



**FINANCIAL CONDITION
UNION COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
UNION COUNTY**

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**FINANCIAL CONDITION
UNION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

| Federal Grantor/Pass-Through Grantor/ County Department/Program or Cluster Title | Pass Through Entity Number | Federal CFDA Number | Disbursements |
|---|----------------------------------|---------------------------|----------------|
| U.S. DEPARTMENT OF AGRICULTURE/ Child Nutrition Cluster: | | | |
| Ohio Department of Education/ Board of Mental Retardation Developmentally Disabled/ National School Lunch Program | 07115-03/04-PU-01 | 10.555 | \$3,881 |
| Ohio Department of Education/ Department of Jobs and Family Services/ Child and Adult Care Food Program | 36208 | 10.558 | <u>288</u> |
| Total U.S. Department of Agriculture - Child Nutrition Cluster | | | 4,169 |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT/ Ohio Department of Development/ County Commissioners/ Community Development Block Grants/State's Program | | | |
| | BF970731 | 14.228 | 5,082 |
| | BF980731 | | 90,598 |
| | BC980731 | | 293,312 |
| | BC980732 | | 8,580 |
| | BF990731 | | <u>10,700</u> |
| Total Community Development Block Grant/State's Program | | | 408,272 |
| Direct Program/ Mental Health and Recovery Board/ Supportive Housing Program | OH16T8941701 | 14.235 | <u>66,360</u> |
| Total U.S. Department of Housing and Urban Development | | | 474,632 |
| U.S. DEPARTMENT OF JUSTICE/ Attorney General of the State of Ohio/ County Sheriff/ National Sex Offender Registry Assistance | | | |
| | 97-TT-TMV-3905 | 16.555 | 16,005 |
| Attorney General of the State of Ohio/ County Prosecutor/ Crime Victim Assistance | NA | 16.575 | 101,862 |
| Ohio Office of Criminal Justice Services/ County Prosecutor/ Violence Against Women Formula Grants | 1997-WF-VA1-8431 | 16.588 | 34,313 |
| Direct Program/ County Sheriff/ Public Safety Partnership and Community Policing Grants | 95-CFWX4934/99-SAWX0099 | 16.710 | <u>261,180</u> |
| Total U.S. Department of Justice | | | 413,360 |
| U.S. DEPARTMENT OF TRANSPORTATION/ Direct Funding from Federal Aviation Administration/ Airport Authority/ Airport Improvement Program | | | |
| | AIP 3-39-0051-0899 | 20.106 | 2,845 |
| Ohio Department of Transportation/ County Engineer/ Highway Planning and Construction | Agreement 9205 PID #19259 | 20.205 | 325,000 |

**FINANCIAL CONDITION
UNION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)**

| Federal Grantor/Pass-Through Grantor/ County Department/Program or Cluster Title | Pass Through Entity Number | Federal CFDA Number | Disbursements |
|--|---|------------------------------------|-----------------------------------|
| U.S. DEPARTMENT OF TRANSPORTATION/ (continued) | | | |
| Ohio Department of Public Safety/ County Sheriff/ State and Community Highway Safety | 1488.0 | 20.600 | <u>19,090</u> |
| Total U.S. Department of Transportation | | | 346,935 |
| U.S. DEPARTMENT OF TREASURY | | | |
| Direct Funding from Department Alcohol Tobacco and Firearms/ Gang Resistance Education and Training | ATC000111 | 21.053 | <u>50,415</u> |
| Total U.S. Department of Treasury | | | 50,415 |
| U.S. DEPARTMENT OF EDUCATION/ | | | |
| Ohio Department of Education/ Adult Basic Literacy Education/ Adult Education - State Grant Program | 114975-AB-51-00 | 84.002 | 33,667 |
| Ohio Department of Education/ Board of Mental Retardation Developmentally Disabled/ Special Education Cluster Special Education - Grants to States Special Education - Preschool Grants Total Special Education Cluster | 071175-6B-SF-01P 071175PG-S1-2001P | 84.027 84.173 | 24,596 <u>19,864</u> 44,460 |
| Total U.S. Department of Education | | | 78,127 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/ | | | |
| Ohio Department of Jobs and Family Services/ Department of Jobs and Family Services Temporary Assistance for Needy Families | PRC-DR | 93.558 | 168,620 |
| Ohio Department of Jobs and Family Services/ Department of Jobs and Family Services Child Abuse Challenging Grants Independent Living | N/A N/A | 93.672 93.674 | 1,675 8,139 |
| Ohio Department of Mental Retardation Developmentally Disabled/ Board of Mental Retardation Developmentally Disabled/ Social Services Block Grant | N/A | 93.667 | 26,696 |
| Ohio Department of Mental Health/ Mental Health and Recovery Services Board/ Social Services Block Grant Medical Assistance Program | MH-47-1 N/A | 93.667 93.778 | 16,872 <u>179,825</u> |
| Ohio Department of Mental Health/ Mental Health and Recovery Services Board/ Block Grants for Community Mental Health Services | NA | 93.958 | 52,861 |
| Ohio Department of Alcohol and Drug Addiction Services/ Mental Health and Recovery Services Board/ Block Grants for Prevention and Treatment of Substance Abuse Medical Assistance Program | N/A N/A | 93.959 93.778 | 106,472 <u>14,294</u> |
| Total U.S. Department of Health and Human Services | | | <u>575,454</u> |
| TOTAL FEDERAL AWARDS EXPENDITURES | | | <u><u>\$1,943,092</u></u> |

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

**FINANCIAL CONDITION
UNION COUNTY**

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A -- SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B- COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are secured by interests in equipment purchased with the proceeds. At December 31, 2000, the gross amount of loans outstanding under this program was \$9,894.

NOTE C - MATCHING REQUIREMENTS

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

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Union County
233 West 6th Street
Marysville, Ohio 43040

We have audited the general-purpose financial statements of Union County, Ohio (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 15, 2001. We did not audit the financial statements of Memorial Hospital of Union County and Subsidiary, which represents 87 percent and 97 percent respectively of the assets and revenues of the enterprise fund type. We also did not audit the financial statements of U-Co Industries, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for U-Co Industries, Inc. and Memorial Hospital of Union County and Subsidiary, is based on the reports of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of U-Co Industries, Inc., a discretely presented component unit, were not audited in accordance with *Governmental Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 15, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 15, 2001.

Board of Commissioners
Union County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

This report is intended for the information and use of the management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

June 15, 2001



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE
OF FEDERAL AWARDS EXPENDITURES**

Board of County Commissioners
Union County
233 West 6th Street
Marysville, Ohio 43040

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 are applicable to its major federal programs for the year ended December 31, 2000. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. 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 generally accepted auditing standards; 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 obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2000.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 15, 2001. We did not audit the financial statements of Memorial Hospital of Union County and Subsidiary, which represents 87 percent and 97 percent respectively of the assets and revenues of the enterprise fund type. We also did not audit the financial statements of U-Co Industries, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Memorial Hospital of Union County and Subsidiary and U-Co Industries, Inc. is based on the reports of other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

June 15, 2001

**FINANCIAL CONDITION
UNION COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

DECEMBER 31, 2000

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)? | No |
| (d)(1)(ii) | Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)? | No |
| (d)(1)(iii) | Was there any reported material non-compliance 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 reportable internal control weakness conditions reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unqualified |
| (d)(1)(vi) | Are there any reportable findings under § .510? | No |
| (d)(1)(vii) | Major Programs (list): | Highway Planning and Construction (20.205) Community Development Block Grant (14.228) |
| (d)(1)(viii) | Dollar Threshold: Type A\B Programs | Type A: > \$ 300,000 Type B: all others |
| (d)(1)(ix) | Low Risk Auditee? | Yes |

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

**UNION COUNTY
DECEMBER 31, 2000**

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

| <u>Finding Number</u> | <u>Finding Summary</u> | <u>Fully Corrected?</u> | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i> |
|-----------------------|---|-------------------------|--|
| 1999-0680-001 | Reconciling errors in the SETS account. | Finding No Longer Valid | The State of Ohio has taken over full administrative operation and responsibility of the child support Support Enforcement Tracking System (SETS). |

UNION COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended December 31, 2000

**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 FISCAL YEAR ENDED DECEMBER 31, 2000**

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UNION COUNTY, OHIO

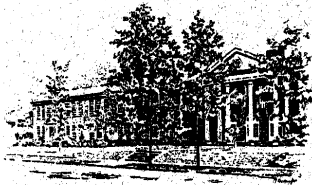
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INTRODUCTORY
SECTION



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Citizens of Union County
Union County Commissioners

June 15, 2001

It is my pleasure to present Union County's Comprehensive Annual Financial Report (CAFR) for year ended December 31, 2000. This CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental 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. 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.

The CAFR is presented in three sections: introductory, financial, and statistical. The Introductory Section contains a table of contents, this letter of transmittal, 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 auditor's report, the general purpose financial statements, and the combining, individual fund, and account group financial statements and schedules. The Statistical Section presents historical financial, economic, and demographic information useful for comparison and analysis of the trends of Union County.

COUNTY ORGANIZATION AND SERVICES

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 31,969 people as of the 1990 census. The 2000 census released March 16, 2001 accounts for 40,909 people. 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.

REPORTING ENTITY

The financial statement contained within this comprehensive annual financial report includes all funds, account groups, agencies, boards, and commissions, which comprise the County's reporting entity.

The primary government consists of all funds and departments which provide the County's citizens with human and social services, health and community assistance, civil and criminal justice, road and bridge maintenance, sanitary sewer and water services, and other general and administrative support services.

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 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 or can otherwise access the organization's resources; (3) the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or (4) the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County and the County approves the budget, the issuance of debt, or the levying of taxes. For 2000, the County had three component units, Union County Airport Authority and U-Co Industries, and Memorial Hospital of Union County, which is treated as a blended unit in the enterprise fund.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Union County General Health District, the Union County Soil and Water Conservation District, the Five-County Joint Juvenile Detention Center, and the Union County Convention and Visitor's Bureau. The activities of these organizations are reflected as agency funds within the combined financial statements.

The County is associated with certain organizations that are defined as jointly governed organizations and a group purchasing pool. A further discussion of these organizations is provided in Notes 22 and 23, respectively, to the combined financial statements.

ECONOMIC CONDITION AND OUTLOOK

Union County is primarily an agricultural community, with 239,268 acres of its 277,760 total acreage being devoted to agricultural use. The County's remaining acreage is experiencing rapid development. That is a loss of 3,019 acres in one year. The most noted subdivisions in Jerome Township, which abuts Franklin County, are Jerome Commerce Park Phase 2, Mid-States Corporate Park, Daron Commerce Park, Corporate Estates, with the lone residential subdivision being New California Woods Phase II & III.

Within the City of Marysville Green Pastures added section six, Milford Estates completed Phase II, and Brookside Condominiums were completed.

Through December 2000, Union County issued 455 new single-family home permits at an estimated construction value of \$66,899,100 with 221 being in the City of Marysville and 234 in the outlying townships and villages. Eight permits for an 8 multi-family unit were issued for the City of Marysville. There were 49 new commercial building permits issued at an estimated construction value of \$41,819,200. Of these 49 permits, 18 are located inside the city and 31 in the remainder of the county. Nine condominium permits were issued for the City of Marysville.

Several area churches had undergone building expansions within the last few years; the Lady of Lords Catholic Church is the latest to complete an addition and renovation.

Memorial Hospital of Union County completed its 31,000 square foot emergency room addition that is primarily funded from fund-raisers and pledges. In March 2001, the Gables, a new nursing home located in Green Pastures Subdivision operated by the hospital, replaced Union Manor the old "county home," a structure that did not meet the standards for Medicare recipients. The Union Manor facility will now revert back to the control of the Union County Commissioners.

Marysville Exempted Village School District voters approved an extended bond issue in 1999. A new building for grades 5 and 6 opened on donated land in the Mill Valley subdivision, alleviating overcrowding at the Marysville Middle School and the new elementary building in Mill Valley. The middle school is now being remodeled extending office space and replacing fabricated additions.

Premier Printing of Central Ohio started the printing presses of their new \$7 million dollar facility in July. Newspaper firms in Bellefontaine, Kenton, Delaware and Marysville own this company jointly. They print the four daily newspapers, the weekly Richwood Gazette and other products of the newspaper companies.

UNION COUNTY MAJOR INITIATIVES

Union County is now a part of the World Wide Web. County information can be assessed at www.co.union.oh.us. In order to accomplish this feat, fiber optic was run from the Court House into the Union County Office Complex and every office has Internet and Intranet capabilities. Union County has developed several new internet programs including a GIS query program and dog tag query program which can be accessed through Union County's Auditor's web page. An in house imaging program is being developed to view deeds and surveys and court documents.

Bids were opened for a tri-county jail to be located in Champaign County in 1999. The Union County Commissioners had entered a consortium in 1996 with Champaign and Madison County to equally cost each county less a grant for \$6,720,000 from the State of Ohio. The tri-county jail opened in 2000 with the cost of completion being approximately \$8,200,000. Union County's share of the 2001-operating budget is estimated to be \$862,000.

The County purchased in 1999 a vacant merchandise facility. Renamed the London Ave Government Building, an architecture has been secured to draw plans to locate the Board of Elections, Board of Health, Bureau of Motor Vehicles, Union County Title Department, and JOBS into this facility.

Completion for the Criminal Justice Center will be by Fall 2001. This will accommodate the Sheriff, Prosecuting Attorney and Victims of Crime, along with the Adult Probation employees. The building is being connected to the courthouse through the common pleas area. It is designed to match the façade of the courthouse. After completion of the facility and parking lot, doing business at the county offices should be a lot easier for our citizens.

FINANCIAL INFORMATION

Accounting System. Union County's accounting system is maintained on a "fund" basis. Each fund or account group is a distinct self-balancing entity. Records for general government operations are maintained on a modified accrual basis. Revenues are recognized when measurable and available; expenditures are recognized when goods and services are received. Accounting records for the County's enterprise funds are recorded on an accrual basis. Revenues are recognized when measurable and earned; expenses are recognized when incurred. The basis of accounting and the various funds and account groups utilized by Union County are fully described in Note 2 to the general purpose financial statements.

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

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

GENERAL GOVERNMENT FUNCTIONS

The following schedule presents a summary of General Fund, Special Revenue funds, Debt Service funds, and Capital Project funds revenues for the year ended December 31, 2000, and the percentages of increases and decreases in relation to the prior year.

| <u>Revenues by Source</u> | <u>Prior Year</u> | <u>2000</u> | <u>Percent of Total</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------|-----------------------|----------------------|-----------------------------|---------------------|---------------------------|
| Taxes | \$ 11,428,747 | \$ 11,713,064 | 36.1% | \$ 284,317 | 2.5% |
| Charges for Services | 2,698,400 | 4,185,063 | 8.4% | 1,486,663 | 55.1% |
| Licenses and Permits | 113,732 | 94,907 | 0.2% | (18,825) | (16.6%) |
| Fines and Forfeitures | 147,522 | 120,629 | 0.4% | (26,893) | (18.2%) |
| Intergovernmental | 12,459,328 | 13,524,123 | 46.1% | 1,064,795 | 8.5% |
| Special Assessments | 34,610 | 26,411 | 0.1% | (8,199) | (23.7%) |
| Interest | 1,311,588 | 1,633,319 | 5.0% | 321,731 | 24.5% |
| Other | <u>2,776,321</u> | <u>1,191,178</u> | <u>3.7%</u> | <u>(1,585,143)</u> | <u>(57.1%)</u> |
| Total | <u>\$ 30,970,248</u> | <u>\$ 32,488,694</u> | <u>100.0%</u> | <u>\$ 1,518,446</u> | |

Fines and Forfeitures decrease was due to sharing of revenues between Townships and the County.

The change in governmental revenues was due to continued increases in governmental grants and support from the State of Ohio.

The decrease in “other” revenues tends to fluctuate each year because it includes revenue accounts such as rental income, reimbursements, etc. The decrease in 2000 was due to the reduction of sale proceeds of various county assets and overall decreases in the other miscellaneous revenue accounts.

The following schedule presents a summary of General Fund, Special Revenue funds, Debt Service funds, and Capital Project funds expenditures for the year ended December 31, 2000 and the percentages of increases and decreases in relation to the prior year.

| <u>Expenditures by Function</u> | <u>1999</u> | <u>2000</u> | <u>Percent of Total</u> | <u>Change</u> | <u>Percent Change</u> |
|---------------------------------|----------------------|----------------------|-------------------------|---------------------|-----------------------|
| Current: | | | | | |
| General Government : | | | | | |
| Legislative & Executive | \$ 6,837,983 | \$ 6,301,260 | 18.7% | \$ (536,723) | (7.8%) |
| Judicial | 1,210,768 | 1,400,100 | 4.2% | 189,332 | 15.6% |
| Public Safety | 3,171,988 | 4,133,505 | 12.3% | 961,517 | 30.3% |
| Public Works | 5,734,699 | 6,284,628 | 18.7% | 549,929 | 9.6% |
| Health | 2,733,691 | 2,242,986 | 6.7% | (490,705) | (18.0%) |
| Human Services | 8,329,001 | 8,318,217 | 24.8% | (10,784) | (0.1%) |
| Conservation & Recreation | 171,029 | 99,305 | 0.3% | (71,724) | (41.9%) |
| Capital Outlay | 4,740,518 | 3,440,648 | 10.2% | (1,299,870) | (27.4%) |
| Intergovernmental | 5,085 | 0 | 0.0% | (5,085) | (100.0%) |
| Other | 479,329 | 638,934 | 1.9% | 159,605 | 33.3% |
| Debt Service : | | | | | |
| Principal | 367,927 | 375,600 | 1.1% | 7,673 | 2.1% |
| Interest | <u>381,988</u> | <u>370,480</u> | <u>1.1%</u> | <u>(11,508)</u> | (3.0%) |
| Total Expenditures | \$ <u>34,164,006</u> | \$ <u>33,605,663</u> | <u>100.0%</u> | \$ <u>(558,343)</u> | |

The increase in judicial expenditures is primarily from the employment of additional court mediators and court magistrates.

The increase in public safety expenditures was due to increased funding of the Tri-County Jail in addition to an increase in overall police force.

The increase in public works expenditures was primarily a result of continued road and bridge construction in 2000.

The decrease in capital outlay expenditures due to completion of several projects, such as, Veteran’s Memorial Auditorium and the County Garage Construction. In 2001, the County intends to continue construction for the London Avenue Government Building and Sheriff’s Facility.

DEBT ADMINISTRATION

As of December 31, 2000 Union County's outstanding debt included bond anticipation notes in the amount of \$4,700,000; general obligation bonds in the amount of \$20,660,000; variable rate demand revenue bonds in the amount of \$360,000; Ohio Public Works Commission Loans in the amount of \$109,019; and sales tax receipt bonds in the amount of \$2,675,000.

The bond anticipation notes consist of \$2,350,000 for the construction of sanitary sewer lines, and \$2,350,000 for the construction of a water line.

The general obligation bonds consist of \$815,000 for the construction of hangers and a fuel farm at Union County Airport; and \$345,000 for the expansion of the Five County Joint Juvenile Detention Center. The remaining \$3,620,000 is broken down by \$1,775,000 for re-issuance of the County Office Building renovation and \$1,845,000 for a new County Engineer's highway department garage.

A Sales Tax Receipt Bond for the Sheriff, Prosecuting Attorney, Victims of Crime, and Adult Probation employees that will be known as the Justice Center has outstanding debt in the amount of \$2,675,000.

Outstanding general obligation bonds for Memorial Hospital consist of \$15,880,000 of which \$10,665,000 is issued for the construction of the new nursing home; \$2,240,000 is a 1996 issue for reconstruction of the emergency room; and \$2,975,000 for renovations prior debt reissued in 1993.

The Ohio Public Works Commission Loans consist of non-interest bearing loans in the amount of \$109,019 for the renovation of Jerome Industrial Park and Kimberly Woods wastewater treatment plants.

RISK MANAGEMENT

Union County is a participant in the County Risk Sharing Authority (hereinafter CORSA). CORSA was established under the authority of and is governed by Ohio Revised Code Section 2744.081. As a participating member the lines of coverage and limits of liability are as follows:

Property

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

Liability

- Automobile \$6,000,000 each occurrence
- Uninsured/Underinsured Motorists \$1,000,000 each occurrence
- General \$6,000,000 each occurrence
- Stop Gap \$1,000,000 each occurrence
- Law Enforcement \$6,000,000 each occurrence
- Errors and Omissions \$6,000,000 any on claim
\$6,000,000 annual aggregate

Crime

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

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

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

Union County is a member in the County Commissioners Association of Ohio Service Corporation's workers' compensation group rating plan, an insurance purchasing pool. This plan is intended to achieve lower workers' compensation rates. The workers' compensation experience of the participating counties is calculated as one experience and a common premium to the State based on the rate for the Plan rather than its individual rate. Participation of the Plan is limited to counties that can meet the Plan's selection criteria. The firm 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 administrating the program.

CASH MANAGEMENT

The County believes that appropriate cash management activities are integral to the County's overall financial condition. Management is enhanced using electronic fund transfers and wire transfers to accelerate the availability of investment balances.

The County Treasurer, as custodian of all County monies; is responsible for the investment activities of the County. Investments purchased are subject to the following criteria:

- Safety of the invested principal.
- Liquidity needed to meet the County's obligations on a timely basis.
- Earning a market rate of return.

These activities are directed by and subject to the Investment Policy, a document established by the Investment Advisory Board. This board, which meets quarterly, comprises the County Treasurer, and two County Commissioners designated by the President of the Board of County Commissioners.

The County pools cash balances to achieve maximum investment efficiency and to enhance accountability. Based on the expected cash requirements of the County, the Treasurer invests available balances in eligible instruments. During the year ended December 31, 2000, the County's cash resources were divided among investments allowable under the Ohio Revised Code. All of the investments are insured and collateralized in accordance with the Ohio Revised Code.

Union County earned interest income during 2000 in the amount of \$ 1,887,685. This interest is allocated to the general fund, except as stipulated by State statute and the Union County Prosecutor's opinions. The general fund recorded a total of \$1,384,305 of interest in 2000.

INDEPENDENT AUDIT

Included in this report is an unqualified opinion rendered on the County's financial statements for the year ended December 31, 2000, by the Auditor of the State of Ohio. 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, and budgetary controls.

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. Generally accepted auditing standards set forth in the General Accounting Office's Government Auditing Standards were used by the auditors in conducting the engagement. The auditor's report on the general-purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of a state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Union County has received a Certificate of Achievement for the last five consecutive years (fiscal years ended 1995-1999). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

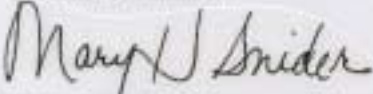
ACKNOWLEDGMENTS

The purpose of this report is to provide complete and reliable information as a basis for making management decisions, as a means for determining compliance with legal provisions, and as a means to demonstrate responsible stewardship of Union County's assets. This report significantly increases the accountability of this government to its taxpayers.

