Statements - Discretely Presented Component Unit:	
Balance Sheet - Union County Airport Authority- - - - -	192
Statement of Revenues, Expenditures, and Changes in Fund Balances - Union County Airport Authority - - - - -	193
Schedule of Capital Assets - Governmental Activities - - - - -	194
Capital Assets Used in the Operation of Governmental Funds	
Schedule by Source - - - - -	195
Capital Assets Used in the Operation of Governmental Funds	
Schedule by Function - - - - -	196
Capital Assets Used in the Operation of Governmental Funds	
Schedule of Changes by Function - - - - -	197

UNION COUNTY, OHIO

Comprehensive Annual Financial Report
For the Year Ended December 31, 2007
Table of Contents (continued)

III. STATISTICAL SECTION

Financial Trends:

Net Assets by Component - Last Four Years (accrual basis of accounting) - - - - -	S-3
Changes in Net Assets - Last Five Years (accrual basis of accounting) - - - - -	S-4
Fund Balances, Governmental Funds - Last Ten Fiscal Years (modified accrual basis of accounting) - - - - -	S-6
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years (modified accrual basis of accounting) - - - - -	S-8

Revenue Capacity:

Assessed and Estimated Actual Values of Taxable Property - Last Ten Fiscal Years- - -	S-10
Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years - - - -	S-11
Principal Taxpayers - Current and Nine Years Ago- - - - -	S-12
Property Tax Levies and Collections - Last Ten Fiscal Years - - - - -	S-13

Debt Capacity:

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years- - - - -	S-14
Ratios of General Obligation Bonded Debt Outstanding - Last Ten Fiscal Years - - - - -	S-15
Direct and Overlapping Governmental Activities Debt - December 31, 2007- - - - -	S-16
Computation of Legal Debt Margin - Last Ten Fiscal Years- - - - -	S-18
Pledged Revenue Coverage - Last Ten Fiscal Years - - - - -	S-20

Demographic and Economic Information:

Demographic and Economic Statistics - Last Ten Fiscal Years - - - - -	S-21
Principal Employers - Current and Nine Years Ago- - - - -	S-22

Operating Information:

Full-Time Equivalent County Government Employees by Function - Last Ten Fiscal Year	S-23
Operating Indicators by Function - Last Ten Fiscal Years - - - - -	S-24
Capital Asset Statistics by Function - Last Ten Fiscal Years - - - - -	S-30

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or 645-3058

August 14, 2008

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, 2007. 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, 2007. 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 2006 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 230,729 acres of its 277,760 total acreage being devoted to agricultural use. The County's remaining acreage has been experiencing rapid development in recent years. However, the acreage devoted to agricultural use decreased less than 1% in 2007.

Unemployment rates in Union County maintained a steady average annual rate of 4.5% during 2007. However, these rates remain below the overall state and national rates.

During 2007, Union County issued 671 residential permits for an estimated construction value of \$56 million. There were 364 commercial building permits issued at an estimated construction value of \$105 million.

Work began in 2004 on a new commerce district known as Coleman's Crossing. Businesses located here in 2005 and 2006 include the first local Honda of America dealership, Home Depot and Wal-Mart. Development efforts continue with Best Buy, Asian Buffet, BW-3 Restaurant, Marysville First Federal Bank and MC Sports all opening in 2007.

Work began on another commercial development in 2006 called City Gate. Bob Evans Restaurant, Boston's Pizza, Delaware County Bank and Liberty Bank all opened in 2007. Walgreen's Drug Store and White Castle Restaurant are slated to open in 2008.

Union Rural Electric Cooperative broke ground in May 2007 for the renovation and addition to its office in Marysville. When the cooperative moves in their new space in the summer of 2008, the 28,225 square foot facility will bear the LEED Gold Certification designation for Leadership in Energy and Environmental Design. The LEED Green Building Rating System reviews site development, water savings, energy efficiency, materials selection and indoor environmental quality. After a year of operation, the building will also be eligible to receive Energy Star designation for demonstrating a reduction of energy consumption by 54 percent.

During 2008, the City of Marysville's Uptown Renewal Team (URT) is moving forward with an aggressive public-private partnership to revitalize the City's downtown historical district. The City intends to seek Community Development Block Grants (CDBG) and matching funds to make physical and public infrastructure improvements to the downtown center.

The Richwood Business Park completed sanitary sewer work in 2007 and MAI Manufacturing continued its success, exceeding job creation and payroll totals.

In Plain City, Western Credit Union, Ohio Girls Premier Soccer Club, Yoder's Cabinets and Charles Gaul Company all opened businesses in 2007.

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 fifth 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:

In December 2007, the Union County Commissioners issued \$3.5 million Bond Anticipation Notes to renovate a recently acquired 22,000 sq. ft. office building in downtown Marysville. This facility will be renovated into a records repository as well as office space that is needed by the County. The proposed project will be finalized in 2008.

Memorial Hospital of Union County anticipates issuing revenue bonds to finance improvements during 2008-09. That planning process is in the early stages of development.

The North Lewisburg Road Covered Bridge, the new Buck Run Road Covered Bridge, the relocated Pottersburg Covered Bridge, the North Lewisburg Multi-Use Trail and the Big Darby Plains Scenic Byway were dedicated in 2007. These five projects were completed with the assistance of more than \$3.4 million in federal funds with the co-operation of Champaign County, the Village of North Lewisburg, the Union County Commissioners and Engineer Steve Stolte.

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, 2006. This was the twelfth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The preparation of this report would not have been possible without the cooperation of my office staff for the completion of the 2007 CAFR. 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, employees Sue Irwin and Jeff Stauch of the Union County Engineer's Office, and the staff of the Union County Chamber of Commerce for providing us with valuable information and statistical data.

Respectfully submitted,



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, 2006

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.



Oliver S. Cox

President

Jeffrey R. Enser

Executive Director

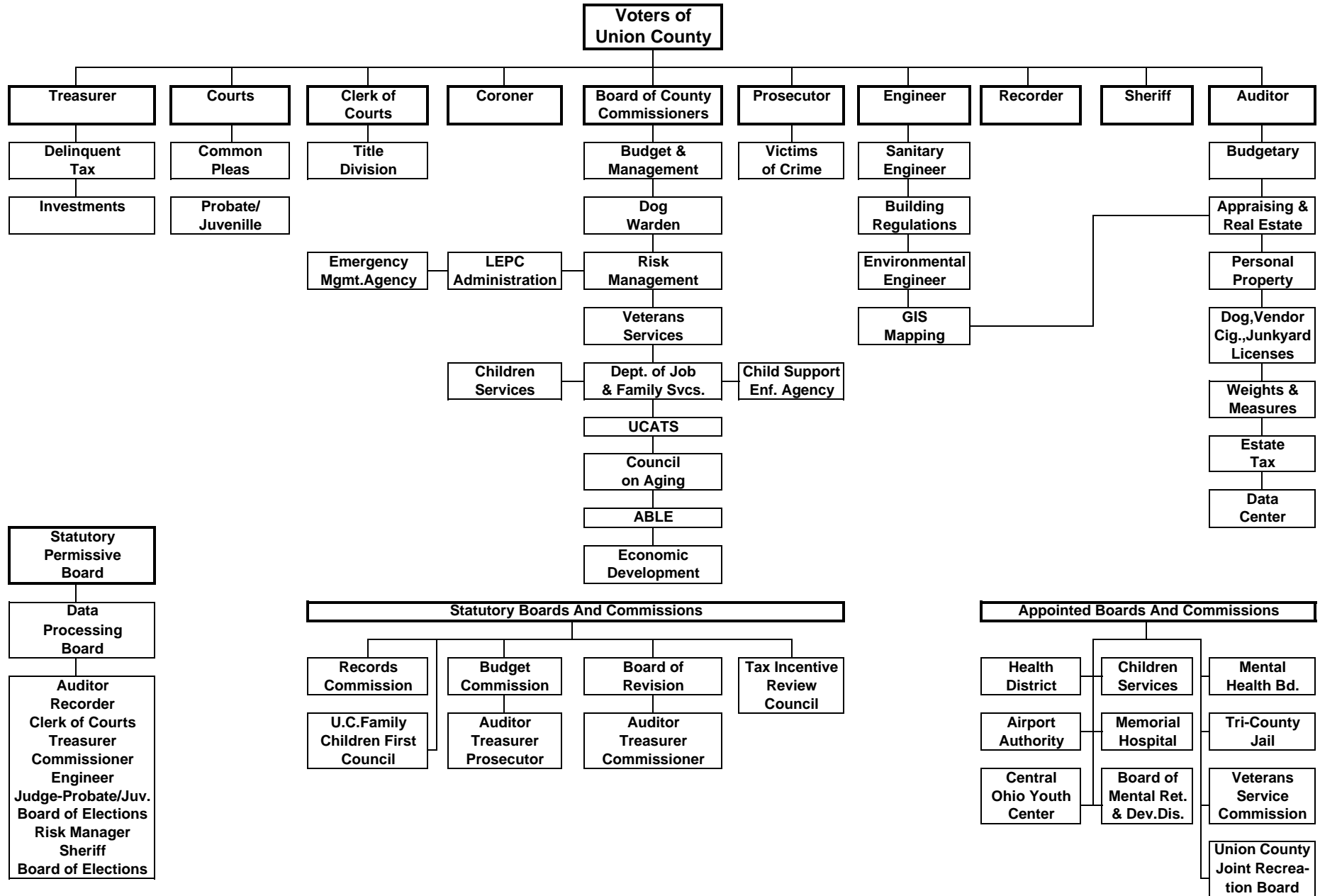
UNION COUNTY, OHIO

**PRINCIPAL OFFICIALS
DECEMBER 31, 2007**

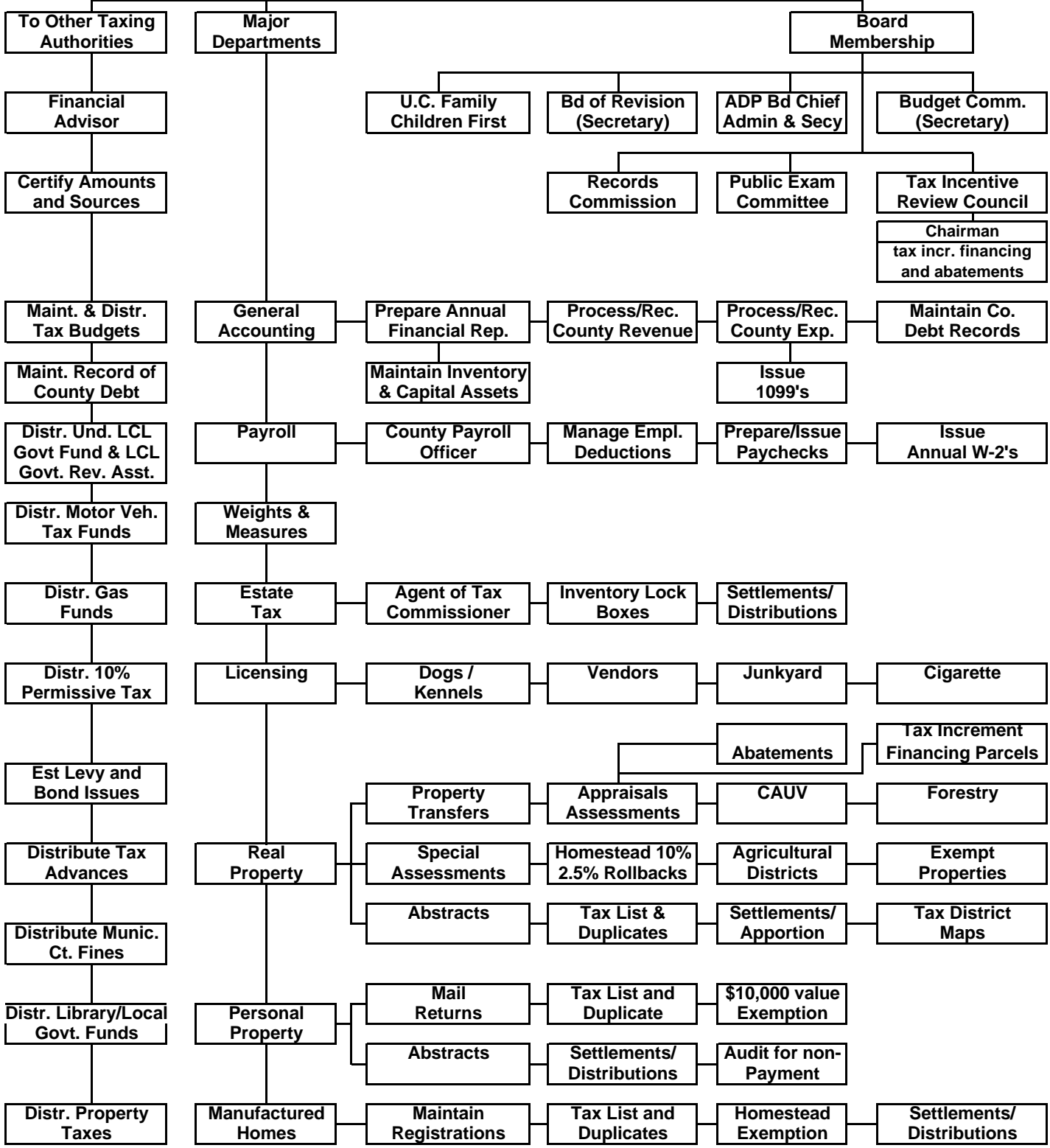
ELECTED OFFICIALS

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
Coroner.....	vid 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, 2007, 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-five 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, 2007, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and Board of MR/DD Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2008, 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 it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We 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

August 14, 2008

UNION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
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, 2007. 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 2007 are as follows:

- The total net assets of the County increased \$15,409,020. Net assets of governmental activities increased \$7,779,509, which represents a 10% increase over fiscal year 2006. Net assets of business-type activities increased \$7,629,511 or 24% from fiscal year 2006.
- The County had \$42,734,977 in expenses related to governmental activities; \$16,167,363 of these expenses was offset by program specific charges for services, grants or contributions. General revenues (primarily taxes and intergovernmental) of \$34,347,123 were adequate to provide for these programs.
- The General Fund, the County's largest major governmental fund, had revenues of \$19,749,410 in 2007, an increase of \$1,009,233 or 5.4% from 2006 revenues. Over 71% of the increase or \$1,248,876 is attributed to higher sales tax collections in 2007. The General Fund, had expenditures of \$16,603,509 in 2007, a decrease of \$1,191,349 or 6.7% from 2006. The increase in revenues, reduction of expenditures, and the sales of assets generating proceeds of \$38,870 contributed to the General Fund balance increase of \$1,693,339 from 2006 to 2007.
- The Union County Board of Mental Retardation and Developmental Disabilities Fund (Board of MR/DD Fund), a major governmental fund, had revenues of \$9,487,744 in 2007, an increase of \$1,248,153 or 15% from 2006 revenues. The Board of MR/DD Fund, had expenditures of \$6,828,151 in 2007, a decrease of \$198,866 or 3% from 2006. The excess of revenue over expenditures contributed to the County Board of MR/DD Fund balance increase of \$2,593,895 from 2006 to 2007.
- The Main Street Building Fund, a major governmental fund, had expenditures of \$574,586 in 2007, an increase of \$174,262 or 43% from 2006. Site planning and architectural work was completed during 2007 for renovation of the Main Street Building, with most work to be completed during 2008.
- In the General Fund, the actual revenues came in \$2,642,267 higher than they were originally budgeted and \$2,580,417 higher than the final budget. Actual expenditures were \$2,291,879 less than the amount in the original budget and \$1,667,314 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 its liabilities at December 31, 2007 by \$126,474,516.
- Site planning and architectural work was completed during 2007 for renovation of the Main Street Building, with most work to be completed during 2008.
- The County's debt for governmental activities decreased \$167,807 in 2007.

UNION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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 Main Street Building 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 2007?" 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 Sewer and Building Development funds.
- Business-Type Activities – These services have a charge based upon the amount of usage. The County charges fees to recoup all or most of the cost of the services provided. The County's Sewer, Building Development, and Memorial Hospital are reported here.
- Component Units – The County includes financial data for the Union County Airport Authority and U-Co Industries. Refer to note 1 to the Basic Financial Statements for detail on the Component Units.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Board of MR/DD Fund, and Main Street Building Fund. The major proprietary fund is the Memorial Hospital Fund. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

UNION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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

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

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

Proprietary Funds 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 30-32 of this report.

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

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

Other Information: In addition to the financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules. Also included is certain required supplementary information required by Governmental Accounting Standards Board Statement No. 34 relating to disclosure about infrastructure reporting using the modified approach. The required supplementary information discussing the condition of the County's infrastructure can be found on pages 78 and 79.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table I provides a summary of the County's net assets for 2007 compared to 2006.

UNION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Assets:						
Current and Other Assets	\$ 46,800	\$ 39,310	\$ 36,160	\$ 26,092	\$ 82,959	\$ 65,402
Capital Assets, Net	65,444	63,742	36,217	36,142	101,661	99,884
Total Assets	<u>112,244</u>	<u>103,052</u>	<u>72,377</u>	<u>62,234</u>	<u>184,620</u>	<u>165,286</u>
Liabilities:						
Current & Other Liabilities	16,394	14,734	6,365	5,008	22,759	19,742
Long term Liabilities	8,611	8,859	26,776	25,620	35,387	34,479
Total Liabilities	<u>25,005</u>	<u>23,593</u>	<u>33,141</u>	<u>30,628</u>	<u>58,146</u>	<u>54,221</u>
Net Assets:						
Invested in Capital Assets						
Net of Related Debt	57,915	56,090	11,783	13,355	69,698	69,445
Restricted	18,900	16,525	4,318	3,648	23,218	20,173
Unrestricted	10,424	6,844	23,135	14,603	33,559	21,447
Total Net Assets	<u>\$ 87,239</u>	<u>\$ 79,459</u>	<u>\$ 39,236</u>	<u>\$ 31,606</u>	<u>\$ 126,475</u>	<u>\$ 111,065</u>

There was a \$7.5 million increase in current assets for governmental activities. An increase in cash and cash equivalents of \$7.9 million, attributable to increases in General Fund, the 3.8 mill replacement levy for the Board of MR/DD, and other governmental fund revenue. Also, there is a growth related increase of \$0.72 million in property tax receivables, and a decrease of \$2 million for intergovernmental receivables. Detail on the increase in net capital assets of \$1.7 million can be found in Note 10 to the Basic Financial Statements and on pages 199 to 201.

Current and Other liabilities increased \$1.66 million from 2006 due to issuance of \$3.5 million note payable related to the Main Street Building project, and increase of \$176,046 in wages payable. The increase was offset by a \$1,404,093 decrease in accounts payable, and \$374,968 decrease 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 \$7.780 million in 2007. As of December 31, 2007, the County is able to report a positive net asset balance of \$87.239 million for its governmental activities. For business-type activities, a net asset balance of \$39.2 million is reported.

Table 2 shows the changes in net assets for 2007 as compared to 2006.

UNION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Table 2
Change in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Program Revenues						
Charges for Service	\$ 6,128	\$ 6,502	\$ 67,920	\$ 61,306	\$ 74,048	\$ 67,808
Operating Grants and Contributions	8,930	9,345	-	-	8,930	9,345
Capital Grants & Contributions	1,109	2,582	558	808	1,667	3,390
Total Program Revenues	<u>16,167</u>	<u>18,429</u>	<u>68,478</u>	<u>62,114</u>	<u>84,645</u>	<u>80,543</u>
General revenues						
Property Taxes	11,916	11,243	-	-	11,916	11,243
Sales Taxes	9,379	7,163	-	-	9,379	7,163
Intergovernmental	9,597	9,109	-	-	9,597	9,109
Interest	1,801	1,542	931	718	2,732	2,260
Gain on Sale of Capital Assets	-	-	-	460	-	460
Other	1,654	1,363	2,203	1,798	3,857	3,161
Total General Revenues	<u>34,347</u>	<u>30,420</u>	<u>3,134</u>	<u>2,976</u>	<u>37,481</u>	<u>33,396</u>
Total Revenues	<u>50,514</u>	<u>48,849</u>	<u>71,612</u>	<u>65,090</u>	<u>122,126</u>	<u>113,939</u>
Program Expenses:						
General Government						
Legislative and Executive	11,990	11,777	-	-	11,990	11,777
Judicial	2,371	2,181	-	-	2,371	2,181
Public Safety	6,735	6,270	-	-	6,735	6,270
Public Works	3,342	3,089	-	-	3,342	3,089
Health	3,835	3,888	-	-	3,835	3,888
Human Services	13,835	14,605	-	-	13,835	14,605
Economic Development	298	306	-	-	298	306
Other	-	-	-	-	-	-
Interest and Fiscal Charges	329	380	-	-	329	380
Sanitary Sewer District	-	-	223	1,109	223	1,109
Water District	-	-	150	220	150	220
Building and Development	-	-	731	955	731	955
Memorial Hospital	-	-	62,880	60,705	62,880	60,705
Total Expenses	<u>42,735</u>	<u>42,496</u>	<u>63,984</u>	<u>62,989</u>	<u>106,719</u>	<u>105,485</u>
Change in Net Assets	<u>\$ 7,779</u>	<u>\$ 6,353</u>	<u>\$ 7,628</u>	<u>\$ 2,101</u>	<u>\$ 15,407</u>	<u>\$ 8,454</u>
Ending Net Assets	<u>\$ 87,238</u>	<u>\$ 79,459</u>	<u>\$ 39,236</u>	<u>\$ 31,606</u>	<u>\$ 126,474</u>	<u>\$ 111,065</u>

UNION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

FINANCIAL ANALYSIS – GOVERNMENT ACTIVITIES

The major program expenses for the County are Human Services, Legislative & Executive, Public Safety, Public Works, and Health. These programs account for 93 percent of the total governmental activities. Human Services represent costs associated with providing services for various state and locally mandated welfare programs. These programs include the Board of Mental Retardation, Children's Services, and the Department of Jobs and Family Services. Legislative & Executive represents costs associated with risk management, insurance, common facilities, maintenance, equipment and various administrative departments. Public Safety primarily involves costs associated with the Sheriff's department. Public Works expenses are mainly associated with maintaining the roads and bridges of the county. Health costs are primarily expenses related to grants for mental health, alcohol and drug, and community support.

Funding for the major programs indicated above is from charges for 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 Mental Retardation and Developmental Disabilities School is partially supported through voted property tax levies. The operation of the 9-1-1 emergency phone system is also partially supported with a voted property tax levy. Charges for services revenue is about the same as 2006 for government activities. Operating grants decreased about \$415,000 from 2006 revenues. The capital grant decrease of \$1.47 million is primarily related to special project Federal road and bridge program monies received in 2006. General revenues exceeded 2006 revenues due to healthy 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 2007	Net Cost of Services 2007	Total Cost of Services 2006	Net Cost of Services 2006
General Government				
Legislative and Executive	\$ 11,990	\$ 8,651	\$ 11,777	\$ 7,999
Judicial	2,371	1,670	2,181	1,537
Public Safety	6,735	5,543	6,270	4,707
Public Works	3,342	1,705	3,089	(20)
Health	3,835	2,469	3,888	1,157
Human Services	13,835	5,924	14,605	8,021
Economic Development	298	277	306	286
Interest and Fiscal Charges	329	329	380	380
Total Governmental Activities	<u>\$ 42,735</u>	<u>\$ 26,568</u>	<u>\$ 42,496</u>	<u>\$ 24,067</u>

UNION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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 \$36,091 from the prior year. Program revenues were above expenses by \$50,470 for the Sewer Fund, and below expenses by \$143,795 for the Water District and \$495 for the Building Development Fund. Program revenues were about \$4.6 million 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 less than 1% over the original budget. Actual revenues were 15% or \$2,580,417 above the revised budgeted amount, primarily due to increased interest, sales and property tax revenue. The expenditures budget was reduced 3% during the year. Actual expenditures ended the year \$1,667,314 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, 2007 was \$101,661,113 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, furniture & fixtures, construction in progress, and infrastructure made up of roads and bridges.

Detail on governmental capital asset activity can be found on pages 195-197 and in Note 10 of this document. There were open projects left in construction in progress (CIP) amounting to \$742,817 at the end of 2006. All 2007 completed projects have been capitalized as additions. At the end of 2007 there were other projects started during the year that resulted in \$172,175 which is being carried as CIP. Infrastructure improvements increased the infrastructure investment of the County by \$2,329,660.

The modified approach is used for reporting the Union County's infrastructure assets. The plan includes a ten year program for road repairs and improvements and an annual bridge evaluation in accordance with Ohio Department of Transportation requirements. Currently 93% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75% of the roads at 5 or higher. For bridges, 97% of the bridges met or exceeded

UNION COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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 \$7,654,249 for 2007. Actual expenditures for the year were \$6,888,337. For more information on the rating system and results, refer to Required Supplementary Information beginning on page 78 of this report.

Short Term Debt: At December 31, 2007, the County had \$3,500,000. Refer to note 16 for additional information.

Long Term Debt: At December 31, 2007, the County had bonded debt outstanding of \$28,300,000. Of this amount, \$20,835,000 is expected to be repaid from business-type activities and \$4,690,000 represents sales tax revenue bonds. 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 on Note 17 of this report.

ECONOMIC FACTORS

The average unemployment rate in the County was 4.3% for 2007, slightly lower than the 4.5% rate in December 2006. This compares favorably to the State rate of 5.6% and to the national rate of 4.6%. Union County's strong industrial segment allows the County to enjoy the fourth lowest unemployment rate in Ohio.

Union County is primarily an agricultural community with 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 2007. 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, 2007

	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	\$25,919,595	\$1,649,184	\$27,568,779		\$869,140
In Segregated Accounts - - - - -	177,833	17,309,534	17,487,367	675,224	-
Investments - - - - -	-	357,697	357,697	609,727	-
Materials and Supplies Inventory - - - - -	369,028	392,215	761,243	650,655	-
Accrued Interest Receivable - - - - -	57,102	4,233	61,335	-	-
Loans Receivable - - - - -	106,930	-	106,930	-	-
Accounts Receivable - - - - -	139,877	10,398,888	10,538,765	861,683	-
Intergovernmental Receivable - - - - -	4,055,071	-	4,055,071	-	-
Prepaid Items - - - - -	-	322,511	322,511	18,588	-
Sales Tax Receivable - - - - -	2,271,539	-	2,271,539	-	-
Property Taxes Receivable - - - - -	13,140,290	-	13,140,290	-	-
Unamortized Issuance Costs - - - - -	42,097	1,407,969	1,450,066	41,588	-
Restricted Assets:					
Cash and Cash Equivalents With Fiscal and Escrow Agents - - - - -	519,656	4,318,519	4,838,175	-	-
Nondepreciable Capital Assets - - - - -	47,516,057	2,087,257	49,603,314	264,515	881,772
Depreciable Capital Assets, Net - - - - -	17,928,436	34,129,363	52,057,799	1,636,533	1,555,115
Total Assets	112,243,511	72,377,370	184,620,881	4,758,513	3,306,027
Liabilities					
Wages Payable - - - - -	743,492	2,074,482	2,817,974	-	276
Accounts Payable - - - - -	295,518	2,393,115	2,688,633	1,537,122	-
Contracts Payable - - - - -	19,846	1,297,314	1,317,160	56,413	-
Intergovernmental Payable - - - - -	350,382	600,769	951,151	-	-
Accrued Interest Payable - - - - -	28,096	-	28,096	-	-
Unearned Revenue - - - - -	11,456,773	-	11,456,773	-	-
Notes Payable - - - - -	3,500,000	-	3,500,000	-	-
Long-Term Liabilities:					
Due Within One Year - - - - -	1,700,541	2,734,487	4,435,028	-	25,256
Due in More Than One Year - - - - -	6,910,345	24,041,205	30,951,550	-	81,674
Total Liabilities	25,004,993	33,141,372	58,146,365	1,593,535	107,206
Net Assets					
Invested in Capital Assets, Net of related debt - - - - -	57,915,110	11,782,702	69,697,812	1,901,048	2,329,957
Restricted For:					
Capital Projects - - - - -	1,738,602	1,283,444	3,022,046	-	-
Debt Service - - - - -	186,530	85,343	271,873	-	-
Human Service Programs - - - - -	8,980,021	-	8,980,021	-	-
Public Works Projects - - - - -	3,470,964	-	3,470,964	-	-
Health Programs - - - - -	2,146,086	-	2,146,086	-	-
Legislative and Executive - - - - -	954,009	-	954,009	-	-
Public Safety - - - - -	987,042	-	987,042	-	-
Judicial - - - - -	322,588	-	322,588	-	-
Economic Development - - - - -	113,936	-	113,936	-	-
Other Hospital Restrictions - - - - -	-	2,949,732	2,949,732	-	-
Unrestricted - - - - -	\$10,423,630	23,134,777	33,558,407	1,263,930	868,864
Total Net Assets	\$87,238,518	\$39,235,998	\$126,474,516	\$3,164,978	\$3,198,821

See accompanying notes to the basic financial statements.