Preparation of this report would not have been possible without the cooperation of every County department and agency. To Mary Sampsel an employee of the Union County Engineer and to the staff of the Union County Chamber of Commerce, "thank you" for providing us with valuable information and statistical data.

The assistance of my office staff was invaluable to the completion of this CAFR, as was the guidance given by the firm of Holbrook and Manter, CPA's. I also want to acknowledge Chuck Dersom and staff of the Auditor of State's office who audited the report.

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, 1999

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.



Anne Spray Kinney
President

Jeffrey L. Essler
Executive Director

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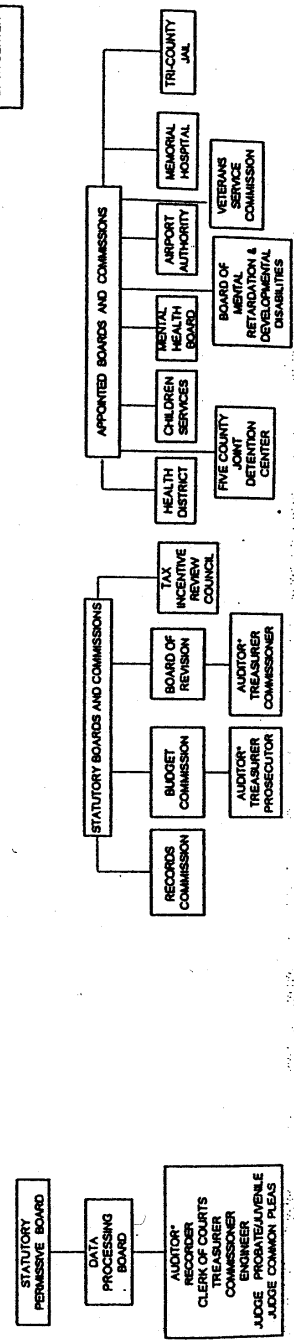
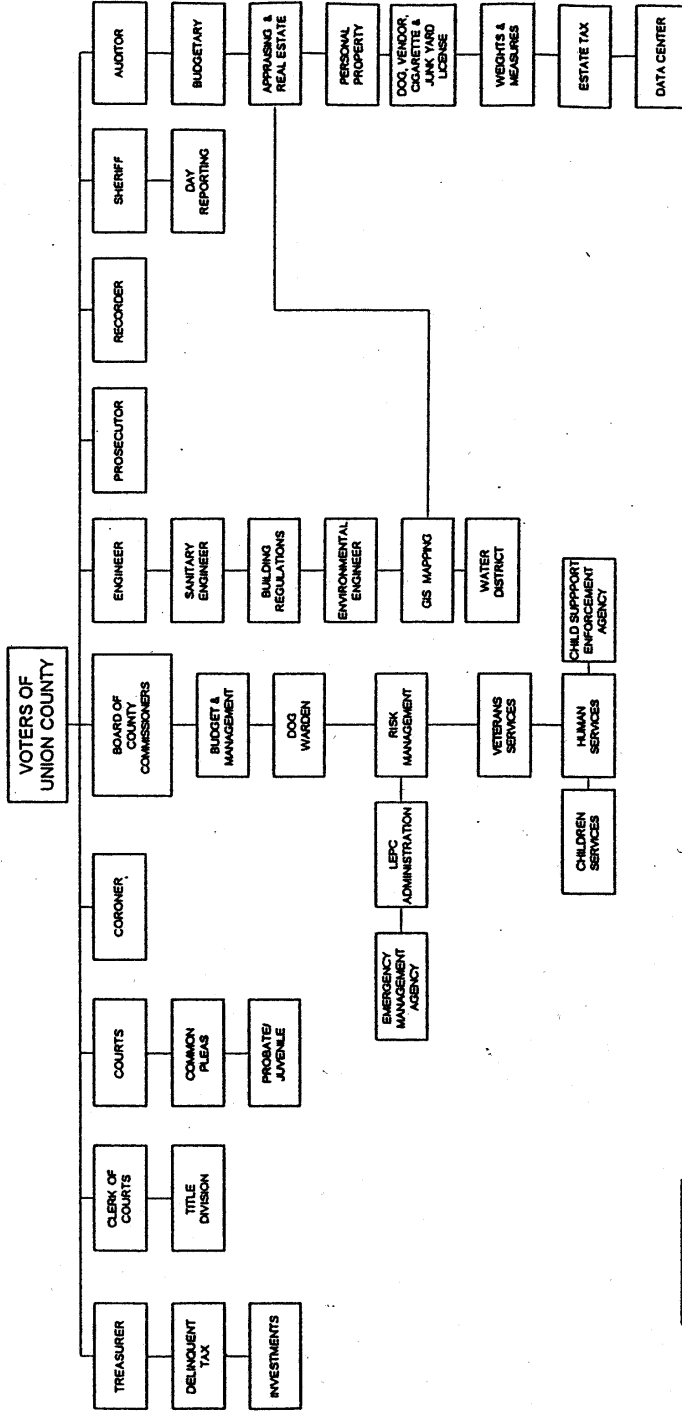
UNION COUNTY, OHIO

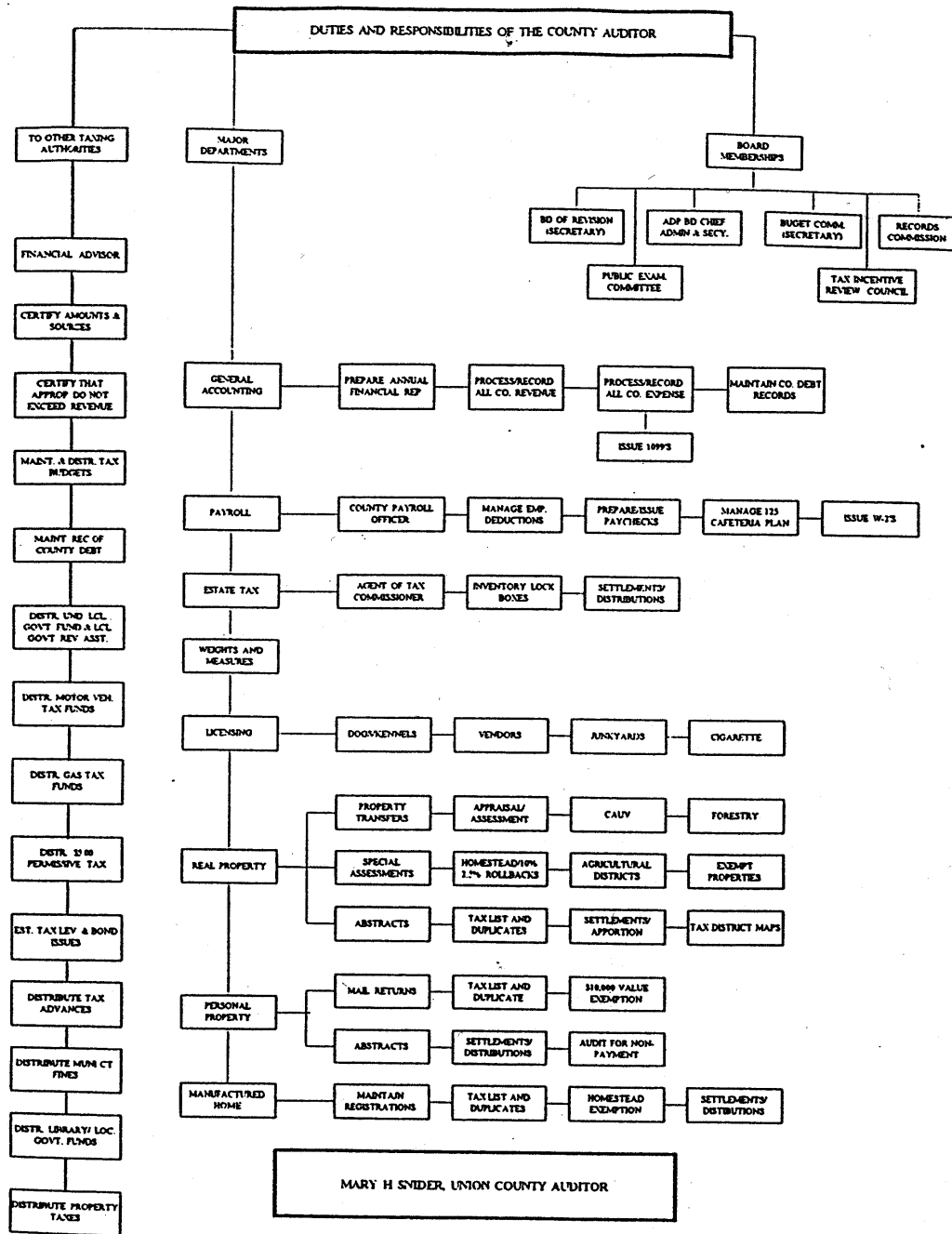
PRINCIPAL OFFICIALS DECEMBER 31, 2000

ELECTED OFFICIALS

| | |
|---------------------------------|---------------------|
| Commissioner..... | Tom McCarthy |
| Commissioner..... | Jim Mitchell |
| Commissioner..... | Don W. Fraser |
| Auditor..... | Mary H. Snider |
| Treasurer..... | Tamara K. Lowe |
| Prosecuting Attorney..... | Alison Boggs |
| Common Pleas Judge..... | Richard E. Parrott |
| Probate and Juvenile Judge..... | Gary F. McKinley |
| Clerk of Courts..... | Paula K. Warner |
| Coroner..... | David Applegate, MD |
| Sheriff..... | John G. Overly |
| Recorder..... | Bethel L. Temple |
| Engineer..... | Steve A. Stolte |

ORGANIZATION CHART





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FINANCIAL
SECTION



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Board of County Commissioners
Union County
233 West 6th Street
Marysville, Ohio 43040

We have audited the accompanying general-purpose financial statements of Union County, Ohio (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Memorial Hospital of Union County and Subsidiary, which represents 87 percent and 97 percent of the assets and revenues respectively of the enterprise funds. We also did not audit the financial statements of U-Co Industries, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for U-Co Industries, Inc. and Memorial Hospital of Union County and Subsidiary, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards 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 obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of U-Co Industries, Inc. were audited by the other auditors in accordance with generally accepted auditing standards, rather than *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 other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Union County, Ohio, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund type and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Audit Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

JIM PETRO
Auditor of State

June 15, 2001

**GENERAL PURPOSE
FINANCIAL
STATEMENTS**

UNION COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
 DECEMBER 31, 2000

| | Governmental Fund Types | | | | Proprietary Fund Types | Fiduciary Fund Types | Account Groups | | Totals | Component Units | | Total Reporting |
|--|-------------------------|---------------------|------------------|--------------------|------------------------|----------------------|----------------------|-------------------------------|--------------------------------------|-------------------|--------------------|--------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Trust and Agency | General Fixed Assets | General Long-Term Obligations | Primary Government (Memorandum Only) | Airport Authority | U-CO Industries | Entity (Memorandum Only) |
| ASSETS & OTHER DEBITS | | | | | | | | | | | | |
| ASSETS: | | | | | | | | | | | | |
| Equity In Pooled Cash And | | | | | | | | | | | | |
| Cash Equivalents..... | \$1,274,267 | \$3,760,093 | \$56,146 | \$2,245,159 | \$1,438,811 | \$2,216,994 | | | \$10,991,470 | \$150,284 | | \$11,141,754 |
| Cash In Segregated Accounts..... | 112,146 | 8,009 | | | | 320,617 | | | 440,772 | | \$672,042 | 1,112,814 |
| Investments..... | 915,252 | 2,626,085 | 39,256 | 1,569,769 | 446,232 | 1,529,255 | | | 7,125,849 | 107,971 | 322,059 | 7,555,879 |
| Receivables: | | | | | | | | | | | | |
| Taxes..... | 3,744,641 | 4,365,896 | 244,265 | | | 41,729,196 | | | 50,083,998 | | | 50,083,998 |
| Accounts..... | 152,300 | 1,514,900 | | | 8,130,859 | | | | 9,798,059 | | 321,364 | 10,119,423 |
| Special Assessments..... | | 29,830 | | | | | | | 29,830 | | | 29,830 |
| Accrued Interest..... | 143,660 | 9,130 | | 9,900 | 3,940 | | | | 166,630 | | | 166,630 |
| Due From Other Funds..... | 1,111,024 | | | 263,792 | | 10,000 | | | 1,384,816 | | | 1,384,816 |
| Due From Other Governments..... | | 274,600 | | 33,300 | | | | | 307,900 | | | 307,900 |
| Materials & Supplies | | | | | | | | | | | | |
| Inventory..... | 226,741 | 22,390 | | | 680,437 | | | | 929,568 | | 437,182 | 1,366,750 |
| Loans Receivable..... | 35,000 | 9,894 | | | | | | | 44,894 | | | 44,894 |
| Unamortized Bond Issuance Costs..... | | | | | 494,906 | | | | 494,906 | | | 494,906 |
| Restricted Assets: | | | | | | | | | | | | |
| Cash in Segregated Accounts..... | | | | 250,762 | 3,657,166 | | | | 3,907,928 | | | 3,907,928 |
| Cash with fiscal and escrow agents..... | | | | | 1,040,631 | | | | 1,040,631 | | | 1,040,631 |
| Prepaid Items..... | 41,000 | 28,125 | | | 345,922 | | | | 415,047 | | 2,239 | 417,286 |
| Fixed Assets (Net, where applicable, of Accumulated Depreciation)..... | | | | | 33,425,846 | | \$29,509,854 | | 62,935,700 | | 299,656 | 63,235,356 |
| OTHER DEBITS: | | | | | | | | | | | | |
| Amount Available In Debt Service | | | | | | | | | | | | |
| Fund For Retirement of General Long-Term Obligations..... | | | | | | | | \$114,402 | 114,402 | | | 114,402 |
| Amount To Be Provided from | | | | | | | | | | | | |
| General Government Resources..... | | | | | | | | 8,006,023 | 8,006,023 | | | 8,006,023 |
| Total Assets and Other Debits | \$7,756,031 | \$12,648,952 | \$339,667 | \$4,372,682 | \$49,664,750 | \$45,806,062 | \$29,509,854 | \$8,120,425 | \$158,218,423 | \$258,255 | \$2,054,542 | \$160,531,220 |

continued

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

UNION COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
 DECEMBER 31, 2000
 (CONTINUED)

| | Governmental Fund Types | | | | Proprietary Fund Types | Fiduciary Fund Types | Account Groups | | Totals Primary Government (Memorandum Only) | Component Units | | Total Reporting Entity (Memorandum Only) |
|--|-------------------------|---------------------|------------------|---------------------|---------------------------|-------------------------|----------------------------|-------------------------------------|--|----------------------|--------------------|---|
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Trust and Agency | General Fixed Assets | General Long-Term Obligations | | Airport Authority | U-CO Industries | |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | | | | | | | | | |
| LIABILITIES: | | | | | | | | | | | | |
| Accounts Payable..... | \$136,023 | \$369,566 | | | \$1,737,980 | | | | \$2,243,569 | \$4,163 | \$917,395 | \$3,165,127 |
| Contracts Payable..... | | | | \$422,558 | 48,762 | | | | 471,320 | | | 471,320 |
| Accrued Wages & Benefits Payable.. | 224,219 | 364,608 | | | 3,138,372 | | | | 3,727,199 | 150 | | 3,727,349 |
| Compensated Absences Payable..... | 33,932 | 21,210 | | | 576,117 | | | \$494,288 | 1,125,547 | | | 1,125,547 |
| Other Accrued Expenses..... | | | | | | | | | 0 | | 23,720 | 23,720 |
| Due To Other Funds..... | | 974,816 | | | 400,000 | | \$10,000 | | 1,384,816 | | | 1,384,816 |
| Due To Other Governments..... | 206,053 | 198,292 | | | 671,580 | | | | 1,075,925 | 84 | | 1,076,009 |
| Deferred Revenue..... | 3,336,476 | 4,365,896 | \$225,265 | | | | | | 7,927,637 | | | 7,927,637 |
| Undistributed Assets..... | | | | | | 45,796,062 | | | 45,796,062 | | | 45,796,062 |
| Accrued Interest Payable..... | | | | 28,298 | 152,750 | | | | 181,048 | | | 181,048 |
| Notes Payable..... | | | | | 4,700,000 | | | | 4,700,000 | | | 4,700,000 |
| Mortgage Loans Payable..... | | | | | | | | 168,038 | 168,038 | | | 168,038 |
| OPWC Loans Payable..... | | | | | 109,019 | | | | 109,019 | | | 109,019 |
| General Obligation Bonds Payable..... | | | | | 15,880,000 | | | 7,455,000 | 23,335,000 | | | 23,335,000 |
| Obligations Under Capital Lease..... | | | | | 1,218,883 | | | 3,099 | 1,221,982 | | | 1,221,982 |
| Total Liabilities | 3,936,703 | 6,294,388 | 225,265 | 450,856 | 28,633,463 | 45,806,062 | | 8,120,425 | 93,467,162 | 4,397 | 941,115 | 94,412,674 |
| EQUITY & OTHER CREDITS: | | | | | | | | | | | | |
| Investment In General Fixed Assets | | | | | | | \$29,509,854 | | 29,509,854 | | | 29,509,854 |
| Contributed Capital..... | | | | 1,932,194 | | | | | 1,932,194 | | | 1,932,194 |
| Retained Earnings: | | | | | | | | | | | | |
| Unreserved (Deficit)..... | | | | | 19,099,093 | | | | 19,099,093 | | | 19,099,093 |
| Net Assets: | | | | | | | | | | | | |
| Unrestricted..... | | | | | | | | | | | 1,113,427 | 1,113,427 |
| Fund Balance: | | | | | | | | | | | | |
| Reserved For Encumbrances..... | 164,186 | 533,053 | | 7,300 | | | | | 704,539 | 19,811 | | 724,350 |
| Reserved For Inventory..... | 226,741 | 22,390 | | | | | | | 249,131 | | | 249,131 |
| Reserved For Prepayments..... | 41,000 | 28,125 | | | | | | | 69,125 | | | 69,125 |
| Unreserved, Undesignated..... | 3,387,401 | 5,770,996 | 114,402 | 3,914,526 | | | | | 13,187,325 | 234,047 | | 13,421,372 |
| Total Equity and Other Credits | 3,819,328 | 6,354,564 | 114,402 | 3,921,826 | 21,031,287 | | 29,509,854 | | 64,751,261 | 253,858 | 1,113,427 | 66,118,546 |
| Total Liabilities, Equity and Other Credits | \$7,756,031 | \$12,648,952 | \$339,667 | \$4,372,682 | \$49,664,750 | \$45,806,062 | \$29,509,854 | \$8,120,425 | \$158,218,423 | \$258,255 | \$2,054,542 | \$160,531,220 |

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

UNION COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES/EQUITY
ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Governmental Fund Types | | | | Total Primary Government (Memorandum Only) | Component Unit Airport Authority | Total Reporting Entity (Memorandum Only) |
|---|-------------------------|--------------------|------------------|---------------------|--|---|---|
| | General | Special Revenue | Debt Service | Capital Projects | | | |
| Revenues: | | | | | | | |
| Taxes..... | \$6,909,926 | \$4,337,073 | \$466,065 | | \$11,713,064 | | \$11,713,064 |
| Charges For Services..... | 1,466,322 | 2,718,741 | | | 4,185,063 | \$142,300 | 4,327,363 |
| Licenses and Permits..... | 38,647 | 56,260 | | | 94,907 | | 94,907 |
| Fines and Forfeitures..... | 64,022 | 56,607 | | | 120,629 | | 120,629 |
| Intergovernmental..... | 1,506,839 | 11,074,906 | | \$942,378 | 13,524,123 | 174,569 | 13,698,692 |
| Special Assessments..... | | 26,128 | | 283 | 26,411 | | 26,411 |
| Interest..... | 1,384,305 | 78,465 | | 170,549 | 1,633,319 | | 1,633,319 |
| Other..... | 180,228 | 971,574 | | 39,376 | 1,191,178 | | 1,191,178 |
| Total Revenues..... | 11,550,289 | 19,319,754 | 466,065 | 1,152,586 | 32,488,694 | 316,869 | 32,805,563 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| General Government: | | | | | | | |
| Legislative and Executive..... | 3,664,608 | 2,636,652 | | | 6,301,260 | 234 | 6,301,494 |
| Judicial..... | 1,066,645 | 333,455 | | | 1,400,100 | | 1,400,100 |
| Public Safety..... | 3,443,877 | 689,628 | | | 4,133,505 | | 4,133,505 |
| Public Works..... | 84,667 | 6,190,129 | | 9,832 | 6,284,628 | | 6,284,628 |
| Health..... | 109,616 | 2,133,370 | | | 2,242,986 | | 2,242,986 |
| Human Services..... | 497,006 | 7,821,211 | | | 8,318,217 | | 8,318,217 |
| Economic Development..... | 99,305 | | | | 99,305 | 142,702 | 242,007 |
| Other..... | 565,991 | 72,943 | | | 638,934 | 7,489 | 646,423 |
| Capital Outlay..... | | | | 3,440,648 | 3,440,648 | | 3,440,648 |
| Debt Service: | | | | | | | |
| Principal Retirement..... | | | 375,600 | | 375,600 | | 375,600 |
| Interest and Fiscal Charges..... | | | 370,480 | | 370,480 | 71,599 | 442,079 |
| Total Expenditures..... | 9,531,715 | 19,877,388 | 746,080 | 3,450,480 | 33,605,663 | 222,024 | 33,827,687 |
| Excess of Revenues Over (Under) Expenditures..... | 2,018,574 | (557,634) | (280,015) | (2,297,894) | (1,116,969) | 94,845 | (1,022,124) |
| Other Financing Sources (Uses): | | | | | | | |
| Operating Transfers In..... | 32,501 | 1,133,926 | 257,800 | 1,506,367 | 2,930,594 | | 2,930,594 |
| Other Financing Sources..... | | 20,418 | | | 20,418 | | 20,418 |
| Operating Transfers Out..... | (1,888,086) | (519,076) | | (549,057) | (2,956,219) | | (2,956,219) |
| Operating Transfers to Primary Government | | | | | | (25,625) | (25,625) |
| Operating Transfer from Component Unit | | | 25,625 | | 25,625 | | 25,625 |
| Proceeds from sale of assets..... | 8,962 | | | | 8,962 | | 8,962 |
| Total Other Financing Sources (Uses)..... | (1,846,623) | 635,268 | 283,425 | 957,310 | 29,380 | (25,625) | 3,755 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses..... | 171,951 | 77,634 | 3,410 | (1,340,584) | (1,087,589) | 69,220 | (1,018,369) |
| Fund Balances, January 1..... | 3,675,712 | 6,280,635 | 110,992 | 5,262,410 | 15,329,749 | 184,638 | 15,514,387 |
| Increase (Decrease) In Reserve For Inventory.. | (28,335) | (3,705) | | | (32,040) | | (32,040) |
| Fund Balances/Equity, December 31..... | \$3,819,328 | \$6,354,564 | \$114,402 | \$3,921,826 | \$14,210,120 | \$253,858 | \$14,463,978 |