Union County, Ohio

**Statement of Activities
For The Year Ended December 31, 2007**

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<u>Governmental Activities:</u>				
General Government:				
Legislative and Executive.....	\$11,990,209	\$2,747,434	\$391,160	\$201,015
Judicial.....	2,371,200	636,768	64,316	-
Public Safety.....	6,735,640	609,138	582,840	-
Public Works.....	3,341,555	728,309	-	908,125
Health.....	3,834,944	210,952	1,155,472	-
Human Services.....	13,834,546	1,173,924	6,736,671	-
Economic Development.....	298,297	21,239	-	-
Interest and Fiscal Charges.....	328,586	-	-	-
Total Governmental Activities.....	42,734,977	6,127,764	8,930,459	1,109,140
<u>Business Type Activities:</u>				
Memorial Hospital.....	62,879,762	66,910,751	-	557,971
Nonmajor:				
Sanitary Sewer District.....	222,616	273,086	-	-
Water District.....	150,000	6,205	-	-
Building and Development.....	730,837	730,342	-	-
Total Business-Type Activities.....	63,983,215	67,920,384	-	557,971
Total Primary Government.....	\$106,718,192	\$74,048,148	\$8,930,459	\$1,667,111
<u>Component Units:</u>				
UCO Industries.....	\$8,940,761	\$9,012,147	\$460,379	\$ -
Airport Authority.....	336,257	151,846	-	561,622
Total Component Units	\$9,277,018	\$9,163,993	\$460,379	\$ 561,622

General Revenues:

Property Taxes Levied for:

General Purposes
Board of MR/DD
Public Safety
Health

Sales Taxes Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs
Interest
Other

Total General Revenues

Change in Net Assets

Net Assets, Beginning of Year

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	
(\$8,650,600)	\$ -	(\$8,650,600)	\$ -	\$ -	
(1,670,116)	-	(1,670,116)	-	-	
(5,543,662)	-	(5,543,662)	-	-	
(1,705,121)	-	(1,705,121)	-	-	
(2,468,520)	-	(2,468,520)	-	-	
(5,923,951)	-	(5,923,951)	-	-	
(277,058)	-	(277,058)	-	-	
(328,586)	-	(328,586)	-	-	
<u>(26,567,614)</u>	-	<u>(26,567,614)</u>	-	-	
-	4,588,960	4,588,960	-	-	
-	50,470	50,470	-	-	
-	(143,795)	(143,795)	-	-	
-	(495)	(495)	-	-	
-	4,495,140	4,495,140	-	-	
<u>(\$26,567,614)</u>	<u>\$4,495,140</u>	<u>(\$22,072,474)</u>	<u>\$ -</u>	<u>\$ -</u>	
\$ -	\$ -	\$ -	\$531,765	\$ -	
-	-	-	-	\$377,211	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$531,765</u>	<u>\$377,211</u>	
4,179,838	-	4,179,838	-	-	
6,577,514	-	6,577,514	-	-	
579,606	-	579,606	-	-	
578,854	-	578,854	-	-	
9,379,361	-	9,379,361	-	-	
9,597,276	-	9,597,276	-	78,400	
1,800,912	931,447	2,732,359	95,421	2,829	
1,653,762	2,202,924	3,856,686	-	8,289	
34,347,123	3,134,371	37,481,494	95,421	466,729	
-	-	-	-	-	
7,779,509	7,629,511	15,409,020	627,186	466,729	
79,459,009	31,606,487	111,065,496	2,537,792	2,732,092	
<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>	

Union County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2007*

	<u>General</u>	<u>Board of MR/DD</u>	<u>Main Street Building</u>	<u>Other Governmental Funds</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents.....	\$ 5,986,625	\$ 9,219,265	\$ 3,503,412	\$ 7,210,293
Cash and Cash Equivalents In Segregated Accounts.....	177,833	-	-	519,656
Material and Supplies Inventory.....	331,329	19,997	-	17,702
Accounts Receivable.....	101,251	851	-	37,775
Intergovernmental Receivable.....	730,631	671,777	-	2,652,663
Interest Receivable.....	48,357	-	-	8,745
Sales Taxes Receivable.....	2,271,539	-	-	-
Property Taxes Receivable.....	4,800,680	7,020,284	-	1,319,326
Loans Receivable.....	106,930	-	-	-
Total Assets	\$ 14,555,175	\$ 16,932,174	\$ 3,503,412	\$ 11,766,160
Liabilities:				
Accounts Payable.....	\$ 22,144	\$ 201,797	\$ -	\$ 71,577
Contracts Payable.....	19,846	-	-	-
Wages Payable.....	289,879	103,799	-	349,814
Intergovernmental Payable.....	232,447	117,935	-	-
Unearned Revenue.....	6,315,466	7,615,914	-	3,868,203
Notes Payable.....	-	-	3,500,000	-
Total Liabilities	6,879,782	8,039,445	3,500,000	4,289,594
Fund Balances:				
Reserved for Encumbrances.....	486,459	-	-	388,361
Reserved for Noncurrent Loans Receivable...	81,674	-	-	-
Reserved for Debt Service.....	-	-	-	186,530
Reserved for Inventory.....	331,329	19,997	-	17,702
Unreserved, Undesignated, Reported in:				
General Fund.....	6,775,931	-	-	-
Special Revenue Funds.....	-	8,872,732	-	5,211,614
Capital Projects & Debt Service Funds.....	-	-	3,412	1,672,359
Total Fund Balances	7,675,393	8,892,729	3,412	7,476,566
Total Liabilities and Fund Balances	\$ 14,555,175	\$ 16,932,174	\$ 3,503,412	\$ 11,766,160

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, 2007*

Total Governmental Funds	Total Governmental Fund Balances	\$ 24,048,100
	Amounts reported for governmental activities in the statement of net assets are different because of the following:	
\$ 25,919,595	Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	65,444,493
697,489		
369,028		
139,877		
4,055,071		
57,102	Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:	
2,271,539	Intergovernmental Receivable	3,796,320
13,140,290	Property Taxes Receivable	968,688
106,930	Sales Tax Receivable	1,577,802
		6,342,810
\$ 46,756,921	Unamortized Issuance Costs represent deferred charges which do not provide current financial resources and, therefore are not reported in the funds	42,097
\$ 295,518	Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
19,846	Accrued Interest Payable	(28,096)
743,492	General Obligation and Sales Tax Revenue Bonds Payable	(7,465,000)
350,382	Mortgage Loan Payable	(64,383)
17,799,583	Compensated Absences Payable	(1,081,503)
3,500,000		(8,638,982)
22,708,821		
874,820		
81,674		
186,530		
369,028		
6,775,931		
14,084,346		
1,675,771		
24,048,100	Net Assets of Governmental Activities	\$ 87,238,518
\$ 46,756,921		

Union County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For The Year Ended December 31, 2007

	<u>General</u>	<u>Board of MR/DD</u>	<u>Main Street Building</u>	<u>Other Governmental</u>
Revenues:				
Property Taxes.....	\$4,028,077	\$6,402,261	-	\$1,103,802
Sales Taxes.....	8,369,261	-	-	-
Charges For Services.....	2,374,971	-	-	2,968,252
Licenses and Permits.....	3,256	-	-	115,146
Fines and Forfeitures.....	155,257	-	-	80,372
Intergovernmental.....	1,965,099	2,958,001	-	14,854,056
Special Assessments.....	-	-	-	126,962
Interest.....	1,686,487	-	-	114,425
Other - Rent.....	430,252	-	-	258
Other.....	736,750	127,482	-	620,288
Total Revenues.....	19,749,410	9,487,744	-	19,983,561
Expenditures:				
Current:				
General Government:				
Legislative and Executive.....	6,688,883	-	400,000	3,954,687
Judicial.....	1,976,036	-	-	194,896
Public Safety.....	5,260,564	-	-	1,335,545
Public Works.....	121,782	-	-	5,417,439
Health.....	362,881	-	-	3,331,361
Human Services.....	1,446,993	6,828,151	-	5,598,802
Economic Development.....	206,308	-	-	90,518
Other.....	540,062	-	-	98,117
Capital Outlay.....	-	-	174,586	216,467
Debt Service:				
Principal Retirement.....	-	-	-	567,807
Interest and Fiscal Charges.....	-	-	-	325,986
Total Expenditures.....	16,603,509	6,828,151	574,586	21,131,625
Excess of Revenues Over (Under) Expenditures.....	3,145,901	2,659,593	(574,586)	(1,148,064)
Other Financing Sources (Uses):				
Transfers In.....	16,000	-	74,912	1,655,888
Transfers Out.....	(1,507,432)	(65,698)	-	(173,670)
Proceeds from issuance of bonds.....	-	-	400,000	-
Sale of capital assets.....	38,870	-	3,410	-
Total Other Financing Sources (Uses).....	(1,452,562)	(65,698)	478,322	1,482,218
Net Change in Fund Balances.....	1,693,339	2,593,895	(96,264)	334,154
Fund Balances Beginning of Year.....	5,936,592	6,301,992	99,676	7,129,667
Increase (Decrease) in Reserve for Inventory	45,462	(3,158)	-	12,745
Fund Balances End of Year.....	\$7,675,393	\$8,892,729	\$3,412	\$7,476,566

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, 2007*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	\$ 4,525,124
	Amounts reported for governmental activities on the statement of activities are different because:	
\$11,534,140	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.	
8,369,261	Capital Outlay - Depreciable Capital Assets	996,950
5,343,223	Capital Outlay - Non-Depreciable Capital Assets	2,501,835
118,402	Depreciation	(1,475,061)
235,629		
19,777,156	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.	(321,202)
126,962		
1,800,912	Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.	
430,510	Intergovernmental	(140,281)
1,484,520	Sales Tax	1,010,100
	Property Taxes	<u>381,672</u>
49,220,715		1,251,491
	Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.	550,000
11,043,570	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. The following items resulted in increased interest being reported on the statement of activities:	
2,170,932	Decrease in accrued interest payable	207
6,596,109	Amortization of issuance costs	(2,807)
5,539,221	Bond Proceeds	(400,000)
3,694,242		
13,873,946	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.	
296,826	Compensated absences	80,116
638,179	Mortgage Loan Payable	<u>17,807</u>
391,053		97,923
567,807	Government funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.	55,049
325,986		
45,137,871		
4,082,844	Change in Net Assets of Governmental Activities	\$ 7,779,509
1,746,800		
(1,746,800)		
400,000		
42,280		
442,280		
4,525,124		
19,467,927		
55,049		
\$24,048,100		

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, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Property Taxes	\$3,440,741	\$3,440,741	\$4,028,077	\$587,336
Sales Taxes	7,092,000	7,092,000	8,183,285	1,091,285
Charges for Service	2,652,300	2,652,300	2,409,102	(243,198)
Licenses and Permits	3,300	3,300	3,256	(44)
Fines and Forfeitures	101,000	101,000	153,736	52,736
Intergovernmental	1,929,407	1,991,257	2,004,263	13,006
Interest	1,204,800	1,204,800	1,726,250	521,450
Rental Income	396,500	396,500	423,753	27,253
Other	272,969	272,969	803,562	530,593
Total Revenues	<u>17,093,017</u>	<u>17,154,867</u>	<u>19,735,284</u>	<u>2,580,417</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	8,648,596	8,676,245	7,847,842	828,403
Judicial	2,063,106	2,064,727	1,928,691	136,036
Public Safety	5,520,427	5,374,377	5,302,284	72,093
Public Works	125,000	125,000	121,746	3,254
Health	362,540	371,384	370,020	1,364
Human Services	2,046,397	2,089,397	1,456,143	633,254
Economic Development	206,308	206,308	206,308	0
Other	1,123,493	563,864	570,954	(7,090)
Total Expenditures	<u>20,095,867</u>	<u>19,471,302</u>	<u>17,803,988</u>	<u>1,667,314</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,002,850)</u>	<u>(2,316,435)</u>	<u>1,931,296</u>	<u>4,247,731</u>
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets	0	0	38,870	38,870
Advance Out	0	0	8,000	8,000
Transfers In	0	0	16,000	16,000
Transfers Out	(730,747)	(1,507,432)	(1,507,432)	0
Total Other Financing Sources (Uses)	<u>(730,747)</u>	<u>(1,507,432)</u>	<u>(1,444,562)</u>	<u>62,870</u>
Net Change in Fund Balance	(3,733,597)	(3,823,867)	486,734	4,310,601
Fund Balance, January 1	4,521,227	4,521,227	4,521,227	0
Prior year encumbrances appropriated	464,209	464,209	464,209	0
Fund Balance, December 31	<u>\$1,251,839</u>	<u>\$1,161,569</u>	<u>\$5,472,170</u>	<u>\$4,310,601</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, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Property Taxes	\$5,699,885	\$5,699,885	\$6,402,261	\$702,376
Intergovernmental	2,200,115	2,200,115	2,939,754	739,639
Other	138,100	138,100	127,692	(10,408)
Total Revenues	<u>8,038,100</u>	<u>8,038,100</u>	<u>9,469,707</u>	<u>1,431,607</u>
EXPENDITURES:				
Current:				
Human Services	10,774,488	10,788,631	6,911,864	3,876,767
Total Expenditures	<u>10,774,488</u>	<u>10,788,631</u>	<u>6,911,864</u>	<u>3,876,767</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,736,388)</u>	<u>(2,750,531)</u>	<u>2,557,843</u>	<u>5,308,374</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	(83,000)	(71,400)	(65,698)	5,702
Total Other Financing Sources (Uses)	<u>(83,000)</u>	<u>(71,400)</u>	<u>(65,698)</u>	<u>5,702</u>
Net Change in Fund Balance	(2,819,388)	(2,821,931)	2,492,145	5,314,076
Fund Balance, January 1	6,520,913	6,520,913	6,520,913	0
Prior year encumbrances appropriated	54,430	54,430	54,430	0
Fund Balance, December 31	<u><u>\$3,755,955</u></u>	<u><u>\$3,753,412</u></u>	<u><u>\$9,067,488</u></u>	<u><u>\$5,314,076</u></u>

See accompanying notes to the basic financial statements.

UNION COUNTY, OHIO

Statement of Fund Net Assets

Proprietary Funds

DECEMBER 31, 2007

	Memorial Hospital	Other Enterprise	Total
<u>ASSETS:</u>			
Current Assets:			
Equity In Pooled Cash and Cash Equivalents	-	\$1,649,184	\$1,649,184
Cash and Cash Equivalents in Segregated Accounts	\$17,309,534	-	\$17,309,534
Investments	357,697	-	357,697
Receivables:			
Accounts	10,398,078	810	10,398,888
Accrued Interest	-	4,233	4,233
Materials and Supplies Inventory	392,215	-	392,215
Unamortized Bond Issuance Costs	1,407,969	-	1,407,969
Prepaid Items	322,511	-	322,511
<i>Total Current Assets</i>	<u>30,188,004</u>	<u>1,654,227</u>	<u>31,842,231</u>
Noncurrent Assets:			
Capital Assets:			
Nondepreciable Capital Assets	2,058,716	28,541	2,087,257
Depreciable Capital Assets, Net	33,944,888	184,475	34,129,363
Restricted Cash and Cash Equivalents with Fiscal and Escrow Agents:			
Permanent Endowments	25,000	-	25,000
Bond Indenture Agreement-Cash	1,240,884	-	1,240,884
Capital, Debt, & Other Projects	3,052,635	-	3,052,635
<i>Total Noncurrent Assets</i>	<u>40,322,123</u>	<u>213,016</u>	<u>40,535,139</u>
TOTAL ASSETS	<u>70,510,127</u>	<u>1,867,243</u>	<u>72,377,370</u>
<u>LIABILITIES:</u>			
Current Liabilities:			
Wages Payable	2,054,737	19,745	2,074,482
Accounts Payable	2,392,309	806	2,393,115
Contracts Payable	1,278,006	19,308	1,297,314
Intergovernmental Payable	587,102	13,667	600,769
Notes Payable	87,386	-	87,386
Compensated Absences Payable	1,520,803	-	1,520,803
Capital Lease Payable-short term	21,298	-	21,298
Bonds Payable	1,105,000	-	1,105,000
<i>Total Current Liabilities</i>	<u>9,046,641</u>	<u>53,526</u>	<u>9,100,167</u>
Long-Term Liabilities:			
Compensated Absences Payable	749,052	71,919	820,971
Bonds Payable	19,730,000	-	19,730,000
Capital Lease Payable	33,381	-	33,381
Notes Payable	3,456,853	-	3,456,853
<i>Total Long-Term Liabilities</i>	<u>23,969,286</u>	<u>71,919</u>	<u>24,041,205</u>
TOTAL LIABILITIES	<u>33,015,927</u>	<u>125,445</u>	<u>33,141,372</u>
<u>NET ASSETS:</u>			
Invested in Capital Assets, Net of Related Debt	11,569,686	213,016	11,782,702
Restricted:			
Permanent Endowments	25,000	-	25,000
Debt, Capital, & Other Projects	4,293,519	-	4,293,519
Unrestricted	21,605,995	1,528,782	23,134,777
<i>Total Net Assets</i>	<u>\$37,494,200</u>	<u>\$1,741,798</u>	<u>\$39,235,998</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, 2007

OPERATING REVENUES:	Memorial Hospital	Other Enterprise	Total
Charges For Services	\$ -	\$920,670	\$920,670
License and Permits	-	33,901	33,901
Net Patient Services	66,910,751	-	66,910,751
Tap-in Fees	-	6,300	6,300
Special Assessment	-	48,762	48,762
Other	1,810,362	4,677	1,815,039
<i>Total operating revenue</i>	<u>68,721,113</u>	<u>1,014,310</u>	<u>69,735,423</u>
 OPERATING EXPENSES:			
Personal Services	35,752,675	641,357	36,394,032
Contract Services	9,966,674	255,152	10,221,826
Materials and Supplies	13,318,081	15,003	13,333,084
Depreciation and Amortization	2,743,587	19,297	2,762,884
Other Operating Expenses	-	172,644	172,644
<i>Total Operating Expenses</i>	<u>61,781,017</u>	<u>1,103,453</u>	<u>62,884,470</u>
 <i>OPERATING INCOME (Loss)</i>	<u>6,940,096</u>	<u>(89,143)</u>	<u>6,850,953</u>
 NON-OPERATING REVENUES (EXPENSES):			
Interest income	849,320	82,127	931,447
Gifts, Grants, and Bequests	557,971	-	557,971
Interest and Fiscal Charges	(1,098,745)	-	(1,098,745)
Other Non-Operating Income	387,885	-	387,885
<i>Total Non-Operating Income (Expenses)</i>	<u>696,431</u>	<u>82,127</u>	<u>778,558</u>
 <i>Change in Net Assets</i>	<u>7,636,527</u>	<u>(7,016)</u>	<u>7,629,511</u>
 <i>Net Assets - Beginning of Year</i>	<u>29,857,673</u>	<u>1,748,814</u>	<u>31,606,487</u>
 <i>Net Assets - End of Year</i>	<u>\$37,494,200</u>	<u>\$1,741,798</u>	<u>\$39,235,998</u>

See accompanying notes to the basic financial statements.

UNION COUNTY, OHIO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2007

	Memorial Hospital	Other Enterprise	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash flows from operating activities:			
Cash received from sales/service charges.....	\$ -	\$ 960,061	\$ 960,061
Cash received from patients and third-party payer.....	65,669,958	-	65,669,958
Cash payments for personal services.....	(35,421,371)	(652,616)	(36,073,987)
Cash payments for contract services.....	-	(237,008)	(237,008)
Cash payments for supplies and materials.....	(23,306,725)	(13,563)	(23,320,288)
Other cash (payments)/receipts.....	1,810,362	(120,791)	1,689,571
<i>Net Cash Provided by (Used in) Operating Activities</i>	8,752,224	(63,917)	8,688,307
Cash flows from capital and related used for financing activities:			
Purchase of capital assets.....	(2,836,911)	-	(2,836,911)
Issuance of debt.....	9,750,000	-	9,750,000
Principal retirement.....	(8,770,998)	-	(8,770,998)
Interest and fiscal charges.....	(1,098,745)	-	(1,098,745)
Grants and Contributions	557,971	-	557,971
<i>Net Cash Used In Capital and Related Financing Activities.....</i>	(2,398,683)	-	(2,398,683)
Cash flows from investing activities:			
Interest income.....	1,146,033	81,157	1,227,190
<i>Net cash provided by investing activities</i>	1,146,033	81,157	1,227,190
Net increase (decrease) in cash and cash equivalents.....	7,499,574	17,240	7,516,814
Cash and cash equivalents at beginning of year.....	14,128,479	1,631,944	15,760,423
Cash and cash equivalents at end of year.....	21,628,053	1,649,184	23,277,237
Reconciliation of operating income to net cash provided by operating activities:			
Operating Income (Loss).....	6,940,096	(89,143)	6,850,953
Adjustments to reconcile operating income to net cash provided by operating activities...			
Depreciation and amortization.....	2,743,587	19,297	2,762,884
Loss (gain) on disposal of capital assets	2,650	-	2,650
Bad debts.....	5,338,366	-	5,338,366
Change in assets and liabilities:			
Other Assets	(1,368,199)	(307)	(1,368,506)
Accounts receivable.....	(6,430,340)	(810)	(6,431,150)
Prepayments.....	-	1,440	1,440
Accrued interest.....	-	(3,243)	(3,243)
Accounts payable.....	172,353	806	173,159
Contracts payable.....	-	17,102	17,102
Accrued wages and benefits.....	-	(260)	(260)
Compensated absences payable.....	-	1,950	1,950
Other accrued expenses.....	1,353,711	-	1,353,711
Due to other governments.....	-	(10,749)	(10,749)
Net cash provided by operating activities.....	\$ 8,752,224	\$ (63,917)	\$ 8,688,307

See accompanying notes to the basic financial statements.

Union County, Ohio

Statement of Assets and Liabilities

Fiduciary Funds

December 31, 2007

	AGENCY FUNDS
<u>Assets:</u>	
Equity in Pooled Cash and Cash Equivalents.....	\$ 6,285,371
Cash and Cash Equivalents:	
In Segregated Accounts.....	732,784
Intergovernmental Receivable.....	1,493,424
Property Taxes Receivable.....	67,851,176
	<u>\$ 76,362,755</u>
<u>Liabilities:</u>	
Undistributed Assets.....	\$ 76,362,755
<i>Total Liabilities</i>	<u>\$ 76,362,755</u>

See accompanying notes to the basic financial statements

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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, 2007

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

Union County Airport Authority – (Continued)

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

U-Co Industries, Inc.

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

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

- Union County General Health District
- Union County Soil and Water Conservation District
- Union County Families and Children First Council
- 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)
- Quantum Health (Joint Venture)
- MPI Real Estate (Joint Venture)
- Marysville Ohio Surgery Center (Joint Venture)
- Marysville Ohio Medical Properties, LLC (Joint Venture)
- County Risk Sharing Authority
- County Commissioners Association of Ohio Service Corporation
- County Employee Benefit Consortium of Ohio

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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, 2007

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.

Main Street Building Fund – This fund accounts for funds used to purchase and remodel the former Heilig-Myers building. Renovations are expected to be completed in October 2008. Upon completion, the building will provide additional office space for the Probate Court, Juvenile Probation, Coroner, Sheriff's Department, and record/archive retention.

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, 2007

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 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, 2007

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, 2007, but were levied to finance 2008 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, 2007

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 2007.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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 (except for Memorial Hospital), 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 2007 the County's and Memorial Hospital'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, 2007

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

F. Cash and Investments –(Continued)

The County has invested funds in STAR Ohio during 2007. 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, 2007.

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

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

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

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Interest is distributed by the County Treasurer to the General Fund; the Motor Vehicle Gasoline Tax, 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 2007 amounted to \$1,883,039 and \$2,829 respectively. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$849,320 and \$95,421 respectively.

G. Prepaids

Prepayments for governmental funds represent cash disbursements which have occurred and are therefore not current expendable resources.

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.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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.

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

K. Capital Assets

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

All capital asset values were initially determined at December 31, 1990, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. Donated capital assets are capitalized at fair market value on the date donated. The County maintains a capitalization threshold of \$2,000, 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, 2007

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	50 years	50 years
Equipment	5-10 years	5-10 years
Furniture/Fixtures	10 years	10 years
Vehicles	5-8 years	5-8 years
Property under Capital Lease	5-15 years	5-15 years

The County’s infrastructure consists of roads 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, 2007

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, debt service and loans receivable.

Q. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services, license fees, 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, 2007

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

For 2007, the County has implemented GASB Statement No. 48, “Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues”.

GASB Statement 48 establishes accounting standards for governments that exchange an interest in their expected future cash flows.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 4 – ACCOUNTABILITY AND COMPLIANCE:

A. The following funds had a deficit fund balance at December 31, 2007:

<u>Fund Type/Fund</u>	<u>Deficit Fund Balance</u>
<u>Special Revenue Funds</u>	
Juvenile Special Projects	(\$1,197)
VAWA Grant	(1,401)
WIA	(6,476)

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.

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 and Board of MR/DD	
	<u>General</u>	<u>Board of MR/DD</u>
Budget Basis	\$ 486,734	\$ 2,492,145
Net adjustments for revenue accruals	14,126	18,037
Net adjustments for expenditure accruals	672,031	(68,064)
Net adjustment for sources/(uses) accruals	(8,000)	0
Encumbrances (budget basis)	<u>528,448</u>	<u>151,777</u>
GAAP Basis	<u>\$ 1,693,339</u>	<u>\$ 2,593,895</u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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, 2007

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 \$4,000 in undeposited cash on hand, which is included on the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

B. DEPOSITS

1. Primary Government

At year-end, the carrying amount of the County's (including the Airport Authority component unit) deposits was \$54,522,254 and the bank balance was \$55,706,999. Each of these balances include non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1. Any differences between the account bank balances and investments and the cash and cash equivalents 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.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 6 - DEPOSITS AND INVESTMENTS:- (CONTINUED)

B. DEPOSITS - (Continued)

These are banks or national banks 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, 2007 totaled \$55,706,999 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-----	39,694,668
Total amount subject to custodial risk-----	<u>39,694,668</u>
Collateralized with securities held by the pledging institution's trust department, and in the County's name-----	14,562,747
FDIC insured-----	1,449,584
Total bank balances-----	<u><u>\$55,706,999</u></u>

2. Component Unit

At year-end, the carrying amount of the UCO Industries component unit's deposits and investments was \$1,284,951 and the bank balance was \$1,573,809. Each of these amounts include non-negotiable certificates of deposit. Any differences between the account bank balances and cash and investments recorded in the financial statements are due to normal reconciling items.

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, 2007 totaled \$1,573,809 and were subject to the following categories of custodial risk:

UCO Industries, Inc.	Amount
Uncollateralized-----	\$575,224
Collateralized with securities held by the pledging institution's trust department, but not in the County's name-----	898,585
Total amount subject to custodial risk-----	<u>1,473,809</u>
Collateralized with securities held by the pledging institution's trust department, and in the County's name-----	0
FDIC insured-----	100,000
Total bank balances-----	<u><u>\$1,573,809</u></u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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, 2007, the fair value of the County’s investments was as follows:

Primary Government	Fair Value	Weighted Average (years)	Percentage of total investment
Federal Agency Securities			
FNMA-----	\$ 999,800	0.323	27.67%
FHLMC-----	500,294	0.168	13.85%
Investment in minority interests-----	357,697	0	9.90%
Investment in STAR Ohio-----	<u>1,755,268</u>	<u>0</u>	<u>48.58%</u>
Total Investments	<u>\$ 3,613,059</u>	<u>0.491</u>	<u>100.00%</u>

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

Credit Risk. State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The County has no investment policy that would further limit its investment choices. The County’s investment in the state investment pool was rated AAAM by Standard and Poor’s and Aaa by Moody’s Investor Services. The County’s investments and their associated ratings as of December 31, 2007 are shown below.

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

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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 41.51%, 9.90% and 48.58% 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	\$ 54,522,254	Governmental Activities	\$ 26,617,084
Investments	3,613,059	Business-Type Activities	23,634,934
Cash on Hand	4,000	Component Unit - Airport	869,140
		Agency Funds	7,018,155
Total	<u>\$ 58,139,313</u>		<u>\$ 58,139,313</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 2007 represent the collection of 2006 taxes. Real property taxes were levied in 2007 after October 1, 2007, on the assessed values as of January 1, 2007, the lien date. These taxes will be collected in and are intended to finance 2007 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 2007 were levied after October 1, 2007, on the assessed values as of December 31, 2006, 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 2007 (other than public utility property) represents the collection of 2007 taxes. Tangible personal property taxes received in 2007 were levied after October 1, 2007, on the true value as of December 31, 2006. Tangible personal property is currently being phased out through 2008 with a rate of 12.5% for 2007 and 6.25% in 2008.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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, 2007, 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 2007 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, 2007, was \$10.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2007 property tax receipts were based are as follows:

Real Property	<u>Assessed Value</u>
Agriculture	\$125,589,590
Residential	726,741,380
Commercial/Industrial/Mineral	229,207,880
Tangible Personal Property	102,984,000
Public Utility	
Real	205,410
Personal	<u>55,416,250</u>
Total Assessed Value	<u><u>\$1,240,144,510</u></u>

NOTE 8 - PERMISSIVE SALES AND USE TAX:

The County Commissioners by resolution imposed a one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. 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, 2007

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

Proceeds of the tax are credited to the General Fund. On the governmental fund financial statements, only amounts that are measurable and available at year-end are accrued as revenue. Sales and Use tax revenue for 2007 amounted to \$8,369,261 for the General Fund. On the statement of activities the full amount of the receivable is recognized as revenue.

NOTE 9 - RECEIVABLES:

Receivables at December 31, 2007, 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	\$17,615,336
Less Allowance for:	
Uncollectible Accounts	(2,883,719)
Contractual Adjustments	<u>(6,503,335)</u>
Net Total Patient Accounts Receivable	8,228,282
Physician Advances Receivable	2,105,647
Other Receivables	<u>64,149</u>
Total Accounts Receivable	<u><u>\$10,398,078</u></u>

A summary of the changes in loans receivable during 2007 follows:

	<u>Interest Rate</u>	<u>Outstanding 12/31/2006</u>	<u>Write Off</u>	<u>Repayments</u>	<u>Outstanding 12/31/2007</u>
General Fund:					
Union County Agriculture Society	0.00%	\$4,375	(\$4,375)	\$0	\$0
Union County Airport Authority	3.80%	<u>131,262</u>	<u>0</u>	<u>24,332</u>	<u>106,930</u>
Total General Fund		<u><u>\$135,637</u></u>	<u><u>(\$4,375)</u></u>	<u><u>\$24,332</u></u>	<u><u>\$106,930</u></u>

Fund balance of the general fund has been reserved for the non-current portion of the loans receivable (the amount which will not be collected in the next year) which amounted to \$81,674.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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	\$473,573
Rollback Revenue	223,681
Grants and Subsidies	33,377
General Fund Total	730,631
Board of MR/DD:	
Rollback Revenue	365,233
Grants	306,544
Board of MR/DD	671,777
Nonmajor Governmental Funds:	
Convention and Tourists Bureau	49,705
Sheriff Police Rotary	2,835
VOCA	6,729
911 Emergency Rollback Revenue	61,509
Motor Vehicle/Gas Tax	2,428,297
ADAMH	36,249
Road & Bridge	1,919
Preschool	23,328
Community Support	33,489
Public Assistance	853
Common Pleas Court	7,750
Total Nonmajor Governmental Funds	2,652,663
Total Governmental Activities	\$ 4,055,071

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

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 10 – CAPITAL ASSETS:

Capital asset activity for the year ended December 31, 2007 was as follows:

	<u>Balance</u> <u>12/31/2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2007</u>
<u>Governmental Activities:</u>				
Nondepreciable Capital Assets:				
Land	\$934,813	\$0	\$0	\$934,813
Construction in Progress	742,817	172,175	(742,817)	172,175
Infrastructure	44,079,409	2,329,660	-	46,409,069
Nondepreciable Capital Assets	<u>45,757,039</u>	<u>2,501,835</u>	<u>(742,817)</u>	<u>47,516,057</u>
Depreciable Capital Assets:				
Improvements	1,029,983	126,274	-	1,156,257
Buildings	26,029,800	165,933	(2,300)	26,193,433
Equipment	3,386,314	948,157	(59,692)	4,274,779
Furniture/Fixtures	849,407	5,575	(2,168)	852,814
Vehicles	4,953,181	493,828	(280,189)	5,166,820
Depreciable Capital Assets	<u>36,248,685</u>	<u>1,739,767</u>	<u>(344,349)</u>	<u>37,644,103</u>
Less Accumulated Depreciation:				
Improvements	(163,491)	(52,315)	-	(215,806)
Buildings	(11,645,817)	(621,361)	1,966	(12,265,212)
Equipment	(2,396,151)	(354,743)	-	(2,750,894)
Furniture/Fixtures	(462,433)	(55,540)	4,091	(513,882)
Vehicles	(3,595,861)	(391,102)	17,090	(3,969,873)
Total Accumulated Depreciation	<u>(18,263,753)</u>	<u>(1,475,061)</u>	<u>23,147</u>	<u>(19,715,667)</u>
Total Depreciable Capital Assets-net	17,984,932	264,706	(321,202)	17,928,436
Total Governmental Activities Capital Assets, Net	<u>\$63,741,971</u>	<u>\$2,766,541</u>	<u>(1,064,019)</u>	<u>\$65,444,493</u>

Depreciation was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$503,399
Judicial	252,123
Public Safety	250,297
Public Works	257,015
Health	149,802
Human Services	<u>62,425</u>
Total Governmental Activity	
* Depreciation Expense	<u>\$1,475,061</u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 10 – CAPITAL ASSETS: - (CONTINUED)

	<u>Balance</u> 12/31/2006	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> 12/31/2007
Business Type Activities				
Nondepreciable Capital Assets:				
Land	\$1,976,261	\$0	(\$1,526)	\$1,974,735
Construction in Progress	396,389	1,442,664	(1,726,531)	112,522
Nondepreciable Capital Assets	<u>2,372,650</u>	<u>1,442,664</u>	<u>(1,728,057)</u>	<u>2,087,257</u>
Depreciable Capital Assets:				
Improvements	2,539,189	103,701	-	2,642,890
Buildings	41,170,877	1,250,951	(16,561)	42,405,267
Equipment	19,033,752	1,766,058	(220,572)	20,579,238
Property under Capital Leases	4,524,091	-	(308,655)	4,215,436
Furniture/Fixtures	36,156	-	-	36,156
Vehicles	164,587	-	-	164,587
Sewer Lines	175,607	-	-	175,607
Depreciable Capital Assets	<u>67,644,259</u>	<u>3,120,710</u>	<u>(545,788)</u>	<u>70,219,181</u>
Less Accumulated Depreciation:				
Improvements	(974,179)	(71,217)	-	(1,045,396)
Buildings	(14,401,103)	(1,376,358)	21,454	(15,756,007)
Equipment	(14,354,899)	(1,205,427)	217,279	(15,343,047)
Property under Capital Leases	(3,908,255)	(93,085)	308,656	(3,692,684)
Furniture/Fixtures	(14,156)	(3,000)	-	(17,156)
Vehicles	(110,458)	(5,985)	-	(116,443)
Sewer Lines	(111,590)	(7,495)	-	(119,085)
Total Accumulated Depreciation	<u>(33,874,640)</u>	<u>(2,762,567)</u>	<u>547,389</u>	<u>(36,089,818)</u>
Total Depreciable Capital Assets-net	33,769,619	358,143	1,601	34,129,363
Total Business-Type Activities	<u>\$36,142,269</u>	<u>\$1,800,807</u>	<u>(\$1,726,456)</u>	<u>\$36,216,620</u>
Capital Assets, Net	<u>\$36,142,269</u>	<u>\$1,800,807</u>	<u>(\$1,726,456)</u>	<u>\$36,216,620</u>

Depreciation was charged to business-type activities as follows:

Business Type Activities:	
Memorial Hospital	\$2,743,587
Sewer	4,663
Building Development	<u>14,317</u>
Total Business-Type Activity	
* Depreciation Expense	<u>\$2,762,567</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 2007, 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, 2007

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
\$1,000,000 annual aggregate

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 eleven complexes. Building and personal property coverage ranges from \$5,000 to \$2,168,000 with \$1,000 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 liability insurance policy through Old Republic Insurance. The airport hangars have a \$1,000,000 limit.

For 2007, 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, 2007

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 Memorial Hospital of Union County 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.

The Memorial Hospital of Union County self-insures for employee medical coverage up to \$90,000 per individual with stop loss policy for claims in excess of \$90,000 per employee or total claims in excess of \$3,094,000. Claims charged to operations when incurred were approximately \$3,409,000 and \$3,861,000 for the years ended December 31, 2007 and 2005 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 \$395,460 claims liability is reported as part of the accounts payable in the Memorial Hospital enterprise fund at December 31, 2007, 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 2007 and the prior two years are as follows:

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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>
2007	\$ 368,160	\$ 4,341,044	\$ 4,313,745	\$ 395,460
2006	495,439	4,185,181	4,312,460	368,160
2005	409,000	5,276,314	5,189,875	495,439

NOTE 12 - CONTRACTUAL COMMITMENTS:

The County had the following outstanding contractual commitments as of December 31, 2007:

<u>Contractor</u>	<u>Contract Amount</u>	<u>Outstanding Balance</u>
Meacham & Apel	236,825	27,873
CH2MHILL	132,013	59,041
The Lakatos Group	19,700	9,850
Trans Associate	15,000	10,999
William Excavating	124,470	49,724
Miles-McClellan	1,498,830	1,498,830
Scioto Mechanical	144,050	144,050
Gateway Mechanical	455,600	455,600
Dalmation Fire Inc.	65,000	65,000
Applied Electric	295,350	295,350
	<u>\$2,986,838</u>	<u>\$2,616,317</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, 2007

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, 2007, members of all three plans, except those in law enforcement participating in the traditional plan, were required to contribute 9.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary. The County's contribution rate for pension benefits for 2007 was 9.2 percent except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.43 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, 2007, 2006, and 2005 were \$6,448,458, \$6,092,164, and \$5,769,882 respectively; 89.71% has been contributed for 2007 and 100 percent for 2006 and 2005. \$739,462, representing the unpaid contribution for 2007, 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 up 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, 2007

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, 2007, 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, 2007, 2006 and 2005 were \$106,765, \$95,075, and \$88,208 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 2007 employer contribution rate was 13.85 percent of covered payroll for employees not engaged in law enforcement; 4.5 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement and public safety employees for 2007 was 17.17 percent; 4.5 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 5% for the next 8 years. After that time, health care costs were assumed to increase at 4%.

All investments are carried at market value. For actuarial purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12% corridor.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 14 - POSTEMPLOYMENT BENEFITS:- (CONTINUED)

The number of active contributing participants in the traditional and combined plans was 374,979. Actual employer contributions for 2007 which were used to fund postemployment benefits were \$2,601,419. The actual contribution and the actuarial required amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2006, (the latest information available) were \$12.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$30.7 billion and \$18.7 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs. In addition, OPERS has created a separate investment pool for health care assets. Also, member and employer contribution rates increased January 1, 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 are 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 2007, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$3,093.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund at June 30, 2007 was \$3.8 billion. For the fiscal year ended June 30, 2007, net health care cost paid by STRS exceeded \$500,000,000 and there were 122,934 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, 2007

NOTE 15 - OTHER EMPLOYEE BENEFITS: (CONTINUED)

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

NOTE 16 - SHORT-TERM NOTES:

A summary of the note transactions for the year ended December 31, 2007, follows:

	Outstanding 12/31/2006	Additions	Reductions	Outstanding 12/31/2007
Main Street Note	\$0	\$3,500,000		\$3,500,000
	\$0	\$3,500,000	\$0	\$3,500,000
	\$0	\$3,500,000	\$0	\$3,500,000

The Main Street Renovation Bond Anticipation Note was issued December 27, 2007 for renovations associated with the County's purchase of a building for a records depository and additional office space.

NOTE 17 - LONG-TERM OBLIGATIONS:

The changes in the County's long-term obligations during 2007 consisted of the following:

	Outstanding 12/31/2006	Additions	Reductions	Outstanding 12/31/2007	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds:					
1986 Airport - 8.00%	\$10,000	\$0	\$ (10,000)	\$0	\$0
1997 Airport - 4.20% - 5.40%	365,000	0	(25,000)	340,000	25,000
1998 Building Renovation - 3.60% - 4.85% (Refunding Bonds)	2,290,000	0	(255,000)	2,035,000	270,000
2007 Airport - 4.50%	0	400,000	0	400,000	35,000
Total General Obligation Bonds	2,665,000	400,000	(290,000)	2,775,000	330,000
Sales Tax Revenue Bonds:					
1998 Sheriff Facility - 3.90% - 4.90%	2,010,000	0	(130,000)	1,880,000	135,000
2002 London Avenue Building - 2.20% - 5.00%	2,940,000	0	(130,000)	2,810,000	135,000
Total Sales Tax Revenue Bonds	4,950,000	0	(260,000)	4,690,000	270,000
Other Long-Term Obligations:					
1993 Mortgage Loan - 7.50%	82,190	0	(17,807)	64,383	19,038
Compensated Absences	1,161,619	1,553,422	(1,633,538)	1,081,503	1,081,503
Total Other Long-Term Obligations	1,243,809	1,553,422	(1,651,345)	1,145,886	1,100,541
Total Governmental Activities	\$8,858,809	\$1,953,422	\$ (2,201,345)	\$8,610,886	\$1,700,541

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

	Outstanding 12/31/2006	Additions	Reductions	Outstanding 12/31/2007	Amounts Due Within One Year
<u>Business-Type Activities</u>					
1999 Memorial Hospital – 2.50% to 5.55% General Obligations Bonds	1,185,000	0	(375,000)	810,000	395,000
2003 Memorial Hospital – 2.50% to 5.55% General Obligations Bonds	5,215,000	0	(4,360,000)	855,000	25,000
2005 Memorial Hospital – 2.50% to 5.55%	9,695,000	0	(200,000)	9,495,000	200,000
2007 Memorial Hospital - Refunding General Obligations Bond	0	9,750,000	(75,000)	9,675,000	485,000
Note Payable (Hospital)	668,019	0	(34,835)	633,184	36,630
Note Payable (Hospital) - 2005	3,635,000	0	(3,635,000)	0	0
Note Payable (Hospital) - 2006	2,950,000	0	(38,945)	2,911,055	50,756
Compensated Absences - Hospital	2,095,257	174,589	-	2,269,855	1,520,803
Compensated Absences - Other	69,969	1,950	-	71,919	0
Capital Leases	106,897	0	(52,218)	54,679	21,298
	<u>\$25,620,142</u>	<u>\$9,926,539</u>	<u>(\$8,770,998)</u>	<u>\$26,775,692</u>	<u>\$2,734,487</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, 2007, \$745,000 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:

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

1998 Building Renovation Bonds – (Continued)

on any interest date, on or after December 1, 2008, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

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

1998 Sheriff Facility Bonds

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

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

1999 Memorial Hospital Bonds

The Union County Memorial Hospital Refunding Bonds, with an original issue of \$11,000,000, were issued to advance refund the Hospital's 1990 general obligation bonds as well as to provide for the construction of a long-term care facility and construction of emergency room improvements. The bonds are presented as a liability in the enterprise fund and are payable from un-voted property tax revenues to the extent that operating 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, 2007, \$810,000 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.

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

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

2002 London Avenue Building Bonds

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

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

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.

<u>Redemption Dates – 1996 Refunding</u>	<u>Redemption Prices</u>
December 1, 2007 and thereafter	101 percent

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

2007 Memorial Hospital Refunding Bonds

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

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).

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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, 2007 are an overall debt margin of \$29,503,613 and an un-voted debt margin of \$6,126,445.

<u>Principal</u>					
	General	Sales Tax		Memorial	
Year	Obligation	Revenue	Mortgage	Hospital	Total
	Bonds	Bonds	Loan	Debt	
2008	330,000	270,000	19,057	1,192,386	1,811,443
2009	340,000	280,000	20,375	922,413	1,562,788
2010	355,000	295,000	21,794	938,239	1,610,033
2011	375,000	310,000	3,157	879,440	1,567,597
2012	180,000	320,000	0	3,533,134	4,033,134
2013-2017	1,045,000	1,845,000	0	4,556,589	7,446,589
2018-2022	150,000	1,370,000	0	4,537,038	6,057,038
2023-2027	0	0	0	4,390,000	4,390,000
2028-2032	0	0	0	2,800,000	2,800,000
2033-2037	0	0	0	630,000	630,000
	<u>\$2,775,000</u>	<u>\$4,690,000</u>	<u>\$64,383</u>	<u>\$24,379,239</u>	<u>\$31,908,622</u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

<u>Interest</u>	General	Sales Tax		Memorial	
Year	Obligation	Revenue	Mortgage	Hospital	Total
	Bonds	Bonds	Loan	Debt	
2008	131,653	222,195	3,754	1,078,252	1,435,854
2009	118,345	210,990	2,436	1,028,310	1,360,081
2010	102,820	198,950	1,017	987,555	1,290,342
2011	86,300	185,910	25	953,546	1,225,781
2012	68,545	171,805	0	759,186	999,536
2013-2017	199,768	617,175	0	3,160,110	3,977,053
2018-2022	7,500	188,745	0	2,191,878	2,388,123
2023-2027	0	0	0	1,252,145	1,252,145
2028-2032	0	0	0	497,218	497,218
2033-2037	0	0	0	26,775	26,775
	<u>\$714,931</u>	<u>\$1,795,770</u>	<u>\$7,232</u>	<u>\$11,934,975</u>	<u>\$14,452,908</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 \$4,215,436.

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 2007 totaled \$54,679 in the Memorial Hospital fund.

	Memorial Hospital
Property under Capital Lease	\$4,215,436
Less Accumulated Depreciation	<u>(3,692,684)</u>
Total	<u>\$522,752</u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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, 2007.

<u>YEAR</u>	<u>Memorial Hospital</u>
2008	22,877
2009	22,877
2010	11,439
Total	57,193
Less: amount representing interest	(2,514)
Present value of net minimum lease payments	\$ 54,679

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, 2007, \$1,540,000 of conduit debt remained outstanding.

NOTE 20 – INTERFUND TRANSFERS:

During 2007, the following transfers were made and are reported on the Fund Financial Statements:

		Transfers-Out			Total Governmental
		General	MRDD	Other Governmental	
Transfers In	General	\$0	\$0	\$16,000	\$16,000
	MR/DD	0	0	0	0
	Main St. Building	74,912	0	0	74,912
	Capital Projects	500,000	65,698	36,500	602,198
	Debt Service	730,747	0	121,170	851,917
	All Other Governmental	201,773	0	0	201,773
	Total	\$1,507,432	\$65,698	\$173,670	\$1,746,800

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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 formerly distributed 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 had the characteristics of federal "grants", however, the Department of Jobs and Family Services merely acted 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 payer 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, 2007, are as follows:

Gross patient service revenue	\$122,570,767
Less third party allowances;-	
Contractual Allowances	(49,320,329)
Provision for bad debt	(5,338,366)
Charity Care	<u>(1,001,321)</u>
Total allowances	<u>(55,660,016)</u>
Net patient service revenue	<u><u>\$66,910,751</u></u>

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTES 23 - RELATED PARTY TRANSACTIONS:

During 2007, 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 \$460,379 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 2007, 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 2007, 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 2007, 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 Champaign 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 2007, Union County contributed \$326,333 for the Center's operations which represents 19.54 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040

B. North Central Ohio Solid Waste Management District

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The board of directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to their representation on the board of directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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 2007, 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 2007, Union County contributed \$35,590. 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 2007, Union County contributed \$39,483 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 2007, Union County contributed \$1,180,464. Additional information may be obtained by writing to the Tri-County Corrections Board, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

NOTE 25- INVESTMENTS IN JOINT VENTURES:

A. Health Partners, Ltd.

During 1996, the Hospital and two other area health care entities formed Health Partners, Ltd. of which the Hospital has a 33 1/3% ownership interest. This corporation was formed to provide management services to the clinic of a major area corporation. In 1996, the Hospital contributed \$100,000 to Health Partners through

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 25- INVESTMENTS IN JOINT VENTURES: (Continued)

A. Health Partners, Ltd. (Continued)

UCHA. During 2007 and 2006, the Hospital received distributions from Health Partners totaling \$107,000 and \$125,531 respectively. Additional information may be obtained by writing to Health Partners, Ltd., 19900 St. Rt. 739, Marysville, Ohio 43040.

B. MPI Real Estate.

During 2002, the Hospital and other health care entities formed MPI Real Estate, LLC, of which the Hospital has a 20 percent ownership interest. The organization was formed to promote health care and physician services and to own, lease, operate and provide health care facilities for the promotion of health in the area serviced. During 2002, the Hospital contributed \$50,000 to this operation. During 2007 and 2006, the Hospital received distributions from MPI Real Estate of \$2,500 and \$7,500 respectively. This partnership was dissolved in March 2007.

C. 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 22.47 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 \$209,551 and \$110,353 distributions in 2007 and 2006 respectively.

E. 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 percent ownership interest. The organization was formed as the property owner for the Marysville Ohio Surgery Center facility. During 2003, the Hospital contributed through UCHA. During 2007 and 2006, the Hospital received \$37,188 and \$36,395 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.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 26- INSURANCE PURCHASING POOL:- CONTINUED

A. The County Risk Sharing Authority, Inc.- (Continued)

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.

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.

UNION COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 27 - CONTINGENT LIABILITIES: - CONTINUED

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.

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UNION COUNTY, OHIO

Required Supplementary Information

*Condition Assessment of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2007
(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 2007 for the preservation of these assets.

The Union County Engineer has implemented a ten year program for road repairs and improvements. The plan changes based upon condition inspections, repair and improvement needs, and budget constraints. Factors considered when evaluating a roadway include time since last surface maintenance, current pavement condition, current and future traffic volume, traffic type, pavement width, geometrics, etc. A general overall pavement condition rating is assigned to sections of roadways as a result of annual visual observations. A numerical rating ranging from 0 to 9 is assigned, with 0 being the lowest ranking and 9 being the highest. The practice of the Union County Engineer is to maintain at least 75 % of the mileage of the county highway system at an appraisal rating of 5 or more. The most recent assessment found that 93 percent of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on state law and in accordance with Ohio Department of Transportation (ODOT) requirements. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. The practice of the Union County Engineer is to maintain a bridge system in the County where at least 85 % of the structures have a bridge appraisal rating of 5 or more. The most recent inspections found that 97 percent of the County bridges have a numerical rating of 5 or higher.

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

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

UNION COUNTY, OHIO

Required Supplementary Information

*Condition Assessment of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2007
(unaudited)*

The following summarizes the overall ratings as of December 31, 2007.

	2005		2006		2007	
	Centerline Miles	%	Centerline Miles	%	Centerline Miles	%
Condition Assessment of Fair or Better	434	93%	438	93%	442	94%
Condition Assessment of Less than Fair	35	7%	31	7%	27	6%

	2005		2006		2007	
	Bridges	%	Bridges	%	Bridges	%
Condition Assessment of Fair or Better	307	96%	310	97%	311	97%
Condition Assessment of Less than Fair	14	4%	11	3%	9	3%

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>
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

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
Revenues:				
Property Taxes	\$3,440,741	\$3,440,741	\$4,028,077	\$587,336
Sales Taxes	7,092,000	7,092,000	8,183,285	1,091,285
Charges for Services	2,652,300	2,652,300	2,409,102	(243,198)
Licenses and Permits	3,300	3,300	3,256	(44)
Fines and Forfeitures	101,000	101,000	153,736	52,736
Rental Income	396,500	396,500	423,753	27,253
Intergovernmental	1,929,407	1,991,257	2,004,263	13,006
Investment Income	1,204,800	1,204,800	1,726,250	521,450
Other	272,969	272,969	803,562	530,593
<i>Total Revenues</i>	<u>17,093,017</u>	<u>17,154,867</u>	<u>19,735,284</u>	<u>2,580,417</u>
Expenditures:				
General Government -				
Legislative & Executive				
Commissioners				
Personal Services	\$268,269	\$268,268	\$263,714	\$4,554
Supplies	5,094	5,094	2,925	2,169
Contractual Services	535,000	266,827	235,241	31,586
Other	69,519	105,019	90,378	14,641
Environmental Engineer				
Personal Services	55,213	55,213	48,374	6,839
Other	3,000	3,000	0	3,000
Auditor				
Personal Services	266,549	255,154	255,043	111
Supplies	20,000	20,000	18,165	1,835
Contractual Services	16,300	24,500	23,967	533
Other	6,400	12,207	11,494	713
Fringe Benefits	0	3,195	3,195	0
Treasurer				
Personal Services	130,170	130,170	129,006	1,164
Supplies	26,702	26,703	26,220	483
Contractual Services	6,250	6,200	6,050	150
Other	2,050	2,265	1,946	319
Prosecutor				
Personal Services	364,544	367,772	367,772	0
Supplies	9,000	13,183	12,257	926
Contractual Services	34,000	28,589	28,449	140
Other	143,263	141,263	140,378	885
Fringe Benefits	1,000	1,000	0	1,000
Risk Management				
Personal Services	93,838	93,838	93,803	35
Supplies	11,000	11,000	9,038	1,962
Contractual Services	20,000	19,961	12,926	7,035
Capital Outlay	26,000	26,000	15,145	10,855
Other	147,218	159,106	63,992	95,114
Data Processing				
Personal Services	122,000	122,000	116,406	5,594
Supplies	3,500	3,500	1,751	1,749
Contractual Services	149,000	149,000	114,769	34,231
Other	1,520	1,520	779	741
Fringe Benefits				

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
Board of Elections				
Personal Services	247,751	240,751	240,324	427
Supplies	23,032	24,793	24,793	0
Contractual Services	40,000	60,545	60,427	118
Capital Outlay	36,020	37,035	37,035	0
Other	12,489	10,068	10,068	0
Fringe Benefits	7,670	1,770	1,770	0
Recorder				
Personal Services	163,299	163,899	163,899	0
Supplies	11,000	10,400	7,007	3,393
Contractual Services	5,000	5,000	3,356	1,644
Other	3,000	3,000	1,680	1,320
Maintenance & Operations				
Personal Services	532,486	532,486	507,708	24,778
Supplies	104,304	104,304	101,387	2,917
Contractual Services	1,526,161	1,543,819	1,367,563	176,256
Other	4,500	4,500	484	4,016
Board of Revisions				
Other	300	300	0	300
Capital Improvements				
Contract Service	150,000	150,000	0	150,000
Assessing Property Taxes				
Personal Services	72,600	72,600	54,503	18,097
Insurance & Bonds				
Contractual Services	220,000	226,552	220,972	5,580
Other	10,000	10,000	349	9,651
Bureau of Inspection				
Contractual Services	76,000	76,000	72,037	3,963
County Planning Commission				
Other	17,800	17,800	17,795	5
Fringe Benefits				
Group Liability Insurance	996,000	996,000	917,409	78,591
Public Employees Retirement	1,032,341	1,053,427	1,053,427	0
Medicare	100,255	100,255	81,075	19,180
Workers Compensation	107,500	116,482	116,482	0
Retirement Buyout	30,000	30,000	0	30,000
Equipment				
Capital Outlay	582,689	762,912	693,109	69,803
Total General Government- Legislative and Executive	<u>8,648,596</u>	<u>8,676,245</u>	<u>7,847,842</u>	<u>828,403</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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
General Government - Judicial				
Common Pleas Court				
Personal Services	250,335	250,335	243,477	6,858
Supplies	24,000	24,000	20,622	3,378
Contractual Services	61,340	57,840	55,272	2,568
Capital Outlay	0	6,345	5,692	653
Other	142,800	140,300	124,598	15,702
Juvenile Court				
Personal Services	388,105	388,105	390,954	(2,849)
Contractual Services	27,200	28,891	28,580	311
Other	5,000	4,109	4,109	0
Probate Court				
Personal Services	131,522	131,522	123,023	8,499
Supplies	21,000	25,495	25,178	317
Contractual Services	15,300	11,200	6,987	4,213
Other	1,700	1,305	1,085	220
Clerk of Courts				
Personal Services	264,791	264,791	260,111	4,680
Supplies	50,281	50,281	50,277	4
Contractual Services	35,584	35,580	34,627	953
Other	2,548	2,548	2,538	10
Public Defender				
Contractual Services	415,000	415,000	400,000	15,000
Other	1,000	1,080	769	311
District Court of Appeals				
Personal Services	1,000	1,000	0	1,000
Other	14,000	14,400	12,871	1,529
Jury Commission				
Personal Services	840	840	842	(2)
Supplies	1,000	1,000	378	622
County Court				
Personal Services	102,000	102,000	36,891	65,109
Contractual Services	9,000	9,000	3,760	5,240
Juvenile Probation				
Personal Services	91,760	91,760	91,559	201
Other	6,000	6,000	4,491	1,509
Total General Government - Judicial	<u>2,063,106</u>	<u>2,064,727</u>	<u>1,928,691</u>	<u>136,036</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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
Public Safety				
Coroner				
Personal Services	52,346	42,346	37,346	5,000
Supplies	3,000	3,000	376	2,624
Contractual Services	31,000	41,000	37,280	3,720
Capital Outlay	3,000	3,000	932	2,068
Other	7,000	7,000	1,215	5,785
Sheriff				
Personal Services	425,670	414,650	411,188	3,462
Supplies	18,248	18,227	18,130	97
Contractual Services	89,946	119,421	115,830	3,591
Other	45,548	46,069	45,628	441
Fringe Benefits	3,000	0	0	0
Sheriff-Law Enforcement				
Personal Services	1,468,980	1,361,997	1,354,061	7,936
Supplies	189,996	212,068	211,242	826
Contractual Services	118,356	117,338	115,674	1,664
Other	29,793	29,474	25,683	3,791
Fringe Benefits	0	0	0	0
Sheriff-Communication				
Personal Services	222,760	222,760	222,205	555
Supplies	615	615	496	119
Contractual Services	4,522	4,518	3,695	823
Other	3,378	3,372	3,328	44
Fringe Benefits	0	0	0	0
Sheriff-Jail				
Personal Services	316,664	314,676	313,922	754
Supplies	16,001	9,111	8,993	118
Contractual Services	1,342,763	1,351,961	1,350,514	1,447
Other	7,053	4,692	4,499	193
Sheriff-Investigations				
Personal Services	426,890	409,260	400,783	8,477
Supplies	14,436	6,192	5,798	394
Contractual Services	14,211	16,211	13,746	2,465
Other	11,892	11,892	10,510	1,382
Fringe Benefits	0	0	0	0
Sheriff-Community Service				
Personal Services	287,187	246,187	243,015	3,172
Supplies	7,336	3,875	2,899	976
Contractual Services	9,500	6,500	5,610	890
Other	8,003	5,632	3,161	2,471
Pursuit / Sheriff				
Other	15,000	15,000	8,192	6808
Detention Home				
Contractual Services	326,333	326,333	326,333	0
Total Public Safety	5,520,427	5,374,377	5,302,284	72,093
Public Works				
Engineer				
Personal Services	116,000	116,000	115,916	84
Contractual Services	9,000	9,000	5,830	3,170
Total Public Works	125,000	125,000	121,746	3,254