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

UNION COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Total | | | | | | | | | | | | | | |
|--|--------------------|--------------------|-----------------------------------|-----------------------|--------------------|-----------------------------------|--------------------|-----------------|-----------------------------------|------------------------|--------------------|-----------------------------------|--------------------|---------------------|-----------------------------------|
| | General Fund | | | Special Revenue Funds | | | Debt Service Funds | | | Capital Projects Funds | | | (Memorandum Only) | | |
| | Revised Budget | Actual | Variance: Favorable (Unfavorable) | Revised Budget | Actual | Variance: Favorable (Unfavorable) | Revised Budget | Actual | Variance: Favorable (Unfavorable) | Revised Budget | Actual | Variance: Favorable (Unfavorable) | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
| Revenues: | | | | | | | | | | | | | | | |
| Taxes | \$7,100,000 | \$6,836,913 | (\$263,087) | \$4,022,000 | \$4,337,073 | \$315,073 | \$466,065 | \$466,065 | \$0 | | | | \$11,588,065 | \$11,640,051 | \$51,986 |
| Charges for services | 1,437,300 | 1,487,922 | 50,622 | 1,127,070 | 1,248,184 | 121,114 | | | | | | | 2,564,370 | 2,736,106 | 171,736 |
| Licenses and permits | 4,350 | 4,953 | 603 | 63,550 | 57,360 | (6,190) | | | | | | | 67,900 | 62,313 | (5,587) |
| Fines and forfeitures | 53,500 | 64,022 | 10,522 | 87,725 | 56,607 | (31,118) | | | | | | | 141,225 | 120,629 | (20,596) |
| Intergovernmental | 1,275,279 | 1,503,139 | 227,860 | 11,498,314 | 10,949,906 | (548,408) | | | | \$ 619,510 | \$ 909,078 | \$ 289,568 | 13,393,103 | 13,362,123 | (30,980) |
| Special assessments | | | | 24,276 | 26,128 | 1,852 | | | | 0 | 283 | 283 | 24,276 | 26,411 | 2,135 |
| Investment income | 1,010,900 | 1,253,625 | 242,725 | 43,337 | 76,322 | 32,985 | | | | 100,000 | 178,263 | 78,263 | 1,154,237 | 1,508,210 | 353,973 |
| Other | 145,416 | 186,128 | 40,712 | 2,802,725 | 1,043,023 | (1,759,702) | | | | 10,600 | 39,376 | 28,776 | 2,958,741 | 1,268,527 | (1,690,214) |
| Total revenues | 11,026,745 | 11,336,702 | 309,957 | 19,668,997 | 17,794,603 | (1,874,394) | 466,065 | 466,065 | 0 | 730,110 | 1,127,000 | 396,890 | 31,891,917 | 30,724,370 | (1,167,547) |
| Expenditures: | | | | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | | | | |
| General Government: | | | | | | | | | | | | | | | |
| Legislative and executive | 5,054,904 | 3,861,995 | 1,192,909 | 2,952,217 | 2,716,679 | 235,538 | | | | | | | 8,007,121 | 6,578,674 | 1,428,447 |
| Judicial | 1,112,329 | 1,063,499 | 48,830 | 397,090 | 331,121 | 65,969 | | | | | | | 1,509,419 | 1,394,620 | 114,799 |
| Public Safety | 3,819,822 | 3,585,867 | 233,955 | 1,002,699 | 728,715 | 273,984 | | | | | | | 4,822,521 | 4,314,582 | 507,939 |
| Public Works | 85,122 | 83,938 | 1,184 | 7,132,322 | 6,813,662 | 318,660 | | | | | | | 7,217,444 | 6,897,600 | 319,844 |
| Health | 155,271 | 116,907 | 38,364 | 3,095,112 | 2,183,657 | 911,455 | | | | | | | 3,250,383 | 2,300,564 | 949,819 |
| Human Services | 661,958 | 547,663 | 114,295 | 10,669,611 | 7,991,148 | 2,678,463 | | | | | | | 11,331,569 | 8,538,811 | 2,792,758 |
| Conservation and recreation | 100,000 | 100,000 | 0 | 70,500 | 70,500 | 0 | | | | | | | 170,500 | 170,500 | 0 |
| Other | 494,248 | 563,630 | (69,382) | | | | | | | | | | 494,248 | 563,630 | (69,382) |
| Capital Outlay | | | | | | | | | | 4,593,452 | 3,564,335 | 1,029,117 | 4,593,452 | 3,564,335 | 1,029,117 |
| Debt service: | | | | | | | | | | | | | | | |
| Principal retirement | | | | | | | 375,600 | 375,600 | 0 | | | | 375,600 | 375,600 | 0 |
| Interest and fiscal charges | | | | | | | 370,840 | 370,480 | 360 | | | | 370,840 | 370,480 | 360 |
| Total expenditures | 11,483,654 | 9,923,499 | 1,560,155 | 25,319,551 | 20,835,482 | 4,484,069 | 746,440 | 746,080 | 360 | 4,593,452 | 3,564,335 | 1,029,117 | 42,143,097 | 35,069,396 | 7,073,701 |
| Excess (deficiency) of revenues over (under) expenditures | (456,909) | 1,413,203 | 1,870,112 | (5,650,554) | (3,040,879) | 2,609,675 | (280,375) | (280,015) | 360 | (3,863,342) | (2,437,335) | 1,426,007 | (10,251,180) | (4,345,026) | 5,906,154 |
| Other financing sources (uses): | | | | | | | | | | | | | | | |
| Advances In | 0 | 860,976 | 860,976 | 0 | 758,782 | 758,782 | | | | 0 | 67,265 | 67,265 | | 1,687,023 | 1,687,023 |
| Advances Out | 0 | (752,000) | (752,000) | 0 | (890,265) | (890,265) | | | | 0 | (44,758) | (44,758) | | (1,687,023) | (1,687,023) |
| Sale of fixed assets | 17,000 | 8,962 | (8,038) | | | | | | | | | | 17,000 | 8,962 | (8,038) |
| Operating transfers in | 0 | 32,501 | 32,501 | 854,217 | 1,133,926 | 279,709 | 283,425 | 283,425 | 0 | 1,541,145 | 1,506,367 | (34,778) | 2,678,787 | 2,956,219 | 277,432 |
| Operating transfers (out) | (1,860,129) | (1,888,086) | (27,957) | (619,192) | (519,076) | 100,116 | | | | (549,057) | (549,057) | 0 | (3,028,378) | (2,956,219) | 72,159 |
| Other financing sources (uses) | | | | 9,700 | 20,418 | 10,718 | | | | | | | 9,700 | 20,418 | 10,718 |
| Total other financing sources (uses) | (1,843,129) | (1,737,647) | 105,482 | 244,725 | 503,785 | 259,060 | 283,425 | 283,425 | 0 | 992,088 | 979,817 | (12,271) | (322,891) | 29,380 | 352,271 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses) | (2,300,038) | (324,444) | 1,975,594 | (5,405,829) | (2,537,094) | 2,868,735 | 3,050 | 3,410 | 360 | (2,871,254) | (1,457,518) | 1,413,736 | (10,574,071) | (4,315,646) | 6,258,425 |
| Fund Balance, January 1 | 1,989,041 | 1,989,041 | 0 | 7,670,547 | 7,670,547 | 0 | 91,992 | 91,992 | 0 | 4,582,706 | 4,582,706 | 0 | 14,334,286 | 14,334,286 | 0 |
| Prior year encumbrances appropriated | 310,997 | 310,997 | 0 | 625,607 | 625,607 | 0 | 0 | 0 | 0 | 682,441 | 682,441 | 0 | 1,619,045 | 1,619,045 | 0 |
| Fund Balance, December 31 | \$0 | \$1,975,594 | \$1,975,594 | \$2,890,325 | \$5,759,060 | \$2,868,735 | \$95,042 | \$95,402 | \$360 | \$2,393,893 | \$3,807,629 | \$1,413,736 | \$5,379,260 | \$11,637,685 | \$6,258,425 |

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

UNION COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND EQUITY
PROPRIETARY FUND TYPE AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Proprietary Fund Type | Total (Memorandum Only) Primary Government | Component Unit U-CO Industries | Total (Memorandum Only) Reporting Entity |
|--|--------------------------|--|--------------------------------------|--|
| Operating Revenues: | | | | |
| Charges for services..... | \$524,858 | \$524,858 | \$4,339,035 | \$4,863,893 |
| Net patient services..... | 42,044,656 | 42,044,656 | | 42,044,656 |
| Tap in fees..... | 133,338 | 133,338 | | 133,338 |
| Other operating revenues..... | 2,515,006 | 2,515,006 | 16,637 | 2,531,643 |
| Total operating revenues | 45,217,858 | 45,217,858 | 4,355,672 | 49,573,530 |
| Operating expenses: | | | | |
| Personal services..... | 24,093,900 | 24,093,900 | 313,148 | 24,407,048 |
| Contract services..... | 5,649,281 | 5,649,281 | 31,254 | 5,680,535 |
| Materials and supplies..... | 8,206,267 | 8,206,267 | 4,395,975 | 12,602,242 |
| Bad debts..... | 2,407,022 | 2,407,022 | | 2,407,022 |
| Depreciation and amortization..... | 2,086,251 | 2,086,251 | 3,798 | 2,090,049 |
| Interest and fiscal charges..... | 356,631 | 356,631 | | 356,631 |
| Other operating expenses..... | 118,155 | 118,155 | 13,845 | 132,000 |
| Total operating expenses | 42,917,507 | 42,917,507 | 4,758,020 | 47,675,527 |
| Operating income (loss) | 2,300,351 | 2,300,351 | (402,348) | 1,898,003 |
| Non-operating revenues (expenses): | | | | |
| Interest income..... | 254,366 | 254,366 | 41,271 | 295,637 |
| Gifts, grants, and bequests..... | 571,908 | 571,908 | 427,964 | 999,872 |
| Payments on behalf of affiliate..... | (900,000) | (900,000) | | (900,000) |
| Restricted expenses..... | (136,474) | (136,474) | | (136,474) |
| Interest and fiscal charges..... | (339,854) | (339,854) | | (339,854) |
| Other non-operating revenue (expense)... | 0 | 0 | 2,645 | 2,645 |
| Total non-operating revenues/(expenses) | (550,054) | (550,054) | 471,880 | (78,174) |
| Net Income/(loss) before operating transfers | 1,750,297 | 1,750,297 | 69,532 | 1,819,829 |
| Operating Transfers In..... | 115,211 | 115,211 | | 115,211 |
| Operating Transfers (Out)..... | (89,586) | (89,586) | | (89,586) |
| Net Income/(Loss) | 1,775,922 | 1,775,922 | 69,532 | 1,845,454 |
| Retained earnings/fund balances | | | | |
| at January 1..... | 17,323,171 | 17,323,171 | 1,043,895 | 18,367,066 |
| Retained earnings/fund balances | | | | |
| at December 31..... | 19,099,093 | 19,099,093 | 1,113,427 | 20,212,520 |
| Contributed capital at January 1 | 1,932,194 | 1,932,194 | 0 | 1,932,194 |
| Contributed capital at December 31 | 1,932,194 | 1,932,194 | 0 | 1,932,194 |
| Total fund equity at December 31 | \$21,031,287 | \$21,031,287 | \$1,113,427 | \$22,144,714 |

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

UNION COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPE AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Proprietary Fund Type Enterprise Funds | Total (Memorandum Only) Primary Government | Component Unit U-CO Industries | Total (Memorandum Only) Reporting Entity |
|--|---|--|--------------------------------------|--|
| Cash flows from operating activities: | | | | |
| Cash received from sales/service charges..... | \$1,249,150 | \$1,249,150 | \$4,019,232 | \$5,268,382 |
| Cash received from patients and third-party payer..... | 39,786,276 | 39,786,276 | | 39,786,276 |
| Cash received from other operations..... | 1,926,952 | 1,926,952 | 2,645 | 1,929,597 |
| Cash payments for personal services..... | (23,456,398) | (23,456,398) | (167,542) | (23,623,940) |
| Cash payments for contract services..... | (144,968) | (144,968) | (47,205) | (192,173) |
| Cash payments for supplies and materials..... | (13,722,437) | (13,722,437) | (4,005,068) | (17,727,505) |
| Other cash (payments)/receipts..... | (99,450) | (99,450) | | (99,450) |
| Cash payments for restricted expenses..... | (136,474) | (136,474) | | (136,474) |
| Cash payments for interest..... | (354,215) | (354,215) | | (354,215) |
| Net cash provided by operating activities..... | 5,048,436 | 5,048,436 | (197,938) | 4,850,498 |
| Cash flows from non-capital financing activities: | | | | |
| Cash received from gifts, grants, and bequests | 567,287 | 567,287 | 427,964 | 567,287 |
| Net cash provided by non-capital financing activities..... | 567,287 | 567,287 | 427,964 | 995,251 |
| Cash flows from capital and related financing activities: | | | | |
| Acquisition of capital assets..... | (8,412,203) | (8,412,203) | | (8,412,203) |
| Proceeds of debt issues..... | 4,700,000 | 4,700,000 | | 4,700,000 |
| Principal retirement..... | (5,908,857) | (5,908,857) | | (5,908,857) |
| Interest and fiscal charges..... | (287,294) | (287,294) | | (287,294) |
| Proceeds from sale of fixed assets..... | 2,128 | 2,128 | | 2,128 |
| Purchase of fixed assets..... | 0 | 0 | (14,903) | (14,903) |
| Net cash provided by capital and related financing activities..... | (9,906,226) | (9,906,226) | (14,903) | (9,921,129) |
| Cash flows from investing activities: | | | | |
| (Purchase)/Redemption of investments..... | 57,759 | 57,759 | 20,007 | 77,766 |
| Distribution to related party..... | (1,318,072) | (1,318,072) | | (1,318,072) |
| Interest income..... | 254,366 | 254,366 | 41,271 | 295,637 |
| Net cash used in investing activities..... | (1,005,947) | (1,005,947) | 61,278 | (944,669) |
| Net increase/(decrease) in cash and cash equivalents..... | (5,296,450) | (5,296,450) | 276,401 | (5,020,049) |
| Cash and cash equivalents at beginning of year.... | 11,433,058 | 11,433,058 | 395,641 | 11,828,699 |
| Cash and cash equivalents at end of year..... | \$6,136,608 | \$6,136,608 | \$672,042 | \$6,808,650 |
| Operating income (loss)..... | \$2,300,351 | \$2,300,351 | (\$402,348) | \$1,898,003 |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | | |
| Depreciation and amortization..... | 2,086,251 | 2,086,251 | 3,798 | 2,090,049 |
| Other non-operating revenue..... | | | 2,645 | 2,645 |
| Transfers-In..... | 115,211 | 115,211 | | 115,211 |
| Transfers-Out..... | (89,586) | (89,586) | | (89,586) |
| Bad debts..... | 2,407,022 | 2,407,022 | | 2,407,022 |
| Changes in assets and liabilities: | | | | |
| Supplies inventory and other current assets..... | (188,815) | (188,815) | (10,312) | (199,127) |
| Accounts receivable..... | (2,402,480) | (2,402,480) | 14,819 | (2,387,661) |
| Prepayments..... | | | 278 | 278 |
| Accounts payable..... | 147,259 | 147,259 | 184,881 | 332,140 |
| Accrued wages and benefits..... | 6,164 | 6,164 | | 6,164 |
| Compensated absences payable..... | 11,119 | 11,119 | | 11,119 |
| Other accrued expenses..... | 662,860 | 662,860 | 8,301 | 671,161 |
| Due from/(to) other governments..... | (6,920) | (6,920) | | (6,920) |
| Net cash provided by operating activities..... | \$5,048,436 | \$5,048,436 | (\$197,938) | \$4,850,498 |

Non-cash investing/financing activities:-

During 2000, Memorial Hospital obtained fixed assets in the amount of \$931,591 by entering into capital lease obligations.

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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, a Probate and Juvenile Court Judge, and a Municipal 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 combined 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, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

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 seven 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 governmental fund type 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 proprietary fund type component unit of Union County. U-Co Industries operates on a fiscal year ending June 30. U-Co Industries changed its year end from a calendar year end to a fiscal year end as of June 30, 2000. 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 within the combined financial statements:

Union County General Health District
Union County Soil and Water Conservation District

The County is associated with certain organizations which are defined as jointly governed organizations and a group purchasing pool. These organizations are presented in Note 22 and Note 23 to the combined financial statements. These organizations are:

Five County Joint Juvenile Detention and Rehabilitation Center
North Central Ohio Solid Waste Management District
LUC Regional Planning Commission
Marysville/Union County Joint Recreation District
County Commissioners Association of Ohio Service Corporation
Tri-County Corrections Board

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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 generally accepted accounting principles (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 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. 29, "The Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities". This statement provides that governmental entities that use proprietary fund accounting should apply only those Financial Accounting Standards Board Statements and Interpretations issued after November 30, 1989, that are developed for business enterprises. These entities should not apply Financial Accounting Standards Board Statements and Interpretations whose provisions are limited to not-for-profit organizations or address issues concerning primarily such organizations.

A. Fund Accounting

The County (primary government) uses funds and account groups to report on its financial position and the results of its operations. The Airport Authority and U-Co Industries (component units) use funds and account groups as well. Fund accounting is designed to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net available expendable resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories: governmental, proprietary and fiduciary.

Governmental Fund Types

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those required to be accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

General Fund - This fund is used to account for all financial resources of the County 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.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

Debt Service Funds - These funds are used to account for the accumulation of financial resources for the payment of general long-term obligations, principal, interest and related costs.

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Fund Type

Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following proprietary fund type is utilized by the County.

Enterprise Funds - These funds are used to account for the 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 services to the general public on a continuing basis be financed or recovered primarily through user charges. The enterprise funds are also used in situations where it has been decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. The County does not have any trust funds. The County's agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

General Fixed Assets Account Group. The general fixed assets account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the proprietary funds.

General Long-Term Obligations Account Group. The general long-term obligations account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

B. Measurement Focus And Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types 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. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental fund types and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The available period for the County is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available; permissive sales and use tax (see Note 8), charges for current services, fines and forfeitures, federal and state grants and entitlements, and earnings on investments. Major revenue sources not susceptible to accrual include licenses and permits which are not considered measurable until received.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

The County reports deferred revenues on its combined balance sheet. Deferred revenues also arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred.

Principal and interest on general long-term obligations are recorded as fund liabilities when due, and the costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with current available financial resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The proprietary funds are reported using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred. Unbilled service charges receivable are recognized as revenue.

The Airport Authority component unit uses the modified accrual basis of accounting as utilized by governmental fund types. The U-Co Industries component unit applies the provisions of the AICPA non-profit reporting model.

C. 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 Children's Trust special revenue fund, the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) 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.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

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 final amended official certificate of estimated resources issued during 2000.

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 budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

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.

Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as a reservation of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

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.

D. Cash and Investments

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

During 2000 the County's investments included STAR Ohio, treasury notes, federal agency securities and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposits are reported at cost.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2000. 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, 2000.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, funds included within the Treasurer's cash management pool and investments with an original maturity of three months or less are considered to be cash equivalents.

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 on the balance sheet as "Cash and Cash In Segregated Accounts" or "Cash with Fiscal 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 on the balance sheet 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 on the balance sheet as "Cash and Cash Equivalents in Segregated Accounts".

Interest is distributed by the County Treasurer to the General Fund; the Motor Vehicle Gasoline Tax, Revolving Loan, Treasurer Prepay Interest, Ohio Law Block Grant, and Memorial Fountain Trust, special revenue funds; the Airport Construction, JDC Construction, Courthouse Renovation, Sheriff's Construction and County Garage Construction, capital projects funds; the Sanitary Sewer and Water District (enterprise funds). Interest revenue earned by these funds during 2000 amounted to \$1,633,319. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$254,366 and \$41,271, respectively.

E. Interfund Assets and Liabilities

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" on the balance sheet. Short-term interfund loans or the short-term portion of advances are classified as "interfund receivables/payables".

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

Long-term interfund loans are reported as advances to/from other funds and are equally offset by a fund balance reserve account which indicates that they do not constitute "available expendable resources" since they are not a component of net current assets.

The County did not have any short or long-term interfund loans in 2000.

F. 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 fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable financial resources even though it is a component of net current assets.

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

G. Prepaids and Deferrals

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

H. Unamortized Bond Issuance Costs

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as other financing sources net of the applicable premium or discount. Issuance costs, whether or not withheld from the actual net proceeds received, are reported as debt service expenditures. For proprietary fund types, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

I. 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 revenue bonds. Restricted assets also include donor restricted assets whose use is limited to the activities designated by the donor.

J. Fixed Assets

The fixed 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 fixed assets are capitalized at fair market value on the date donated. The County does not capitalize assets with an initial cost (or estimated historical cost) of less than \$500.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost.

General Fixed Assets

General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

Enterprise Fund Fixed Assets

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

| <u>DESCRIPTION</u> | <u>PRIMARY GOVERNMENT ESTIMATED LIVES</u> | <u>COMPONENT UNIT ESTIMATED LIVES</u> |
|------------------------------|---|---|
| Land Improvements | 10-20 years | n/a |
| Buildings | 10-50 years | 27.5 years |
| Water and Sewer Lines | 50 years | n/a |
| Equipment | 8-10 years | 5 years |
| Furniture/Fixtures | 7-15 years | n/a |
| Vehicles | 5-8 years | n/a |
| Property under Capital Lease | 5-15 years | n/a |

Capitalization of Interest

Interest is capitalized on enterprise fund assets acquired with tax-exempt debt. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from the temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2000 there were no capitalized interest costs incurred on enterprise fund construction projects.

K. Compensated Absences

The County follows the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences". Under these provisions, 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. Sick leave benefits for all County departments including Union County Memorial Hospital, are accrued as a liability using the vesting method. In addition to the various retirement systems' vesting criteria, the County also imposes a 10-year county service requirement. An accrual for sick leave is made to the extent it includes those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. The total liability (including Union County Memorial Hospital) for vacation and sick leave payments has been calculated using pay rates in effect at the balance sheet date, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using available expendable financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term debt obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

L. Accrued Liabilities and Long-Term Obligations

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences and capital leases that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current available expendable financial resources. Bonds, capital leases, and long-term loans are reported as a liability of the general long-term obligations account group until due. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds.