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
Health				
Agriculture				
Contractual Services	1,200	1,200	1,200	0
Other	540	540	0	540
Humane Society				
Contractual Services	60,000	60,000	60,000	0
Other Health				
Crippled Children - Contractual Services	25,000	33,844	33,844	0
Senior Outreach - Contractual Services	62,500	62,500	62,500	0
Senior Services - Contractual Services	203,000	203,000	203,000	0
Health Fair/Wellness - Contractual Services	9,300	9,300	8,511	789
Vital Stats - Contractual Services	1,000	1,000	965	35
Total Health	362,540	371,384	370,020	1,364
Human Services				
Veterans Services				
Personal Services	146,568	147,068	136,282	10,786
Supplies	12,500	12,500	6,949	5,551
Contractual Services	115,363	117,863	70,259	47,604
Other	230,703	227,703	70,853	156,850
Capital Outlay	32,500	32,500	4,825	27,675
Children's Services				
Children's Trust - Other	8,500	8,500	8,500	0
Children / Families First - Other	14,000	17,000	17,000	0
Juvenile Rehab / Treatment - Other	224,000	224,000	224,000	0
Other Services				
Victims of Crimes	20,000	20,000	20,000	0
ABLE	41,463	41,463	41,463	0
Transportation	78,500	118,500	40,000	78,500
Cultural Arts	5,000	5,000	0	5,000
Public Assistance				
Other	1,117,300	1,117,300	816,012	301,288
Total Human Services	2,046,397	2,089,397	1,456,143	633,254
Economic Development				
Contractual Services-CIC	0	0	0	0
Contractual Services- Director	127,908	127,908	127,908	0
Contractual Services-Airport	78,400	78,400	78,400	0
Total Economic Development	206,308	206,308	206,308	0
Other				
Agriculture				
Other	277,778	277,778	277,778	0
Conservation & Recreation				
Soil & Water Grant	166,860	167,176	167,176	0
Richwood Fair	20,000	20,000	20,000	0
Union County Fair	15,625	15,625	15,625	0
County Park and Recreation	45,000	45,000	39,483	5,517

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, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Other (continued)				
Historical Society				
Other	20,000	20,000	20,000	0
Miscellaneous				
Other	<u>578,230</u>	<u>18,285</u>	<u>30,892</u>	<u>(12,607)</u>
Total Other	<u>1,123,493</u>	<u>563,864</u>	<u>570,954</u>	<u>(7,090)</u>
<i>Total Expenditures</i>	<u>20,095,867</u>	<u>19,471,302</u>	<u>17,803,988</u>	<u>1,667,314</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,002,850)</u>	<u>(2,316,435)</u>	<u>1,931,296</u>	<u>4,247,731</u>
Other Financing Sources (Uses)				
Operating Advance - Out	0	0	0	0
Operating Advance - In	0	0	8,000	8,000
Operating Transfers - In	0	0	16,000	16,000
Operating Transfers - Out	(730,747)	(1,507,432)	(1,507,432)	0
Sales of Capital Assets	<u>0</u>	<u>0</u>	<u>38,870</u>	<u>38,870</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(730,747)</u>	<u>(1,507,432)</u>	<u>(1,444,562)</u>	<u>62,870</u>
<i>Net Change in Fund Balance</i>	<u>(3,733,597)</u>	<u>(3,823,867)</u>	<u>486,734</u>	<u>4,310,601</u>
<i>Fund Balance Beginning of Year</i>	4,521,227	4,521,227	4,521,227	0
Prior encumbrances Appropriated	<u>464,209</u>	<u>464,209</u>	<u>464,209</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,251,839</u>	<u>\$ 1,161,569</u>	<u>\$ 5,472,170</u>	<u>\$ 4,310,601</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, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Taxes	\$5,699,885	\$5,699,885	\$6,402,261	\$702,376
Intergovernmental	2,200,115	2,200,115	2,939,754	739,639
Other	138,100	138,100	127,692	(10,408)
Total Revenues	<u>8,038,100</u>	<u>8,038,100</u>	<u>9,469,707</u>	<u>1,431,607</u>
EXPENDITURES:				
Current:				
General Government:				
Human Services				
Personal Services	3,151,149	3,151,149	3,132,422	18,727
Contractual Services	3,345,311	3,344,628	2,922,666	421,962
Materials/Supplies	59,413	59,331	56,697	2,634
Capital Outlay	79,170	79,170	50,238	28,932
Other	3,557,336	3,570,248	174,147	3,396,101
Fringe Benefits	582,109	584,105	575,694	8,411
<i>Total human services</i>	<u>10,774,488</u>	<u>10,788,631</u>	<u>6,911,864</u>	<u>3,876,767</u>
Total Expenditures	10,774,488	10,788,631	6,911,864	3,876,767
Excess of Revenues (Under) Expenditures	(2,736,388)	(2,750,531)	2,557,843	5,308,374
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	0	0
Transfers - Out	(83,000)	(71,400)	(65,698)	5,702
Total Other Financing Sources (Uses)	<u>(83,000)</u>	<u>(71,400)</u>	<u>(65,698)</u>	<u>5,702</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(2,819,388)	(2,821,931)	2,492,145	5,314,076
Fund Balance, January 1	6,520,913	6,520,913	6,520,913	0
Prior year encumbrances appropriated	54,430	54,430	54,430	0
Fund Balance, December 31	<u><u>\$3,755,955</u></u>	<u><u>\$3,753,412</u></u>	<u><u>\$9,067,488</u></u>	<u><u>\$5,314,076</u></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.

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

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

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

UNION COUNTY, OHIO

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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.

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.

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

Union County, Ohio

*Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Equivalents..	\$ 5,804,535	\$ 186,530	\$ 1,219,228	\$ 7,210,293
Cash and Cash Equivalents:				
In Segregated Accounts.....	-	-	519,656	519,656
Material and Supplies Inventory.....	17,702	-	-	17,702
Accounts Receivable.....	37,775	-	-	37,775
Intergovernmental Receivable.....	2,652,663	-	-	2,652,663
Interest Receivable.....	8,153	-	592	8,745
Property Taxes Receivable.....	1,319,326	-	-	1,319,326
Total Assets	\$ 9,840,154	\$ 186,530	\$ 1,739,476	\$ 11,766,160
Liabilities				
Accounts Payable.....	\$ 67,291	\$ -	\$ 4,286	\$ 71,577
Wages Payable.....	349,814	-	-	349,814
Unearned Revenue.....	3,868,203	-	-	3,868,203
Notes Payable.....	-	-	-	-
Total Liabilities	4,285,308	-	4,286	4,289,594
Fund Balances				
Reserved for Encumbrances.....	325,530	-	62,831	388,361
Reserved for Debt Service.....	-	186,530	-	186,530
Reserved for Inventory.....	17,702	-	-	17,702
Unreserved, undesignated	5,211,614	-	1,672,359	6,883,973
Total Fund Balances	5,554,846	186,530	1,735,190	7,476,566
Total Liabilities and Fund Balances	\$ 9,840,154	\$ 186,530	\$ 1,739,476	\$ 11,766,160

Union County, Ohio

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

Nonmajor Governmental Funds

For The Year Ended December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property Taxes.....	\$ 1,103,802	\$ -	\$ -	\$ 1,103,802
Charges For Services.....	2,968,252	-	-	2,968,252
Licenses and Permits.....	115,146	-	-	115,146
Fines and Forfeitures.....	80,372	-	-	80,372
Intergovernmental.....	13,744,916	-	1,109,140	14,854,056
Special Assessments.....	126,962	-	-	126,962
Interest.....	105,571	-	8,854	114,425
Other - Rent.....	258	-	-	258
Other.....	557,399	58,000	4,889	620,288
Total Revenues.....	18,802,678	58,000	1,122,883	19,983,561
Expenditures:				
Current:				
General Government:				
Legislative and Executive.....	3,752,157	-	202,530	3,954,687
Judicial.....	194,896	-	-	194,896
Public Safety.....	1,335,545	-	-	1,335,545
Public Works.....	4,509,314	-	908,125	5,417,439
Health.....	3,331,361	-	-	3,331,361
Human Services.....	5,585,298	-	13,504	5,598,802
Economic Development.....	90,518	-	-	90,518
Other.....	98,117	-	-	98,117
Capital Outlay.....	54,182	-	162,285	216,467
Debt Service:				
Principal Retirement.....	17,807	550,000	-	567,807
Interest and Fiscal Charges.....	5,004	320,982	-	325,986
Total Expenditures.....	18,974,199	870,982	1,286,444	21,131,625
Excess of Revenues Over (Under) Expenditures.....	(171,521)	(812,982)	(163,561)	(1,148,064)
Other Financing Sources (Uses):				
Transfers In.....	201,773	851,917	602,198	1,655,888
Transfers Out.....	(137,170)	-	(36,500)	(173,670)
Proceeds from sale of fixed assets	-	-	-	-
Proceeds of Bonds	-	-	-	-
Total Other Financing Sources (Uses)....	64,603	851,917	565,698	1,482,218
Net Change in Fund Balances.....	(106,918)	38,935	402,137	334,154
Fund Balances Beginning of Year	5,649,019	147,595	1,333,053	7,129,667
Increase (Decrease) in Reserve for Inventory	12,745	-	-	12,745
Fund Balances End of Year.....	\$ 5,554,846	\$ 186,530	\$ 1,735,190	\$ 7,476,566

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Union County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007*

	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	\$ 795,613	\$ 26,649	\$ 178,273	\$ 66,705	\$ 191,964
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	201	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Interest Receivable	-	101	-	3,126	266
Property Taxes Receivable	-	-	-	-	-
TOTAL ASSETS	\$ 795,613	\$ 26,951	\$ 178,273	\$ 69,831	\$ 192,230
 <u>LIABILITIES:</u>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages & Benefits Payable	14,611	-	4,921	320	-
Unearned Revenue	-	-	-	-	-
TOTAL LIABILITIES	14,611	-	4,921	320	-
 <u>FUND BALANCES:</u>					
Reserved For Encumbrances	47,651	-	-	-	41,893
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	733,351	26,951	173,352	69,511	150,337
TOTAL FUND BALANCES	781,002	26,951	173,352	69,511	192,230
TOTAL LIABILITIES AND FUND BALANCES	\$ 795,613	\$ 26,951	\$ 178,273	\$ 69,831	\$ 192,230

<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>
\$ 2,237	\$ 1,725	\$ 8,286	\$ 41,610	\$ 33,906	\$ 15,502	\$ 7,514
-	-	-	-	-	-	-
-	-	-	-	970	-	-
-	-	-	7,750	-	-	-
-	-	-	157	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,237</u>	<u>\$ 1,725</u>	<u>\$ 8,286</u>	<u>\$ 49,517</u>	<u>\$ 34,876</u>	<u>\$ 15,502</u>	<u>\$ 7,514</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,376	-	-
-	-	-	-	-	-	-
<u>2,237</u>	<u>1,725</u>	<u>8,286</u>	<u>49,517</u>	<u>32,500</u>	<u>15,502</u>	<u>7,514</u>
<u>2,237</u>	<u>1,725</u>	<u>8,286</u>	<u>49,517</u>	<u>34,876</u>	<u>15,502</u>	<u>7,514</u>
<u>\$ 2,237</u>	<u>\$ 1,725</u>	<u>\$ 8,286</u>	<u>\$ 49,517</u>	<u>\$ 34,876</u>	<u>\$ 15,502</u>	<u>\$ 7,514</u>

CONTINUED

Union County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007*

	Juvenile Court Indigent Offenders	Certificate Title Admin	Dispute Resolution	Economic Development	Convention & Tourist Bureau
<u>ASSETS:</u>					
Equity In Pooled Cash and Cash Equivalents	\$ 1,063	\$ 128,387	\$ 85,065	\$ 44,525	\$ 112,206
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	49	3,350	-	-
Intergovernmental Receivable	-	-	-	-	49,705
Interest Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
TOTAL ASSETS	\$ 1,063	\$ 128,436	\$ 88,415	\$ 44,525	\$ 161,911
 <u>LIABILITIES:</u>					
Accounts Payable	\$ -	\$ 106	\$ -	\$ -	\$ -
Accrued Wages & Benefits Payable	-	10,860	-	5,224	-
Unearned Revenue	-	-	-	-	-
TOTAL LIABILITIES	-	10,966	-	5,224	-
 <u>FUND BALANCES:</u>					
Reserved For Encumbrances	-	1,824	-	-	-
Reserved For Inventory	-	-	-	-	-
Unreserved: Undesignated:	1,063	115,646	88,415	39,301	161,911
TOTAL FUND BALANCES	1,063	117,470	88,415	39,301	161,911
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,063	\$ 128,436	\$ 88,415	\$ 44,525	\$ 161,911

<u>DUI</u>	<u>Forfeitures</u>	<u>Sheriff CCW Rotary</u>	<u>Sheriff Policing Rotary</u>	<u>DARE Community Education</u>	<u>Youth Services Subsidy Grant</u>
\$ 12,986	\$ 5,799	\$ 15,763	\$ 78,391	\$ 52,160	\$ 15,379
-	-	-	-	-	-
-	-	-	200	-	-
-	-	-	2,835	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 12,986</u>	<u>\$ 5,799</u>	<u>\$ 15,763</u>	<u>\$ 81,426</u>	<u>\$ 52,160</u>	<u>\$ 15,379</u>
\$ -	\$ -	\$ -	\$ 2,987	\$ -	\$ 1,286
430	-	-	3,959	-	6,756
-	-	-	-	-	-
<u>430</u>	<u>-</u>	<u>-</u>	<u>6,946</u>	<u>-</u>	<u>8,042</u>
-	-	-	3,018	-	-
-	-	-	-	-	-
<u>12,556</u>	<u>5,799</u>	<u>15,763</u>	<u>71,462</u>	<u>52,160</u>	<u>7,337</u>
<u>12,556</u>	<u>5,799</u>	<u>15,763</u>	<u>74,480</u>	<u>52,160</u>	<u>7,337</u>
<u>\$ 12,986</u>	<u>\$ 5,799</u>	<u>\$ 15,763</u>	<u>\$ 81,426</u>	<u>\$ 52,160</u>	<u>\$ 15,379</u>

CONTINUED

Union County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007*

	<u>911 Emergency</u>	<u>Local Emergency Planning</u>	<u>Juvenile Tobacco</u>	<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>
<u>ASSETS:</u>					
Equity In Pooled Cash and Cash Equivalents	\$ 560,386	\$ 59,994	\$ 455	\$ 538	\$ 1,179
Materials & Supplies Inventory	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	61,509	-	-	-	-
Interest Receivable	-	-	-	-	-
Property Taxes Receivable	866,659	-	-	-	-
TOTAL ASSETS	<u>\$ 1,488,554</u>	<u>\$ 59,994</u>	<u>\$ 455</u>	<u>\$ 538</u>	<u>\$ 1,179</u>
<u>LIABILITIES:</u>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages & Benefits Payable	14,463	337	-	-	2,376
Unearned Revenue	928,168	-	-	-	-
TOTAL LIABILITIES	<u>942,631</u>	<u>337</u>	<u>-</u>	<u>-</u>	<u>2,376</u>
<u>FUND BALANCES:</u>					
Reserved For Encumbrances	12,016	-	-	-	2,768
Reserved For Inventory	-	-	-	-	-
Unreserved:					
Undesignated:	<u>533,907</u>	<u>59,657</u>	<u>455</u>	<u>538</u>	<u>(3,965)</u>
TOTAL FUND BALANCES	<u>545,923</u>	<u>59,657</u>	<u>455</u>	<u>538</u>	<u>(1,197)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,488,554</u>	<u>\$ 59,994</u>	<u>\$ 455</u>	<u>\$ 538</u>	<u>\$ 1,179</u>

<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>Motor Vehicle/Gas Tax</u>	<u>Road & Bridge</u>	<u>Ditch Rotary</u>	<u>Ditch Maintenance</u>
\$ 30,031	\$ 2,711	\$ 1,465,177	\$ 68,185	\$ 35,218	\$ 262,885
5,871	-	-	-	-	-
-	-	22,773	-	-	-
6,729	-	2,428,297	1,919	-	-
-	-	4,503	-	-	-
-	-	-	-	-	-
<u>\$ 42,631</u>	<u>\$ 2,711</u>	<u>\$ 3,920,750</u>	<u>\$ 70,104</u>	<u>\$ 35,218</u>	<u>\$ 262,885</u>
\$ -	\$ -	\$ 5,705	\$ -	\$ -	\$ -
5,516	4,112	103,145	2,216	-	-
-	-	2,427,791	-	-	-
<u>5,516</u>	<u>4,112</u>	<u>2,536,641</u>	<u>2,216</u>	<u>-</u>	<u>-</u>
-	-	208,714	-	1,000	-
5,871	-	-	-	-	-
<u>31,244</u>	<u>(1,401)</u>	<u>1,175,395</u>	<u>67,888</u>	<u>34,218</u>	<u>262,885</u>
<u>37,115</u>	<u>(1,401)</u>	<u>1,384,109</u>	<u>67,888</u>	<u>35,218</u>	<u>262,885</u>
<u>\$ 42,631</u>	<u>\$ 2,711</u>	<u>\$ 3,920,750</u>	<u>\$ 70,104</u>	<u>\$ 35,218</u>	<u>\$ 262,885</u>

CONTINUED

Union County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007*

	Dog/Kennel	ADAMH	Preschool Grant	Community Support Services
<u>ASSETS:</u>				
Equity In Pooled Cash and				
Cash Equivalents	\$ 96,834	\$ 553,964	\$ 19,842	\$ 58,646
Materials & Supplies Inventory	-	1,114	-	-
Accounts Receivable	305	-	-	-
Intergovernmental Receivable	-	36,249	23,328	33,489
Interest Receivable	-	-	-	-
Property Taxes Receivable	-	452,667	-	-
TOTAL ASSETS	\$ 97,139	\$ 1,043,994	\$ 43,170	\$ 92,135
 <u>LIABILITIES:</u>				
Accounts Payable	\$ 234	\$ 1,932	\$ -	\$ 276
Accrued Wages & Benefits Payable	2,785	15,413	-	-
Unearned Revenue	-	488,916	23,328	-
TOTAL LIABILITIES	3,019	506,261	23,328	276
 <u>FUND BALANCES:</u>				
Reserved For Encumbrances	1,674	-	-	-
Reserved For Inventory	-	1,114	-	-
Unreserved:				
Undesignated:	92,446	536,619	19,842	91,859
TOTAL FUND BALANCES	94,120	537,733	19,842	91,859
TOTAL LIABILITIES AND FUND BALANCES	\$ 97,139	\$ 1,043,994	\$ 43,170	\$ 92,135

<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>	<u>Children Services</u>	<u>Adult Basic Literacy Grant</u>
\$ 145,611	\$ 81,975	\$ 96,811	\$ 161,942	\$ 25,729
4,177	5,382	-	-	-
-	9,927	-	-	-
853	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 150,641</u>	<u>\$ 97,284</u>	<u>\$ 96,811</u>	<u>\$ 161,942</u>	<u>\$ 25,729</u>
\$ 31,304	\$ -	\$ 5,767	\$ 9,575	\$ -
97,567	18,585	25,880	-	4,116
-	-	-	-	-
<u>128,871</u>	<u>18,585</u>	<u>31,647</u>	<u>9,575</u>	<u>4,116</u>
189	-	-	-	975
4,177	5,382	-	-	-
<u>17,404</u>	<u>73,317</u>	<u>65,164</u>	<u>152,367</u>	<u>20,638</u>
<u>21,770</u>	<u>78,699</u>	<u>65,164</u>	<u>152,367</u>	<u>21,613</u>
<u>\$ 150,641</u>	<u>\$ 97,284</u>	<u>\$ 96,811</u>	<u>\$ 161,942</u>	<u>\$ 25,729</u>

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Union County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007

	<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	\$ 29,296	\$ 1,198	\$ 124,220	\$ 5,804,535
Materials & Supplies Inventory	1,158	-	-	17,702
Accounts Receivable	-	-	-	37,775
Intergovernmental Receivable	-	-	-	2,652,663
Interest Receivable	-	-	-	8,153
Property Taxes Receivable	-	-	-	1,319,326
TOTAL ASSETS	<u>\$ 30,454</u>	<u>\$ 1,198</u>	<u>\$ 124,220</u>	<u>\$ 9,840,154</u>
<u>LIABILITIES:</u>				
Accounts Payable	\$ 445	\$ 7,674	\$ -	\$ 67,291
Accrued Wages & Benefits Payable	6,222	-	-	349,814
Unearned Revenue	-	-	-	3,868,203
TOTAL LIABILITIES	<u>6,667</u>	<u>7,674</u>	<u>-</u>	<u>4,285,308</u>
<u>FUND BALANCES:</u>				
Reserved For Encumbrances	1,432	-	-	325,530
Reserved For Inventory	1,158	-	-	17,702
Unreserved:				
Undesignated:	21,197	(6,476)	124,220	5,211,614
TOTAL FUND BALANCES	<u>23,787</u>	<u>(6,476)</u>	<u>124,220</u>	<u>5,554,846</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 30,454</u>	 <u>\$ 1,198</u>	 <u>\$ 124,220</u>	 <u>\$ 9,840,154</u>

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Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007*

	Real Estate Assessment	Computer Legal Research Service	Delinquent Real Estate Tax Collection	Treasurer Prepaid Interest
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges For Services	623,414	3,171	68,654	-
Licenses & Permits	60	-	-	-
Fines & Forfeitures	500	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	27,707
Other Revenue - Rent	-	101	-	-
Other	4,025	-	-	-
Total Revenues	627,999	3,272	68,654	27,707
EXPENDITURES:				
Current:				
General Government:				
Legislative & Executive	607,550	-	98,970	9,273
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Economic Development	-	-	-	-
Other	-	-	-	-
Debt Service				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	607,550	-	98,970	9,273
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	20,449	3,272	(30,316)	18,434
OTHER FINANCING SOURCES (USES):				
Transfers In	126,803	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	126,803	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	147,252	3,272	(30,316)	18,434
Fund Balances, January 1	633,750	23,679	203,668	51,077
Incr. (Decr.) In Inventory Reserve	-	-	-	-
Fund Balances (Deficits), December 31, 2007	<u>\$ 781,002</u>	<u>\$ 26,951</u>	<u>\$ 173,352</u>	<u>\$ 69,511</u>

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	263	4,374	2,376	49,360	14,016
-	-	-	-	-	-
-	-	-	-	-	-
273,847	-	-	-	-	-
-	-	-	-	-	-
3,437	-	-	-	-	-
-	-	-	-	157	-
-	-	-	-	-	-
<u>277,284</u>	<u>263</u>	<u>4,374</u>	<u>2,376</u>	<u>49,517</u>	<u>14,016</u>
152,371	-	-	-	-	-
-	-	5,411	1,450	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	54,182
-	-	-	-	-	-
-	-	-	-	-	-
<u>152,371</u>	<u>-</u>	<u>5,411</u>	<u>1,450</u>	<u>-</u>	<u>54,182</u>
124,913	263	(1,037)	926	49,517	(40,166)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
124,913	263	(1,037)	926	49,517	(40,166)
67,317	1,974	2,762	7,360	-	75,042
-	-	-	-	-	-
<u>\$ 192,230</u>	<u>\$ 2,237</u>	<u>\$ 1,725</u>	<u>\$ 8,286</u>	<u>\$ 49,517</u>	<u>\$ 34,876</u>

CONTINUED

Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007*

	Probate/Juv Court Computer	Probate/Juv Court Computer Research	Juvenile Court Indigent Offenders	Certificate Title Admin
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges For Services	9,132	1,941	-	182,495
Licenses & Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other Revenue - Rent	-	-	-	-
Other	-	-	-	690
	9,132	1,941	-	183,185
Total Revenues	9,132	1,941	-	183,185
EXPENDITURES:				
Current:				
General Government:				
Legislative & Executive	-	-	-	-
Judicial	-	-	-	188,035
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Economic Development	-	-	-	-
Other	7,586	531	-	-
Debt Service				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
	7,586	531	-	188,035
Total Expenditures	7,586	531	-	188,035
EXCESS OF REVENUES OVER EXPENDITURES	1,546	1,410	-	(4,850)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	(16,000)
	-	-	-	(16,000)
Total Other Financing Sources (Uses)	-	-	-	(16,000)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	1,546	1,410	-	(20,850)
Fund Balances, January 1	13,956	6,104	1,063	138,320
Incr. (Decr.) In Inventory Reserve	-	-	-	-
	13,956	6,104	1,063	138,320
Fund Balances (Deficits), December 31, 2007	\$ 15,502	\$ 7,514	\$ 1,063	\$ 117,470

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Dispute Resolution	Economic Development	Convention & Tourist Bureau	DUI	Forfeitures	Sheriff CCW Rotary	Sheriff Policing Rotary
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26,555	21,239	-	600	-	3,389	22,834
-	-	-	933	-	4,815	-
-	91,267	165,367	-	-	-	50,061
3,318	-	-	-	-	-	-
-	-	-	-	-	-	-
-	330	-	-	-	-	6,738
29,873	112,836	165,367	1,533	-	8,204	79,633
-	-	-	-	-	-	-
-	-	-	30,893	-	4,804	80,965
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	90,518	-	-	-	-	-
-	-	90,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	90,518	90,000	30,893	-	4,804	80,965
29,873	22,318	75,367	(29,360)	-	3,400	(1,332)
-	-	-	-	3,775	-	85
-	-	-	-	-	-	-
-	-	-	-	3,775	-	85
29,873	22,318	75,367	(29,360)	3,775	3,400	(1,247)
58,542	16,983	86,544	41,916	2,024	12,363	75,727
-	-	-	-	-	-	-
<u>\$ 88,415</u>	<u>\$ 39,301</u>	<u>\$ 161,911</u>	<u>\$ 12,556</u>	<u>\$ 5,799</u>	<u>\$ 15,763</u>	<u>\$ 74,480</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, 2007*

	DARE Community Education	Youth Services Subsidy Grant	911 Emergency	Local Emergency Planning	Juvenile Tobacco
REVENUES:					
Property Taxes	\$ -	\$ -	\$ 540,108	\$ -	\$ -
Charges For Services	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	3,566	62,759	246,577	16,205	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other Revenue - Rent	-	-	-	-	-
Other	57,491	1,174	2,241	89	-
Total Revenues	61,057	63,933	788,926	16,294	-
EXPENDITURES:					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	108,286	259,746	649,849	7,246	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service	-	-	-	-	-
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	108,286	259,746	649,849	7,246	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(47,229)	(195,813)	139,077	9,048	-
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(47,229)	(195,813)	139,077	9,048	-
Fund Balances, January 1	99,389	203,150	406,846	50,609	455
Incr. (Decr.) In Inventory Reserve	-	-	-	-	-
Fund Balances (Deficits), December 31, 2007	\$ 52,160	\$ 7,337	\$ 545,923	\$ 59,657	\$ 455

<u>Law Enforcement Memorial</u>	<u>Juvenile Special Projects</u>	<u>VOCA Grant</u>	<u>VAWA Grant</u>	<u>Motor Vehicle/Gas Tax</u>	<u>Road & Bridge</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	10,464	-	-	652,260	-
-	-	-	-	3,620	-
-	-	-	-	-	72,429
-	-	133,110	25,535	4,073,255	-
-	-	-	-	-	-
-	-	-	-	71,109	-
-	-	-	-	-	-
425	-	462	59	172,818	-
<u>425</u>	<u>10,464</u>	<u>133,572</u>	<u>25,594</u>	<u>4,973,062</u>	<u>72,429</u>
-	-	-	-	791,715	-
-	-	-	-	-	-
163	38,583	129,430	25,580	-	-
-	-	-	-	4,331,775	58,664
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>163</u>	<u>38,583</u>	<u>129,430</u>	<u>25,580</u>	<u>5,123,490</u>	<u>58,664</u>
262	(28,119)	4,142	14	(150,428)	13,765
-	-	-	8,000	12,925	-
-	-	-	-	(121,170)	-
-	-	-	8,000	(108,245)	-
262	(28,119)	4,142	8,014	(258,673)	13,765
276	26,922	27,345	(9,415)	1,642,782	54,123
-	-	5,628	-	-	-
<u>\$ 538</u>	<u>\$ (1,197)</u>	<u>\$ 37,115</u>	<u>\$ (1,401)</u>	<u>\$ 1,384,109</u>	<u>\$ 67,888</u>