Under Ohio law, a debt retirement fund must be created and used for the payment of all debt service (principal and interest). Generally accepted accounting principles require the allocation of the debt liability among the capital projects and enterprise funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

M. Contributed Capital

Contributed capital represents resources from other funds, other governments and private sources provided to proprietary funds that are not subject to repayment. These assets are recorded at their fair market value on the date donated.

Because the County had not prepared financial statements in accordance with generally accepted accounting principles prior to 1991, the exact amount of contributed capital cannot be determined. Consequently, only those amounts that have been specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to proprietary funds have been classified as retained earnings. At December 31, 2000, the County had contributed capital of \$1,932,194.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

N. Reserves of Fund Equity

The County records reservations for 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 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, supplies and prepaids.

O. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis shared revenues, and entitlements, are recorded as receivables and revenues when measurable and available. Reimbursement type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements, or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

P. Patient Service Revenues and Accounts Receivable

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 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.

Q. Interfund Transactions

During the course of normal operations, the County has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets, and service debt. The accompanying general purpose financial statements generally reflect such transactions as operating transfers. Operating subsidies are also recorded as operating transfers.

Nonrecurring and nonroutine transfers of equity between funds and the transfer of residual balances of discontinued funds or projects to the general fund, capital projects funds, or debt service fund (when financed with debt proceeds) are classified as residual equity transfers.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

Transactions that constitute reimbursements for expenditures or expenses initially made from a fund that are properly allocable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures and expenses in the fund that is reimbursed. Quasi-external transactions are accounted for as revenues, expenditures, or expenses.

R. 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

S. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned Total “(Memorandum Only)” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned “Primary government” to indicate that only those activities that comprise the County’s legal entity have been included. The second is captioned “Reporting Entity” and includes the activity and operations of the County’s legally separate discretely presented component units (see Note 1). The total column on statements which do not include a component unit have no additional caption.

NOTE 3 - ACCOUNTABILITY:-

The following funds had a deficit fund balance/retained earnings as of December 31, 2000:

| <u>Fund Type/Fund</u> | <u>Deficit Fund Balance/ Retained Earnings</u> |
|-------------------------|--|
| <u>Enterprise Fund</u> | |
| Sanitary Sewer District | \$ (375,315) |
| Water District | (602,904) |

These deficits are the result of accumulated operating losses. The county is reviewing the operation of these funds to determine how best to alleviate the deficits.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING:-

The County's budgetary process is based upon accounting for transactions on a cash basis. The differences between the cash basis (budget basis) and the modified accrual basis (GAAP basis) are that revenues are recorded when actually received (budget) as opposed to when susceptible to accrual (GAAP) and the expenditures are recorded when paid (budget) as opposed to when incurred (GAAP). Additionally, the County reflects outstanding encumbrances as expenditures on the budgetary basis of accounting. 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:

Excess of Revenues and Other Financing Sources
Over (Under) Expenditures and Other Financing Uses
Governmental Fund Types

| | <u>GENERAL</u> | <u>SPECIAL REVENUE</u> | <u>DEBT SERVICE</u> | <u>CAPITAL PROJECTS</u> |
|---|-------------------|----------------------------|-------------------------|-----------------------------|
| Budget Basis | \$ (324,444) | \$ (2,537,094) | \$ 3,410 | \$ (1,457,518) |
| Net adjustments for revenue accruals | 213,587 | 1,525,151 | 0 | 25,586 |
| Net adjustments for expeniture accruals | 391,784 | 958,094 | 0 | 113,855 |
| Net adjustment for sources/(uses) accruals | <u>(108,976)</u> | <u>131,483</u> | <u>0</u> | <u>(22,507)</u> |
| GAAP Basis | <u>\$ 171,951</u> | <u>\$ 77,634</u> | <u>\$ 3,410</u> | <u>\$ (1,340,584)</u> |

NOTE 5 - 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 type's portion of this pool is displayed on the combined balance sheet as "Equity with County Treasurer".

A. LEGAL REQUIREMENTS

Statutes require the classification of monies held by the county into two categories. The first category consists of "active" monies, 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 Treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 5 - DEPOSITS AND INVESTMENTS;- (CONTINUED)

The second category consists of “inactive” monies, those monies in excess of the amount determined to be “active” monies. 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, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer’s investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County’s total average portfolio;
10. Bankers acceptances for a period not exceed 270 days and in an amount not to exceed ten percent of the County’s total average portfolio;

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 5 - DEPOSITS AND INVESTMENTS:- (CONTINUED)

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. Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, 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 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.

B. DEPOSITS

1. Primary Government

At year-end, the carrying amount of the County's (including the Airport Authority component unit) deposits, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1, was \$13,387,894 and the bank balance, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1 was \$16,264,589 Of the bank balance:

1. \$1,200,500 was covered by federal depository insurance; and
2. \$15,064,089 was covered by collateral held by a third party trustee pursuant to Section 135.181, Revised Code, in collateralized or pledged pools securing all public funds on deposits with specific depository institutions.

2. Component Units

At year-end, the carrying amount of the U-Co Industries component unit's deposits, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1, was \$672,042 and the bank balance, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1 was \$672,042. Of the bank balance:

1. \$200,000 was covered by federal depository insurance; and

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 5 - DEPOSITS AND INVESTMENTS:- (CONTINUED)

2. \$472,042 was covered by collateral held by a third party trustee pursuant to Section 135.181, Revised Code, in collateralized pools securing all public funds on deposits with specific depository institutions.

C. INVESTMENTS

Category 1 includes investments that are insured or registered or for which the securities are held by the County. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

GASB Statement No. 3 "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements: requires the County to categorize investments to give an indication of the level of risk assumed by the County at year end.

As of December 31, 2000, the County's (including the component units) investments were as follows, market value approximates fair value:

| | 1 | 2 | 3 | Reported Amount | Fair Value |
|--|------|--------------|------|--------------------|---------------|
| U.S. Government Securities | \$ 0 | \$ 7,555,879 | \$ 0 | \$ 7,555,879 | \$ 7,555,879 |
| <u>Investments not subject to categorization:</u> | | | | | |
| Investment in State Treasurer's Investment Pool | 0 | 0 | 0 | 3,143,191 | 3,143,191 |
| Total Investments | \$ 0 | \$ 7,555,879 | \$ 0 | \$ 10,699,070 | \$ 10,699,070 |

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Funds included within the Treasurer's county-wide cash management pool, which are used essentially as demand deposit accounts for the various County funds, and investments with an original maturity of three months or less are treated as cash and cash equivalents. The classification of cash and cash equivalents (deposits) for purposes of the note above is based on criteria set forth in GASB Statement No. 3.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 5 - DEPOSITS AND INVESTMENTS:- (CONTINUED)

A reconciliation between the classifications of pooled cash and cash equivalents and investments on the Combined Balance sheet and the Classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

| | Equity with <u>County Treasurer</u> | <u>Investments</u> |
|-----------------------------------|--|----------------------|
| Per Combined Balance Sheet | \$ 11,141,754 | \$ 7,555,879 |
| Reclassifications; | | |
| State Treasurer's Investment Pool | (3,143,191) | 3,143,191 |
| Cash in Segregated Accounts | 1,112,814 | |
| Restricted Assts: | | |
| Cash in Segregated Accounts | 3,907,928 | |
| Cash with Fiscal & Escrow Agents | <u>1,040,631</u> | |
| Per GASB 3 | <u>\$ 14,059,936</u> | <u>\$ 10,699,070</u> |

Ohio Revised Code Chapter 135, Uniform Depository Act, authorizes pledging of pooled securities in lieu of pledging specific securities. Specifically, a designated public depository may pledge a single pool of eligible securities to secure the repayment of all public monies deposited in the financial institution, provided that at all times the total value of the securities so pledged is at least equal to 110% of the total amount of all public deposits secured by the pool, including the portion of such deposits covered by any federal deposit insurance.

NOTE 6 - INTERFUND TRANSACTIONS:-

A. Interfund balances at December 31, 2000, consist of the following individual fund receivables and payables:

| | Due From <u>Other Funds</u> | Due (To) <u>Other Funds</u> |
|--------------------------------------|--------------------------------|--------------------------------|
| General Fund | \$ 1,111,024 | \$ 0 |
| Special Revenue Funds | | |
| MVGT | 0 | (974,816) |
| Capital Project Funds | | |
| DOD Road Construction | 224,816 | 0 |
| Federal Grant | 38,976 | 0 |
| Enterprise Funds | | |
| Memorial Hospital | 0 | (400,000) |
| Agency Funds | | |
| Soil & Water Conservation | 0 | (10,000) |
| CFHS Grant | <u>10,000</u> | <u>0</u> |
| Total Interfund Receivables/Payables | <u>\$ 1,384,816</u> | <u>\$ (1,384,816)</u> |

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 6 - INTERFUND TRANSACTIONS:- (CONTINUED)

B. The following is a summarized breakdown of the County's operating transfers for 2000:

| | <u>Transfers (Out)</u> | <u>Transfers In</u> |
|----------------------------------|------------------------|---------------------|
| General Fund | | |
| General | \$ (1,888,086) | \$ 32,501 |
| Special Revenue Funds | | |
| Motor Vehicle Gas Tax | \$ (73,911) | \$ 454,488 |
| Public Assistance | (8,720) | 485,373 |
| Sheriff Policing Rotary | 0 | 10,199 |
| Sheriff Community Education | 0 | 594 |
| ADAMH | (26,000) | 0 |
| MRDD | (165,000) | 25,191 |
| Coordination Transportation | (652) | 37,144 |
| CSEA | (70,647) | 2,719 |
| Delinquent Real Estate Tax | (1,000) | 0 |
| Children Services | (65,964) | 1,085 |
| Treasurer Prepay Interest | (4,100) | 0 |
| Supporting Housing | 0 | 26,000 |
| Forfeitures | 0 | 1,306 |
| Certificate Title Administration | (4,621) | 0 |
| D.A.R.E. | (22,291) | 1,381 |
| Ohio Law Block Grant | (10,199) | 0 |
| Family & Children First | (65,482) | 2,964 |
| Grant Mediation | (489) | 20,000 |
| Wellness Block Grant | 0 | 65,482 |
| | <u>0</u> | <u>65,482</u> |
| Total Special Revenue Funds | \$ (519,076) | \$ 1,133,926 |

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 6 - INTERFUND TRANSACTIONS:- (CONTINUED)

| | <u>Transfers (Out)</u> | <u>Transfers In</u> |
|--------------------------------------|-------------------------------|----------------------------|
| Debt Service Funds | | |
| Bond Retirement Fund | \$ 0 | \$ 257,800 |
| Transfer from Component Unit | <u>0</u> | <u>25,625</u> |
| Total Debt Service Funds | \$ <u>0</u> | \$ <u>283,425</u> |
| Capital Project Funds | | |
| Vets. Memorial Auditorium Renovation | \$ 0 | \$ 48,479 |
| London Ave. Building | (493,888) | 0 |
| Capital Improvements | 0 | 1,317,888 |
| County Garage Construction | (55,169) | 0 |
| MRDD Capital Fund | <u>0</u> | <u>140,000</u> |
| Total Capital Project Funds | \$ <u>(549,057)</u> | \$ <u>1,506,367</u> |
| Enterprise Funds | | |
| Water District | \$ (89,586) | \$ 89,587 |
| Building Development | <u>0</u> | <u>25,624</u> |
| Total Enterprise Funds | \$ <u>(89,586)</u> | \$ <u>115,211</u> |
| Component Units | | |
| Airport Hanger Fund | \$ <u>(25,625)</u> | \$ <u>0</u> |
| Total Component Units | \$ <u>(25,625)</u> | \$ <u>0</u> |
| Total Transfers, All Funds | \$ <u><u>(3,071,430)</u></u> | \$ <u><u>3,071,430</u></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 one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at thirty-five percent of appraised market value. All property is required to be revalued every six years. The last reappraisal was completed in 1998. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20, unless extended.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 7 - PROPERTY TAXES:- (CONTINUED)

Taxes collected on tangible personal property (other than public utility property) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at twenty-five percent of its true value. 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. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at eighty-eight percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Taxes receivable which are subsequently due to other subdivisions are reported in an agency fund. The County's tax receivable is reported in the governmental fund which will receive the distribution. Both amounts are offset by a credit to deferred revenue. Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility property taxes which were measurable and unpaid as of December 31, 2000. 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 2000 operations.

The full tax rate for all County operations for the year ended December 31, 2000, was \$9.10 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

| | |
|---------------------------------|-----------------------|
| Real Property | |
| Agriculture | \$ 113,648,290 |
| Residential | 362,031,540 |
| Commercial/ Industrial/ Mineral | 136,787,810 |
| Tangible Personal Property | 188,527,150 |
| Public Utility | |
| Real | 203,440 |
| Personal | <u>70,435,110</u> |
| Total Assessed Value | <u>\$ 871,633,340</u> |

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 8 - PERMISSIVE SALES AND USE TAX:-

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

Proceeds of the tax are credited to the General Fund and Debt Service Fund (Sales Tax Debt Fund). Amounts that are measurable and available at year-end are accrued as revenue. Sales and Use tax revenue for 2000 amounted to \$4,166,280 and \$228,000 for the General and Debt Service Funds, respectively.

NOTE 9 - RECEIVABLES:-

Receivables at December 31, 2000, consisted of taxes, accounts (e.g., billings for user charged services, including unbilled utility services), special assessments, interest, intergovernmental receivables arising from grants, entitlements, and shared revenues, and notes receivable. All receivables are considered fully collectible except for patient accounts receivable at Union County Memorial Hospital and receivables related to child support as reflected in the Alimony and Child support agency fund. These receivables are presented net of an allowance for uncollectible accounts. Delinquent utility accounts receivable are certified and collected as a special assessment, subject to foreclosure for nonpayment.

| | <u>Enterprise</u> |
|-----------------------------------|----------------------------|
| Gross Patient Accounts Receivable | \$ 11,358,069 |
| Less Allowance for: | |
| Uncollectible Accounts | (1,789,245) |
| Contractual Adjustments | (3,520,000) |
| Other accounts receivable | <u>2,082,035</u> |
| Net Total Accounts Receivable | \$ <u><u>8,130,859</u></u> |

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 10 - LOANS RECEIVABLE:-

A summary of the changes in loans receivable during 2000 follows:

| | <u>Interest Rate</u> | <u>Outstanding 12/31/99</u> | <u>New Loans</u> | <u>Repayments</u> | <u>Outstanding 12/31/00</u> |
|----------------------------------|--------------------------|---------------------------------|----------------------|-------------------|---------------------------------|
| General Fund: | | | | | |
| Union County Agriculture Society | 0.00% | \$ 25,000 | \$ 0 | \$ 0 | \$ 25,000 |
| Richwood Agriculture Society | 0.00% | <u>15,000</u> | <u>0</u> | <u>5,000</u> | <u>10,000</u> |
| Total General Fund | | <u>\$ 40,000</u> | <u>\$ 0</u> | <u>\$ 5,000</u> | <u>\$ 35,000</u> |
| Special Revenue Fund: | | | | | |
| Revolving Loan Fund | | | | | |
| Northern Lights Neon | 5.90% | \$ 7,923 | \$ 0 | \$ 154 | \$ 7,769 |
| Northern Lights Neon | 5.90% | <u>2,151</u> | <u>0</u> | <u>26</u> | <u>2,125</u> |
| Total Special Revenue Fund | | <u>10,074</u> | <u>0</u> | <u>180</u> | <u>9,894</u> |
| Total all Funds | | <u>\$ 50,074</u> | <u>\$ 0</u> | <u>\$ 5,180</u> | <u>\$ 44,894</u> |

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 11 - FIXED ASSETS:-

A summary of the enterprise funds' and U-Co Industries (component unit) fixed assets at December 31, 2000, follows:

| | <u>Sanitary Sewer</u> | <u>Water District</u> | <u>Building Development</u> | <u>Memorial Hospital</u> | <u>Total Primary Government Enterprise</u> | <u>U-Co Industries</u> | <u>Total Reporting Entity Enterprise</u> |
|--------------------------|---------------------------|---------------------------|---------------------------------|------------------------------|--|----------------------------|--|
| Land and Improvements | \$ 740,313 | \$ 0 | \$ 0 | \$ 1,544,058 | \$ 2,284,371 | \$ 40,115 | \$ 2,324,486 |
| Buildings | 132,670 | 0 | 0 | 25,428,483 | 25,561,153 | 254,273 | 25,815,426 |
| Water and Sewer Lines | 3,422,816 | 1,790,608 | 0 | 9,583,807 | 14,797,231 | 0 | 14,797,231 |
| Equipment | 171,444 | 2,050 | 2,354 | 2,968,124 | 3,143,972 | 80,089 | 3,224,061 |
| Furniture/ Fixtures | 8,223 | 0 | 0 | 0 | 8,223 | 0 | 8,223 |
| Vehicles | 24,307 | 0 | 28,194 | 0 | 52,501 | 0 | 52,501 |
| Construction in Progress | <u>0</u> | <u>0</u> | <u>0</u> | <u>7,128,069</u> | <u>7,128,069</u> | <u>0</u> | <u>7,128,069</u> |
| | 4,499,773 | 1,792,658 | 30,548 | 46,652,541 | 52,975,520 | 374,477 | 53,349,997 |
| Less: | | | | | | | |
| Accumulated Depreciation | <u>(1,109,625)</u> | <u>(85,512)</u> | <u>(3,621)</u> | <u>(18,350,916)</u> | <u>(19,549,674)</u> | <u>(74,821)</u> | <u>(19,624,495)</u> |
| | <u>\$ 3,390,148</u> | <u>\$ 1,707,146</u> | <u>\$ 26,927</u> | <u>\$ 28,301,625</u> | <u>\$ 33,425,846</u> | <u>\$ 299,656</u> | <u>\$ 33,725,502</u> |

A summary of the changes in general fixed assets during 2000 follows:

| | <u>Balance 12/ 31/ 99</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/ 31/ 00</u> |
|--------------------------|-------------------------------|---------------------|---------------------|-------------------------------|
| Land | \$ 1,317,846 | \$ 97,034 | \$ 0 | \$ 1,414,880 |
| Improvements | 258,628 | 0 | 8,280 | 250,348 |
| Buildings | 14,475,644 | 3,449,967 | 22,264 | 17,903,347 |
| Equipment | 3,229,888 | 532,881 | 292,934 | 3,469,835 |
| Furniture/ Fixtures | 843,591 | 36,428 | 13,284 | 866,735 |
| Vehicles | 3,538,717 | 562,642 | 168,769 | 3,932,590 |
| Construction in Progress | <u>1,446,398</u> | <u>1,672,119</u> | <u>1,446,398</u> | <u>1,672,119</u> |
| Total | <u>\$ 25,110,712</u> | <u>\$ 6,351,071</u> | <u>\$ 1,951,929</u> | <u>\$ 29,509,854</u> |

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 12 - 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 2000, the County contracted with the County Risk Sharing Authority (CORSA) for property, general liability, commercial fleet, liability employee's benefit, data processing equipment, 911 equipment, County Engineer contractor equipment, valuable paper's additional, theft/disappearance/destruction for inside and outside, crime coverage, forgery and alteration of checks, and umbrella liability insurance.

| <u>Type</u> | <u>Coverage</u> | <u>Deductible</u> |
|--------------------------------------|-----------------------|-------------------|
| General Casualty | \$ 1,000,000 | \$ 2,500 |
| Property Liability | Replacement Cost | 2,500 |
| Commercial Fleet | | |
| - Liability | 1,000,000 | 2,500 |
| - Physical Damage | Actual Cash Value | 2,500 |
| Umbrella Liability | 5,000,000 | 2,500 |
| Valuable Papers | Actual Loss Sustained | 2,500 |
| 911 Equipment | Replacement Cost | 2,500 |
| Public Officials | 1,000,000 | 2,500 |
| Liability Employees' Benefit Limits | 250,000 | 2,500 |
| County Engineer Contractor Equipment | Actual Cash Value | 2,500 |
| All Other Policies | 1,000,000 | 2,500 |

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

The Board of Mental Retardation and Developmental Disabilities has a professional liability insurance policy with coverage of \$2,000,000 per occurrence, and \$5,000,000 in the aggregate.

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 12 - RISK MANAGEMENT:- (CONTINUED)

The Union County Sheriff has a Firing Range liability policy with the National Rifle Association with a \$1,000,000 limit, and a Law Enforcement liability policy with National Casualty Company for \$1,000,000 with a \$10,000 deductible.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in the last three years.

For 2000, 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 23). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

The Union County Memorial Hospital purchases professional liability insurance on a claims-made basis up to specified policy limits of \$1,000,000 per claim, \$3,000,000 in annual aggregate, and total excess coverage of \$5,000,000.

Union County Memorial Hospital has a self-insured program for employee health benefits. Under this program the Hospital provides coverage up to a maximum of \$60,000 for each individual with an aggregate of \$1,500,000 per lifetime for each individual. The Hospital has purchased commercial insurance for claims in excess of coverage provided under the self-insured program.

In August, 1995, the Hospital became self-insured for worker's compensation coverage. The Hospital is responsible for \$400,000 per claim under the self-insured program. The Hospital has purchased commercial insurance for claims in excess of \$400,000.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 12 - RISK MANAGEMENT:- (CONTINUED)

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior-and current-year claims. The \$650,077 claims liability reported in the Memorial Hospital enterprise fund at December 31, 2000, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, 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 2000 and the prior two years are as follows:

| | <u>Beginning Balance</u> | <u>Current Year Claims and Changes in Estimate</u> | <u>Claims Payment</u> | <u>Ending Balance</u> |
|------|------------------------------|--|---------------------------|---------------------------|
| 2000 | \$ 509,639 | \$ 1,712,171 | \$ 1,571,733 | \$ 650,077 |
| 1999 | 424,639 | 1,589,807 | 1,504,807 | 509,639 |
| 1998 | 510,185 | 1,464,154 | 1,549,700 | 424,639 |

NOTE 13 - DEFINED BENEFIT PENSION PLANS:-

A. Public Employees Retirement System

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report that may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For Calendar year 2000, PERS instituted a temporary employer rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by state statute. The contribution rates are determined actuarially. The county's contribution to PERS for the years ended December 31, 2000, 1999 and 1998 were, \$3,534,930, \$3,731,842, and \$3,509,032, respectively, equal to the required contributions for each year.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 13 - DEFINED BENEFIT PENSION PLANS:- (CONTINUED)

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, 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, annual cost-of-living adjustments, and death benefits to members and 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. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 6 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 contributions to STRS for the years ended December 31, 2000, 1999 and 1998 were \$77,443, \$57,205, and \$52,166, respectively, equal to the required contributions for each year.

NOTE 14 - POSTEMPLOYMENT BENEFITS:-

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system 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 PERS is set aside for the funding of post retirement health care based on the authority granted by State statute. The employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 14 - POSTEMPLOYMENT BENEFITS;- (CONTINUED)

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$1,402,232. The actual contributions and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,688.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

B. State Teachers Retirement System

Comprehensive health care benefits are provided 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. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the 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. The board allocated employer contributions equal to eight percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$4,253 during 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000 was \$3.419 billion. For the year ended June 30, 2000, net health care cost paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

NOTE 15 - OTHER EMPLOYEE BENEFITS;-

A. Compensated Absences

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 15 - OTHER EMPLOYEE BENEFITS;- (CONTINUED)

B. Employee Health Insurance

The County provides employee co-pay medical/surgical benefits through a health maintenance organization. United Healthcare, Inc. rates were tiered for single, two party, and family households. The County's portion is paid from the fund from which the employee's salaries are paid. Under the fully insured program, there is no deductible for HMO network providers, and a \$300/500 per year single/family deductible for non-network providers.

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

NOTE 16 - SHORT-TERM OBLIGATIONS:-

The changes in the county's short-term obligations during 2000 consisted of the following:

| | <u>Outstanding</u> <u>12/ 31/ 99</u> | <u>Issued</u> | <u>Retired</u> | <u>Outstanding</u> <u>12/ 31/ 00</u> |
|------------------------------|---|---------------------|---------------------|---|
| <u>Enterprise Funds:</u> | | | | |
| Sanitary Sewer | | | | |
| Sanitary Sewer Notes 3.61% | \$ 3,500,000 | \$ 0 | \$ 3,500,000 | \$ 0 |
| Sanitary Sewer Notes 4.01% | 0 | 2,350,000 | 0 | 2,350,000 |
| Water District | | | | |
| Water District Notes 3.61% | 1,500,000 | 0 | 1,500,000 | 0 |
| Water District Notes 4.01% | 0 | 2,350,000 | 0 | 2,350,000 |
| Total Enterprise Funds | <u>5,000,000</u> | <u>4,700,000</u> | <u>5,000,000</u> | <u>4,700,000</u> |
| Total short-term obligations | <u>\$ 5,000,000</u> | <u>\$ 4,700,000</u> | <u>\$ 5,000,000</u> | <u>\$ 4,700,000</u> |

The retired notes in the enterprise funds were bond anticipation notes. Bond anticipation notes are backed by the full faith and credit of Union County and are payable from governmental revenues. The note liability was reflected in the fund which received the proceeds. Bond anticipation notes issued during 2000 have a maturity of one year.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 17 - LONG-TERM OBLIGATIONS:-

The changes in the County's long-term obligations during 2000 consisted of the following:

| | <u>Outstanding 12/31/99</u> | <u>Additions</u> | <u>Reductions</u> | <u>Outstanding 12/31/00</u> |
|--|---------------------------------|---------------------|---------------------|---------------------------------|
| General Long-Term Obligations: | | | | |
| General Obligation Bonds: | | | | |
| 1986 Airport - 8.00% | \$ 80,000 | \$ 0 | \$ 10,000 | \$ 70,000 |
| 1992 Airport - 5.50% | 265,000 | 0 | 15,000 | 250,000 |
| 1996 JDC Construction - 4.20% - 5.60% | 395,000 | 0 | 50,000 | 345,000 |
| 1997 Airport - 4.20% - 5.40% | 515,000 | 0 | 20,000 | 495,000 |
| 1998 Sheriff Facility - 3.90% - 4.90% | 2,770,000 | 0 | 95,000 | 2,675,000 |
| 1998 Building Renovation - 3.60% - 4.85% (Refunding Bonds) | <u>3,810,000</u> | <u>0</u> | <u>190,000</u> | <u>3,620,000</u> |
| Total General Obligation Bonds | <u>7,835,000</u> | <u>0</u> | <u>380,000</u> | <u>7,455,000</u> |
| Other Long-Term Obligations | | | | |
| 1993 Mortgage Loan - 7.50% | 251,597 | 0 | 83,559 | 168,038 |
| Compensated Absences | 464,122 | 30,166 | 0 | 494,288 |
| Capital Leases | <u>6,330</u> | <u>0</u> | <u>3,231</u> | <u>3,099</u> |
| Total Other Long-Term Obligations | <u>722,049</u> | <u>30,166</u> | <u>86,790</u> | <u>665,425</u> |
| Total General Long-Term Obligations | <u>\$ 8,557,049</u> | <u>\$ 30,166</u> | <u>\$ 466,790</u> | <u>\$ 8,120,425</u> |
| | <u>Outstanding 12/31/99</u> | <u>Additions</u> | <u>Reductions</u> | <u>Outstanding 12/31/00</u> |
| Enterprise Fund Obligations: | | | | |
| 1993 Memorial Hospital – 3.00% Refunding General Obligations Bonds | \$ 3,305,000 | \$ 0 | \$ 330,000 | \$ 2,975,000 |
| 1996 Memorial Hospital – 3.75% to 5.50% General Obligations Bond | 2,335,000 | 0 | 95,000 | 2,240,000 |
| 1999 Memorial Hospital – 2.50% to 5.55% General Obligations Bonds | 10,945,000 | 0 | 280,000 | 10,665,000 |
| OPWC Loans Payable – 0.00% | 116,946 | 0 | 7,927 | 109,019 |
| Compensated Absences | 532,883 | 57,539 | 14,305 | 576,117 |
| Capital Leases | <u>414,813</u> | <u>931,591</u> | <u>127,521</u> | <u>1,218,883</u> |
| Total Enterprise Fund Obligations | <u>17,649,642</u> | <u>989,130</u> | <u>854,753</u> | <u>17,784,019</u> |
| Total Long-Term Obligations | <u>\$ 26,206,691</u> | <u>\$ 1,019,296</u> | <u>\$ 1,321,543</u> | <u>\$ 25,904,444</u> |

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

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 general long-term obligations account group 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 enterprise fund 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.

1992 Building Renovation Bonds

The Building Renovation 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, 2011, in the amount of \$1,305,000, 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, 2003, are subject to early redemption, at the sole option of the County, either in whole on any date or in part on any interest payment date, on or after December 1, 2002, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

| <u>Redemption Dates</u> | <u>Redemption Prices</u> |
|--|--------------------------|
| December 1, 2002 through November 30, 2003 | 101 percent |
| December 1, 2003 and thereafter | 100 percent |

1990 Memorial Hospital Bonds

The Memorial Hospital general obligation bonds include serial and term bonds. The term bonds have annual mandatory sinking fund redemption requirements and there are optional redemption provisions for the serial bonds. The term bonds mature on December 1, 2010, in the amount of \$705,000, 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, 2001, are subject to early redemption, at the sole option of the County, either in whole on any date or in part on any interest payment date, on or after December 1, 2000, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

| <u>Redemption Dates</u> | <u>Redemption Prices</u> |
|--|--------------------------|
| December 1, 2000 through November 30, 2001 | 102 percent |
| December 1, 2001 through November 30, 2002 | 101 percent |
| December 1, 2002 and thereafter | 100 percent |

1993 Memorial Hospital Refunding Bonds

The Union County Memorial Hospital Refunding Bonds, with an original issue of \$5,170,000, were issued to advance refund the hospital's 1987 general obligation bonds as well as to provide the Hospital additional funds for improvements. The bonds are presented as a liability in the enterprise fund and are payable from unvoted property tax revenues to the extent that operating resources of the Hospital are not available to meet annual principal and interest expenditures. The refunding bonds defeased in-substance \$2,700,000 in general obligation bonds. At December 31, 2000, \$1,650,000 of this debt was still outstanding.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

The Memorial Hospital Refund 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, 2008, in the amount of \$1,085,000, 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, 2004, are subject to early redemption, at the sole option of the County, either in whole on any date or in part on any interest payment date, on or after December 1, 2003, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

| <u>Redemption Dates</u> | <u>Redemption Prices</u> |
|--|--------------------------|
| December 1, 2003 through November 30, 2004 | 101 percent |
| December 1, 2004 and thereafter | 100 percent |

1996 Memorial Hospital Bonds

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

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

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, 2000, \$1,655,000 of this debt was still outstanding.

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

1998 Sheriff Facility Bonds

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

| <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 unvoted 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, 2000, \$865,000 of this debt was still outstanding.

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

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

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 in the general long-term obligations account group and is payable from unvoted 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 health expenditures in the ADAMH special revenue fund.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

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

Compensated Absences are presented at net because it is not practical to determine actual increases and decreases. The compensated absences liability will be paid from the fund from which the employees' salaries are paid. Capital lease obligations will be paid from the fund that maintains custody of the related assets.

The Ohio Variable Rate Demand Hospital Revenue Bonds were issued by Marion County, Ohio (Marion County) to finance certain construction projects and major equipment purchases at various hospitals. The Hospital leases the facilities and equipment from Marion County and receives title to the property at retirement of the respective bonds. The facilities and equipment are included in the hospital's fixed assets. The Hospital's liability represents future lease payments to Marion County in amounts equal to the Hospital's prorata portion of the total debt service payments required under the bond issue. The bonds are payable from the operating revenues of the hospital and are not a general obligation of Union County.

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The code further provides that the total voted and unvoted 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, 2000 are an overall debt margin of \$15,734,634 and an unvoted debt margin of \$4,229,654.

The following is a summary of the County's future annual debt service requirements for long-term obligations, including interest of \$13,160,222:

| Year | General Obligation Bonds | Mortgage Loan | OPWC Loans | Memorial Hospital General Obligation Bonds | Total |
|------------|--------------------------------|------------------|------------------|---|---------------------|
| 2001 | \$749,363 | \$22,811 | \$7,927 | \$1,531,650 | \$2,311,751 |
| 2002 | 752,330 | 22,811 | 7,927 | 1,534,708 | 2,317,776 |
| 2003 | 748,698 | 22,811 | 7,927 | 1,535,268 | 2,314,704 |
| 2004 | 749,818 | 22,811 | 7,927 | 1,533,433 | 2,313,989 |
| 2005 | 744,398 | 22,811 | 7,927 | 1,538,873 | 2,314,009 |
| Thereafter | <u>7,029,121</u> | <u>279,433</u> | <u>69,384</u> | <u>17,822,111</u> | <u>25,200,049</u> |
| | <u>\$10,773,728</u> | <u>\$393,488</u> | <u>\$109,019</u> | <u>\$25,496,043</u> | <u>\$36,772,278</u> |

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE:-

The County has entered into capitalized leases for land, building, equipment, and furniture and fixtures. Each lease meets the criteria of a capital lease as defined by Statement of financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts "capital outlay" and "inception of capital lease" in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures in the combined financial statements for the governmental funds and as a reduction of the liability in the enterprise funds. General fixed assets consisting of equipment have been capitalized in the general fixed assets account group in the amount of \$46,108 and enterprise fund fixed assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the funds in the amount of \$2,968,124. These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group and in the enterprise funds. Principal payments in 2000 totaled \$127,521 in the enterprise funds.

MEMORIAL HOSPITAL

| | |
|-------------------------------|-------------------------------|
| Property under Capital Lease | \$2,968,124 |
| Less Accumulated Depreciation | <u>(1,620,709)</u> |
| Total | <u><u>\$1,347,415</u></u> |

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, 2000.

| <u>YEAR</u> | <u>GLTDAG</u> | <u>ENTERPRISE</u> |
|---|----------------------------|--------------------------------|
| 2001 | \$ 3,785 | \$ 212,867 |
| 2002 | 0 | 207,327 |
| 2003 | 0 | 187,143 |
| 2004 | 0 | 90,004 |
| 2005 | 0 | 74,902 |
| Thereafter | <u>0</u> | <u>1,123,530</u> |
| Total | 3,785 | 1,895,773 |
| Less: amount representing interest | <u>(686)</u> | <u>(676,890)</u> |
| Present value of net minimum lease payments | <u><u>\$ 3,099</u></u> | <u><u>\$ 1,218,883</u></u> |

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 19 - FEDERAL FOOD STAMP PROGRAM:-

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

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

| | |
|---|-------------------|
| Balance at beginning of year | \$ 2,679 |
| Amount received for distribution | 638,131 |
| Amount distributed to entitled recipients | <u>(638,131)</u> |
| Balance at end of year | <u>\$ 2,679</u> |

NOTE 20 - NET PATIENT SERVICE REVENUE:-

Union County Memorial Hospital provides to certain patients covered by various third party payor arrangements that provide for payments to the Hospital at amounts different than its established rates. Gross patient service revenue and the allowances to reconcile to net patient service revenue for the year ended December 31, 2000, are as follows:

| | |
|-------------------------------|----------------------|
| Gross patient service revenue | \$ 62,263,787 |
| Less third party allowances:- | |
| Medicare | (8,184,779) |
| Medicaid | (1,920,294) |
| Other | <u>(10,114,058)</u> |
| Total allowances | <u>20,219,131</u> |
| Net patient service revenue | <u>\$ 42,044,656</u> |

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 21 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS:-

The County maintains four enterprise funds which are intended to be self-supporting through user fees charged for services provided to consumers for sewer services, water services, building permits, and medical services. The component unit, U-Co Industries, provides various services for the mentally retarded/developmentally disabled. Financial segment information as of and for the year ended December 31, 2000, is as follows:

| | <u>Sanitary Sewer District</u> | <u>Water District</u> | <u>Building & Development</u> | <u>Union Co. Memorial Hospital</u> | <u>Total Primary Government</u> | <u>U-Co Industries (Component Unit)</u> | <u>Total Reporting Entity</u> |
|---|--|---------------------------|---------------------------------------|--|---|---|---------------------------------------|
| Operating Revenue | \$ 394,283 | \$ 233,909 | \$ 618,058 | \$ 43,971,608 | \$ 45,217,858 | \$ 4,355,672 | \$ 49,573,530 |
| Operating Expenses Before Depreciation | 181,106 | 88,245 | 584,620 | 39,977,285 | 40,831,256 | 4,754,222 | 45,585,478 |
| Depreciation Expense | 95,253 | 36,174 | 3,621 | 1,951,203 | 2,086,251 | 3,798 | 2,090,049 |
| Operating Income (Loss) | 117,924 | 109,490 | 29,817 | 2,043,120 | 2,300,351 | (402,348) | 1,898,003 |
| Net Income (Loss) | (85,881) | (26,558) | 55,441 | 1,832,920 | 1,775,922 | 69,532 | 1,845,454 |
| Current Contributed Capital | 1,893,294 | 38,900 | 0 | 0 | 1,932,194 | 0 | 1,932,194 |
| Property, Plant, & Equipment (Net) | 3,390,148 | 1,707,146 | 26,927 | 28,301,625 | 33,425,846 | 299,656 | 33,725,502 |
| Net Working Capital | 586,850 | 78,850 | 119,900 | 8,232,837 | 9,018,437 | 813,771 | 9,832,208 |
| Total Assets | 4,099,126 | 1,892,879 | 223,010 | 43,449,735 | 49,664,750 | 2,054,542 | 51,719,292 |
| Notes Payable | 2,350,000 | 2,350,000 | 0 | 0 | 4,700,000 | 0 | 4,700,000 |
| General Obligation Bonds Payable | 0 | 0 | 0 | 15,880,000 | 15,880,000 | 0 | 15,880,000 |
| Total Liabilities | 2,581,147 | 2,456,883 | 76,183 | 23,519,250 | 28,633,463 | 941,115 | 29,574,578 |
| Total Equity | 1,517,979 | (564,004) | 146,827 | 19,930,485 | 21,031,287 | 1,113,427 | 22,144,714 |

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS:-

A. Five County Joint Juvenile Detention and Rehabilitation Center

The Five County Joint Juvenile Detention and Rehabilitation Center is a jointly governed organization involving Union, Champaign, Delaware, Logan 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, Logan 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 2000, Union County contributed \$107,208 for the Center's operations which represents 14.48 percent of total contributions.

B. North Central Ohio Solid Waste Management District

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The board of directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to their representation on the board of directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2000, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District.

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 2000, Union County contributed \$19,068.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS:- (CONTINUED)

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 2000, Union County did not contribute to the District's operations.

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.

NOTE 23 - INSURANCE PURCHASING POOL:-

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association 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.

NOTES 24 - RELATED PARTY TRANSACTIONS:-

During 2000, 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 \$428,000 for such contributions. U-Co Industries, Inc. recorded non-operating revenues at cost or fair market value as applicable, to the extent the contribution is related to the vocational purpose of the workshop.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTES 24 - RELATED PARTY TRANSACTIONS:- (CONTINUED)

During 2000, 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 1999, 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.

In 1995, the Board of Trustees of the Union County Hospital formed a related entity, Memorial Physicians, Inc. (MPI). This entity is a professional for-profit corporation organized to bring primary care physicians together from multiple sites. Their goals include increasing efficiency, sharing information and resources and managing the care of their patients throughout the integrated system of care. The Hospital funds MPI's basic operating needs, which include employee services and various purchases of goods and services. As of December 31, 2000, a \$1,840,266 receivable from MPI has been reflected in the County's financial statements for the hospital fund. In 1999 the Hospital provided billing and administrative services to MPI for a fee of \$482,152. During 2000, these services were provided by a third party.

NOTE 25 - CONDUIT DEBT OBLIGATIONS:-

During 1996, the County served as the issuer of \$7,000,000 in industrial revenue bonds. The proceeds were used by private corporations to fund the construction of manufacturing facilities. These bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit to taxing power of the County pledged to make repayment. As of December 31, 2000, \$7,000,000 of conduit debt remained outstanding

During 1999, the County served as the issuer of \$2,000,000 in fire station revenue bonds. The proceeds were used by the Pleasant Valley Joint Fire District to fund the construction of a fire station. 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, 2000, \$1,945,000 of conduit debt remained outstanding.

NOTE 26 - 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, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000

NOTE 26 - CONTINGENT LIABILITIES:- (CONTINUED)

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 of operations.

Reimbursement for Medicare or Medicaid patients is subject to audit and final settlements by the respective intermediaries. Final settlements have been reached with Medicare through 1997 and with Medicaid through 1995. The amounts reported in the financial statements represent the estimated settlements outstanding at December 31, 2000, which Hospital management believes will approximate final settlements after audit by the respective agencies.

NOTE 27 – SUBSEQUENT EVENT:-

In May 2001, the County Commissioners approved the issuance of \$4,700,000 in notes for improvement of the water supply and the distribution system.

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**COMBINING, INDIVIDUAL FUND,
AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES**

UNION COUNTY, OHIO
DECEMBER 31, 2000

GENERAL FUND

The general fund is the operating fund of the County. The general fund is used to account for resources traditionally associated with the general government operations of the County which are not required to be accounted for in other specific funds.

The following Schedule of Expenditures-Budget and Actual (Non-GAAP Budgetary Basis) is presented to demonstrate budgetary compliance at the County's legal level of control.

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| EXPENDITURES: | <u>Budget</u> | <u>Actual</u> | Variance: Favorable <u>(Unfavorable)</u> |
|---|----------------------|----------------------|---|
| Current Operations: | | | |
| General Government-Legislative and Executive | | | |
| <i>Commissioners</i> | | | |
| Personal Services | \$160,296 | \$159,913 | \$383 |
| Supplies | 3,034 | 2,063 | 971 |
| Contractual Services | 161,866 | 115,099 | 46,767 |
| Other | <u>85,261</u> | <u>38,790</u> | <u>46,471</u> |
| <i>Total Commissioners</i> | <u>410,457</u> | <u>315,865</u> | <u>94,592</u> |
| | | | |
| <i>Environmental Engineer</i> | | | |
| Personal Services | <u>35,238</u> | <u>34,929</u> | <u>309</u> |
| <i>Total Engineer</i> | <u>35,238</u> | <u>34,929</u> | <u>309</u> |
| | | | |
| <i>Auditor</i> | | | |
| Personal Services | 181,806 | 181,744 | 62 |
| Supplies | 22,920 | 22,263 | 657 |
| Contractual Services | 49,329 | 49,175 | 154 |
| Other | <u>6,200</u> | <u>5,544</u> | <u>656</u> |
| <i>Total Auditor</i> | <u>260,255</u> | <u>258,726</u> | <u>1,529</u> |
| | | | |
| <i>Treasurer</i> | | | |
| Personal Services | 90,426 | 88,339 | 2,087 |
| Supplies | 25,373 | 25,373 | 0 |
| Contractual Services | 6,372 | 5,730 | 642 |
| Other | <u>4,755</u> | <u>2,770</u> | <u>1,985</u> |
| <i>Total Treasurer</i> | <u>126,926</u> | <u>122,212</u> | <u>4,714</u> |

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| EXPENDITURES: | <u>Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|---|----------------------|----------------------|--|
| Current Operations: | | | |
| General Government-Legislative and Executive (Continued) | | | |
| <i>Prosecutor</i> | | | |
| Personal Services | 257,020 | 203,973 | 53,047 |
| Supplies | 9,577 | 8,014 | 1,563 |
| Contractual Services | 25,262 | 18,742 | 6,520 |
| Other | 27,449 | 22,793 | 4,656 |
| <i>Total Prosecutor</i> | <u>319,308</u> | <u>253,522</u> | <u>65,786</u> |
| <i>Risk Management</i> | | | |
| Personal Services | 57,981 | 49,310 | 8,671 |
| Supplies | 1,224 | 1,132 | 92 |
| Contractual Services | 5,483 | 5,457 | 26 |
| Other | 4,794 | 4,190 | 604 |
| Capital Outlay | 3,937 | 3,937 | 0 |
| <i>Total Risk Management</i> | <u>73,419</u> | <u>64,026</u> | <u>9,393</u> |
| <i>Data Processing</i> | | | |
| Personal Services | 23,290 | 22,104 | 1,186 |
| Contractual Services | 157,296 | 102,987 | 54,309 |
| Other | 7,105 | 2,048 | 5,057 |
| <i>Total Data Processing</i> | <u>187,691</u> | <u>127,139</u> | <u>60,552</u> |

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| EXPENDITURES: | <u>Budget</u> | <u>Actual</u> | Variance: Favorable <u>(Unfavorable)</u> |
|---|----------------------|----------------------|---|
| Current Operations: | | | |
| (Continued) | | | |
| General Government-Legislative and Executive | | | |
| <i>Board of Elections</i> | | | |
| Personal Services | 128,780 | 123,243 | 5,537 |
| Supplies | 14,268 | 13,828 | 440 |
| Contractual Services | 23,500 | 23,423 | 77 |
| Other | <u>2,500</u> | <u>2,468</u> | <u>32</u> |
| <i>Total Board of Elections</i> | <u>169,048</u> | <u>162,962</u> | <u>6,086</u> |
| | | | |
| <i>Recorder</i> | | | |
| Personal Services | 115,809 | 110,597 | 5,212 |
| Supplies | 11,792 | 9,707 | 2,085 |
| Contractual Services | 2,000 | 1,546 | 454 |
| Other | <u>2,200</u> | <u>1,363</u> | <u>837</u> |
| <i>Total Recorder</i> | <u>131,801</u> | <u>123,213</u> | <u>8,588</u> |
| | | | |
| <i>Maintenance & Operations</i> | | | |
| Personal Services | 189,280 | 171,392 | 17,888 |
| Supplies | 50,306 | 42,469 | 7,837 |
| Contractual Services | 841,449 | 590,822 | 250,627 |
| Other | <u>2,172</u> | <u>223</u> | <u>1,949</u> |
| <i>Total Maintenance & Operations</i> | <u>1,083,207</u> | <u>804,906</u> | <u>278,301</u> |
| | | | |
| <i>Board of Revisions</i> | | | |
| Other | <u>200</u> | <u>110</u> | <u>90</u> |
| <i>Total Board of Revisions</i> | <u>200</u> | <u>110</u> | <u>90</u> |