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Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007*

	Ditch Rotary	Ditch Maintenance	Dog/Kennel	ADAMH	Preschool Grant
REVENUES:					
Property Taxes	\$ -	\$ -	\$ -	\$ 563,694	\$ -
Charges For Services	-	-	-	20,812	-
Licenses & Permits	-	-	106,651	-	-
Fines & Forfeitures	-	-	6,510	-	-
Intergovernmental	-	-	-	1,743,069	24,801
Special Assessments	-	126,962	-	-	-
Interest	-	-	-	-	-
Other Revenue - Rent	-	-	-	-	-
Other	28,656	-	2,341	13,052	-
	28,656	-	2,341	13,052	-
Total Revenues	28,656	126,962	115,502	2,340,627	24,801
EXPENDITURES:					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	5,111	113,764	-	-	-
Health	-	-	70,507	2,849,934	23,817
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Economic Development	-	-	-	-	-
Other	-	-	-	-	-
Debt Service	-	-	-	-	-
Principal Retirement	-	-	-	17,807	-
Interest and Fiscal Charges	-	-	-	5,004	-
	5,111	113,764	70,507	2,872,745	23,817
Total Expenditures	5,111	113,764	70,507	2,872,745	23,817
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	23,545	13,198	44,995	(532,118)	984
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	23,545	13,198	44,995	(532,118)	984
Fund Balances, January 1	11,673	249,687	49,125	1,070,006	18,858
Incr. (Decr.) In Inventory Reserve	-	-	-	(155)	-
	-	-	-	(155)	-
Fund Balances (Deficits), December 31, 2007	\$ 35,218	\$ 262,885	\$ 94,120	\$ 537,733	\$ 19,842

<u>Community Support Services</u>	<u>Public Assistance</u>	<u>Coordination Transportation</u>	<u>Child Support Enforcement Agency</u>	<u>Children Services</u>
\$ -	\$ -	\$ -	\$ -	\$ -
76,979	750,668	286,618	136,638	-
-	-	-	-	-
-	-	-	-	-
329,540	3,341,095	116,324	681,630	1,539,278
-	-	-	-	-
-	-	-	-	-
-	157,295	2,940	14,842	57,796
<u>406,519</u>	<u>4,249,058</u>	<u>405,882</u>	<u>833,110</u>	<u>1,597,074</u>
-	2,092,278	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
387,103	-	-	-	-
-	2,048,436	428,697	755,848	1,489,994
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>387,103</u>	<u>4,140,714</u>	<u>428,697</u>	<u>755,848</u>	<u>1,489,994</u>
19,416	108,344	(22,815)	77,262	107,080
-	-	50,185	-	-
-	-	-	-	-
-	-	50,185	-	-
19,416	108,344	27,370	77,262	107,080
72,443	(87,772)	46,131	(12,098)	45,287
-	1,198	5,198	-	-
<u>\$ 91,859</u>	<u>\$ 21,770</u>	<u>\$ 78,699</u>	<u>\$ 65,164</u>	<u>\$ 152,367</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, 2007*

	Adult Basic Literacy Grant	Senior Services	WIA	Collaborative Family Risk	TOTAL
REVENUES:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,103,802
Charges For Services	-	-	-	-	2,968,252
Licenses & Permits	-	-	-	-	115,146
Fines & Forfeitures	-	-	-	-	80,372
Intergovernmental	84,208	344,544	174,878	224,000	13,744,916
Special Assessments	-	-	-	-	126,962
Interest	-	-	-	-	105,571
Other Revenue - Rent	-	-	-	-	258
Other	5,255	28,680	-	-	557,399
	89,463	373,224	174,878	224,000	18,802,678
Total Revenues					
EXPENDITURES:					
Current:					
General Government:					
Legislative & Executive	-	-	-	-	3,752,157
Judicial	-	-	-	-	194,896
Public Safety	-	-	-	-	1,335,545
Public Works	-	-	-	-	4,509,314
Health	-	-	-	-	3,331,361
Human Services	84,466	390,760	201,194	185,903	5,585,298
Capital Outlay	-	-	-	-	54,182
Economic Development	-	-	-	-	90,518
Other	-	-	-	-	98,117
Debt Service					
Principal Retirement	-	-	-	-	17,807
Interest and Fiscal Charges	-	-	-	-	5,004
	84,466	390,760	201,194	185,903	18,974,199
Total Expenditures					
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,997	(17,536)	(26,316)	38,097	(171,521)
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	-	201,773
Transfers Out	-	-	-	-	(137,170)
	-	-	-	-	64,603
Total Other Financing Sources (Uses)					
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	4,997	(17,536)	(26,316)	38,097	(106,918)
Fund Balances, January 1	16,616	40,447	19,840	86,123	5,649,019
Incr. (Decr.) In Inventory Reserve	-	876	-	-	12,745
	-	876	-	-	12,745
Fund Balances (Deficits), December 31, 2007	\$ 21,613	\$ 23,787	\$ (6,476)	\$ 124,220	\$ 5,554,846

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$550,000	\$550,000	\$623,414	\$73,414
Licenses and Permits	100	100	60	(40)
Fines and Forfeitures	300	300	500	200
Other	0	0	4,025	4,025
Total Revenues	550,400	550,400	627,999	77,599
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	271,000	271,000	210,680	60,320
Contractual Services	538,000	538,000	344,798	193,202
Materials/Supplies	11,000	11,000	4,318	6,682
Other	90,028	90,028	17,439	72,589
Fringe Benefits	103,400	103,400	76,642	26,758
<i>Total legislative and executive</i>	<i>1,013,428</i>	<i>1,013,428</i>	<i>653,877</i>	<i>359,551</i>
Total Expenditures	1,013,428	1,013,428	653,877	359,551
Excess of Revenues Over (Under) Expenditures	(463,028)	(463,028)	(25,878)	437,150
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	126,803	126,803
Total Other Sources (Uses)	0	0	126,803	126,803
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(463,028)	(463,028)	100,925	563,953
Fund Balance, January 1	647,009	647,009	647,009	0
Prior year encumbrances appropriated	28	28	28	0
Fund Balance, December 31	\$184,009	\$184,009	\$747,962	\$563,953

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Computer Legal Research
For the Year Ended December 31, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$2,500	\$2,500	\$2,649	\$149
Interest Revenue			521	\$521
Total Revenues	2,500	2,500	3,170	\$670
EXPENDITURES:				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	2,500	2,500	3,170	670
Fund Balance, January 1	23,479	23,479	23,479	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$25,979	\$25,979	\$26,649	\$670

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Fund
For the Year Ended December 31, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	0	0	41,610	41,610
Total Revenues	\$0	\$0	\$41,610	41,610
EXPENDITURES:				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	41,610	41,610
OTHER FINANCING SOURCES (USES):				
Transfers - Out	0	0	0	0
Total Other Sources (Uses)	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	0	0	41,610	41,610
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$41,610	\$41,610

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$40,000	\$40,000	\$67,886	\$27,886
Other	0	0	768	768
Total Revenues	40,000	40,000	68,654	28,654
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	83,446	83,446	81,639	1,807
Contractual Services	500	516	498	18
Materials/Supplies	600	1,100	1,059	41
Capital Outlay	1,000	500	256	244
Other	1,400	1,584	1,249	335
Fringe Benefits	22,379	22,517	17,899	4,618
<i>Total legislative and executive</i>	109,325	109,663	102,600	7,063
Total Expenditures	109,325	109,663	102,600	7,063
Excess of Revenues Over (Under) Expenditures	(69,325)	(69,663)	(33,946)	35,717
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	(69,325)	(69,663)	(33,946)	35,717
Fund Balance, January 1	212,220	212,220	212,220	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$142,895	\$142,557	\$178,274	\$35,717

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, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Interest	\$17,000	\$17,000	\$25,168	\$8,168
Other	0	0	23	23
Total Revenues	<u>17,000</u>	<u>17,000</u>	<u>25,191</u>	<u>8,191</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	7,500	7,500	7,328	172
Materials/Supplies	1,524	1,524	806	718
Fringe Benefits	1,264	1,264	1,215	49
<i>Total legislative and executive</i>	<u>10,288</u>	<u>10,288</u>	<u>9,349</u>	<u>939</u>
Total Expenditures	10,288	10,288	9,349	939
Excess of Revenues Over Expenditures	6,712	6,712	15,842	9,130
Fund Balance, January 1	50,839	50,839	50,839	0
Prior year encumbrances appropriated	24	24	24	0
Fund Balance, December 31	<u><u>\$57,575</u></u>	<u><u>\$57,575</u></u>	<u><u>\$66,705</u></u>	<u><u>\$9,130</u></u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Federal Chip
For the Year Ended December 31, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$19,000	\$273,847	\$273,847	\$0
Interest			\$3,671	\$3,671
Total Revenues	19,000	273,847	277,518	3,671
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Contractual Services	27,697	273,847	194,263	79,584
<i>Total legislative and executive</i>	27,697	273,847	194,263	79,584
Total Expenditures	27,697	273,847	194,263	79,584
Excess of Revenues Over (Under)				
Expenditures	(8,697)	0	83,255	83,255
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	0	0
Total Other Sources (Uses)	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(8,697)	0	83,255	83,255
Fund Balance, January 1	66,817	66,817	66,817	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$58,120	\$66,817	\$150,072	\$83,255

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Conduct of Business
For the Year Ended December 31, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$300	\$300	\$283	(\$17)
Total Revenues	<u>300</u>	<u>300</u>	<u>283</u>	<u>(17)</u>
EXPENDITURES:				
Total Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	300	300	283	(17)
Fund Balance, January 1	1,954	1,954	1,954	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$2,254</u></u>	<u><u>\$2,254</u></u>	<u><u>\$2,237</u></u>	<u><u>(\$17)</u></u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship
For the Year Ended December 31, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$4,400	\$4,400	\$4,714	\$314
Total Revenues	<u>4,400</u>	<u>4,400</u>	<u>4,714</u>	<u>314</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Contractual Services	5,500	5,500	5,411	89
<i>Total judicial</i>	<u>5,500</u>	<u>5,500</u>	<u>5,411</u>	<u>89</u>
Total Expenditures	5,500	5,500	5,411	89
Excess of Revenues (Under) Expenditures	(1,100)	(1,100)	(697)	403
Fund Balance, January 1	2,422	2,422	2,422	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$1,322</u></u>	<u><u>\$1,322</u></u>	<u><u>\$1,725</u></u>	<u><u>\$403</u></u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate and Juvenile Special Projects
For the Year Ended December 31, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$2,200	\$2,200	\$2,536	\$336
Total Revenues	2,200	2,200	2,536	336
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Other	0	2,000	1,450	550
<i>Total judicial</i>	0	2,000	1,450	550
Total Expenditures	0	2,000	1,450	550
Excess of Revenues Over Expenditures	2,200	200	1,086	886
Fund Balance, January 1	7,200	7,200	7,200	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$9,400	\$7,400	\$8,286	\$886

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$13,500	\$13,500	\$13,996	\$496
Total Revenues	13,500	13,500	13,996	496
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Capital Outlay	40,500	56,826	56,558	268
<i>Total judicial</i>	40,500	56,826	56,558	268
Total Expenditures	40,500	56,826	56,558	268
Excess of Revenues Over (Under)				
Expenditures	(27,000)	(43,326)	(42,562)	764
Fund Balance, January 1	74,092	74,092	74,092	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$47,092	\$30,766	\$31,530	\$764

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate & Juvenile Court Computer
For the Year Ended December 31, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$9,500	\$9,500	\$9,883	\$383
Total Revenues	9,500	9,500	9,883	383
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Other	10,000	10,000	7,586	2,414
<i>Total judicial</i>	10,000	10,000	7,586	2,414
Total Expenditures	10,000	10,000	7,586	2,414
Excess of Revenues Over (Under) Expenditures	(500)	(500)	2,297	2,797
Fund Balance, January 1	13,205	13,205	13,205	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$12,705	\$12,705	\$15,502	\$2,797

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, 2007

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$2,350	\$2,350	\$2,101	(\$249)
Total Revenues	2,350	2,350	2,101	(249)
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Other	2,000	2,000	531	1,469
<i>Total judicial</i>	2,000	2,000	531	1,469
Total Expenditures	2,000	2,000	531	1,469
Excess of Revenues Over (Under) Expenditures	350	350	1,570	1,220
Fund Balance, January 1	5,944	5,944	5,944	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$6,294	\$6,294	\$7,514	\$1,220

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Juvenile Court Indigent Offenders
For the Year Ended December 31, 2007*

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

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<u>REVENUES:</u>				
Charges for Services	\$180,000	\$180,000	\$197,356	\$17,356
Other	0	0	690	690
Total Revenues	180,000	180,000	198,046	18,046
<u>EXPENDITURES:</u>				
Current:				
General Government:				
<i>Judicial</i>				
Personal Services	131,822	144,222	134,314	9,908
Contractual Services	14,321	14,321	6,348	7,973
Materials/Supplies	9,642	9,642	8,847	795
Capital Outlay	2,000	2,000	1,960	40
Other	500	500	257	243
Fringe Benefits	41,886	44,891	38,515	6,376
<i>Total judicial</i>	<i>200,171</i>	<i>215,576</i>	<i>190,241</i>	<i>25,335</i>
Total Expenditures	200,171	215,576	190,241	25,335
Excess of Revenues Over (Under) Expenditures	(20,171)	(35,576)	7,805	43,381
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - Out	0	(16,000)	(16,000)	0
Total Other Sources (Uses)	0	(16,000)	(16,000)	0
Excess of revenues and other financing sources over (under) expenditures and other (uses)	(20,171)	(51,576)	(8,195)	43,381
Fund Balance, January 1	116,836	116,836	116,836	0
Prior year encumbrances appropriated	3,937	3,937	3,937	0
Fund Balance, December 31	\$100,602	\$69,197	\$112,578	\$43,381

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$9,500	\$9,500	\$23,205	\$13,705
Interest	2,000	2,000	3,378	1,378
Total Revenues	11,500	11,500	26,583	15,083
EXPENDITURES:				
Current:				
<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	11,500	11,500	26,583	15,083
OTHER FINANCING SOURCES (USES):				
Transfers - Out	0	0	0	0
Total Other Sources (Uses)	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	11,500	11,500	26,583	15,083
Fund Balance, January 1	58,482	58,482	58,482	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$69,982	\$69,982	\$85,065	\$15,083

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<u>REVENUES:</u>				
Charges for Services	\$25,150	\$25,150	\$21,239	(\$3,911)
Intergovernmental	89,000	89,000	91,267	2,267
Other	0	0	330	330
Total Revenues	114,150	114,150	112,836	(1,314)
<u>EXPENDITURES:</u>				
Current:				
Economic Development				
Personal Services	74,509	74,509	74,509	0
Fringe Benefits	16,758	16,876	16,473	403
<i>Total Economic Development</i>	91,267	91,385	90,982	403
Total Expenditures	91,267	91,385	90,982	403
Excess of Revenues Over (Under) Expenditures	22,883	22,765	21,854	(911)
Fund Balance, January 1	22,671	22,671	22,671	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$45,554	\$45,436	\$44,525	(\$911)

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$94,000	\$94,000	\$136,302	\$42,302
Total Revenues	94,000	94,000	136,302	42,302
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 Over (Under) Expenditures	4,000	4,000	46,302	42,302
Fund Balance, January 1	65,904	65,904	65,904	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$69,904	\$69,904	\$112,206	\$42,302

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Taxes				\$0
Charges for Services	\$600	\$600	\$800	\$200
Fines and Forfeitures	400	400	1,133	733
Total Revenues	1,000	1,000	1,933	933
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	9,500	9,000	1,821	7,179
Contractual Services	500	1,000	509	491
Materials/Supplies	2,000	2,000	1,537	463
Fringe Benefits	2,503	2,503	327	2,176
<i>Total public safety</i>	14,503	14,503	4,194	10,309
Total Expenditures	14,503	14,503	4,194	10,309
Excess of Revenues Over (Under) Expenditures	(13,503)	(13,503)	(2,261)	11,242
Fund Balance, January 1	15,247	15,247	15,247	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$1,744	\$1,744	\$12,986	\$11,242

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, 2007*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:				
Total Revenues	\$0	\$0	\$0	\$0
EXPENDITURES:				
Current:				
General Government:				
Public Safety				
Capital Outlay	2,024	2,024	0	2,024
<i>Total public safety</i>	2,024	2,024	0	2,024
Total Expenditures	2,024	2,024	0	2,024
Excess of Revenues (Under) Expenditures	(2,024)	(2,024)	0	2,024
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	3,775	3,775
Total Other Sources (Uses)	0	0	3,775	3,775
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(2,024)	(2,024)	3,775	5,799
Fund Balance, January 1	2,024	2,024	2,024	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$5,799	\$5,799

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, 2007*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:				
Charges for Services	\$200	\$200	\$3,389	\$3,189
Licenses and Permits	3,600	3,600	4,815	1,215
Total Revenues	3,800	3,800	8,204	4,404
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	7,200	9,200	3,889	5,311
Materials/Supplies	2,000	2,000	1,035	965
Other	2,000	0	0	0
<i>Total public safety</i>	11,200	11,200	4,924	6,276
Total Expenditures	11,200	11,200	4,924	6,276
Excess of Revenues Over (Under)				
Expenditures	(7,400)	(7,400)	3,280	10,680
Fund Balance, January 1	12,283	12,283	12,283	0
Prior year encumbrances appropriated	200	200	200	0
Fund Balance, December 31	\$5,083	\$5,083	\$15,763	\$10,680

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$22,300	\$22,300	\$24,415	\$2,115
Intergovernmental	64,290	64,290	52,586	(11,704)
Other	7,500	7,500	6,768	(732)
Total Revenues	94,090	94,090	83,769	(10,321)
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	40,000	34,000	23,797	10,203
Contractual Services	26,704	32,679	16,552	16,127
Materials/Supplies	2,000	2,000	1,709	291
Capital Outlay	64,077	64,077	31,623	32,454
Other	10,000	10,000	435	9,565
Fringe Benefits	8,248	8,248	5,201	3,047
<i>Total public safety</i>	151,029	151,004	79,317	71,687
Total Expenditures	151,029	151,004	79,317	71,687
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	85	85
Total Other Financing Sources	0	0	85	85
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(56,939)	(56,914)	4,537	61,451
Fund Balance, January 1	66,310	66,310	66,310	0
Prior year encumbrances appropriated	4,528	4,528	4,528	0
Fund Balance, December 31	\$13,899	\$13,924	\$75,375	\$61,451

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$43,770	\$43,770	\$23,386	\$(20,384)
Other	20,441	20,441	57,491	37,050
Total Revenues	64,211	64,211	80,877	16,666
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	51,601	51,601	51,601	0
Contractual Services	29,476	5,726	1,368	4,358
Materials/Supplies	30,079	30,079	19,882	10,197
Capital Outlay	17,200	8,450	8,052	398
Other	9,962	42,462	22,900	19,562
Fringe Benefits	5,514	5,514	5,513	1
<i>Total public safety</i>	143,832	143,832	109,316	34,516
Total Expenditures	143,832	143,832	109,316	34,516
Excess of Revenues Over (Under) Expenditures	(79,621)	(79,621)	(28,439)	51,182
Fund Balance, January 1	77,930	77,930	77,930	0
Prior year encumbrances appropriated	1,708	1,708	1,708	0
Fund Balance, December 31	\$17	\$17	\$51,199	\$51,182

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$95,000	\$95,000	\$62,759	(\$32,241)
Other	0	0	1,174	1,174
Total Revenues	95,000	95,000	63,933	(31,067)
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	102,000	101,800	103,100	(1,300)
Contractual Services	156,750	163,950	132,839	31,111
Capital Outlay	0	875	750	125
Other	8,500	8,500	8,302	198
Fringe Benefits	14,112	17,597	17,590	7
<i>Total public safety</i>	281,362	292,722	262,581	30,141
 Total Expenditures	 281,362	 292,722	 262,581	 30,141
 Excess of Revenues Over (Under) Expenditures	 (186,362)	 (197,722)	 (198,648)	 (926)
 Fund Balance, January 1	 214,027	 214,027	 214,027	 0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$27,665	\$16,305	\$15,379	(\$926)

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Taxes	\$477,089	\$477,089	\$540,107	\$63,018
Intergovernmental	236,610	236,610	246,577	9,967
Other	0	0	2,241	2,241
Total Revenues	713,699	713,699	788,925	75,226
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	396,778	396,778	371,108	25,670
Contractual Services	275,609	269,241	180,319	88,922
Materials/Supplies	5,506	5,076	4,858	218
Capital Outlay	151,104	151,004	32,388	118,616
Other	19,885	25,874	14,110	11,764
Fringe Benefits	151,692	151,692	124,079	27,613
<i>Total public safety</i>	<i>1,000,574</i>	<i>999,665</i>	<i>726,862</i>	<i>272,803</i>
Total Expenditures	1,000,574	999,665	726,862	272,803
Excess of Revenues (Under) Expenditures	(286,875)	(285,966)	62,063	348,029
Fund Balance, January 1	438,536	438,536	438,536	0
Prior year encumbrances appropriated	47,772	47,772	47,772	0
Fund Balance, December 31	\$199,433	\$200,342	\$548,371	\$348,029

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, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$15,700	\$15,700	\$16,206	\$506
Other	0	0	89	89
Total Revenues	<u>15,700</u>	<u>15,700</u>	<u>16,295</u>	<u>595</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	4,687	4,687	4,687	0
Contractual Services	1,500	1,500	962	538
Materials/Supplies	1,500	1,500	0	1,500
Capital Outlay	25,000	25,000	828	24,172
Other	7,000	7,000	0	7,000
Fringe Benefits	783	802	799	3
<i>Total public safety</i>	<u>40,470</u>	<u>40,489</u>	<u>7,276</u>	<u>33,213</u>
Total Expenditures	40,470	40,489	7,276	33,213
Excess of Revenues Over (Under) Expenditures	(24,770)	(24,789)	9,019	33,808
Fund Balance, January 1	50,975	50,975	50,975	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$26,205</u></u>	<u><u>\$26,186</u></u>	<u><u>\$59,994</u></u>	<u><u>\$33,808</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, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u><u>\$455</u></u>	<u><u>\$455</u></u>	<u><u>\$455</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 Memorial Fund
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:				
Other	\$0	\$375	\$425	\$50
Total Revenues	0	375	425	50
EXPENDITURES:				
Current:				
General Government:				
Public Safety				
Contractual Services	276	410	163	247
<i>Total public safety</i>	276	410	163	247
Total Expenditures	276	410	163	247
Excess of Revenues Over (Under) Expenditures	(276)	(35)	262	297
Fund Balance, January 1	190	190	190	0
Prior year encumbrances appropriated	86	86	86	0
Fund Balance, December 31	\$0	\$241	\$538	\$297

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, 2007*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:				
Charges for Services	\$10,000	\$10,000	\$11,404	\$1,404
Intergovernmental	40,000	40,000	0	(40,000)
Total Revenues	50,000	50,000	11,404	(38,596)
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Personal Services	34,190	34,190	31,560	2,630
Contractual Services				0
Materials/Supplies				0
Capital Outlay				0
Other	7,768	7,768	2,768	5,000
Fringe Benefits	5,232	5,232	4,647	585
<i>Total legislative and executive</i>	47,190	47,190	38,975	8,215
Total Expenditures	47,190	47,190	38,975	8,215
Excess of Revenues (Under) Expenditures	2,810	2,810	(27,571)	(30,381)
Fund Balance, January 1	23,214	23,214	23,214	0
Prior year encumbrances appropriated	2,768	2,768	2,768	0
Fund Balance, December 31	\$28,792	\$28,792	(\$1,589)	(\$30,381)

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$123,686	\$123,686	\$126,382	\$2,696
Other	0	0	462	462
Total Revenues	123,686	123,686	126,844	3,158
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	85,175	82,175	87,033	(4,858)
Contractual Services	5,593	6,837	6,155	682
Materials/Supplies	3,831	7,722	6,378	1,344
Capital Outlay	3,334	2,442	2,077	365
Other	26,760	27,487	5,009	22,478
Fringe Benefits	21,834	22,958	22,408	550
<i>Total public safety</i>	<i>146,527</i>	<i>149,621</i>	<i>129,060</i>	<i>20,561</i>
Total Expenditures	146,527	149,621	129,060	20,561
Excess of Revenues Over (Under) Expenditures	(22,841)	(25,935)	(2,216)	23,719
OTHER FINANCING SOURCES (USES):				
Advances - Out	0	0	(1,000)	(1,000)
Advances - In	0	0	1,000	1,000
Total Other Sources (Uses)	0	0	0	0
Fund Balance, January 1	32,247	32,247	32,247	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$9,406	\$6,312	\$30,031	\$23,719

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<u>REVENUES:</u>				
Intergovernmental	\$33,000	\$33,000	\$25,535	\$(7,465)
Other	0	0	59	59
Total Revenues	33,000	33,000	25,594	(7,406)
<u>EXPENDITURES:</u>				
Current:				
Public Safety				
Personal Services	23,203	17,079	17,304	(225)
Contractual Services	0	0	0	0
Materials/Supplies	191	191	29	162
Capital Outlay	0	1,550	1,540	10
Other	713	5,287	2,978	2,309
Fringe Benefits	3,893	3,893	2,523	1,370
<i>Total public safety</i>	28,000	28,000	24,374	3,626
Total Expenditures	28,000	28,000	24,374	3,626
Excess of Revenues Over (Under) Expenditures	5,000	5,000	1,220	(3,780)
<u>OTHER FINANCING SOURCES (USES):</u>				
Advances - In	0	0	1,000	1,000
Advances - Out	0	0	(9,000)	(9,000)
Transfers - In	0	0	8,000	8,000
Total Other Sources (Uses)	0	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	5,000	5,000	1,220	(3,780)
Fund Balance, January 1	726	726	726	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$5,726	\$5,726	\$1,946	\$(3,780)

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, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Charges for Services	\$540,000	\$540,000	\$629,567	\$89,567
Licenses and Permits	4,500	\$4,500	3,620	(880)
Intergovernmental	4,864,000	4,864,000	4,398,498	(465,502)
Interest	62,000	62,000	72,399	10,399
Other	105,000	105,000	168,315	63,315
Total Revenues	<u>5,575,500</u>	<u>5,575,500</u>	<u>5,272,399</u>	<u>(303,101)</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	394,001	394,001	349,308	44,693
Contractual Services	286,110	332,041	299,293	32,748
Materials/Supplies	16,052	16,052	9,396	6,656
Capital Outlay	20,000	20,000	8,594	11,406
Other	37,000	41,625	32,305	9,320
Fringe Benefits	94,000	94,628	84,453	10,175
<i>Total legislative and executive</i>	<u>847,163</u>	<u>898,347</u>	<u>783,349</u>	<u>114,998</u>
Public Works				
Personal Services	1,184,000	1,184,000	1,101,168	82,832
Contractual Services	1,631,745	1,732,745	1,650,305	82,440
Materials/Supplies	1,106,484	1,237,984	1,205,917	32,067
Capital Outlay	291,578	304,078	302,302	1,776
Principal	125,000	3,830	0	3,830
Other	8,650	19,025	16,592	2,433
Fringe Benefits	365,000	365,000	331,434	33,566
<i>Total public works</i>	<u>4,712,457</u>	<u>4,846,662</u>	<u>4,607,718</u>	<u>238,944</u>
Total Expenditures	<u>5,559,620</u>	<u>5,745,009</u>	<u>5,391,067</u>	<u>353,942</u>
Excess of Revenues Over Expenditures	15,880	(169,509)	(118,668)	50,841
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	12,925	12,925
Transfers - Out	(310,000)	(121,170)	(121,170)	0
Total Other Financing Sources (Uses)	<u>(310,000)</u>	<u>(121,170)</u>	<u>(108,245)</u>	<u>12,925</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(294,120)	(290,679)	(226,913)	63,766
Fund Balance, January 1	959,442	959,442	959,442	0
Prior year encumbrances appropriated	523,937	523,937	523,937	0
Fund Balance, December 31	<u>\$1,189,259</u>	<u>\$1,192,700</u>	<u>\$1,256,466</u>	<u>\$63,766</u>

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, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Fines and Forfeitures	\$52,000	\$52,000	\$70,401	\$18,401
Other	0	0	110	110
Total Revenues	<u>52,000</u>	<u>52,000</u>	<u>70,511</u>	<u>18,511</u>
EXPENDITURES:				
Current:				
Public Works				
Personal Services	28,000	28,000	25,452	2,548
Capital Outlay	25,000	25,000	24,950	50
Fringe Benefits	8,400	8,411	7,785	626
<i>Total public works</i>	<u>61,400</u>	<u>61,411</u>	<u>58,187</u>	<u>3,224</u>
Total Expenditures	61,400	61,411	58,187	3,224
Excess of Revenues Over (Under) Expenditures	(9,400)	(9,411)	12,324	21,735
Fund Balance, January 1	55,862	55,862	55,862	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$46,462</u></u>	<u><u>\$46,451</u></u>	<u><u>\$68,186</u></u>	<u><u>\$21,735</u></u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Rotary Fund
For the Year Ended December 31, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Other	\$29,000	\$29,000	\$28,656	\$(344)
Total Revenues	<u>29,000</u>	<u>29,000</u>	<u>28,656</u>	<u>(344)</u>
EXPENDITURES:				
Current:				
General Government:				
Public Works				
Personal Services	15,000	15,000	0	15,000
Materials/Supplies	1,000	1,000	331	669
Capital Outlay	6,800	6,800	2,120	4,680
Other	6,000	6,000	3,660	2,340
Fringe Benefits	0	0	0	0
<i>Total public works</i>	<u>28,800</u>	<u>28,800</u>	<u>6,111</u>	<u>22,689</u>
Total Expenditures	<u>28,800</u>	<u>28,800</u>	<u>6,111</u>	<u>22,689</u>
Excess of Revenues Over (Under) Expenditures	200	200	22,545	22,345
Fund Balance, January 1	11,673	11,673	11,673	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$11,873</u></u>	<u><u>\$11,873</u></u>	<u><u>\$34,218</u></u>	<u><u>\$22,345</u></u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance
For the Year Ended December 31, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Special Assessments	\$74,940	\$123,769	\$126,962	\$3,193
Total Revenues	74,940	123,769	126,962	3,193
EXPENDITURES:				
Current:				
Public Works				
Contractual Services	324,627	369,264	113,764	255,500
<i>Total public works</i>	324,627	369,264	113,764	255,500
Total Expenditures	324,627	369,264	113,764	255,500
Excess of Revenues Over (Under) Expenditures	(249,687)	(245,495)	13,198	258,693
Fund Balance, January 1	249,687	249,687	249,687	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$0	\$4,192	\$262,885	\$258,693

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, 2007

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Licenses and Permits	\$78,000	\$78,000	\$106,651	\$28,651
Fines and Forfeitures	3,300	3,300	6,236	2,936
Other	0	0	430	430
Total Revenues	<u>81,300</u>	<u>81,300</u>	<u>113,317</u>	<u>32,017</u>
EXPENDITURES:				
Current:				
Health				
Personal Services	46,211	46,211	33,267	12,944
Contractual Services	23,051	21,896	16,089	5,807
Materials/Supplies	5,500	5,500	5,458	42
Capital Outlay	4,000	4,655	4,225	430
Other	3,080	3,580	3,298	282
Fringe Benefits	19,806	19,806	7,554	12,252
<i>Total health</i>	<u>101,648</u>	<u>101,648</u>	<u>69,891</u>	<u>31,757</u>
Total Expenditures	101,648	101,648	69,891	31,757
Excess of Revenues Over (Under) Expenditures	(20,348)	(20,348)	43,426	63,774
Fund Balance, January 1	49,774	49,774	49,774	0
Prior year encumbrances appropriated	51	51	51	0
Fund Balance, December 31	<u><u>\$29,477</u></u>	<u><u>\$29,477</u></u>	<u><u>\$93,251</u></u>	<u><u>\$63,774</u></u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
ADAMH
For the Year Ended December 31, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Taxes	\$407,123	\$407,123	\$563,694	\$156,571
Charges for Services	30,000	30,000	20,812	(9,188)
Intergovernmental	2,572,877	2,609,972	2,239,516	(370,456)
Other	18,200	3,200	13,052	9,852
Total Revenues	3,028,200	3,050,295	2,837,074	(213,221)
EXPENDITURES:				
Current:				
Health				
Personal Services	235,000	239,500	224,365	15,135
Contractual Services	2,663,000	2,608,500	2,498,939	109,561
Materials/Supplies	21,000	31,150	28,409	2,741
Capital Outlay	9,000	9,000	0	9,000
Other	37,000	98,000	12,735	85,265
Principal	18,000	18,000	17,807	193
Interest	5,100	5,100	5,004	96
Fringe Benefits	69,710	71,805	66,082	5,723
<i>Total health</i>	<i>3,057,810</i>	<i>3,081,055</i>	<i>2,853,341</i>	<i>227,714</i>
Total Expenditures	3,057,810	3,081,055	2,853,341	227,714
Excess of Revenues Over (Under) Expenditures	(29,610)	(30,760)	(16,267)	14,493
OTHER FINANCING SOURCES (USES):				
Transfers - Out	(8,000)	(8,000)	0	8,000
Total Other Financing Sources (Uses)	(8,000)	(8,000)	0	8,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(37,610)	(38,760)	(16,267)	22,493
Fund Balance, January 1	570,231	570,231	570,231	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$532,621	\$531,471	\$553,964	\$22,493

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$26,500	\$26,500	\$24,801	\$(1,699)
Total Revenues	26,500	26,500	24,801	(1,699)
EXPENDITURES:				
Current:				
Health				
Contractual Services	24,628	24,628	23,817	811
<i>Total health</i>	24,628	24,628	23,817	811
Total Expenditures	24,628	24,628	23,817	811
Excess of Revenues Over (Under) Expenditures	1,872	1,872	984	(888)
Fund Balance, January 1	18,858	18,858	18,858	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$20,730	\$20,730	\$19,842	\$(888)

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$60,000	\$60,000	\$76,980	\$16,980
Intergovernmental	350,000	350,000	296,051	(53,949)
Total Revenues	410,000	410,000	373,031	(36,969)
EXPENDITURES:				
Current:				
Health				
Contractual Services	400,000	400,000	367,693	32,307
Capital Outlay	8,000	8,000	0	8,000
Other	4,000	4,000	0	4,000
<i>Total health</i>	412,000	412,000	367,693	44,307
Total Expenditures	412,000	412,000	367,693	44,307
Excess of Revenues Over (Under) Expenditures	(2,000)	(2,000)	5,338	7,338
Fund Balance, January 1	53,308	53,308	53,308	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$51,308	\$51,308	\$58,646	\$7,338

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, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$886,000	\$886,000	\$750,669	\$(135,331)
Intergovernmental	3,439,899	3,439,899	3,492,882	52,983
Other	134,000	134,000	157,295	23,295
Total Revenues	<u>4,459,899</u>	<u>4,459,899</u>	<u>4,400,846</u>	<u>(59,053)</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	846,073	882,073	879,451	2,622
Contractual Services	697,108	847,108	823,975	23,133
Materials/Supplies	40,000	51,000	50,108	892
Capital Outlay	5,000	17,000	16,767	233
Other	234,000	172,500	158,136	14,364
Fringe Benefits	252,200	241,235	226,361	14,874
<i>Total legislative and executive</i>	<u>2,074,381</u>	<u>2,210,916</u>	<u>2,154,798</u>	<u>56,118</u>
Human Services				
Personal Services	653,808	698,808	698,652	156
Contractual Services	900,000	1,222,500	1,166,129	56,371
Materials/Supplies	1,000	0	0	0
Capital Outlay	1,000	0	0	0
Other	115,000	90,000	86,405	3,595
Fringe Benefits	204,809	214,309	199,967	14,342
<i>Total human services</i>	<u>1,875,617</u>	<u>2,225,617</u>	<u>2,151,153</u>	<u>74,464</u>
Total Expenditures	<u>3,949,998</u>	<u>4,436,533</u>	<u>4,305,951</u>	<u>130,582</u>
Excess of Revenues (Under) Expenditures	509,901	23,366	94,895	71,529
Fund Balance, January 1	50,527	50,527	50,527	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$560,428</u>	<u>\$73,893</u>	<u>\$145,422</u>	<u>\$71,529</u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Coordination Transportation
For the Year Ended December 31, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$230,000	\$230,000	\$314,320	\$84,320
Intergovernmental	152,706	152,706	116,324	(36,382)
Other	500	500	2,940	2,440
Total Revenues	383,206	383,206	433,584	50,378
EXPENDITURES:				
Current:				
Human Services				
Personal Services	200,000	285,500	279,830	5,670
Contractual Services	28,000	21,204	18,406	2,798
Materials/Supplies	4,000	4,000	2,451	1,549
Capital Outlay	5,000	9,496	9,496	0
Other	36,500	67,000	53,530	13,470
Fringe Benefits	62,415	79,242	71,583	7,659
<i>Total human services</i>	335,915	466,442	435,296	31,146
Total Expenditures	335,915	466,442	435,296	31,146
Excess of Revenues				
Under Expenditures	47,291	(83,236)	(1,712)	81,524
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	50,000	50,185	185
Total Other Sources (Uses)	0	50,000	50,185	185
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	47,291	(33,236)	48,473	81,709
Fund Balance, January 1	33,502	33,502	33,502	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$80,793	\$266	\$81,975	\$81,709

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, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
<u>REVENUES:</u>				
Charges for Services	\$137,500	\$137,500	\$148,318	\$10,818
Intergovernmental	802,500	802,500	681,630	(120,870)
Other	15,000	15,000	14,842	(158)
Total Revenues	<u>955,000</u>	<u>955,000</u>	<u>844,790</u>	<u>(110,210)</u>
<u>EXPENDITURES:</u>				
Current:				
Human Services				
Personal Services	348,690	363,690	351,270	12,420
Contractual Services	443,500	428,500	312,966	115,534
Materials/Supplies	4,000	4,000	3,975	25
Other	25,850	25,850	16,993	8,857
Fringe Benefits	128,537	129,132	110,207	18,925
<i>Total human services</i>	<u>950,577</u>	<u>951,172</u>	<u>795,411</u>	<u>155,761</u>
Total Expenditures	950,577	951,172	795,411	155,761
 Excess of Revenues Over Expenditures	 4,423	 3,828	 49,379	 45,551
 Fund Balance, January 1	 47,429	 47,429	 47,429	 0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$51,852</u></u>	<u><u>\$51,257</u></u>	<u><u>\$96,808</u></u>	<u><u>\$45,551</u></u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children's Services
For the Year Ended December 31, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$1,581,127	\$1,581,127	\$1,573,647	(\$7,480)
Other	83,308	83,308	57,797	(25,511)
Total Revenues	1,664,435	1,664,435	1,631,444	(32,991)
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	1,574,139	1,583,639	1,515,880	67,759
Materials/Supplies	1,000	1,000	0	1,000
Other	89,296	79,796	69,183	10,613
<i>Total human services</i>	<i>1,664,435</i>	<i>1,664,435</i>	<i>1,585,063</i>	<i>79,372</i>
Total Expenditures	1,664,435	1,664,435	1,585,063	79,372
 Excess of Revenues Over Expenditures	 0	 0	 46,381	 46,381
 Fund Balance, January 1	 115,562	 115,562	 115,562	 0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$115,562	\$115,562	\$161,943	\$46,381

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$86,346	\$86,346	\$84,208	\$(2,138)
Other	3,500	3,500	5,255	1,755
Total Revenues	89,846	89,846	89,463	(383)
EXPENDITURES:				
Current:				
Human Services				
Personal Services	66,760	66,760	64,842	1,918
Contractual Services	2,550	2,500	1,539	961
Materials/Supplies	2,604	2,654	2,568	86
Capital Outlay	1,250	1,550	919	631
Other	5,058	4,758	3,962	796
Fringe Benefits	12,209	12,326	11,891	435
<i>Total human services</i>	90,431	90,548	85,721	4,827
Total Expenditures	90,431	90,548	85,721	4,827
Excess of Revenues (Under) Expenditures	(585)	(702)	3,742	4,444
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(585)	(702)	3,742	4,444
Fund Balance, January 1	20,856	20,856	20,856	0
Prior year encumbrances appropriated	155	155	155	0
Fund Balance, December 31	\$20,426	\$20,309	\$24,753	\$4,444

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, 2007*

	Original Budget	Final Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:				
Intergovernmental	\$346,683	\$346,683	\$345,404	\$(1,279)
Other	2,000	24,807	28,680	3,873
Total Revenues	348,683	371,490	374,084	2,594
EXPENDITURES:				
Current:				
General Government:				
Human Services				
Personal Services	100,000	93,000	87,385	5,615
Contractual Services	120,200	217,200	214,972	2,228
Materials/Supplies	10,000	10,000	9,493	507
Capital Outlay	5,000	3,000	2,051	949
Other	66,548	66,548	62,396	4,152
Fringe Benefits	24,500	19,500	15,585	3,915
<i>Total human services</i>	<i>326,248</i>	<i>409,248</i>	<i>391,882</i>	<i>17,366</i>
Total Expenditures	326,248	409,248	391,882	17,366
 Excess of Revenues Over Expenditures	 22,435	 (37,758)	 (17,798)	 19,960
 Fund Balance, January 1	 39,461	 39,461	 39,461	 0
Prior year encumbrances appropriated	6,202	6,202	6,202	0
Fund Balance, December 31	\$68,098	\$7,905	\$27,865	\$19,960

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, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$350,100	\$350,100	\$174,878	\$(175,222)
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>350,100</u>	<u>350,100</u>	<u>174,878</u>	<u>(175,222)</u>
EXPENDITURES:				
Current:				
Human Services				
Contractual Services	100,000	100,000	75,027	24,973
Other	<u>250,100</u>	<u>250,100</u>	<u>118,554</u>	<u>131,546</u>
<i>Total human services</i>	<u>350,100</u>	<u>350,100</u>	<u>193,581</u>	<u>156,519</u>
Total Expenditures	<u>350,100</u>	<u>350,100</u>	<u>193,581</u>	<u>156,519</u>
Excess of Revenues (Under) Expenditures	0	0	(18,703)	(18,703)
Excess of Revenues and Other Financing Sources (Under) Expenditures	0	0	(18,703)	(18,703)
Fund Balance, January 1	19,900	19,900	19,900	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$19,900</u></u>	<u><u>\$19,900</u></u>	<u><u>\$1,197</u></u>	<u><u>\$(18,703)</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, 2007*

	<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>-</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>

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UNION COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2007*

	<u>BOND RETIREMENT FUND</u>	<u>SALES TAX DEBT FUND</u>	<u>TOTAL</u>
<u>ASSETS:</u>			
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 186,530	\$ 186,530
TOTAL ASSETS	<u>-</u>	<u>186,530</u>	<u>186,530</u>
<u>LIABILITIES:</u>			
<u>FUND BALANCES:</u>			
Reserved for Debt Service	-	186,530	186,530
TOTAL FUND BALANCES	<u>-</u>	<u>186,530</u>	<u>186,530</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 186,530</u>	<u>\$ 186,530</u>

UNION COUNTY, OHIO

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

Nonmajor Debt Service Funds

For the Year Ended December 31, 2007

	BOND RETIREMENT FUND	SALES TAX DEBT FUND	TOTAL
<u>REVENUES:</u>			
Sales Taxes	\$ -	\$ -	\$ -
Other Resources	58,000	-	\$ 58,000
Total Revenues	58,000	-	58,000
<u>EXPENDITURES:</u>			
Debt Service:			
Other	-	-	-
Principal Retirement	290,000	260,000	550,000
Interest & fiscal charges	127,917	193,065	320,982
Total Expenditures	417,917	453,065	870,982
EXCESS OF REVENUES (UNDER) EXPENDITURES	(359,917)	(453,065)	(812,982)
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers In	359,917	492,000	851,917
Total Other Financing Sources (Uses)	359,917	492,000	851,917
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	38,935	38,935
Fund Balance January 1	-	147,595	147,595
Fund Balance December 31	\$ -	\$ 186,530	\$ 186,530

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Other	\$58,000	\$58,000	\$58,000	\$0
Total Revenues	58,000	58,000	58,000	0
EXPENDITURES:				
Current:				
Debt Service:				
Principal Retirement	290,000	290,000	290,000	0
Interest and Fiscal Charges	127,917	127,917	127,917	0
Total Expenditures	417,917	417,917	417,917	0
Excess of Revenues (Under) Expenditures	(359,917)	(359,917)	(359,917)	0
OTHER FINANCING SOURCES (USES):				
Transfers In	359,917	359,917	359,917	0
Total Other Financing Sources (Uses)	359,917	359,917	359,917	0
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	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

*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, 2007*

	<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	260,000	260,000	260,000	0
Interest and Fiscal Charges	232,530	232,530	193,065	39,465
Total Expenditures	<u>492,530</u>	<u>492,530</u>	<u>453,065</u>	<u>39,465</u>
Excess of Revenues Over Expenditures	(492,530)	(492,530)	(453,065)	39,465
OTHER FINANCING SOURCES (USES):				
Transfers In	492,000	492,000	492,000	0
Total Other Financing Sources (Uses)	<u>492,000</u>	<u>492,000</u>	<u>492,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(530)	(530)	38,935	39,465
Fund Balance, January 1	147,595	147,595	147,595	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$147,065</u></u>	<u><u>\$147,065</u></u>	<u><u>\$186,530</u></u>	<u><u>\$39,465</u></u>

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UNION COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2007*

	<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	\$ 8,648	\$ 3,080
Cash In Segregated Accounts	-	-	-
Interest Receivable	-	-	-
TOTAL ASSETS	<u>\$ 1,039,178</u>	<u>\$ 8,648</u>	<u>\$ 3,080</u>
<u>LIABILITIES:</u>			
Contracts payable	-	4,286	-
Notes Payable	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>4,286</u>	<u>-</u>
<u>FUND BALANCES:</u>			
Reserved for encumbrances	-	5,163	-
Unreserved, unrestricted	1,039,178	(801)	3,080
TOTAL FUND BALANCES	<u>1,039,178</u>	<u>4,362</u>	<u>3,080</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,039,178</u>	<u>\$ 8,648</u>	<u>\$ 3,080</u>

CONTINUED

UNION COUNTY, OHIO

Combining Balance Sheet (continued)

Nonmajor Capital Projects Funds

December 31, 2007

	MRDD CAPITAL FUND	SHERIFF'S FACILITY CONSTRUCTION	AG CENTER
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 68,146	\$ 3,807	\$ 325
Cash In Segregated Accounts	-	233,183	-
Interest Receivable	-	-	-
TOTAL ASSETS	\$ 68,146	\$ 236,990	\$ 325
LIABILITIES:			
Contracts payable	-	-	-
Notes Payable	-	-	-
TOTAL LIABILITIES	-	-	-
FUND BALANCES:			
Reserved for encumbrances	57,668	-	-
Undesignated	10,478	236,990	325
TOTAL FUND BALANCES	68,146	236,990	325
TOTAL LIABILITIES AND FUND BALANCES	\$ 68,146	\$ 236,990	\$ 325

CONTINUED

<u>LONDON AVE GOV'T BUILDING</u>	<u>CAPITAL PROJECTS ISSUE II</u>	<u>TOTAL</u>
\$ 96,044	\$ -	\$ 1,219,228
286,473	-	519,656
592	-	592
<u>\$ 383,109</u>	<u>\$ -</u>	<u>\$ 1,739,476</u>
-	-	4,286
-	-	-
-	-	<u>4,286</u>
-	-	62,831
<u>383,109</u>	<u>-</u>	<u>1,672,359</u>
383,109	-	1,735,190
<u>\$ 383,109</u>	<u>\$ -</u>	<u>\$ 1,739,476</u>

UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2007*

	CAPITAL IMPROVEMENTS	FEDERAL GRANT / RECAPTURE CDBG FUND	DITCH EQUIPMENT BUILDING
<u>REVENUES:</u>			
Intergovernmental	\$ -	\$ 201,015	\$ -
Investment Earnings / Interest	-	-	-
Other Resources	-	4,889	-
	-	205,904	-
Total Revenues	-	205,904	-
<u>EXPENDITURES:</u>			
Current:			
General Government			
Legislative & Executive	-	202,530	-
Public Works	-	-	-
Human Services	-	-	-
Capital Outlay	-	4,286	72,232
	-	206,816	72,232
Total Expenditures	-	206,816	72,232
EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES	-	(912)	(72,232)
<u>OTHER FINANCING SOURCES (USES):</u>			
Proceeds of bonds	-	-	-
Proceeds from sale of fixed assets	-	-	-
Transfers In	500,000	-	36,500
Transfers Out	(36,500)	-	-
	463,500	-	36,500
Total Other Financing Sources (Uses)	463,500	-	36,500
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	463,500	(912)	(35,732)
Fund Balance January 1	575,678	5,274	38,812
Fund Balance (Deficits), December 31	\$ 1,039,178	\$ 4,362	\$ 3,080

<u>MRDD CAPITAL FUND</u>	<u>SHERIFF'S FACILITY CONSTRUCTION</u>	<u>AG CENTER</u>
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
13,504	-	-
-	-	-
<u>13,504</u>	<u>-</u>	<u>-</u>
(13,504)	-	-
-	-	-
-	-	-
65,698	-	-
-	-	-
<u>65,698</u>	<u>-</u>	<u>-</u>
52,194	-	-
<u>15,952</u>	<u>236,990</u>	<u>325</u>
<u>\$ 68,146</u>	<u>\$ 236,990</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, 2007*

	LONDON AVE GOV'T BUILDING	CAPITAL PROJECTS ISSUE II	TOTAL
REVENUES:			
Intergovernmental	-	\$ 908,125	\$ 1,109,140
Investment Earnings / Interest	8,854	-	8,854
Other Resources	-	-	4,889
	8,854	908,125	1,122,883
Total Revenues			
EXPENDITURES:			
Current:			
General Government			202,530
Legislative & Executive	-	-	-
Public Works	-	908,125	908,125
Human Services	-	-	13,504
Capital Outlay	85,767	-	162,285
	85,767	908,125	1,286,444
Total Expenditures			
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(76,913)	-	(163,561)
OTHER FINANCING SOURCES (USES):			
Proceeds of bonds	-	-	-
Proceeds from sale of fixed assets	-	-	-
Transfers In	-	-	602,198
Transfers Out	-	-	(36,500)
	-	-	565,698
Total Other Financing Sources (Uses)			
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	(76,913)	-	402,137
Fund Balance January 1	460,022	-	1,333,053
Fund Balance (Deficits), December 31	\$ 383,109	\$ -	\$ 1,735,190

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, 2007*

	<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 Over Expenditures	0	0	0	0
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	500,000	500,000
Transfers - Out	0	36,500	(36,500)	(73,000)
Total other financing sources (uses)	<u>0</u>	<u>36,500</u>	<u>463,500</u>	<u>427,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	0	36,500	463,500	427,000
Fund Balance, January 1	575,678	575,678	575,678	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$575,678</u></u>	<u><u>\$612,178</u></u>	<u><u>\$1,039,178</u></u>	<u><u>\$427,000</u></u>

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$87,900	\$205,854	\$205,904	\$50
Other	0	0	0	0
Total Revenues	87,900	205,854	205,904	50
EXPENDITURES:				
Current:				
Other	31,818	207,796	207,693	103
Total Expenditures	31,818	207,796	207,693	103
Excess of Revenues (Under) Expenditures	56,082	(1,942)	(1,789)	153
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	56,082	(1,942)	(1,789)	153
Fund Balance, January 1	5,275	5,275	5,275	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$61,357	\$3,333	\$3,486	\$153

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, 2007*

	<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:				
Capital Outlay:				
Contractual Services	0	75,312	72,231	3,081
Total Expenditures	0	75,312	72,231	3,081
Excess of Revenues Over/(Under) Expenditures	0	(75,312)	(72,231)	3,081
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	36,500	36,500	0
Total Other Financing Sources (Uses)	0	36,500	36,500	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	0	(38,812)	(35,731)	3,081
Fund Balance, January 1	38,812	38,812	38,812	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$38,812</u>	<u>\$0</u>	<u>\$3,081</u>	<u>\$0</u>

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES:				
Current:				
Contractual Services	17,500	21,500	4,759	16,741
Capital Outlay	10,000	71,698	66,414	5,284
Total Expenditures	27,500	93,198	71,173	22,025
Excess of Revenues (Under) Expenditures	(27,500)	(93,198)	(71,173)	(22,025)
OTHER FINANCING SOURCES (USES):				
Transfers - In	50,000	115,698	65,698	(50,000)
Total Other Financing Sources (Uses)	50,000	115,698	65,698	(50,000)
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	22,500	22,500	(5,475)	(27,975)
Fund Balance, January 1	15,952	15,952	15,952	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$38,452	\$38,452	\$10,477	(\$27,975)

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff's Facility Construction
For the Year Ended December 31, 2007*

	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 (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	\$3,807	\$3,807	\$3,807	\$0

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, 2007*

	<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:				
Contractual Services	-	-	-	-
Total Expenditures	-	-	-	-
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	<u>\$325</u>	<u>\$325</u>	<u>\$325</u>	<u>\$0</u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
London Avenue Government Building
For the Year Ended December 31, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Investment Income	\$0	\$0	\$9,023	\$9,023
Total Revenues	0	0	9,023	9,023
EXPENDITURES:				
Current:				
Contractual Services	100,000	100,000	85,768	14,232
Total Expenditures	100,000	100,000	85,768	14,232
Excess of Revenues				
Over (Under) Expenditures	(100,000)	(100,000)	(76,745)	23,255
Fund Balance, January 1	172,788	172,788	172,788	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$72,788	\$72,788	\$96,043	\$23,255

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Main Street Building
For the Year Ended December 31, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Total Revenues	\$0	0	0	\$0
EXPENDITURES:				
Contractual Services	2,300,000	2,374,912	203,789	2,171,123
Total Expenditures	2,300,000	2,374,912	203,789	2,171,123
Excess of Revenues Over Expenditures	(2,300,000)	(2,374,912)	(203,789)	2,171,123
OTHER FINANCING SOURCES (USES):				
Transfers - In	2,300,000	2,300,000	74,912	(2,225,088)
Issuance of Notes	0	3,503,410	3,503,410	0
Total other financing sources (uses)	2,300,000	5,803,410	3,578,322	(2,225,088)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	0	3,428,498	3,374,533	(53,965)
Fund Balance, January 1	99,676	99,676	99,676	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$99,676	\$3,528,174	\$3,474,209	(\$53,965)

UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Project Issue II Fund
For the Year Ended December 31, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Intergovernmental	\$1,514,444	\$1,842,892	\$1,842,892	\$0
Total Revenues	<u>1,514,444</u>	<u>1,842,892</u>	<u>1,842,892</u>	<u>0</u>
EXPENDITURES:				
Current:				
Contractual Services	1,225,334	\$1,842,892	\$1,842,892	0
Total Expenditures	<u>1,225,334</u>	<u>1,842,892</u>	<u>1,842,892</u>	<u>0</u>
Excess of Revenues (Under) Expenditures	289,110	0	0	0
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$289,110</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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, 2007*

	<u>Sanitary Sewer District</u>	<u>Water District</u>	<u>Building and Development</u>	<u>Total</u>
<u>ASSETS:</u>				
Current Assets				
Equity In Pooled Cash and Cash Equivalent	\$ 1,115,486	\$ 406,171	\$ 127,527	\$ 1,649,184
Receivables				
Accounts	810	-	-	810
Accrued Interest	4,233	-	-	4,233
<i>Total Current Assets</i>	<u>1,120,529</u>	<u>406,171</u>	<u>127,527</u>	<u>1,654,227</u>
Noncurrent Assets				
Capital Assets:				
Nondepreciable Capital Assets	28,541	-	-	28,541
Depreciable Capital Assets, Net	138,053	-	46,422	184,475
<i>Total Noncurrent Assets</i>	<u>166,594</u>	<u>-</u>	<u>46,422</u>	<u>213,016</u>
TOTAL ASSETS	<u>1,287,123</u>	<u>406,171</u>	<u>173,949</u>	<u>1,867,243</u>
<u>LIABILITIES:</u>				
Current Liabilities:				
Wages Payable	3,363	-	16,382	19,745
Accounts Payable	806	-	-	806
Contracts Payable	19,308	-	-	19,308
Intergovernmental Payable	2,103	-	11,564	13,667
<i>Total Current Liabilities</i>	<u>25,580</u>	<u>-</u>	<u>27,946</u>	<u>53,526</u>
Long-Term Liabilities:				
Compensated Absences Payable	-	-	71,919	71,919
<i>Total Long-Term Liabilities</i>	<u>-</u>	<u>-</u>	<u>71,919</u>	<u>71,919</u>
TOTAL LIABILITIES	<u>25,580</u>	<u>-</u>	<u>99,865</u>	<u>125,445</u>
<u>Net Assets:</u>				
Invested in Capital Assets	166,594	-	46,422	213,016
Unrestricted	1,094,949	406,171	27,662	1,528,782
<i>Total Net Assets</i>	<u>\$ 1,261,543</u>	<u>\$ 406,171</u>	<u>\$ 74,084</u>	<u>\$ 1,741,798</u>

UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Proprietary Funds
For the Year Ended December 31, 2007*

OPERATING REVENUES:	Sanitary Sewer District	Water District	Building and Development	Total
Charges For Services	\$ 223,380	\$ -	\$ 697,290	\$ 920,670
License and Permits	850	-	33,051	33,901
Tap-in Fees	6,300	-	-	6,300
Special Assessments	42,557	6,205	-	48,762
Other	1,333	-	3,344	4,677
<i>Total operating revenue</i>	<u>274,420</u>	<u>6,205</u>	<u>733,685</u>	<u>1,014,310</u>
 OPERATING EXPENSES:				
Personal Services	95,643	-	545,714	641,357
Contract Services	108,235	-	146,917	255,152
Materials and Supplies	8,249	-	6,754	15,003
Depreciation and Amortization	4,663	-	14,634	19,297
Other Operating Expenses	5,826	150,000	16,818	172,644
<i>Total Operating Expenses</i>	<u>222,616</u>	<u>150,000</u>	<u>730,837</u>	<u>1,103,453</u>
<i>OPERATING INCOME(LOSS)</i>	51,804	(143,795)	2,848	(89,143)
 <u>NON-OPERATING REVENUES:</u>				
Interest Income	56,847	25,280	-	82,127
Total Non-Operating Revenue	56,847	25,280	-	82,127
 <i>Change in Net Assets</i>	108,651	(118,515)	2,848	(7,016)
<i>Net Assets - Beginning of Year</i>	<u>1,152,892</u>	<u>524,686</u>	<u>71,236</u>	<u>1,748,814</u>
<i>Net Assets - End of Year</i>	<u>\$ 1,261,543</u>	<u>\$ 406,171</u>	<u>\$ 74,084</u>	<u>\$ 1,741,798</u>