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| EXPENDITURES: | <u>Budget</u> | <u>Actual</u> | <u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|---|--------------------|--------------------|--|
| Current Operations: | | | |
| (Continued) | | | |
| General Government-Legislative and Executive | | | |
| <i>Capital Improvements</i> | | | |
| Contract Service | 495,134 | 50,586 | 444,548 |
| <i>Total Capital Improvements</i> | <u>495,134</u> | <u>50,586</u> | <u>444,548</u> |
| | | | |
| <i>Assessing Property Taxes</i> | | | |
| Personal Services | 34,610 | 34,531 | 79 |
| Supplies | 270 | 245 | 25 |
| <i>Total Assessments of Personal Property Taxes</i> | <u>34,880</u> | <u>34,776</u> | <u>104</u> |
| | | | |
| <i>Insurance & Bonds</i> | | | |
| Contractual Services | 173,010 | 133,004 | 40,006 |
| Other | 5,000 | 2,563 | 2,437 |
| <i>Total Insurance & Bonds</i> | <u>178,010</u> | <u>135,567</u> | <u>42,443</u> |
| | | | |
| <i>Bureau of Inspection</i> | | | |
| Contractual Services | 111,620 | 111,620 | 0 |
| <i>Total Bureau of Inspection</i> | <u>111,620</u> | <u>111,620</u> | <u>0</u> |
| | | | |
| <i>Fringe Benefits</i> | | | |
| Group Liability Insurance | 378,000 | 302,870 | 75,130 |
| Public Employees Retirement | 536,193 | 502,125 | 34,068 |
| Medicare | 55,882 | 37,428 | 18,454 |
| Workers Compensation | 28,651 | 14,896 | 13,755 |
| <i>Total Fringe Benefits</i> | <u>998,726</u> | <u>857,319</u> | <u>141,407</u> |
| | | | |
| <i>Equipment</i> | | | |
| Capital Outlay | 438,984 | 404,517 | 34,467 |
| <i>Total Equipment</i> | <u>438,984</u> | <u>404,517</u> | <u>34,467</u> |
| | | | |
| Total General Government-Legislative and Executive | <u>\$5,054,904</u> | <u>\$3,861,995</u> | <u>\$1,192,909</u> |

CONTINUED

UNION COUNTY, OHIO

GENERAL FUND

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| <u>EXPENDITURES:</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|------------------------------------|----------------|----------------|--|
| Current Operations: | | | |
| General Government-Judicial | | | |
| <i>Common Pleas Court</i> | | | |
| Personal Services | \$110,015 | \$109,968 | \$47 |
| Supplies | 15,325 | 15,274 | 51 |
| Contractual Services | 20,313 | 20,251 | 62 |
| Grant | 80,000 | 73,625 | 6,375 |
| Other | 9,708 | 9,530 | 178 |
| Capital Outlay | 2,119 | 2,119 | 0 |
| <i>Total Common Pleas</i> | <u>237,480</u> | <u>230,767</u> | <u>6,713</u> |
| <i>Juvenile Court</i> | | | |
| Personal Services | 218,266 | 200,336 | 17,930 |
| Contractual Services | 20,512 | 16,862 | 3,650 |
| Other | 14,578 | 13,359 | 1,219 |
| <i>Total Juvenile Court</i> | <u>253,356</u> | <u>230,557</u> | <u>22,799</u> |
| <i>Probate Court</i> | | | |
| Personal Services | 71,452 | 71,354 | 98 |
| Supplies | 15,000 | 14,818 | 182 |
| Contractual Services | 6,988 | 3,696 | 3,292 |
| Other | 1,500 | 1,175 | 325 |
| <i>Total Probate Court</i> | <u>94,940</u> | <u>91,043</u> | <u>3,897</u> |

CONTINUED

UNION COUNTY, OHIO

GENERAL FUND

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 2000

| <u>EXPENDITURES:</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|--|----------------|----------------|--|
| Current Operations: | | | |
| General Government-Judicial (Continued) | | | |
| <i>Clerk of Courts</i> | | | |
| Personal Services | 121,613 | 119,462 | 2,151 |
| Supplies | 26,375 | 26,335 | 40 |
| Contractual Services | 6,136 | 5,732 | 404 |
| Other | 2,425 | 2,424 | 1 |
| <i>Total Clerk of Courts</i> | <u>156,549</u> | <u>153,953</u> | <u>2,596</u> |
| | | | |
| <i>Public Defender</i> | | | |
| Contractual Services | 238,000 | 234,967 | 3,033 |
| <i>Total Public Defender</i> | <u>238,000</u> | <u>234,967</u> | <u>3,033</u> |
| | | | |
| <i>Law Library</i> | | | |
| Personal Services | 500 | 500 | 0 |
| <i>Total Law Library</i> | <u>500</u> | <u>500</u> | <u>0</u> |
| | | | |
| <i>District Court of Appeals</i> | | | |
| Contractual Services | 1,700 | 0 | 1,700 |
| Other | 11,484 | 11,484 | 0 |
| <i>Total Appellate Court</i> | <u>13,184</u> | <u>11,484</u> | <u>1,700</u> |
| | | | |
| <i>Jury Commission</i> | | | |
| Personal Services | 720 | 710 | 10 |
| Supplies | 100 | 99 | 1 |
| <i>Total Jury Commission</i> | <u>820</u> | <u>809</u> | <u>11</u> |

CONTINUED

UNION COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| <u>EXPENDITURES:</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|--|---------------------------|---------------------------|--|
| Current Operations: | | | |
| General Government-Judicial (Continued) | | | |
| <i>County Court</i> | | | |
| Personal Services | 71,000 | 67,509 | 3,491 |
| Contractual Services | 9,000 | 5,200 | 3,800 |
| <i>Total County Court</i> | <u>80,000</u> | <u>72,709</u> | <u>7,291</u> |
| | | | |
| <i>Data Processing</i> | | | |
| Supplies | 0 | 0 | 0 |
| <i>Total Data Processing</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| | | | |
| <i>Juvenile Probation</i> | | | |
| Personal Services | 30,000 | 29,923 | 77 |
| Other | 7,500 | 6,787 | 713 |
| <i>Total Juvenile Probation</i> | <u>37,500</u> | <u>36,710</u> | <u>790</u> |
| | | | |
| Total General Government-Judicial | <u><u>\$1,112,329</u></u> | <u><u>\$1,063,499</u></u> | <u><u>\$48,830</u></u> |

CONTINUED

UNION COUNTY, OHIO

GENERAL FUND

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) FOR THE YEAR ENDED DECEMBER 31, 2000

| <u>EXPENDITURES:</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|--------------------|--------------------|--|
| Current Operations: | | | |
| Public Safety | | | |
| <i>Coroner</i> | | | |
| Personal Services | \$23,643 | \$23,393 | \$250 |
| Supplies | 50 | 0 | 50 |
| Contractual Services | 10,500 | 9,477 | 1,023 |
| Other | 1,825 | 1,613 | 212 |
| <i>Total Coroner</i> | <u>36,018</u> | <u>34,483</u> | <u>1,535</u> |
| <i>Sheriff</i> | | | |
| Personal Services | 1,899,431 | 1,849,962 | 49,469 |
| Supplies | 207,945 | 191,026 | 16,919 |
| Contractual Services | 1,479,624 | 1,347,837 | 131,787 |
| Fringe Benefits | 18,692 | 17,398 | 1,294 |
| Other | 32,993 | 24,513 | 8,480 |
| <i>Total Sheriff</i> | <u>3,638,685</u> | <u>3,430,736</u> | <u>207,949</u> |
| <i>Building Regulation</i> | | | |
| Personal Services | 0 | 0 | 0 |
| Supplies | 0 | 0 | 0 |
| Contractual Services | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| <i>Total Building Regulation</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Detention Home</i> | | | |
| Contractual Services | 131,400 | 107,280 | 24,120 |
| <i>Total Detention Home</i> | <u>131,400</u> | <u>107,280</u> | <u>24,120</u> |
| <i>Risk Manager</i> | | | |
| Supplies | 4,980 | 4,732 | 248 |
| Contractual Services | 8,739 | 8,636 | 103 |
| <i>Total Risk Manager</i> | <u>13,719</u> | <u>13,368</u> | <u>351</u> |
| <i>Maintenance & Operations</i> | | | |
| Contractual Services | 0 | 0 | 0 |
| <i>Total Maintenance & Operations</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Public Safety | <u>\$3,819,822</u> | <u>\$3,585,867</u> | <u>\$233,955</u> |

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| <u>EXPENDITURES:</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---------------------------------------|------------------|------------------|--|
| Current Operations: | | | |
| Public Works | | | |
| <i>Engineer</i> | | | |
| Personal Services | \$80,500 | \$80,330 | \$170 |
| Contractual Services | 4,382 | 3,368 | 1,014 |
| Other | 240 | 240 | 0 |
| <i>Total Engineer</i> | <u>85,122</u> | <u>83,938</u> | <u>1,184</u> |
| Total Public Works | <u>\$85,122</u> | <u>\$83,938</u> | <u>\$1,184</u> |
| | | | |
| Health | | | |
| <i>TB Hospital</i> | | | |
| Contractual Services | \$750 | \$0 | \$750 |
| <i>Total TB Hospital</i> | <u>750</u> | <u>0</u> | <u>750</u> |
| <i>Vital Statistics</i> | | | |
| Contractual Services | 861 | 853 | 8 |
| <i>Total Vital Statistics</i> | <u>861</u> | <u>853</u> | <u>8</u> |
| <i>Other Health</i> | | | |
| Crippled Children Contractual Service | 69,585 | 34,269 | 35,316 |
| Senior Outreach contractual service | 55,585 | 55,585 | 0 |
| Other | 1,750 | 0 | 1,750 |
| <i>Total Other Health</i> | <u>126,920</u> | <u>89,854</u> | <u>37,066</u> |
| <i>Humane Society</i> | | | |
| Other | 25,000 | 25,000 | 0 |
| <i>Total Humane Society</i> | <u>25,000</u> | <u>25,000</u> | <u>0</u> |
| <i>Agriculture</i> | | | |
| Contractual Services | 1,200 | 1,200 | 0 |
| Other | 540 | 0 | 540 |
| <i>Total Agriculture</i> | <u>1,740</u> | <u>1,200</u> | <u>540</u> |
| Total Health | <u>\$155,271</u> | <u>\$116,907</u> | <u>\$38,364</u> |

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| <u>EXPENDITURES:</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|----------------------------------|------------------|------------------|--|
| Current Operations: | | | |
| Human Services | | | |
| <i>Soldiers Relief</i> | | | |
| Personal Services | \$83,510 | \$76,725 | \$6,785 |
| Supplies | 5,842 | 4,824 | 1,018 |
| Contractual Services | 50,176 | 39,830 | 10,346 |
| Fringe Benefits | 0 | 0 | 0 |
| Other | 195,115 | 158,593 | 36,522 |
| Capital Outlay | 55,082 | 2,516 | 52,566 |
| <i>Total Soldiers Relief</i> | <u>389,725</u> | <u>282,488</u> | <u>107,237</u> |
| | | | |
| <i>Veterans Services</i> | | | |
| Other | 11,900 | 6,342 | 5,558 |
| <i>Total Veterans Services</i> | <u>11,900</u> | <u>6,342</u> | <u>5,558</u> |
| | | | |
| <i>Children's Services</i> | | | |
| Contractual Services | 212,514 | 212,514 | 0 |
| Other | 27,332 | 25,832 | 1,500 |
| <i>Total Children's Services</i> | <u>239,846</u> | <u>238,346</u> | <u>1,500</u> |
| | | | |
| <i>Victims of Crimes</i> | | | |
| Other | 20,487 | 20,487 | 0 |
| <i>Total Victims of Crimes</i> | <u>20,487</u> | <u>20,487</u> | <u>0</u> |
| | | | |
| Total Human Services | <u>\$661,958</u> | <u>\$547,663</u> | <u>\$114,295</u> |

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| <u>EXPENDITURES:</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|---|-------------------|--------------------|--|
| Current Operations: | | | |
| Conservation & Recreation | | | |
| <i>Conservation & Recreation</i> | | | |
| Other | \$100,000 | \$100,000 | \$0 |
| <i>Total Conservation & Recreation</i> | <u>100,000</u> | <u>100,000</u> | <u>0</u> |
| Total Conservation & Recreation | <u>\$100,000</u> | <u>\$100,000</u> | <u>\$0</u> |
| Other | | | |
| <i>Economic Development</i> | | | |
| Contractual Services-CIC | \$92,000 | \$92,000 | \$0 |
| Contractual Services-Airport | 0 | 0 | 0 |
| <i>Total Economic Development/Airport</i> | <u>92,000</u> | <u>92,000</u> | <u>0</u> |
| <i>Agriculture</i> | | | |
| Other | 170,000 | 166,765 | 3,235 |
| <i>Total Agriculture</i> | <u>170,000</u> | <u>166,765</u> | <u>3,235</u> |
| <i>Miscellaneous</i> | | | |
| Other | 10,248 | 86,857 | (76,609) |
| <i>Total Miscellaneous</i> | <u>10,248</u> | <u>86,857</u> | <u>(76,609)</u> |
| <i>Education</i> | | | |
| Other | 203,500 | 199,508 | 3,992 |
| <i>Total Education</i> | <u>203,500</u> | <u>199,508</u> | <u>3,992</u> |
| <i>Historical Society</i> | | | |
| Other | 18,500 | 18,500 | 0 |
| <i>Total Historical Society</i> | <u>18,500</u> | <u>18,500</u> | <u>0</u> |
| Total Other | <u>\$494,248</u> | <u>\$563,630</u> | <u>(\$69,382)</u> |
| Other Financing Uses | | | |
| Operating Transfers - Out | \$1,860,129 | \$1,888,086 | (\$27,957) |
| Advances Out | 0 | 752,000 | (752,000) |
| Total Other Financing Uses | <u>1,860,129</u> | <u>2,640,086</u> | <u>(779,957)</u> |
| Total Expenditures and Other Financing Uses | <u>13,343,783</u> | <u>12,563,585</u> | <u>780,198</u> |
| Excess (deficiency) of revenues and other financings sources over (under) expenditures and other (uses) | (2,300,038) | (324,444) | 1,975,594 |
| Fund Balance, January 1 | 1,989,041 | 1,989,041 | 0 |
| Prior year encumbrances appropriated | 310,997 | 310,997 | 0 |
| Fund Balance, December 31 | <u>\$0</u> | <u>\$1,975,594</u> | <u>\$1,975,594</u> |

UNION COUNTY, OHIO
DECEMBER 31, 2000

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.

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.

Mental Retardation and Developmental Disabilities Fund (MRDD)

To account for a county-wide property tax levy and federal and state grants used to fund the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled.

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.

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.

Dog and Kennel Fund

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

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.

Sheriff Commissary Fund

To account for revenues generated from sales of commissary items to prisoners and charges for telephone usage.

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.

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.

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.

UNION COUNTY, OHIO
DECEMBER 31, 2000

SPECIAL REVENUE FUNDS:- (continued)

Court Security Grant

To account for funds used to strengthen and enhance security in the courthouse.

Drug Law Enforcement Fund

To account for fines imposed under Section 2925.03(j)(1) of the Ohio Revised Code. This fund is used by the County Prosecutor and sheriff to subsidize law enforcement efforts pertaining to drug offenses.

Ohio Children's Trust Fund

To account for state resources used for administrative activities of the local board in conjunction with public hearings, grant selection, and meeting and training needs.

Children Services Fund

To account for various monies received from federal, state, and local grants and a county-wide property tax levy used for children's support programs, including: emergency care, medical costs, counseling, foster care, parental counseling and training and education costs.

Revolving Loan Fund

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

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.

Union Recycling Fund

To account for grants and donated monies used to operate a recycling center and to educate citizens about recycling.

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.

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.

UNION COUNTY, OHIO
DECEMBER 31, 2000

SPECIAL REVENUE FUNDS:- (continued)

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.

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.

Forfeitures

To account for funds collected from forfeiture of bonds.

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.

Clerk of Courts Computerization Fund

To account for fees collected by the Probate and Juvenile Courts used for computerization of the Court System.

Ditch Maintenance Fund

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

Probate and Juvenile Court Computerization Fund

To account for fees collected by the Probate and Juvenile Courts used for legal research computerization.

Probate and Juvenile Court Computer Research Fund

To account for fees collected by the Probate and Juvenile Courts used for legal research computerization.

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.

Felony Delinquent Care and Custody Fund

To account for state grant monies for youths who have committed felony offenses and require rehabilitation.

Juvenile Court Indigent Offenders Fund

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

UNION COUNTY, OHIO
DECEMBER 31, 2000

SPECIAL REVENUE FUNDS:- (continued)

Computerized Legal Research Fund

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

Convention and Tourist Bureau Fund

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

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:

| | |
|--|--|
| Ohio Law Block Grant | Memorial Fountain Trust Fund |
| Supporting Housing Grant | Drug Awareness Resistance Education (DARE) |
| Preschool Grant | Pass Teacher |
| Community Support Services | DARE Community Education Fund |
| Prison Jail Diversion | Sheriff Policing Rotary Fund |
| Union County Family and Children First Council | CSEA IV-D Grant |
| Grant Mediation | VAWA Grant |
| VOCA Grant | Coordination Transportation |
| Dispute Resolution | Wellness Block Grant |
| VOCA Expansion Grant | |

UNION COUNTY, OHIO
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2000

| | REAL ESTATE ASSESSMENT | ADAMH | MRDD |
|---|-----------------------------------|------------------------|------------------------|
| ASSETS: | | | |
| Equity In Pooled Cash and Cash Equivalents | \$119,293 | \$365,845 | \$1,697,631 |
| Cash In Segregated Accounts | 0 | 0 | 0 |
| Investments | 85,704 | 262,834 | 1,219,630 |
| Receivables (net of allowance for uncollectibles) | | | |
| Sales Taxes | 0 | 0 | 0 |
| Real and other taxes | 0 | 394,510 | 3,581,386 |
| Accounts | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 |
| Loans | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 |
| Due From Other Governments | 0 | 0 | 58,600 |
| Materials & Supplies Inventory | 0 | 15,956 | 1,348 |
| Prepaid Items | 0 | 10,100 | 18,025 |
| TOTAL ASSETS | 204,997 | 1,049,245 | 6,576,620 |
| LIABILITIES: | | | |
| Accounts Payable | 0 | 34,440 | 104,986 |
| Accrued Wages & Benefits Payable | 11,900 | 8,754 | 119,543 |
| Compensated Absences Payable | 255 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 |
| Due To Other Funds | 0 | 0 | 0 |
| Due To Other Governments | 6,801 | 6,142 | 66,583 |
| Due To Component Units | 0 | 0 | 0 |
| Deferred Revenue | 0 | 394,510 | 3,581,386 |
| TOTAL LIABILITIES | 18,956 | 443,846 | 3,872,498 |
| FUND EQUITY: | | | |
| Reserved For Encumbrances | 82,530 | 0 | 72,896 |
| Reserved For Supplies Inventory | 0 | 15,956 | 1,348 |
| Reserved For Prepayments | 0 | 10,100 | 18,025 |
| Unreserved: | | | |
| Undesignated: | 103,511 | 579,343 | 2,611,853 |
| TOTAL FUND EQUITY | 186,041 | 605,399 | 2,704,122 |
| TOTAL LIABILITIES AND FUND EQUITY | \$204,997 | \$1,049,245 | \$6,576,620 |

CONTINUED

| <u>MOTOR VEHICLE/GAS TAX</u> | <u>PUBLIC ASSISTANCE</u> | <u>DOG/KENNEL</u> | <u>PROBATE COURT CONDUCT BUSINESS</u> | <u>SHERIFF COMMISSARY</u> |
|--------------------------------------|------------------------------|-------------------|---|-------------------------------|
| \$178,828 | \$250,672 | \$7,587 | \$351 | \$2,147 |
| 0 | 0 | 0 | 0 | 0 |
| 128,475 | 180,090 | 5,452 | 252 | 1,542 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 1,468,900 | 8,200 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 6,990 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 5,086 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>1,783,193</u> | <u>444,048</u> | <u>13,039</u> | <u>603</u> | <u>3,689</u> |
| 65,197 | 83,036 | 0 | 0 | 0 |
| 68,355 | 76,779 | 1,590 | 0 | 0 |
| 6,306 | 8,764 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 974,816 | 0 | 0 | 0 | 0 |
| 43,320 | 25,917 | 1,063 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>1,157,994</u> | <u>194,496</u> | <u>2,653</u> | <u>0</u> | <u>0</u> |
| 281,392 | 3,517 | 0 | 0 | 0 |
| 0 | 5,086 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>343,807</u> | <u>240,949</u> | <u>10,386</u> | <u>603</u> | <u>3,689</u> |
| <u>625,199</u> | <u>249,552</u> | <u>10,386</u> | <u>603</u> | <u>3,689</u> |
| <u>\$1,783,193</u> | <u>\$444,048</u> | <u>\$13,039</u> | <u>\$603</u> | <u>\$3,689</u> |