UNION COUNTY, OHIO

*Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year Ended December 31, 2007*

	<u>Sanitary Sewer District</u>	<u>Water District</u>	<u>Building and Development</u>	<u>Total</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash flows from operating activities:				
Cash received from sales/service charges.....	\$ 229,720	\$ -	\$ 730,341	\$ 960,061
Cash payments for operating services.....	(102,258)	-	(550,358)	(652,616)
Cash payments for contract services.....	(90,899)	-	(146,109)	(237,008)
Cash payments for supplies and materials.....	(6,838)	-	(6,725)	(13,563)
Other cash (payments)/receipts.....	37,286	(143,795)	(14,282)	(120,791)
<i>Net Cash Provided By (Used In) Operating Activities</i>	67,011	(143,795)	12,867	(63,917)
Cash flows from investing activities:				
Interest income.....	55,804	25,353	-	81,157
<i>Net Cash Used in Investing Activities</i>	55,804	25,353	-	81,157
Net Increase (Decrease) in cash and cash equivalents.....	122,815	(118,442)	12,867	17,240
Cash and cash equivalents at beginning of year.....	992,671	524,613	114,660	1,631,944
Cash and cash equivalents at end of year.....	1,115,486	406,171	127,527	1,649,184
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating Income(Loss).....	51,804	(143,795)	2,848	(89,143)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities...				
Depreciation and amortization.....	4,663	-	14,634	19,297
Changes in assets and liabilities:				
Other	(307)	-	-	(307)
Supplies inventory and other current assets.....	-	-	-	-
Accounts receivable.....	(810)	-	-	(810)
Prepayments.....	1,411	-	29	1,440
Accrued interest.....	(3,243)	-	-	(3,243)
Contracts payable.....	17,102	-	-	17,102
Accrued wages and benefits.....	912	-	(1,172)	(260)
Compensated absences payable.....	(4,677)	-	6,627	1,950
Other accrued expenses.....	806	-	-	806
Due from/(to) other funds.....	-	-	-	-
Due to other governments.....	(650)	-	(10,099)	(10,749)
Net cash from (used in) operating activities.....	\$ 67,011	\$ (143,795)	\$ 12,867	\$ (63,917)

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, 2007*

	Original	Final	Actual	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$216,000	\$216,000	\$222,570	\$6,570
Tap in Fees	0	0	6,300	6,300
License/Permits	500	500	850	350
Special Assessment	25,000	25,000	42,557	17,557
Interest	18,000	18,000	53,604	35,604
Other	0	0	1,333	1,333
Total Operating Revenues	259,500	259,500	327,214	67,714
EXPENSES:				
Personal Services	108,000	108,000	76,865	31,135
Contractual Services	130,192	130,192	89,319	40,873
Material and Supplies	33,045	33,045	6,838	26,207
Capital Outlay	11,000	11,000	4,277	6,723
Fringe Benefits	35,300	35,300	23,193	12,107
Other Operating Expenses	6,500	6,500	5,020	1,480
Interest & Fiscal Charges	2,500	300	0	300
Total Expenses	326,537	324,337	205,512	118,825
Operating income (loss)	(67,037)	(64,837)	121,702	186,539
NONOPERATING REVENUES (EXPENSES):				
Operating transfers out	0	(2,200)	0	2,200
Total nonoperating revenues (expenses)	0	(2,200)	0	2,200
Net income (loss)	(67,037)	(67,037)	121,702	188,739
Fund Balance, January 1	992,533	992,533	992,533	0
Prior year encumbrances appropriated	137	137	137	0
Fund Balance, December 31	\$925,633	\$925,633	\$1,114,372	\$188,739

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, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
REVENUES:				
Special Assessments	0	0	6,205	6,205
Investment Income	20,800	20,800	25,353	4,553
Other	0	0	0	0
Total Operating Revenues	<u>20,800</u>	<u>20,800</u>	<u>31,558</u>	<u>10,758</u>
EXPENSES:				
Other Operating Expenses	0	150,000	150,000	0
Total Expenses	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Operating income (loss)	20,800	(129,200)	(118,442)	10,758
NONOPERATING REVENUES (EXPENSES):				
Debt Service:				
Operating transfers out	(510,000)	(360,000)	0	360,000
Total nonoperating revenues (expenses)	<u>(510,000)</u>	<u>(360,000)</u>	<u>0</u>	<u>360,000</u>
Net (loss)	(489,200)	(489,200)	(118,442)	370,758
Fund Balance, January 1	524,613	524,613	524,613	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$35,413</u>	<u>\$35,413</u>	<u>\$406,171</u>	<u>\$370,758</u>

UNION COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Building & Development
For the Year Ended December 31, 2007*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Over (Under)
REVENUES:				
Charges for Services	\$750,000	\$750,000	\$697,290	\$(52,710)
Licenses/Permits	40,000	40,000	33,051	(6,949)
Other	1,000	1,000	3,344	2,344
Total Operating Revenues	<u>791,000</u>	<u>791,000</u>	<u>733,685</u>	<u>(57,315)</u>
EXPENSES:				
Personal Services	510,000	510,000	430,522	79,478
Contractual Services	176,000	176,000	146,109	29,891
Material and Supplies	7,381	7,382	6,950	432
Capital Outlay	25,000	25,000	1,796	23,204
Fringe Benefits	138,207	139,185	119,836	19,349
Other Operating Expenses	36,000	36,000	17,921	18,079
Total Expenses	<u>892,588</u>	<u>893,567</u>	<u>723,134</u>	<u>170,433</u>
Net income (loss)	(101,588)	(102,567)	10,551	113,118
NONOPERATING REVENUES (EXPENSES)				
Operating transfers out	(3,000)	(3,000)	0	(3,000)
Total nonoperating revenues (expenses)	<u>(3,000)</u>	<u>(3,000)</u>	<u>0</u>	<u>(3,000)</u>
Net income (loss)	(104,588)	(105,567)	10,551	116,118
Fund Balance, January 1	114,278	114,278	114,278	0
Prior year encumbrances appropriated	382	382	382	0
Fund Balance, December 31	<u>\$10,072</u>	<u>\$9,093</u>	<u>\$125,211</u>	<u>\$116,118</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
Humane Society

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, 2007*

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<u>Tax Collections</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,492,707	\$81,965,033	\$83,314,488	\$3,143,252
Intergovernmental Receivable	1,729,232	1,441,159	1,729,232	1,441,159
Taxes Receivable	63,201,119	67,851,176	63,201,119	67,851,176
Total Assets	\$69,423,058	\$151,257,368	\$148,244,839	\$72,435,587
<u>Liabilities:</u>				
Undistributed Assets	\$69,423,058	\$151,257,368	\$148,244,839	\$72,435,587
Total Liabilities	\$69,423,058	\$151,257,368	\$148,244,839	\$72,435,587
 <u>Central Ohio Youth Center</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$374,657	\$2,693,214	\$2,768,556	\$299,315
Total Assets	\$374,657	\$2,693,214	\$2,768,556	\$299,315
<u>Liabilities:</u>				
Undistributed Assets	\$374,657	\$2,693,214	\$2,768,556	\$299,315
Total Liabilities	\$374,657	\$2,693,214	\$2,768,556	\$299,315
 <u>Health Department</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,517,076	3,710,290	3,867,007	\$2,360,359
Intergovernmental Receivable	52,256	52,265	52,256	52,265
Cash in Segregated Accounts				
Total Assets	\$2,569,332	\$3,762,555	\$3,919,263	\$2,412,624
<u>Liabilities:</u>				
Undistributed Assets	\$2,569,332	\$3,762,555	\$3,919,263	\$2,412,624
Total Liabilities	\$2,569,332	\$3,762,555	\$3,919,263	\$2,412,624
 <u>Soil & Water Conservation</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$114,097	\$441,394	\$404,388	\$151,103
Total Assets	\$114,097	\$441,394	\$404,388	\$151,103
<u>Liabilities:</u>				
Undistributed Assets	\$114,097	\$441,394	\$404,388	\$151,103
Total Liabilities	\$114,097	\$441,394	\$404,388	\$151,103

CONTINUED

UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<u>Marriage Licenses</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,026	\$5,219	\$5,134	\$3,111
Total Assets	\$3,026	\$5,219	\$5,134	\$3,111
<u>Liabilities:</u>				
Undistributed Assets	\$3,026	\$5,219	\$5,134	\$3,111
Total Liabilities	\$3,026	\$5,219	\$5,134	\$3,111
<u>Indigent Counsel/Restitution</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,260	\$17,750	\$15,430	\$6,580
Total Assets	\$4,260	\$17,750	\$15,430	\$6,580
<u>Liabilities:</u>				
Undistributed Assets	\$4,260	\$17,750	\$15,430	\$6,580
Total Liabilities	\$4,260	\$17,750	\$15,430	\$6,580
<u>Domestic Violence</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,776	\$7,257	\$8,068	\$2,965
Total Assets	\$3,776	\$7,257	\$8,068	\$2,965
<u>Liabilities:</u>				
Undistributed Assets	\$3,776	\$7,257	\$8,068	\$2,965
Total Liabilities	\$3,776	\$7,257	\$8,068	\$2,965
<u>County Courts</u>				
<u>Assets:</u>				
Cash in Segregated Accounts	\$392,184	\$591,787	\$392,184	\$591,787
Total Assets	\$392,184	\$591,787	\$392,184	\$591,787
<u>Liabilities:</u>				
Undistributed Assets	\$392,184	\$591,787	\$392,184	\$591,787
Total Liabilities	\$392,184	\$591,787	\$392,184	\$591,787
<u>Alimony & Child Support</u>				
<u>Assets:</u>				
Cash in Segregated Accounts	\$2,073	\$1,950	\$2,073	\$1,950
Total Assets	\$2,073	\$1,950	\$2,073	\$1,950
<u>Liabilities:</u>				
Undistributed Assets	\$2,073	\$1,950	\$2,073	\$1,950
Total Liabilities	\$2,073	\$1,950	\$2,073	\$1,950

CONTINUED

UNION COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<u>Payroll</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$122,912	\$18,996,803	\$18,968,949	\$150,766
Total Assets	\$122,912	\$18,996,803	\$18,968,949	\$150,766
<u>Liabilities:</u>				
Undistributed Assets	\$122,912	\$18,996,803	\$18,968,949	\$150,766
Total Liabilities	\$122,912	\$18,996,803	\$18,968,949	\$150,766
<u>Joint Recreation Board</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$34,815	\$111,903	\$101,851	\$44,867
Total Assets	\$34,815	\$111,903	\$101,851	\$44,867
<u>Liabilities:</u>				
Undistributed Assets	\$34,815	\$111,903	\$101,851	\$44,867
Total Liabilities	\$34,815	\$111,903	\$101,851	\$44,867
<u>Housing Trust Fund</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$78,432	\$284,748	\$300,417	\$62,763
Total Assets	\$78,432	\$284,748	\$300,417	\$62,763
<u>Liabilities:</u>				
Undistributed Assets	\$78,432	\$284,748	\$300,417	\$62,763
Total Liabilities	\$78,432	\$284,748	\$300,417	\$62,763
<u>Union County Family / Children First</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$57,458	\$67,480	\$109,686	\$15,252
Total Assets	\$57,458	\$67,480	\$109,686	\$15,252
<u>Liabilities:</u>				
Undistributed Assets	\$57,458	\$67,480	\$109,686	\$15,252
Total Liabilities	\$57,458	\$67,480	\$109,686	\$15,252
<u>Medical and Dental Insurance</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,234	\$2,271,905	\$2,274,548	\$3,591
Total Assets	\$6,234	\$2,271,905	\$2,274,548	\$3,591
<u>Liabilities:</u>				
Undistributed Assets	\$6,234	\$2,271,905	\$2,274,548	\$3,591
Total Liabilities	\$6,234	\$2,271,905	\$2,274,548	\$3,591

CONTINUED

UNION COUNTY, OHIO

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2007*

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<u>All Other Agency Funds</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$36,046	\$238,495	\$233,094	\$41,447
Cash in Segregated Accounts	\$126,106	\$139,048	\$126,106	\$139,048
Total Assets	\$162,152	\$377,543	\$359,200	\$180,495
<u>Liabilities:</u>				
Undistributed Assets	\$162,152	\$377,543	\$359,200	\$180,495
Total Liabilities	\$162,152	\$377,543	\$359,200	\$180,495

All Agency Funds:

Assets:

Equity in Pooled Cash and Cash Equivalents	\$7,845,496	\$110,811,491	\$112,371,616	\$6,285,371
Cash in Segregated Accounts	520,363	732,784	520,363	732,784
Intergovernmental Receivable	1,781,488	1,493,424	1,781,488	1,493,424
Taxes Receivable	63,201,119	67,851,176	63,201,119	67,851,176
Total Assets	\$73,348,466	\$180,888,875	\$177,874,586	\$76,362,755

Liabilities:

Undistributed Assets	\$73,348,466	\$180,888,875	\$177,874,586	\$76,362,755
Total Liabilities	\$73,348,466	\$180,888,875	\$177,874,586	\$76,362,755

Union County, Ohio

Balance Sheet

Discretely Presented Component Unit

Union County Airport Authority

December 31, 2007

	Airport Authority
Assets:	
Equity in Pooled Cash and Cash Equivalents.....	\$ 869,140
Total Assets	\$ 869,140
Liabilities:	
Wages Payable.....	276
Total Liabilities	276
Fund Balances:	
Unreserved, Unrestricted.....	868,864
Total Fund Balances	868,864
Total Liabilities and Fund Balances	\$ 869,140

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

Total Airport Authority Fund Balances	\$ 868,864
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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.	2,436,887
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
General Obligation Bonds Payable	(106,930)

<i>Net Assets of The Union County Airport Authority</i>	\$ 3,198,821
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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, 2007*

	Airport Authority
Revenues:	
Charges For Services.....	\$151,846
Intergovernmental.....	640,012
Interest.....	2,829
Other.....	8,289
Total Revenues.....	802,976
Expenditures:	
Current:	
Conservation & Recreation.....	404,120
Debt Service:	
Principal Retirement.....	55,801
Interest and Fiscal Charges.....	29,318
Total Expenditures.....	489,239
Excess of Revenues Over (Under) Expenditures.....	313,737
<u>Other Financing Sources (Uses):</u>	
Transfers In.....	239,895
Transfers Out.....	(239,895)
Other Financing Sources (Uses).....	-
Sale of capital assets.....	-
Total Other Financing Sources (Uses).....	-
Net Change in Fund Balances.....	313,737
Fund Balances Beginning of Year.....	555,127
Fund Balances End of Year.....	\$868,864

*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	\$ 313,737
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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 outlays exceeded depreciation in the current period.

Capital Outlay - Depreciable Capital Assets	213,520	
Depreciation	(86,595)	
		126,925

Repayment of bond principal is an expenditure in the governmental type component unit funds, but the repayment reduces long-term liabilities on the statement of net assets.	24,332
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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 reported when due.	1,735
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<i>Change in Net Assets of The Airport Authority</i>	\$ 466,729
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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, 2007

GOVERNMENT FUNDS CAPITAL ASSETS:

Land	\$934,813
Improvements	1,156,257
Buildings	26,193,433
Equipment	4,274,779
Furniture / Fixtures	852,814
Vehicles	5,166,820
Infrastructure	46,409,069
Construction In Progress	172,175
TOTAL	<u><u>\$85,160,160</u></u>

SOURCE OF INVESTMENT IN GOVERNMENTAL FUND ASSETS:-

General Fund Revenues	\$20,837,390
Note or Bonded Debt	18,123,274
Special Revenue Funds	21,465,773
State Grants	7,722,889
Federal Grants	12,965,622
Donations	4,036,862
Other	8,350
TOTAL	<u><u>\$85,160,160</u></u>

UNION COUNTY, OHIO
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function
December 31, 2007

<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	\$20,144,601	\$494,540	\$1,042,421	\$16,184,727	\$1,858,821	\$245,461	\$146,456	\$0	\$172,175
Judicial	5,488,011	9,310	10,730	4,830,098	492,616	145,257	0	0	0
Public Safety	2,988,095	136,118	2,780	938,415	909,257	54,236	947,289	0	0
Public Works	50,744,179	2,060	7,230	14,964	492,188	87,056	3,731,612	46,409,069	0
Health	5,057,666	287,062	67,650	4,060,531	426,277	106,330	109,816	0	0
Human Services	737,608	5,723	25,446	164,698	95,620	214,474	231,647	0	0
Conservation/Recreation	0	0	0	0	0	0	0	0	0
	<u>\$85,160,160</u>	<u>\$934,813</u>	<u>\$1,156,257</u>	<u>\$26,193,433</u>	<u>\$4,274,779</u>	<u>\$852,814</u>	<u>\$5,166,820</u>	<u>\$46,409,069</u>	<u>\$172,175</u>

UNION COUNTY, OHIO
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function
December 31, 2007

<u>FUNCTION</u>	<u>BALANCE 12/31/2006</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 12/31/2007</u>
General Government				
Legislative and Executive	\$19,698,379	\$1,072,417	\$626,195	\$20,144,601
Judicial	5,406,384	124,565	\$42,938	5,488,011
Public Safety	3,016,092	202,797	\$230,794	2,988,095
Public Works	48,150,526	2,692,119	\$98,466	50,744,179
Health	5,072,338	7,116	\$21,788	5,057,666
Human Services	662,005	80,728	\$5,125	737,608
	<u>\$82,005,724</u>	<u>\$4,179,742</u>	<u>\$1,025,306</u>	<u>\$85,160,160</u>

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Statistical Section

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

<u>Contents</u>	<u>Page</u>
------------------------	--------------------

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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UNION COUNTY

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

	2007	2006	2005	2004 Restated	2003
Government Activities:					
Invested in Capital Assets, Net of Unrelated Debt	\$57,915,110	\$56,089,685	\$50,863,277	\$49,042,618	\$45,104,941
Restricted For:					
Capital Projects	1,738,602	1,432,729	1,885,804	1,553,271	3,010,651
Debt Service	186,530	178,705	103,051	167,311	90,000
Human Service Programs	8,980,021	6,969,391	6,100,622	4,534,666	4,163,061
Public Works Programs	3,470,964	3,494,643	3,154,052	2,271,894	2,487,400
Health Programs	2,146,086	2,162,353	2,500,644	1,710,375	1,233,090
Other Purposes	2,377,575	2,287,368	2,133,744	1,833,401	682,415
Unrestricted	10,423,630	6,844,135	6,365,027	4,958,093	7,815,189
Total governmental activities net assets	<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	11,782,702	13,355,372	12,958,132	14,630,578	9,851,629
Restricted	4,318,519	3,648,108	1,914,465	4,827,773	8,933,332
Unrestricted	23,134,777	14,603,007	14,632,020	7,389,812	6,570,941
Total Business-type activities net assets	<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	69,697,812	69,445,057	63,821,409	63,673,196	54,956,570
Restricted For:					
Capital Projects	1,738,602	1,432,729	1,885,804	1,553,271	3,010,651
Debt Service	186,530	178,705	103,051	167,311	90,000
Human Service Programs	8,980,021	6,969,391	6,100,622	4,534,666	4,163,061
Public Works Programs	3,470,964	3,494,643	3,154,052	2,271,894	2,487,400
Health Programs	2,146,086	2,162,353	2,500,644	1,710,375	1,233,090
Other Purposes	6,696,094	5,935,476	4,048,209	6,661,174	9,615,747
Unrestricted	33,558,407	21,447,142	20,997,047	12,347,905	14,386,130
Total	<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 Five Years (1)
(accrual basis of accounting)*

Expenses	Fiscal Year				
	2007	2006	2005	2004	2003
Governmental activities:					
General Government:					
Legislative and Executive	\$11,990,209	\$11,776,677	\$11,058,550	\$11,245,559	\$9,250,525
Judicial	2,371,200	2,181,237	2,248,594	1,960,691	1,909,165
Public Safety	6,735,640	6,270,069	5,631,020	4,709,853	5,625,007
Public Works	3,341,555	3,089,442	3,427,498	4,554,528	1,464,972
Health	3,834,944	3,888,031	3,345,809	3,201,395	3,482,836
Human services	13,834,546	14,604,599	12,759,040	11,339,209	11,616,137
Economic Development	298,297	306,202	333,395	394,680	154,969
Other	0	0	0	1,782,748	666,332
Interest and Fiscal Charges	328,586	380,135	415,051	451,711	460,618
<i>Total Governmental Activities Expense</i>	<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	62,879,762	60,705,526	58,582,150	56,083,372	59,845,387
Nonmajor:					
Sanitary Sewer District	222,616	1,109,238	1,190,025	872,798	666,119
Water District	150,000	220,104	585,926	439,051	253,638
Building and Development	730,837	954,983	920,994	811,553	702,502
<i>Total Business-type Activities Expense</i>	<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>\$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	2,747,434	3,023,987	3,056,333	2,843,582	2,107,002
Judicial	636,768	570,134	574,770	580,135	879,666
Public Safety	609,138	871,808	815,211	699,130	560,200
Public Works	728,309	644,593	618,410	644,370	798,534
Health	210,952	179,375	170,132	285,042	151,412
Human Services	1,173,924	1,191,088	1,380,394	1,346,464	1,220,303
Economic Development	21,239	20,621	20,621	20,620	79,774
Operating Grants and Contributions					
General Government:					
Legislative and Executive	391,160	636,094	813,542	798,429	552,417
Judicial	64,316	74,447	107,541	110,276	135,611
Public Safety	582,840	691,322	605,893	554,115	532,082
Health	1,155,472	2,551,355	2,400,984	2,480,982	2,235,583
Human Services	6,736,671	5,392,309	4,508,522	4,625,488	4,413,779
Capital Grants and Contributions					
General Government:					
Legislative and Executive	201,015	117,400	234,795	335,590	490,040
Public Works	908,125	2,464,802	785,013	1,826,860	1,548,851
Human Services	0	0	0	0	20,144
<i>Total Governmental Activities</i>	<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>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 Five Years (1)
(accrual basis of accounting)*

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

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

UNION COUNTY

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Fund					
Reserved	\$ 743,360	\$ 747,942	\$ 777,801	\$ 845,718	\$ 899,462
Unreserved	3,665,656	3,089,674	4,443,403	5,090,874	6,775,931
Total General Fund	<u>4,409,016</u>	<u>3,837,616</u>	<u>5,221,204</u>	<u>5,936,592</u>	<u>7,675,393</u>
All Other Governmental Funds					
Reserved	431,965	446,049	684,784	943,813	612,590
Unreserved, reported in:					
Special Revenue Funds	6,396,190	8,150,227	10,035,585	11,284,106	14,084,346
Capital Projects Fund	2,864,090	1,401,758	1,663,846	1,303,416	1,675,771
Total All Other Governmental Funds	<u>9,692,245</u>	<u>9,998,034</u>	<u>12,384,215</u>	<u>13,531,335</u>	<u>16,372,707</u>
Total Governmental Funds	<u>\$14,101,261</u>	<u>\$13,835,650</u>	<u>\$17,605,419</u>	<u>\$19,467,927</u>	<u>\$24,048,100</u>
<hr/>					
	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
General Fund					
Reserved	\$ 675,437	\$ 491,641	\$ 431,927	\$ 3,548,189	\$ 1,089,106
Unreserved	1,701,013	3,184,071	3,387,401		2,377,961
Total General Fund	<u>2,376,450</u>	<u>3,675,712</u>	<u>3,819,328</u>	<u>3,548,189</u>	<u>3,467,067</u>
All Other Governmental Funds					
Reserved	1,039,807	768,867	705,270	912,165	856,041
Unreserved, reported in:					
Special Revenue Funds	6,706,703	5,870,819	5,770,996	5,588,600	5,962,109
Capital Projects Fund	8,072,105	5,014,351	3,914,526	3,383,151	2,751,707
Total All Other Governmental Funds	<u>15,818,615</u>	<u>11,654,037</u>	<u>10,390,792</u>	<u>9,883,916</u>	<u>9,569,857</u>
Total Governmental Funds	<u>\$18,195,065</u>	<u>\$15,329,749</u>	<u>\$14,210,120</u>	<u>\$13,432,105</u>	<u>\$13,036,924</u>

UNION COUNTY

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

	1998	1999	2000	2001
Revenues				
Property Taxes	\$ 5,401,451	\$ 6,863,037	\$ 7,318,784	\$ 7,051,514
Sales Taxes	4,354,822	4,565,710	4,394,280	7,247,373
Charges for services	2,582,249	2,698,400	4,185,063	3,128,084
Licenses and permits	85,261	113,732	94,907	140,079
Fines and forfeitures	160,341	147,522	120,629	116,038
Intergovernmental	10,189,867	12,459,328	13,524,123	14,215,646
Special assessments	33,154	34,610	26,411	41,108
Investment earnings	1,290,064	1,311,588	1,633,319	1,275,488
Other - Rent	-	-	-	-
Other	1,445,181	2,776,321	1,191,178	1,030,973
Total Revenues	25,542,390	30,970,248	32,488,694	34,246,303
Expenditures				
General government:				
Legislative and executive	5,608,806	6,837,983	6,301,260	7,001,821
Judicial	999,959	1,210,768	1,400,100	1,500,183
Public safety	3,178,073	3,171,988	4,133,505	4,218,505
Public works	3,623,706	5,734,699	6,284,628	3,787,974
Health	6,083,577	2,733,691	2,242,986	2,928,295
Human services	2,592,474	8,329,001	8,318,217	9,814,676
Economic development	81,872	171,029	99,305	106,860
Employee fringe benefits (1)				
Other	1,053,033	479,329	638,934	739,153
Capital outlay	1,703,328	4,740,518	3,440,648	3,429,797
Intergovernmental	79	5,085	-	24,756
Debt service				
Principal retirement	302,927	367,927	375,600	462,927
Interest and fiscal charges	546,032	381,988	370,480	438,696
Total expenditures	25,773,866	34,164,006	33,605,663	34,453,643
Excess of revenues over (under) expenditures	(231,476)	(3,193,758)	(1,116,969)	(207,340)
Other financing sources (uses)				
Transfers in	3,458,691	2,537,650	2,956,219	6,686,942
Transfers out	(3,403,862)	(2,537,650)	(2,956,219)	(6,686,942)
Sale of capital assets	18,425	74,713	8,962	-
Issuance of Bonds/Other Sources	5,064,520	-	20,418	-
Total other financing sources (uses)	5,137,774	74,713	29,380	-
Net change in fund balance	\$ 4,906,298	\$ (3,119,045)	\$ (1,087,589)	\$ (207,340)
Debt Service as a percentage of noncapital expenditures	3.5%	2.5%	2.5%	2.9%

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

TABLE 4

2002	2003	2004	2005	2006	2007
\$ 9,212,683	\$ 9,439,349	\$ 10,046,282	\$ 11,606,766	\$ 11,160,274	\$ 11,534,140
5,983,016	8,187,253	6,803,685	7,084,993	7,120,385	8,369,261
3,931,159	5,218,750	5,652,805	6,097,268	5,635,607	5,343,223
208,712	138,446	96,808	94,460	180,251	118,402
190,320	112,740	373,099	141,674	164,042	235,629
13,904,313	16,864,852	17,595,228	17,154,412	21,396,153	19,777,156
41,677	57,295	91,147	89,389	88,551	126,962
735,429	542,185	527,910	903,077	1,542,329	1,800,912
-	-	-	84,593	521,706	430,510
1,846,861	1,246,172	1,705,461	1,508,496	1,319,146	1,484,520
<u>36,054,170</u>	<u>41,807,042</u>	<u>42,892,425</u>	<u>44,765,128</u>	<u>49,128,444</u>	<u>49,220,715</u>
8,514,138	9,283,243	10,949,185	10,554,369	12,236,331	11,043,570
1,628,576	1,662,842	1,799,920	1,930,903	1,989,364	2,170,932
4,846,121	5,194,829	5,560,597	5,694,979	6,386,829	6,596,109
3,680,137	4,020,510	4,554,497	4,266,177	6,979,286	5,539,221
3,448,408	3,364,327	3,040,817	3,292,537	3,896,255	3,694,242
10,618,297	11,483,709	11,460,825	12,859,327	14,265,234	13,873,946
63,260	235,593	244,776	248,882	305,905	296,826
-	-	-	-	-	-
618,982	663,205	1,176,961	335,732	667,141	638,179
5,466,427	4,254,021	3,354,540	861,815	45,914	391,053
30,590	-	-	-	-	-
648,804	542,511	565,363	585,557	611,771	567,807
427,969	454,318	460,281	416,828	382,123	325,986
<u>39,991,709</u>	<u>41,159,108</u>	<u>43,167,762</u>	<u>41,047,106</u>	<u>47,766,153</u>	<u>45,137,871</u>
<u>(3,937,539)</u>	<u>647,934</u>	<u>(275,337)</u>	<u>3,718,022</u>	<u>1,362,291</u>	<u>4,082,844</u>
2,459,007	3,545,026	3,176,210	1,500,530	931,130	1,746,800
(2,367,987)	(3,540,147)	(3,169,955)	(1,500,530)	(931,130)	(1,746,800)
16,890	253,647	25,512	18,936	537,301	400,000
3,435,000	-	-	-	-	42,280
<u>3,542,910</u>	<u>258,526</u>	<u>31,767</u>	<u>18,936</u>	<u>537,301</u>	<u>442,280</u>
<u>\$ (394,629)</u>	<u>\$ 906,460</u>	<u>\$ (243,570)</u>	<u>\$ 3,736,958</u>	<u>\$ 1,899,592</u>	<u>\$ 4,525,124</u>
3.1%	2.7%	2.6%	2.5%	2.1%	2.0%

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		
1998	364,169,170	115,160,330	164,509,690	66,373,960	710,213,150	2,102,976,572	33.77%	9.1000
1999	450,591,320	123,941,980	183,927,680	69,188,050	827,649,030	2,455,857,218	33.70%	9.1000
2000	475,679,830	136,991,250	188,527,150	70,435,110	871,633,340	2,584,637,297	33.72%	9.1000
2001	508,203,710	142,941,850	198,335,360	67,930,360	917,411,280	2,730,950,917	33.59%	10.6000
2002	605,098,020	160,071,330	201,889,553	49,373,040	1,016,431,943	3,066,342,862	33.15%	10.6000
2003	640,161,440	173,541,860	203,292,500	51,063,100	1,068,058,900	3,212,658,127	33.25%	10.6000
2004	667,252,290	179,445,910	238,986,460	52,013,960	1,137,698,620	3,453,699,426	32.94%	10.6000
2005	751,898,720	207,204,030	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

S-10

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.