CONTINUED

UNION COUNTY, OHIO
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2000

| | <u>YOUTH SERVICES SUBSIDY GRANT</u> | <u>ROAD & BRIDGE</u> | <u>CHILD SUPPORT ENFORCEMENT AGENCY</u> |
|---|---|------------------------------|---|
| ASSETS: | | | |
| Equity In Pooled Cash and | | | |
| Cash Equivalents | \$32,449 | \$13,447 | \$121,088 |
| Cash In Segregated Accounts | 0 | 0 | 0 |
| Investments | 23,313 | 9,662 | 86,993 |
| Receivables (net of allowance for uncollectibles) | | | |
| Sales Taxes | 0 | 0 | 0 |
| Real and other taxes | 0 | 0 | 0 |
| Accounts | 0 | 0 | 7,200 |
| Special Assessments | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 |
| Loans | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 |
| Due From Other Governments | 0 | 0 | 0 |
| Materials & Supplies Inventory | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 |
| TOTAL ASSETS | <u>55,762</u> | <u>23,109</u> | <u>215,281</u> |
| LIABILITIES: | | | |
| Accounts Payable | 0 | 8,010 | 0 |
| Accrued Wages & Benefits Payable | 2,943 | 626 | 27,009 |
| Compensated Absences Payable | 0 | 139 | 3,194 |
| Retainage Payable | 0 | 0 | 0 |
| Due To Other Funds | 0 | 0 | 0 |
| Due To Other Governments | 1,961 | 466 | 14,345 |
| Due To Component Units | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 |
| TOTAL LIABILITIES | <u>4,904</u> | <u>9,241</u> | <u>44,548</u> |
| FUND EQUITY: | | | |
| Reserved For Encumbrances | 0 | 5,500 | 1,682 |
| Reserved For Supplies Inventory | 0 | 0 | 0 |
| Reserved For Prepayments | 0 | 0 | 0 |
| Unreserved: | | | |
| Undesignated: | <u>50,858</u> | <u>8,368</u> | <u>169,051</u> |
| TOTAL FUND EQUITY | <u>50,858</u> | <u>13,868</u> | <u>170,733</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$55,762</u> | <u>\$23,109</u> | <u>\$215,281</u> |

CONTINUED

| <u>DRUG LAW ENFORCEMENT</u> | <u>OHIO CHILDREN TRUST</u> | <u>CHILDRENS SERVICES</u> | <u>REVOLVING LOAN</u> | <u>911 EMERGENCY</u> |
|---------------------------------|------------------------------------|-------------------------------|---------------------------|--------------------------|
| \$0 | \$5,752 | \$216 | \$39,239 | \$171,384 |
| 8,009 | 0 | 0 | 0 | 0 |
| 0 | 4,132 | 156 | 28,192 | 123,128 |
| 0 | 0 | 0 | 0 | 390,000 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 300 | 0 |
| 0 | 0 | 0 | 9,894 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 145,900 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>8,009</u> | <u>9,884</u> | <u>146,272</u> | <u>77,625</u> | <u>684,512</u> |
| 0 | 0 | 56,050 | 0 | 0 |
| 0 | 0 | 0 | 0 | 9,000 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 6,259 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 390,000 |
| <u>0</u> | <u>0</u> | <u>56,050</u> | <u>0</u> | <u>405,259</u> |
| 0 | 0 | 2,543 | 0 | 29,072 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>8,009</u> | <u>9,884</u> | <u>87,679</u> | <u>77,625</u> | <u>250,181</u> |
| <u>8,009</u> | <u>9,884</u> | <u>90,222</u> | <u>77,625</u> | <u>279,253</u> |
| <u>\$8,009</u> | <u>\$9,884</u> | <u>\$146,272</u> | <u>\$77,625</u> | <u>\$684,512</u> |

CONTINUED

UNION COUNTY, OHIO
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2000

| | <u>UNION RECYCLING</u> | <u>DELINQUENT REAL ESTATE TAX COLLECTION</u> | <u>TREASURER PREPAID INTEREST</u> |
|---|----------------------------|--|---|
| ASSETS: | | | |
| Equity In Pooled Cash and | | | |
| Cash Equivalents | \$5,819 | \$64,393 | \$21,266 |
| Cash In Segregated Accounts | 0 | 0 | 0 |
| Investments | 4,181 | 46,261 | 15,279 |
| Receivables (net of allowance for uncollectibles) | | | |
| Sales Taxes | 0 | 0 | 0 |
| Real and other taxes | 0 | 0 | 0 |
| Accounts | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 1,810 |
| Loans | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 |
| Due From Other Governments | 0 | 0 | 0 |
| Materials & Supplies Inventory | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 |
| TOTAL ASSETS | <u>10,000</u> | <u>110,654</u> | <u>38,355</u> |
| LIABILITIES: | | | |
| Accounts Payable | 0 | 0 | 0 |
| Accrued Wages & Benefits Payable | 0 | 5,507 | 0 |
| Compensated Absences Payable | 0 | 92 | 0 |
| Retainage Payable | 0 | 0 | 0 |
| Due To Other Funds | 0 | 0 | 0 |
| Due To Other Governments | 0 | 4,001 | 0 |
| Due To Component Units | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 |
| TOTAL LIABILITIES | <u>0</u> | <u>9,600</u> | <u>0</u> |
| FUND EQUITY: | | | |
| Reserved For Encumbrances | 10,000 | 0 | 0 |
| Reserved For Supplies Inventory | 0 | 0 | 0 |
| Reserved For Prepayments | 0 | 0 | 0 |
| Unreserved: | | | |
| | <u>0</u> | <u>101,054</u> | <u>38,355</u> |
| TOTAL FUND EQUITY | <u>10,000</u> | <u>101,054</u> | <u>38,355</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$10,000</u> | <u>\$110,654</u> | <u>\$38,355</u> |

CONTINUED

| <u>SUPPORTING HOUSING GRANT</u> | <u>LOCAL EMERGENCY PLANNING</u> | <u>INDIGENT GUARDIANSHIP</u> | <u>DUI</u> | <u>FORFEITURES</u> |
|---|---|----------------------------------|-----------------|--------------------|
| \$23,247 | \$21,849 | \$1,331 | \$9,517 | \$760 |
| 0 | 0 | 0 | 0 | 0 |
| 16,701 | 15,697 | 957 | 6,837 | 546 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>39,948</u> | <u>37,546</u> | <u>2,288</u> | <u>16,354</u> | <u>1,306</u> |
| 0 | 0 | 1,483 | 0 | 1,306 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 165 | 0 | 47 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>165</u> | <u>1,483</u> | <u>47</u> | <u>1,306</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>39,948</u> | <u>37,381</u> | <u>805</u> | <u>16,307</u> | <u>0</u> |
| <u>39,948</u> | <u>37,381</u> | <u>805</u> | <u>16,307</u> | <u>0</u> |
| <u>\$39,948</u> | <u>\$37,546</u> | <u>\$2,288</u> | <u>\$16,354</u> | <u>\$1,306</u> |

CONTINUED

UNION COUNTY, OHIO
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2000

| | <u>DITCH MAINTENANCE</u> | <u>PROBATE/JUV COURT COMPUTER</u> | <u>PROBATE/JUV COURT COMPUTER RESEARCH</u> |
|---|------------------------------|---|--|
| ASSETS: | | | |
| Equity In Pooled Cash and | | | |
| Cash Equivalents | \$105,472 | \$2,754 | \$8,983 |
| Cash In Segregated Accounts | 0 | 0 | 0 |
| Investments | 492 | 1,978 | 6,453 |
| Receivables (net of allowance for uncollectibles) | | | |
| Sales Taxes | 0 | 0 | 0 |
| Real and other taxes | 0 | 0 | 0 |
| Accounts | 0 | 0 | 0 |
| Special Assessments | 29,830 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 |
| Loans | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 |
| Due From Other Governments | 0 | 0 | 0 |
| Materials & Supplies Inventory | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 |
| TOTAL ASSETS | <u>135,794</u> | <u>4,732</u> | <u>15,436</u> |
| LIABILITIES: | | | |
| Accounts Payable | 2,997 | 0 | 0 |
| Accrued Wages & Benefits Payable | 0 | 0 | 0 |
| Compensated Absences Payable | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 |
| Due To Other Funds | 0 | 0 | 0 |
| Due To Other Governments | 0 | 0 | 0 |
| Due To Component Units | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 |
| TOTAL LIABILITIES | <u>2,997</u> | <u>0</u> | <u>0</u> |
| FUND EQUITY: | | | |
| Reserved For Encumbrances | 0 | 0 | 0 |
| Reserved For Supplies Inventory | 0 | 0 | 0 |
| Reserved For Prepayments | 0 | 0 | 0 |
| Unreserved: | | | |
| Undesignated: | <u>132,797</u> | <u>4,732</u> | <u>15,436</u> |
| TOTAL FUND EQUITY | <u>132,797</u> | <u>4,732</u> | <u>15,436</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$135,794</u> | <u>\$4,732</u> | <u>\$15,436</u> |

CONTINUED

| <u>CERTIFICATE TITLE ADMIN</u> | <u>PRESCHOOL GRANT</u> | <u>ADULT BASIC LITERACY GRANT</u> | <u>COMMUNITY SUPPORT SERVICES</u> | <u>CLERK OF COURTS COMPUTER</u> |
|------------------------------------|----------------------------|---|---|---|
| \$39,347 | \$19,637 | \$16,431 | \$61,521 | \$21,525 |
| 0 | 0 | 0 | 0 | 0 |
| 28,269 | 14,107 | 11,805 | 44,199 | 15,463 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 11,700 | 0 | 15,600 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>79,316</u> | <u>33,744</u> | <u>43,836</u> | <u>105,720</u> | <u>36,988</u> |
| 0 | 0 | 0 | 0 | 0 |
| 6,179 | 0 | 3,704 | 0 | 0 |
| 459 | 0 | 237 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 4,830 | 0 | 2,363 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>11,468</u> | <u>0</u> | <u>6,304</u> | <u>0</u> | <u>0</u> |
| 0 | 33,653 | 3,252 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>67,848</u> | <u>91</u> | <u>34,280</u> | <u>105,720</u> | <u>36,988</u> |
| <u>67,848</u> | <u>33,744</u> | <u>37,532</u> | <u>105,720</u> | <u>36,988</u> |
| <u>\$79,316</u> | <u>\$33,744</u> | <u>\$43,836</u> | <u>\$105,720</u> | <u>\$36,988</u> |

CONTINUED

UNION COUNTY, OHIO
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2000

| | <u>FELONY DELINQ CARE/CUSTODY</u> | <u>JUVENILE COURT INDIGENT DRIVERS ALCOHOL</u> | <u>D.A.R.E.</u> |
|---|---------------------------------------|--|-----------------|
| ASSETS: | | | |
| Equity In Pooled Cash and | | | |
| Cash Equivalents | \$29,977 | \$378 | \$0 |
| Cash In Segregated Accounts | 0 | 0 | 0 |
| Investments | 21,537 | 272 | 0 |
| Receivables (net of allowance for uncollectibles) | | | |
| Sales Taxes | 0 | 0 | 0 |
| Real and other taxes | 0 | 0 | 0 |
| Accounts | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 |
| Loans | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 |
| Due From Other Governments | 13,300 | 0 | 0 |
| Materials & Supplies Inventory | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 |
| TOTAL ASSETS | <u>64,814</u> | <u>650</u> | <u>0</u> |
| LIABILITIES: | | | |
| Accounts Payable | 3,278 | 0 | 0 |
| Accrued Wages & Benefits Payable | 0 | 0 | 0 |
| Compensated Absences Payable | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 |
| Due To Other Funds | 0 | 0 | 0 |
| Due To Other Governments | 0 | 0 | 0 |
| Due To Component Units | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 |
| TOTAL LIABILITIES | <u>3,278</u> | <u>0</u> | <u>0</u> |
| FUND EQUITY: | | | |
| Reserved For Encumbrances | 0 | 0 | 0 |
| Reserved For Supplies Inventory | 0 | 0 | 0 |
| Reserved For Prepayments | 0 | 0 | 0 |
| Unreserved: | | | |
| Undesignated: | 61,536 | 650 | 0 |
| TOTAL FUND EQUITY | <u>61,536</u> | <u>650</u> | <u>0</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$64,814</u> | <u>\$650</u> | <u>\$0</u> |

CONTINUED

| <u>PASS-TEACHER</u> | <u>PRISON/JAIL DIVERSION</u> | <u>OHIO LAW BLOCK GRANT</u> | <u>COMPUTER LEGAL RESEARCH SERVICE</u> | <u>DARE COMMUNITY EDUCATION</u> |
|---------------------|------------------------------|-----------------------------|--|---------------------------------|
| \$44 | \$94,751 | \$0 | \$5,599 | \$9,980 |
| 0 | 0 | 0 | 0 | 0 |
| 31 | 68,072 | 0 | 4,023 | 7,170 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 16,500 | 0 | 0 | 5,700 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>75</u> | <u>179,323</u> | <u>0</u> | <u>9,622</u> | <u>22,850</u> |
| 0 | 0 | 0 | 0 | 3,277 |
| 0 | 1,694 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 1,085 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>2,779</u> | <u>0</u> | <u>0</u> | <u>3,277</u> |
| 0 | 0 | 0 | 0 | 1,671 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>75</u> | <u>176,544</u> | <u>0</u> | <u>9,622</u> | <u>17,902</u> |
| <u>75</u> | <u>176,544</u> | <u>0</u> | <u>9,622</u> | <u>19,573</u> |
| <u>\$75</u> | <u>\$179,323</u> | <u>\$0</u> | <u>\$9,622</u> | <u>\$22,850</u> |

CONTINUED

UNION COUNTY, OHIO
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2000

| | <u>MEMORIAL FOUNTAIN TRUST</u> | <u>CONVENTION & TOURIST BUREAU</u> | <u>SHERIFF POLICING ROTARY</u> |
|---|------------------------------------|--|--|
| ASSETS: | | | |
| Equity In Pooled Cash and | | | |
| Cash Equivalents | \$0 | \$37,671 | \$11,920 |
| Cash In Segregated Accounts | 0 | 0 | 0 |
| Investments | 0 | 27,064 | 8,563 |
| Receivables (net of allowance for uncollectibles) | | | |
| Sales Taxes | 0 | 0 | 0 |
| Real and other taxes | 0 | 0 | 0 |
| Accounts | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 |
| Loans | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 |
| Due From Other Governments | 0 | 0 | 0 |
| Materials & Supplies Inventory | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 |
| TOTAL ASSETS | <u>0</u> | <u>64,735</u> | <u>20,483</u> |
| LIABILITIES: | | | |
| Accounts Payable | 0 | 0 | 0 |
| Accrued Wages & Benefits Payable | 0 | 0 | 1,112 |
| Compensated Absences Payable | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 |
| Due To Other Funds | 0 | 0 | 0 |
| Due To Other Governments | 0 | 0 | 808 |
| Due To Component Units | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 |
| TOTAL LIABILITIES | <u>0</u> | <u>0</u> | <u>1,920</u> |
| FUND EQUITY: | | | |
| Reserved For Encumbrances | 0 | 0 | 0 |
| Reserved For Supplies Inventory | 0 | 0 | 0 |
| Reserved For Prepayments | 0 | 0 | 0 |
| Unreserved: | | | |
| Undesignated: | 0 | 64,735 | 18,563 |
| TOTAL FUND EQUITY | <u>0</u> | <u>64,735</u> | <u>18,563</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$0</u> | <u>\$64,735</u> | <u>\$20,483</u> |

CONTINUED

| <u>FAMILY & CHILDREN FIRST COUNCIL</u> | <u>COURT SECURITY GRANT</u> | <u>GRANT MEDIATION</u> | <u>VOCA GRANT</u> | <u>VAWA GRANT</u> |
|--|-------------------------------------|----------------------------|-----------------------|-----------------------|
| \$34,150 | \$13,073 | \$8,766 | \$14,669 | \$2,351 |
| 0 | 0 | 0 | 0 | 0 |
| 24,534 | 9,392 | 6,297 | 10,539 | 1,689 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 14,100 | 0 | 15,000 | 5,500 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>72,784</u> | <u>22,465</u> | <u>30,063</u> | <u>30,708</u> | <u>4,040</u> |
| 3,300 | 0 | 0 | 0 | 0 |
| 2,193 | 0 | 4,088 | 4,643 | 599 |
| 0 | 0 | 1,339 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 1,411 | 0 | 2,788 | 3,184 | 323 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>6,904</u> | <u>0</u> | <u>8,215</u> | <u>7,827</u> | <u>922</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>65,880</u> | <u>22,465</u> | <u>21,848</u> | <u>22,881</u> | <u>3,118</u> |
| <u>65,880</u> | <u>22,465</u> | <u>21,848</u> | <u>22,881</u> | <u>3,118</u> |
| <u>\$72,784</u> | <u>\$22,465</u> | <u>\$30,063</u> | <u>\$30,708</u> | <u>\$4,040</u> |

CONTINUED

UNION COUNTY, OHIO
ALL SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2000

| | <u>CSEA IV-D GRANT</u> | <u>CO-ORDINATION TRANSPORTATION</u> | <u>DISPUTE RESOLUTION</u> |
|---|----------------------------|---|-------------------------------|
| ASSETS: | | | |
| Equity In Pooled Cash and | | | |
| Cash Equivalents | \$10,982 | \$33,247 | \$3,095 |
| Cash In Segregated Accounts | 0 | 0 | 0 |
| Investments | 7,890 | 23,886 | 2,223 |
| Receivables (net of allowance for uncollectibles) | 0 | 0 | 0 |
| Sales Taxes | 0 | 0 | 0 |
| Real and other taxes | 0 | 0 | 0 |
| Accounts | 0 | 3,300 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 30 |
| Loans | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 |
| Due From Other Governments | 0 | 0 | 0 |
| Materials & Supplies Inventory | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 |
| TOTAL ASSETS | <u>18,872</u> | <u>60,433</u> | <u>5,348</u> |
| | | | |
| LIABILITIES: | | | |
| Accounts Payable | 0 | 0 | 0 |
| Accrued Wages & Benefits Payable | 0 | 8,390 | 0 |
| Compensated Absences Payable | 0 | 425 | 0 |
| Retainage Payable | 0 | 0 | 0 |
| Due To Other Funds | 0 | 0 | 0 |
| Due To Other Governments | 0 | 4,430 | 0 |
| Due To Component Units | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 |
| TOTAL LIABILITIES | <u>0</u> | <u>13,245</u> | <u>0</u> |
| | | | |
| FUND EQUITY: | | | |
| Reserved For Encumbrances | 0 | 1,204 | 0 |
| Reserved For Supplies Inventory | 0 | 0 | 0 |
| Reserved For Prepayments | 0 | 0 | 0 |
| Unreserved: | | | |
| Undesignated: | <u>18,872</u> | <u>45,984</u> | <u>5,348</u> |
| TOTAL FUND EQUITY | <u>18,872</u> | <u>47,188</u> | <u>5,348</u> |
| | | | |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$18,872</u> | <u>\$60,433</u> | <u>\$5,348</u> |

CONTINUED

| <u>WELLNESS BLOCK GRANT</u> | <u>VOCA EXPANSION GRANT</u> | <u>TOTAL</u> |
|---------------------------------|-------------------------------------|---------------------|
| \$14,995 | \$4,664 | \$3,760,093 |
| 0 | 0 | 8,009 |
| 10,772 | 3,351 | 2,626,085 |
| 0 | 0 | 0 |
| 0 | 0 | 390,000 |
| 0 | 0 | 3,975,896 |
| 0 | 0 | 1,514,900 |
| 0 | 0 | 29,830 |
| 0 | 0 | 9,130 |
| 0 | 0 | 9,894 |
| 0 | 0 | 0 |
| 0 | 0 | 274,600 |
| 0 | 0 | 22,390 |
| 0 | 0 | 28,125 |
| <u>25,767</u> | <u>8,015</u> | <u>12,648,952</u> |
| 2,206 | 0 | 369,566 |
| 0 | 0 | 364,608 |
| 0 | 0 | 21,210 |
| 0 | 0 | 0 |
| 0 | 0 | 974,816 |
| 0 | 0 | 198,292 |
| 0 | 0 | 0 |
| 0 | 0 | 4,365,896 |
| <u>2,206</u> | <u>0</u> | <u>6,294,388</u> |
| 4,141 | 0 | 533,053 |
| 0 | 0 | 22,390 |
| 0 | 0 | 28,125 |
| <u>19,420</u> | <u>8,015</u> | <u>5,770,996</u> |
| <u>23,561</u> | <u>8,015</u> | <u>6,354,564</u> |
| <u>\$25,767</u> | <u>\$8,015</u> | <u>\$12,648,952</u> |

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES / EQUITY
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2000

| | <u>REAL ESTATE ASSESSMENT</u> | <u>ADAMH</u> | <u>MRDD</u> |
|---|-----------------------------------|------------------|--------------------|
| REVENUES: | | | |
| Charges For Services | \$347,866 | \$23,263 | \$0 |
| Property Taxes | 0 | 393,733 | 3,550,564 |
| Intergovernmental | 0 | 1,422,822 | 745,474 |
| Fines & Forfeitures | 200 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Licenses & Permits | 5,762 | 0 | 0 |
| Investment Income | 0 | 0 | 0 |
| Other | 0 | 28,372 | 126,056 |
| Total Revenues | <u>353,828</u> | <u>1,868,190</u> | <u>4,422,094</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative & Executive | 604,157 | 0 | 0 |
| Judicial | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 |
| Health | 0 | 1,718,799 | 0 |
| Human Services | 0 | 0 | 4,547,208 |
| Capital Outlay | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Employee Fringe Benefits | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Total expenditures | <u>604,157</u> | <u>1,718,799</u> | <u>4,547,208</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (250,329) | 149,391 | (125,114) |
| OTHER FINANCING SOURCES (USES): | | | |
| Sale of Fixed Assets | 0 | 0 | 0 |
| Inception of Proceeds of Capital Lease | 0 | 0 | 0 |
| Other Financing Sources (Uses) | 0 | 0 | 1,786 |
| Advances In | 0 | 0 | 0 |
| Operating Transfers In | 0 | 0 | 25,191 |
| Operating Transfers Out | 0 | (26,000) | (165,000) |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>(26,000)</u> | <u>(138,023)</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | (250,329) | 123,391 | (263,137) |
| Fund Balance at January 1 | 436,370 | 482,061 | 2,967,491 |
| Increase (decrease) in reserve for inventory | 0 | (53) | (232) |
| TOTAL FUND EQUITY AT DECEMBER 31, 2000 | <u>\$186,041</u> | <u>\$605,399</u> | <u>\$2,704,122</u> |

CONTINUED

| <u>MOTOR VEHICLE/GAS TAX</u> | <u>PUBLIC ASSISTANCE</u> | <u>DOG/KENNEL</u> | <u>PROBATE COURT CONDUCT BUSINESS</u> | <u>SHERIFF COMMISSARY</u> |
|--------------------------------------|------------------------------|-------------------|---|-------------------------------|
| \$1,876,984 | \$1,700 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 |
| 3,658,288 | 2,560,010 | 0 | 0 | 0 |
| 0 | 0 | 3,148 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 50,213 | 285 | 0 |
| 62,742 | 0 | 0 | 0 | 0 |
| <u>602,069</u> | <u>97,326</u> | <u>64</u> | <u>0</u> | <u>5,421</u> |
| <u>6,200,083</u> | <u>2,659,036</u> | <u>53,425</u> | <u>285</u> | <u>5,421</u> |

| | | | | |
|------------------|------------------|---------------|--------------|--------------|
| 365,851 | 1,553,938 | 0 | 0 | 0 |
| 0 | 0 | 0 | 1,774 | 0 |
| 0 | 0 | 0 | 0 | 2,814 |
| 6,080,990 | 0 | 0 | 0 | 0 |
| 0 | 0 | 52,725 | 0 | 0 |
| 0 | 1,525,079 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>6,446,841</u> | <u>3,079,017</u> | <u>52,725</u> | <u>1,774</u> | <u>2,814</u> |