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

Source: Union County Auditor

TABLE 5

UNION COUNTY, OHIO

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

	<u>1998</u>	<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>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	4.70	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	0.50
Total County	<u>9.10</u>	<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>Union County Health District</u>	0.50	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	39.00	38.50	37.30	37.00	37.00	36.80	41.70	41.70	40.90	45.50
Marysville EVSD	47.71	47.71	47.56	47.56	47.56	52.56	52.56	52.56	54.06	54.06
North Union LSD	35.30	34.80	34.80	34.70	34.70	41.30	41.30	41.30	41.40	41.25
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	36.90	36.70	42.95	41.90	41.65	41.65	39.70	39.70	39.40	39.30
Triad LSD	32.90	36.90	36.46	36.40	36.15	36.10	28.85	28.85	28.80	28.75
Jonathon Alder LSD	40.10	40.10	40.10	40.10	49.00	48.60	48.10	48.10	38.60	38.10
Hilliard CSD	59.71	59.71	65.61	65.61	64.44	64.44	74.40	74.40	73.14	75.89
Dublin CSD	65.50	65.22	65.22	65.22	64.60	64.60	64.60	64.60	72.50	72.50
Buckeye Valley LSD	36.00	34.75	34.40	34.33	33.95	33.52	33.20	33.20	33.06	32.80
<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	4.50	5.20
Milford Center	7.00	7.00	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	1.60	1.10	1.10	0.50	0.50	0.50	0.50	0.50	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	3.40	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	6.60	9.60	9.60	9.60	9.60	9.60
Claibourne	3.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Darby	1.60	3.30	3.30	3.30	6.30	6.30	6.50	6.30	6.30	6.50
Dover	5.40	5.40	1.40	5.40	5.40	4.90	4.90	4.90	4.90	4.90
Jackson	4.65	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	13.90
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Liberty	5.40	5.40	5.40	6.40	6.40	6.40	5.40	5.40	7.15	7.15
Millcreek	6.95	6.95	6.95	6.95	6.50	6.50	6.20	6.20	6.20	6.20
Paris	4.40	4.40	4.40	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Taylor	5.70	5.70	6.20	6.20	6.20	6.20	6.20	6.20	7.70	7.70
Union	8.50	8.38	7.55	8.30	8.30	8.30	8.30	8.30	8.30	8.30
Washington	5.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
York	4.90	4.90	5.40	5.40	5.40	5.40	5.40	5.40	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	2007			1998		
	Total Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Total Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
Honda of America	\$ 62,201,310	1	5.27%	\$ 50,564,730	1	7.12%
Ohio Power Company	18,160,750	2	1.54%	19,319,670	2	2.72%
Connolly Construction	15,016,980	3	1.27%	-	-	-
O M Scotts & Sons	13,573,920	4	1.15%	7,252,050	4	1.02%
Union Rural Electric	13,218,830	5	1.12%	5,732,350	7	0.81%
Dayton Power & Light	10,642,030	6	0.90%	10,169,100	3	1.43%
Dominion Homes	9,254,960	7	0.78%	-	-	-
Nestle USA	5,173,460	8	0.44%	-	-	-
M/I Homes	4,568,270	9	0.00%	-	-	-
Ohio Edison	4,228,250	10	0.36%	6,851,580	5	0.96%
United Telephone	-	-	-	6,804,960	6	0.96%
Columbia Gas	-	-	-	5,049,460	8	0.71%
Select Sires	-	-	-	3,807,400	9	0.54%
GTE North	-	-	-	2,860,710	10	0.40%
	<u>\$ 156,038,760</u>		<u>12.83%</u>	<u>\$ 118,412,010</u>		<u>16.67%</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			
1998	4,188,509	4,083,358	97.49%	120,680	4,204,038	100.37%
1999	4,783,971	4,640,225	97.00%	126,042	4,766,267	99.63%
2000	5,072,060	4,867,039	95.96%	165,325	5,032,364	99.22%
2001	5,325,092	5,166,294	97.02%	196,345	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%

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	Capital Leases	General Obligation Bonds	Enterprise/ Hospital Notes	Capital Leases			
1998	5,335,000	2,860,000	257,914	13,159	7,319,873	5,200,000	311,214	21,297,160	2.25%	542
1999	5,065,000	2,770,000	251,597	6,330	16,701,946	5,000,000	414,813	30,209,686	2.97%	752
2000	4,780,000	2,675,000	168,038	3,099	15,989,019	4,700,000	1,218,883	29,534,039	2.70%	722
2001	4,485,000	2,575,000	156,196	-	15,251,092	5,516,502	1,516,407	29,500,197	2.66%	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

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)
1998	5,335,000	362,515	4,972,485	0.24%	126
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

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, 2007*

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount of Direct and Overlapping Debt</u>
The County	\$ 6,275,000	100.00%	\$ 6,275,000
All Villages and Cities wholly within the County	6,835,000	100.00%	6,835,000
City of Dublin	41,648,331	3.06%	1,274,439
All Townships wholly within the County	-	100.00%	-
Washington Township-Franklin County	2,374,999	3.01%	71,487
 <u>All School Districts</u>			
Dublin City School District	179,888,994	4.26%	7,663,271
Benjamin Logan Local School District	2,901,283	0.97%	28,142
Buckeye Valley Local School District	9,469,992	0.05%	4,735
Fairbanks School District	11,380,062	93.62%	10,654,014
Jonathan Alder Local School District	23,199,979	41.36%	9,595,511
Marysville Exempted Village School District	102,432,113	100.00%	102,432,113
North Union Local School District	11,888,352	94.57%	11,242,814
Triad Local School District	2,409,324	6.53%	157,329
Tolles Career & Tech. Jt. Vocational School	6,590,000	6.07%	400,013
Tri-Rivers Joint Vocational School	88,000	7.67%	6,750
 Total Applicable to County			 <u><u>\$ 156,640,618</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

	1998	1999	2000	2001	2002
Assessed Value	<u>\$710,213,150</u>	<u>\$827,649,030</u>	<u>\$871,633,340</u>	<u>\$917,411,280</u>	<u>\$1,016,431,943</u>
Unvoted Debt Limit (1% of total assessed)	7,102,132	8,276,490	8,716,333	9,174,113	10,164,319
Debt applicable to limit:					
General Obligation Bonds	4,978,247	5,065,000	4,780,000	6,841,907	3,955,000
Less: Amount set aside for repayment of general obligation debt	5,752	368,057	339,667	811,574	92,216
Total debt applicable to limit	<u>4,972,495</u>	<u>4,696,943</u>	<u>4,440,333</u>	<u>6,030,333</u>	<u>3,862,784</u>
Legal Debt Margin	<u>2,129,637</u>	<u>3,579,547</u>	<u>4,276,000</u>	<u>3,143,780</u>	<u>6,301,535</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	29.99%	43.25%	49.06%	34.27%	62.00%
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.	10,255,329	13,191,226	14,290,834	15,435,282	17,910,799
	<u>16,255,329</u>	<u>19,191,226</u>	<u>20,290,834</u>	<u>21,435,282</u>	<u>23,910,799</u>
Debt applicable to limit:					
General Obligation Bonds	4,978,247	5,065,000	4,780,000	6,841,907	3,955,000
Less: Amount set aside for repayment of general obligation debt	5,752	368,057	339,667	811,574	92,216
Total debt applicable to limit	<u>4,972,495</u>	<u>4,696,943</u>	<u>4,440,333</u>	<u>6,030,333</u>	<u>3,862,784</u>
Legal Debt Margin	<u>11,282,834</u>	<u>14,494,283</u>	<u>15,850,501</u>	<u>15,404,949</u>	<u>20,048,015</u>
Legal Debt Margin as a Percentage of the Unvoted Debt Limit	69.41%	75.53%	78.12%	71.87%	83.85%

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

2003	2004	2005	2006	2007
<u>\$1,068,058,900</u>	<u>\$1,137,698,620</u>	<u>\$1,189,136,233</u>	<u>\$1,180,460,850</u>	<u>\$1,240,144,510</u>
10,680,589	11,376,986	11,891,362	11,804,609	12,401,445
4,970,000	3,215,000	3,010,000	2,665,000	6,275,000
90,000	157,186	0	0	0
<u>4,880,000</u>	<u>3,057,814</u>	<u>3,010,000</u>	<u>2,665,000</u>	<u>6,275,000</u>
<u>5,800,589</u>	<u>8,319,172</u>	<u>8,881,362</u>	<u>9,139,609</u>	<u>6,126,445</u>
54.31%	73.12%	74.69%	77.42%	49.40%
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>19,201,473</u>	<u>20,942,466</u>	<u>22,228,406</u>	<u>22,011,521</u>	<u>23,503,613</u>
<u>25,201,473</u>	<u>26,942,466</u>	<u>28,228,406</u>	<u>28,011,521</u>	<u>29,503,613</u>
4,970,000	3,215,000	3,010,000	2,665,000	6,275,000
90,000	157,186	0	0	0
<u>4,880,000</u>	<u>3,057,814</u>	<u>3,010,000</u>	<u>2,665,000</u>	<u>6,275,000</u>
<u>20,321,473</u>	<u>23,884,652</u>	<u>25,218,406</u>	<u>25,346,521</u>	<u>23,228,613</u>
80.64%	88.65%	89.34%	90.49%	78.73%

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	
1998	\$ 4,354,822	\$ 4,212,271	\$ 142,551	\$ -	\$ 55,458	2.57
1999	4,565,710	4,337,710	228,000	90,000	133,100	1.02
2000	4,394,280	4,166,280	228,000	95,000	129,590	1.02
2001	7,247,373	7,019,373	228,000	100,000	89,416	1.20
2002	5,983,016	5,755,016	228,000	105,000	201,470	0.74
2003	7,908,319	7,429,403	478,916	230,000	259,431	0.98
2004	6,776,434	6,236,434	540,000	235,000	258,484	1.09
2005	7,115,148	6,575,148	536,200	240,000	250,597	1.09
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

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>
1998	39,320	947,297,440	24,092	250,577	597	2.9
1999	40,154	1,015,775,738	25,297	239,050	597	2.9
2000	40,909	1,093,293,025	26,725	239,499	521	2.8
2001	42,467	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

Sources:

- (a) Population numbers were obtained from Capital Impact for 1996 through 1999. The 2000 numbers came from the census. Numbers from 2000 to 2005 were estimates provided by Ohio State University. The source for the 2007 estimate is Population Division, U.S. Census Bureau
- (b) Per capita income from the Ohio Department of Development, Office of Strategic Research. Years 2006 and 2007 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.

TABLE 15

UNION COUNTY, OHIO

*Principal Employers
Current Year and Nine Years Ago*

Employer	2007			1998		
	Employees	Rank	Percent of total employment	Employees	Rank	Percent of total employment
Honda of America	9,285	1	37.90%	13,200	1	76.30%
The Scotts Company	959	2	3.91%	981	2	5.67%
Marysville Schools	786	3	3.21%	-	-	0.00%
Memorial Hospital	751	4	3.07%	700	4	4.05%
Ohio Reformatory for Women	490	5	2.00%	453	7	2.62%
Union County	484	6	1.98%	325	9	1.88%
Goodyear	340	7	1.39%	350	8	2.02%
Wal Mart	320	8	1.31%	-	-	0.00%
Nestle R & D	240	9	0.98%	-	-	0.00%
Scioto Industrial	227	10	0.93%	200	10	0.00%
Parker Hannifin	-	-	0.00%	-	-	0.00%
Invensys Climate Controls	-	-	0.00%	550	6	3.18%
Midwest Express	-	-	-	902	3	5.21%
Union County School	-	-	-	574	5	3.32%
Honda Transmission	-	-	-	-	-	0.00%
Total Employment within the County	<u>13,882</u>		<u>56.68%</u>	<u>18,235</u>		<u>104.25%</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	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<i>General Government</i>										
<i>Legislative and Executive</i>										
Auditor	10	12	12	16	13	13	13	13	12	13
Board of Elections	1	2	2	2	2	2	2	4	4	4
Commissioners Dept.	7	7	8	9	9	13	12	10	12	14
Data Processing	-	-	-	-	2	2	2	2	2	2
Engineers Office	9	8	6	6	6	10	7	7	7	7
Janitor / Maintenance	6	7	8	10	11	16	16	16	17	18
Prosecutor	7	9	7	9	9	7	12	12	11	12
Recorder	4	4	5	4	4	4	4	4	4	4
Treasurer	5	5	5	5	5	5	5	5	5	5
Welfare Administration	14	17	20	20	19	19	21	21	20	23
<i>Judicial</i>										
Clerk of Courts	9	9	10	10	10	11	11	11	11	11
Common Pleas Court	6	8	8	8	8	7	7	7	6	6
Law Library	-	-	-	-	-	1	1	1	1	1
Juvenile Court	7	9	10	10	10	12	14	12	13	14
Probate Court	4	3	3	4	5	4	5	5	5	5
<i>Public Safety</i>										
Coroner	3	3	2	2	2	2	2	2	2	2
Sheriff	43	48	55	50	53	56	56	66	65	69
<i>Public Works</i>										
Co. Engineers Official	1	1	1	1	1	1	1	1	1	1
Road Laborers	25	27	26	25	25	25	26	26	25	24
<i>Health</i>										
Dog Warden	1	1	1	1	1	1	1	1	-	1
Mental Health	4	4	3	3	3	3	3	3	3	3
MR/DD	53	67	70	74	79	72	70	68	69	76
<i>Human Services</i>										
Able	1	1	1	1	1	1	2	2	2	2
Child Support	12	12	13	12	12	13	11	9	11	10
PA Transportation	1	2	5	6	6	5	6	7	6	7
Public Social Service	18	20	17	17	17	13	14	14	19	20
Veterans	3	3	4	2	2	3	3	3	3	3
<i>Sewer</i>										
Sanitary Engineer	3	4	4	4	4	4	4	4	2	2
<i>Building Development</i>										
Building Regulation	8	6	8	8	8	10	10	9	9	8
	265	299	314	319	327	335	341	345	347	367

Source: Union County Auditor

UNION COUNTY, OHIO

*Operating Indicators by Function
Last Ten Fiscal Years*

Function	1998	1999	2000	2001
General Government				
<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	22,997	24,080	25,981	24,598
Number of Voters-Last General Election	12,930	9,113	17,288	8,900
Percentage of Registered Voters	56.22	37.84	66.54	36.18
<u>Recorder</u>				
Number of Deeds Recorded	2,319	2,298	2,115	2,253
Number of Mortgages Recorded	3,826	3,793	3,258	4,628
<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	9	16	7	12
<u>Judicial</u>				
<u>Common Pleas Court</u>				
Number of Cases Filed- Criminal	90	98	98	124
Number of Cases Filed- Civil	191	222	236	295
Number of Cases Filed- Divorce/Dissolution	228	214	273	255
Number of Cases Filed- Domestic Reopens	146	139	140	123
<u>Probate Court</u>				
Number of Cases Filed- Civil	273	249	259	284
Passports Issued	432	493	485	539
Marriage License Issued	336	303	288	314
<u>Juvenile Court</u>				
Number of Cases Filed- Traffic Offenses	n/a	611	486	538
Number of Cases Filed- Mediation	n/a	193	202	412
Number of Cases Filed- Other	n/a	640	695	721
Number of Filings Terminated	n/a	n/a	n/a	n/a
<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

2002	2003	2004	2005	2006	2007
n/a	n/a	n/a	669	702	684
n/a	n/a	n/a	104	103	104
n/a	1,696	1,805	1,840	1,541	1,371
n/a	922	1,033	953	932	782
n/a	2,618	2,838	2,793	2,373	2,153
n/a	22,389	20,334	18,694	15,856	16,178
n/a	23,781	24,538	25,377	26,042	25,400
n/a	6,149	6,505	6,856	7,092	7,429
n/a	1.97%	1.88%	3.07%	5.19%	5.00%
n/a	n/a	n/a	329	259	223
n/a	n/a	n/a	180	199	216
n/a	n/a	n/a	229	231	272
n/a	n/a	n/a	121	62	113
n/a	n/a	n/a	82	106	32
n/a	n/a	n/a	172	567	457
n/a	n/a	n/a	819	923	532
n/a	n/a	n/a	443	375	957
25,880	26,459	30,200	28,608	30,185	30,893
12,597	10,675	22,911	11,881	17,382	11,300
48.67	40.35	75.86	41.74	57.58	36.58
2,527	2,658	2,727	2,756	2,305	2,065
5,425	6,701	4,883	4,769	4,043	3,329
n/a	n/a	n/a	13	14	15
n/a	n/a	n/a	257,199	279,199	301,199
n/a	n/a	n/a	326	370	370
11	13	8	13	11	16
147	150	128	180	199	216
333	471	460	557	585	545
254	278	246	238	244	269
165	170	124	155	149	269
264	282	286	265	257	7
432	493	513	332	309	329
336	303	328	307	301	299
579	462	398	440	429	367
242	271	317	273	305	243
651	728	743	798	1,067	1,106
1,203	1,173	1,138	1,272	1,769	1,689
n/a	n/a	19,982	22,559	23,629	24,385
n/a	n/a	247	269	329	325

continued

UNION COUNTY, OHIO

Operating Indicators by Function Last Ten Fiscal Years

Function	1998	1999	2000	2001
<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	n/a	1,422	1,405	1,546
Number of Citations Issued	n/a	4,579	4,497	3,969
Number of Papers Served	n/a	1,144	1,848	2,628
Number of Telephone Calls	n/a	12,460	12,321	15,642
Number of Warrants Served	n/a	432	793	824
Number of Prisoner Transports	n/a	927	933	1,132
Number of Sheriff's Appraisals & Sales	n/a	n/a	35	64
Number of Record Checks	n/a	n/a	n/a	n/a
Number of Sex Offender Registrations	n/a	n/a	n/a	n/a
Number of CCW Permits Issued	n/a	n/a	n/a	n/a
<u>Emergency Medical Services</u>				
Number of Emergency Responses	n/a	n/a	n/a	614
<u>911 Services</u>				
Number of Calls	n/a	n/a	3,383	3,438
<u>Coroner</u>				
Number of Cases Investigated	30	25	44	37
Number of Autopsies Performed	5	7	15	21
<u>Emergency Management Assoc. (EMA)</u>				
Number of Emergency Responses	n/a	n/a	n/a	n/a
<u>Public Works</u>				
<u>Engineer</u>				
Miles of Roads Resurfaced	26	47	24	18
Miles of Roads Widened	n/a	11	8	17
Miles of Roads Chip Sealed	53	89	85	42
Miles of Roads Striped	100	69	112	48
Number of Bridges Replaced / Improved	8	5	4	5
Number of Culverts Replaced / Improved	34	26	18	44
Driveway Permits Issued	277	287	271	232
Property Transfers Checked	2,255	2,152	1,949	2,138
Deed Approvals	1,096	1,573	1,533	1,539
<u>Building Development</u>				
Number of Permits Issued	888	834	916	1,036
Number of Inspections Performed	12,647	14,220	15,034	15,076
Correction Notices Written	2,669	4,858	5,578	5,283
<u>Sewer District</u>				
Number of Tap-ins	10	46	41	48
Number of Customers	505	551	592	640
<u>Water District</u>				
Number of Tap-ins	60	29	34	12
Number of Customers	168	197	2,231	243
<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

2002	2003	2004	2005	2006	2007
n/a	n/a	n/a	39.6	38.4	42.8
n/a	n/a	n/a	1,464	1,644	1,595
n/a	n/a	n/a	1,461	1,617	1,608
1,317	1,250	1,326	1,403	1,214	1,393
2,904	3,059	3,080	3,915	4,416	4,598
2,047	2,749	2,368	3,212	3,036	2,354
15,435	12,546	12,785	16,870	19,612	17,260
1,716	1,337	1,129	1,236	1,335	1,200
1,155	1,078	1,103	1,185	1,346	1,343
228	154	187	181	188	192
573	577	666	639	910	1,045
18	34	46	64	105	123
n/a	n/a	348	157	99	146
350	450	474	366	585	274
4,430	5,482	6,729	8,110	10,674	10,743
29	38	36	23	34	35
10	26	23	13	26	27
n/a	n/a	n/a	14	31	37
18	32	29	24	16	12
7	13	10	14	8	4
65	62	48	52	28	60
106	95	104	104	99	98
5	5	8	5	9	8
40	37	38	44	39	26
283	434	296	270	205	145
2,487	2,862	3,046	3,544	3,082	2,980
1,533	1,802	1,824	2,026	1,666	1,625
1,140	1,107	943	1,120	944	1,035
15,997	17,130	16,319	15,606	12,417	10,128
4,890	4,078	4,822	5,157	4,287	3,104
47	74	91	70	1	6
687	761	852	922	455	461
57	55	69	56	1	n/a
300	355	424	480	-	n/a
n/a	n/a	n/a	2,173	780	1,429
n/a	n/a	n/a	578	209	522
n/a	n/a	n/a	3	-	22

UNION COUNTY, OHIO

*Operating Indicators by Function
Last Ten Fiscal Years*

Function	1998	1999	2000	2001
<u>Health (continued)</u>				
<u>MR/DD</u>				
Number of Students Enrolled				
Early Intervention Program	33	51	54	42
Preschool	53	71	76	71
School Age	2	1	-	-
Number Employed at Workshop	46	49	58	58
<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	925	1,023	1,159	1,244
Amount of Benefits paid to Residents (\$000)	94	107	124	143
Number of Veterans Transported	557	657	724	1,035
<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

2002	2003	2004	2005	2006	2007
65	73	61	66	88	59
74	78	73	88	82	103
-	-	-	-	-	-
56	61	68	70	58	47
n/a	n/a	n/a	1,458	1,637	2,023
n/a	n/a	n/a	4,580	5,083	10,165
n/a	n/a	n/a	7,280	7,010	5,102
n/a	n/a	n/a	296	218	168
n/a	n/a	n/a	84	54	39
n/a	n/a	n/a	1,021	1,480	1,580
n/a	n/a	n/a	729	884	653
n/a	n/a	n/a	6,458	10,221	10,824
n/a	n/a	n/a	2,037	1,946	2,100
n/a	n/a	n/a	38	51	46
n/a	n/a	n/a	55	77	96
n/a	n/a	n/a	472	513	492
n/a	n/a	n/a	398	569	374
n/a	n/a	n/a	2,573	2,570	2,165
n/a	n/a	n/a	229	208	505
n/a	n/a	n/a	81.57%	77.79%	78.57%
1,246	852	946	695	551	327
154	104	136	111	89	49
1,002	985	1,433	1,244	1,540	1,359
n/a	n/a	n/a	19,001	17,493	22,276
n/a	n/a	n/a	220,628	208,450	232,930
n/a	n/a	n/a	15,951	16,590	18,540
n/a	n/a	n/a	2,057	2,938	4,933
n/a	n/a	n/a	1,848	2,119	2,108
n/a	n/a	49	73	70	51
n/a	n/a	20	28	24	17
n/a	n/a	3	14	2	1
n/a	n/a	n/a	40	48	28
n/a	n/a	n/a	400	400	90
n/a	n/a	n/a	30	32	30
n/a	n/a	n/a	2	3	4
n/a	n/a	n/a	14	18	21

UNION COUNTY, OHIO

Capital Asset Statistics by Function

Last Ten Fiscal Years

(amounts expressed in thousands)

Function	1998	1999	2000	2001	2002
General Government					
Legislative and Executive					
Land & Improvements	248	330	330	249	598
Buildings	7,084	10,914	14,386	17,021	15,712
Equipment	800	931	1,083	941	1,004
Furniture & Fixtures	198	214	214	174	179
Vehicles	34	49	94	100	117
Judicial					
Land & Improvements	-	-	-	-	20
Buildings	-	-	-	-	4,776
Equipment	284	283	308	212	271
Furniture & Fixtures	178	178	182	120	123
Public Safety					
Land & Improvements	143	143	134	133	133
Buildings	43	45	27	24	24
Equipment	750	806	905	687	739
Furniture & Fixtures	74	74	74	40	51
Vehicles	562	709	835	862	882
Public Works					
Land & Improvements	15	15	15	15	15
Buildings	62	62	62	61	61
Equipment	390	424	450	323	357
Furniture & Fixtures	53	53	62	47	47
Vehicles	2,693	2,668	2,842	2,865	2,954
Infrastructure	n/a	n/a	n/a	n/a	31,944
Health					
Land & Improvements	356	356	356	429	355
Buildings	3,986	3,986	3,986	3,985	3,988
Equipment	527	553	493	366	382
Furniture & Fixtures	178	197	198	50	71
Vehicles	46	46	54	65	80
Human Services					
Land & Improvements	-	-	-	-	-
Buildings	9	9	9	9	9
Equipment	145	157	155	79	100
Furniture & Fixtures	119	127	136	64	64
Vehicles	64	66	107	138	178
Construction in Progress					
	-	-	-	-	-
Sewer					
Land	33	33	33	33	33
Net Depreciable Assets	3,545	3,440	3,357	3,237	3,070
Water					
Net Depreciable Assets	1,756	1,732	1,707	1,635	1,600
Building Development					
Net Depreciable Assets	-	-	27	21	17
Memorial Hospital					
Net Capital Assets	15,983	20,799	28,302	30,255	30,867

Source: Union County Auditor

Table 18

Function	2003	2004	2005	2006	2007
General Government					
Legislative and Executive					
Land & Improvements	585	1,097	1,495	1,411	1,537
Buildings	14,120	15,835	15,734	16,112	16,239
Equipment	1,036	1,730	1,206	1,180	1,793
Furniture & Fixtures	171	223	247	244	244
Vehicles	98	126	108	137	146
Judicial					
Land & Improvements	20	20	20	20	20
Buildings	4,808	4,808	4,808	4,808	4,830
Equipment	293	240	290	390	493
Furniture & Fixtures	121	143	143	145	145
Public Safety					
Land & Improvements	133	133	133	139	139
Buildings	914	914	914	940	938
Equipment	556	617	714	844	909
Furniture & Fixtures	52	119	52	52	52
Vehicles	726	843	862	955	947
Public Works					
Land & Improvements	15	15	15	9	9
Buildings	67	61	61	15	15
Equipment	398	415	445	468	492
Furniture & Fixtures	53	7	87	87	87
Vehicles	3,153	3,233	3,373	3,493	3,680
Infrastructure	36,203	38,455	42,872	44,079	46,409
Health					
Land & Improvements	341	311	311	355	355
Buildings	7,341	7,231	7,229	4,060	4,060
Equipment	382	400	391	419	426
Furniture & Fixtures	71	71	71	106	106
Vehicles	110	83	90	132	110
Human Services					
Land & Improvements	17	17	17	31	31
Buildings	15	15	15	93	165
Equipment	70	84	65	86	96
Furniture & Fixtures	211	217	217	215	215
Vehicles	180	222	258	237	232
Construction in Progress	-	-	289	743	172
Sewer					
Land	33	33	33	29	29
Net Depreciable Assets	4,012	2,926	2,868	756	728
Water					
Net Depreciable Assets	1,750	1,530	1,495	-	-
Building Development					
Net Depreciable Assets	28	68	82	61	122
Memorial Hospital					
Net Capital Assets	33,565	35,744	33,680	35,911	36,004

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 16, 2008**