(246,758) (419,981) 700 (1,489) 2,607

| | | | | |
|-----------------|----------------|----------|----------|----------|
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 454,488 | 485,373 | 0 | 0 | 0 |
| <u>(73,911)</u> | <u>(8,720)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>380,577</u> | <u>476,653</u> | <u>0</u> | <u>0</u> | <u>0</u> |

| | | | | |
|------------------|------------------|-----------------|--------------|----------------|
| 133,819 | 56,672 | 700 | (1,489) | 2,607 |
| 491,380 | 196,300 | 9,686 | 2,092 | 1,082 |
| <u>0</u> | <u>(3,420)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$625,199</u> | <u>\$249,552</u> | <u>\$10,386</u> | <u>\$603</u> | <u>\$3,689</u> |

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES / EQUITY
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2000
CONTINUED

| | <u>YOUTH SERVICES SUBSIDY GRANT</u> | <u>ROAD & BRIDGE</u> | <u>CHILD SUPPORT ENFORCEMENT AGENCY</u> |
|---|---|------------------------------|---|
| REVENUES: | | | |
| Charges For Services | \$0 | \$0 | \$97,455 |
| Property Taxes | 0 | 0 | 0 |
| Intergovernmental | 63,880 | 0 | 701,617 |
| Fines & Forfeitures | 0 | 51,369 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 0 |
| Other | 12 | 1,504 | 2,964 |
| Total Revenues | <u>63,892</u> | <u>52,873</u> | <u>802,036</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative & Executive | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 |
| Public Safety | 60,521 | 8,010 | 0 |
| Public Works | 0 | 65,861 | 0 |
| Health | 0 | 0 | 0 |
| Human Services | 0 | 0 | 594,572 |
| Capital Outlay | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Employee Fringe Benefits | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Total expenditures | <u>60,521</u> | <u>73,871</u> | <u>594,572</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 3,371 | (20,998) | 207,464 |
| OTHER FINANCING SOURCES (USES): | | | |
| Sale of Fixed Assets | 0 | 0 | 0 |
| Inception of Proceeds of Capital Lease | 0 | 0 | 0 |
| Other Financing Sources (Uses) | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 |
| Operating Transfers In | 0 | 0 | 2,719 |
| Operating Transfers Out | 0 | 0 | (70,647) |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>(67,928)</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | 3,371 | (20,998) | 139,536 |
| Fund Balance at January 1 | 47,487 | 34,866 | 31,197 |
| Increase (decrease) in reserve for inventory | 0 | 0 | 0 |
| TOTAL FUND EQUITY AT DECEMBER 31, 2000 | <u>\$50,858</u> | <u>\$13,868</u> | <u>\$170,733</u> |

CONTINUED

| <u>DRUG LAW ENFORCEMENT</u> | <u>OHIO CHILDREN TRUST</u> | <u>CHILDRENS SERVICES</u> | <u>REVOLVING LOAN</u> | <u>911 EMERGENCY</u> |
|-----------------------------|----------------------------|---------------------------|-----------------------|----------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 392,776 |
| 0 | 7,650 | 876,834 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 3,123 | 0 |
| 0 | 0 | 23,885 | 519 | 382 |
| <u>0</u> | <u>7,650</u> | <u>900,719</u> | <u>3,642</u> | <u>393,158</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 366,620 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 36 | 864,738 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 2,443 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>2,443</u> | <u>36</u> | <u>864,738</u> | <u>0</u> | <u>366,620</u> |
| (2,443) | 7,614 | 35,981 | 3,642 | 26,538 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 1,085 | 0 | 0 |
| 0 | 0 | (65,964) | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>(64,879)</u> | <u>0</u> | <u>0</u> |
| (2,443) | 7,614 | (28,898) | 3,642 | 26,538 |
| 10,452 | 2,270 | 119,120 | 73,983 | 252,715 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$8,009</u> | <u>\$9,884</u> | <u>\$90,222</u> | <u>\$77,625</u> | <u>\$279,253</u> |

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES / EQUITY
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2000
CONTINUED

| | <u>UNION RECYCLING</u> | <u>DELINQUENT REAL ESTATE TAX COLLECTION</u> | <u>TREASURER PREPAID INTEREST</u> |
|---|----------------------------|--|---|
| REVENUES: | | | |
| Charges For Services | \$0 | \$72,911 | \$0 |
| Property Taxes | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 12,446 |
| Other | 0 | 20 | 0 |
| Total Revenues | <u>0</u> | <u>72,931</u> | <u>12,446</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative & Executive | 0 | 105,792 | 429 |
| Judicial | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 |
| Public Works | 20,000 | 0 | 0 |
| Health | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Employee Fringe Benefits | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Total expenditures | <u>20,000</u> | <u>105,792</u> | <u>429</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (20,000) | (32,861) | 12,017 |
| OTHER FINANCING SOURCES (USES): | | | |
| Sale of Fixed Assets | 0 | 0 | 0 |
| Inception of Proceeds of Capital Lease | 0 | 0 | 0 |
| Other Financing Sources (Uses) | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 |
| Operating Transfers In | 0 | 0 | 0 |
| Operating Transfers Out | 0 | (1,000) | (4,100) |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>(1,000)</u> | <u>(4,100)</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | (20,000) | (33,861) | 7,917 |
| Fund Balance at January 1 | 30,000 | 134,915 | 30,438 |
| Increase (decrease) in reserve for inventory | 0 | 0 | 0 |
| TOTAL FUND EQUITY AT DECEMBER 31, 2000 | <u>\$10,000</u> | <u>\$101,054</u> | <u>\$38,355</u> |

CONTINUED

| <u>SUPPORTING HOUSING GRANT</u> | <u>LOCAL EMERGENCY PLANNING</u> | <u>INDIGENT GUARDIANSHIP</u> | <u>DUI</u> | <u>FORFEITURES</u> |
|---|---|----------------------------------|-----------------|--------------------|
| \$0 | \$0 | \$4,440 | \$835 | \$0 |
| 0 | 0 | 0 | 0 | 0 |
| 118,670 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 1,728 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 1 | 1 | 0 |
| <u>118,670</u> | <u>0</u> | <u>4,441</u> | <u>2,564</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 4,505 | 47 | 0 |
| 0 | 0 | 0 | 311 | 1,306 |
| 0 | 0 | 0 | 0 | 0 |
| 117,659 | 0 | 0 | 0 | 0 |
| 0 | 165 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>117,659</u> | <u>165</u> | <u>4,505</u> | <u>358</u> | <u>1,306</u> |
| 1,011 | (165) | (64) | 2,206 | (1,306) |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 26,000 | 0 | 0 | 0 | 1,306 |
| 0 | 0 | 0 | 0 | 0 |
| <u>26,000</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,306</u> |
| 27,011 | (165) | (64) | 2,206 | 0 |
| 12,937 | 37,546 | 869 | 14,101 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$39,948</u> | <u>\$37,381</u> | <u>\$805</u> | <u>\$16,307</u> | <u>\$0</u> |

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES / EQUITY
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2000
CONTINUED

| | <u>DITCH MAINTENANCE</u> | <u>PROBATE/JUV COURT COMPUTER</u> | <u>PROBATE/JUV COURT COMPUTER RESEARCH</u> |
|---|------------------------------|---|--|
| REVENUES: | | | |
| Charges For Services | \$0 | \$10,537 | \$2,504 |
| Property Taxes | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 |
| Special Assessments | 26,128 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Total Revenues | <u>26,128</u> | <u>10,537</u> | <u>2,504</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative & Executive | 0 | 0 | 0 |
| Judicial | 0 | 15,249 | 0 |
| Public Safety | 0 | 0 | 0 |
| Public Works | 23,278 | 0 | 0 |
| Health | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Employee Fringe Benefits | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Total expenditures | <u>23,278</u> | <u>15,249</u> | <u>0</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 2,850 | (4,712) | 2,504 |
| OTHER FINANCING SOURCES (USES): | | | |
| Sale of Fixed Assets | 0 | 0 | 0 |
| Inception of Proceeds of Capital Lease | 0 | 0 | 0 |
| Other Financing Sources (Uses) | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 |
| Operating Transfers In | 0 | 0 | 0 |
| Operating Transfers Out | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | 2,850 | (4,712) | 2,504 |
| Fund Balance at January 1 | 129,947 | 9,444 | 12,932 |
| Increase (decrease) in reserve for inventory | 0 | 0 | 0 |
| TOTAL FUND EQUITY AT DECEMBER 31, 2000 | <u>\$132,797</u> | <u>\$4,732</u> | <u>\$15,436</u> |

CONTINUED

| <u>CERTIFICATE TITLE ADMIN</u> | <u>PRESCHOOL GRANT</u> | <u>ADULT BASIC LITERACY GRANT</u> | <u>COMMUNITY SUPPORT SERVICES</u> | <u>CLERK OF COURTS COMPUTER</u> |
|------------------------------------|----------------------------|---|---|---|
| \$168,131 | \$0 | \$36,279 | \$37,695 | \$9,740 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 19,864 | 44,552 | 133,295 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 3,065 | 0 | 9,015 | 0 | 0 |
| <u>171,196</u> | <u>19,864</u> | <u>89,846</u> | <u>170,990</u> | <u>9,740</u> |
| 0 | 0 | 0 | 0 | 0 |
| 156,346 | 0 | 0 | 0 | 9,332 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 19,791 | 0 | 137,607 | 0 |
| 0 | 0 | 87,041 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>156,346</u> | <u>19,791</u> | <u>87,041</u> | <u>137,607</u> | <u>9,332</u> |
| 14,850 | 73 | 2,805 | 33,383 | 408 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| (4,621) | 0 | 0 | 0 | 0 |
| <u>(4,621)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 10,229 | 73 | 2,805 | 33,383 | 408 |
| 57,619 | 33,671 | 34,727 | 72,337 | 36,580 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$67,848</u> | <u>\$33,744</u> | <u>\$37,532</u> | <u>\$105,720</u> | <u>\$36,988</u> |

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES / EQUITY
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2000
CONTINUED

| | <u>FELONY DELINQ CARE/CUSTODY</u> | <u>JUVENILE COURT INDIGENT DRIVERS ALCOHOL</u> | <u>D.A.R.E.</u> |
|---|---------------------------------------|--|-----------------|
| REVENUES: | | | |
| Charges For Services | \$0 | \$0 | \$0 |
| Property Taxes | 0 | 0 | 0 |
| Intergovernmental | 18,631 | 0 | 1,381 |
| Fines & Forfeitures | 0 | 162 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Total Revenues | <u>18,631</u> | <u>162</u> | <u>1,381</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative & Executive | 0 | 0 | 0 |
| Judicial | 18,652 | 0 | 0 |
| Public Safety | 1,667 | 0 | 0 |
| Public Works | 0 | 0 | 0 |
| Health | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Employee Fringe Benefits | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Total expenditures | <u>20,319</u> | <u>0</u> | <u>0</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (1,688) | 162 | 1,381 |
| OTHER FINANCING SOURCES (USES): | | | |
| Sale of Fixed Assets | 0 | 0 | 0 |
| Inception of Proceeds of Capital Lease | 0 | 0 | 0 |
| Other Financing Sources (Uses) | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 |
| Operating Transfers In | 0 | 0 | 1,381 |
| Operating Transfers Out | 0 | 0 | (22,291) |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>(20,910)</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | (1,688) | 162 | (19,529) |
| Fund Balance at January 1 | 63,224 | 488 | 19,529 |
| Increase (decrease) in reserve for inventory | 0 | 0 | 0 |
| TOTAL FUND EQUITY AT DECEMBER 31, 2000 | <u>\$61,536</u> | <u>\$650</u> | <u>\$0</u> |

CONTINUED

| <u>PASS-TEACHER</u> | <u>PRISON/JAIL DIVERSION</u> | <u>OHIO LAW BLOCK GRANT</u> | <u>COMPUTER LEGAL RESEARCH SERVICE</u> | <u>DARE COMMUNITY EDUCATION</u> |
|---------------------|------------------------------|-----------------------------|--|---------------------------------|
| \$0 | \$0 | \$0 | \$1,780 | \$0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 141,278 | 0 | 0 | 17,624 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 36 | 0 | 0 |
| <u>0</u> | <u>14</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>141,292</u> | <u>36</u> | <u>1,780</u> | <u>17,624</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 39,575 | 0 | 0 | 28,690 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>39,575</u> | <u>0</u> | <u>0</u> | <u>28,690</u> |
| 0 | 101,717 | 36 | 1,780 | (11,066) |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 18,632 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 594 |
| <u>0</u> | <u>0</u> | <u>(10,199)</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>(10,199)</u> | <u>0</u> | <u>19,226</u> |
| 0 | 101,717 | (10,163) | 1,780 | 8,160 |
| 75 | 74,827 | 10,163 | 7,842 | 11,413 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$75</u> | <u>\$176,544</u> | <u>\$0</u> | <u>\$9,622</u> | <u>\$19,573</u> |

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES / EQUITY
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2000
CONTINUED

| | <u>MEMORIAL FOUNTAIN TRUST</u> | <u>CONVENTION & TOURIST BUREAU</u> | <u>SHERIFF POLICING ROTARY</u> |
|---|------------------------------------|--|--|
| REVENUES: | | | |
| Charges For Services | \$57 | \$0 | \$21,317 |
| Property Taxes | 0 | 0 | 0 |
| Intergovernmental | 0 | 55,445 | 25,581 |
| Fines & Forfeitures | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 0 |
| Other | 0 | 0 | 3,019 |
| Total Revenues | <u>57</u> | <u>55,445</u> | <u>49,917</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative & Executive | 6,485 | 0 | 0 |
| Judicial | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 49,868 |
| Public Works | 0 | 0 | 0 |
| Health | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Employee Fringe Benefits | 0 | 0 | 0 |
| Other | 0 | 70,500 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Total expenditures | <u>6,485</u> | <u>70,500</u> | <u>49,868</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (6,428) | (15,055) | 49 |
| OTHER FINANCING SOURCES (USES): | | | |
| Sale of Fixed Assets | 0 | 0 | 0 |
| Inception of Proceeds of Capital Lease | 0 | 0 | 0 |
| Other Financing Sources (Uses) | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 |
| Operating Transfers In | 0 | 0 | 10,199 |
| Operating Transfers Out | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>10,199</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | (6,428) | (15,055) | 10,248 |
| Fund Balance at January 1 | 6,428 | 79,790 | 8,315 |
| Increase (decrease) in reserve for inventory | 0 | 0 | 0 |
| TOTAL FUND EQUITY AT DECEMBER 31, 2000 | <u>\$0</u> | <u>\$64,735</u> | <u>\$18,563</u> |

CONTINUED

| <u>FAMILY & CHILDREN FIRST COUNCIL</u> | <u>COURT SECURITY GRANT</u> | <u>GRANT MEDIATION</u> | <u>VOCA GRANT</u> | <u>VAWA GRANT</u> |
|--|-------------------------------------|----------------------------|-----------------------|-----------------------|
| \$0 | \$0 | \$8 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 |
| 71,150 | 0 | 104,297 | 111,053 | 29,013 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 2,164 | 0 | 0 | 4 | 501 |
| <u>73,314</u> | <u>0</u> | <u>104,305</u> | <u>111,057</u> | <u>29,514</u> |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 33,785 | 93,765 | 0 | 0 |
| 0 | 0 | 0 | 100,763 | 29,483 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 72,394 | 0 | 0 | 2,979 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>72,394</u> | <u>33,785</u> | <u>93,765</u> | <u>103,742</u> | <u>29,483</u> |
| 920 | (33,785) | 10,540 | 7,315 | 31 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 2,964 | 0 | 20,000 | 0 | 0 |
| (65,482) | 0 | (489) | 0 | 0 |
| <u>(62,518)</u> | <u>0</u> | <u>19,511</u> | <u>0</u> | <u>0</u> |
| (61,598) | (33,785) | 30,051 | 7,315 | 31 |
| 127,478 | 56,250 | (8,203) | 15,566 | 3,087 |
| 0 | 0 | 0 | 0 | 0 |
| <u>\$65,880</u> | <u>\$22,465</u> | <u>\$21,848</u> | <u>\$22,881</u> | <u>\$3,118</u> |

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UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES / EQUITY
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2000
CONTINUED

| | <u>CSEA IV-D GRANT</u> | <u>CO-ORDINATION TRANSPORTATION</u> | <u>DISPUTE RESOLUTION</u> |
|---|----------------------------|---|-------------------------------|
| REVENUES: | | | |
| Charges For Services | \$0 | \$9 | \$5,230 |
| Property Taxes | 0 | 0 | 0 |
| Intergovernmental | 15,253 | 78,471 | 0 |
| Fines & Forfeitures | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Licenses & Permits | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 118 |
| Other | 0 | 65,086 | 0 |
| Total Revenues | <u>15,253</u> | <u>143,566</u> | <u>5,348</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative & Executive | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 |
| Health | 0 | 0 | 0 |
| Human Services | 0 | 126,999 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 |
| Employee Fringe Benefits | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Total expenditures | <u>0</u> | <u>126,999</u> | <u>0</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 15,253 | 16,567 | 5,348 |
| OTHER FINANCING SOURCES (USES): | | | |
| Sale of Fixed Assets | 0 | 0 | 0 |
| Inception of Proceeds of Capital Lease | 0 | 0 | 0 |
| Other Financing Sources (Uses) | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 |
| Operating Transfers In | 0 | 37,144 | 0 |
| Operating Transfers Out | 0 | (652) | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>36,492</u> | <u>0</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | 15,253 | 53,059 | 5,348 |
| Fund Balance at January 1 | 3,619 | (5,871) | 0 |
| Increase (decrease) in reserve for inventory | 0 | 0 | 0 |
| TOTAL FUND EQUITY AT DECEMBER 31, 2000 | <u>\$18,872</u> | <u>\$47,188</u> | <u>\$5,348</u> |

CONTINUED

| <u>WELLNESS BLOCK GRANT</u> | <u>VOCA EXPANSION GRANT</u> | <u>TOTAL</u> |
|---------------------------------|-------------------------------------|--------------------|
| \$0 | \$0 | \$2,718,741 |
| 0 | 0 | 4,337,073 |
| 44,758 | 8,015 | 11,074,906 |
| 0 | 0 | 56,607 |
| 0 | 0 | 26,128 |
| 0 | 0 | 56,260 |
| 0 | 0 | 78,465 |
| <u>110</u> | <u>0</u> | <u>971,574</u> |
| <u>44,868</u> | <u>8,015</u> | <u>19,319,754</u> |
| 0 | 0 | 2,636,652 |
| 0 | 0 | 333,455 |
| 0 | 0 | 689,628 |
| 0 | 0 | 6,190,129 |
| 86,789 | 0 | 2,133,370 |
| 0 | 0 | 7,821,211 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 72,943 |
| 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> |
| <u>86,789</u> | <u>0</u> | <u>19,877,388</u> |
| (41,921) | 8,015 | (557,634) |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 20,418 |
| 0 | 0 | 0 |
| 65,482 | 0 | 1,133,926 |
| <u>0</u> | <u>0</u> | <u>(519,076)</u> |
| <u>65,482</u> | <u>0</u> | <u>635,268</u> |
| 23,561 | 8,015 | 77,634 |
| 0 | 0 | 6,280,635 |
| <u>0</u> | <u>0</u> | <u>(3,705)</u> |
| <u>\$23,561</u> | <u>\$8,015</u> | <u>\$6,354,564</u> |

UNION COUNTY, OHIO

REAL ESTATE ASSESSMENT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$426,000 | \$347,866 | (\$78,134) |
| Licenses and Permits | 6,250 | 5,762 | (488) |
| Fines and Forfeitures | 0 | 200 | 200 |
| Total Revenues | <u>432,250</u> | <u>353,828</u> | <u>(78,422)</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| General Government: | | | |
| <i>Legislative and Executive</i> | | | |
| Personal Services | 178,000 | 152,014 | 25,986 |
| Contractual Services | 527,716 | 482,157 | 45,559 |
| Materials/Supplies | 6,651 | 2,430 | 4,221 |
| Other | 27,000 | 16,530 | 10,470 |
| Fringe Benefits | 57,260 | 31,119 | 26,141 |
| <i>Total legislative and executive</i> | <u>796,627</u> | <u>684,250</u> | <u>112,377</u> |
| Total expenditures | 796,627 | 684,250 | 112,377 |
| Excess of Revenues Over (Under) Expenditures | (364,377) | (330,422) | 33,955 |
| Fund Balance, January 1 | 226,862 | 226,862 | 0 |
| Prior year encumbrances appropriated | 226,028 | 226,028 | 0 |
| Fund Balance, December 31 | <u><u>\$88,513</u></u> | <u><u>\$122,468</u></u> | <u><u>\$33,955</u></u> |

UNION COUNTY, OHIO

ADAMH

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------|--|
| <u>REVENUES:</u> | | | |
| Taxes | \$362,000 | \$393,733 | \$31,733 |
| Charges for Services | 25,000 | 23,263 | (1,737) |
| Intergovernmental | 1,645,200 | 1,432,822 | (212,378) |
| Other | 150,000 | 28,372 | (121,628) |
| Total Revenues | 2,182,200 | 1,878,190 | (304,010) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Health | | | |
| Personal Services | 190,500 | 156,207 | 34,293 |
| Contractual Services | 1,959,500 | 1,440,939 | 518,561 |
| Materials/Supplies | 9,000 | 6,032 | 2,968 |
| Capital Outlay | 20,500 | 6,636 | 13,864 |
| Other | 87,000 | 17,118 | 69,882 |
| Principal | 62,000 | 58,278 | 3,722 |
| Interest | 18,000 | 15,008 | 2,992 |
| Fringe Benefits | 52,700 | 32,431 | 20,269 |
| <i>Total health</i> | 2,399,200 | 1,732,649 | 666,551 |
| Total expenditures | 2,399,200 | 1,732,649 | 666,551 |
| Excess of Revenues Over (Under) Expenditures | (217,000) | 145,541 | 362,541 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - Out | (55,000) | (26,000) | 29,000 |
| Total Other Sources (Uses) | (55,000) | (26,000) | 29,000 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (272,000) | 119,541 | 391,541 |
| Fund Balance, January 1 | 508,638 | 508,638 | 0 |
| Prior year encumbrances appropriated | 500 | 500 | 0 |
| Fund Balance, December 31 | \$237,138 | \$628,679 | \$391,541 |

UNION COUNTY, OHIO

MRDD

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|--------------------|--|
| <u>REVENUES:</u> | | | |
| Taxes | \$3,300,000 | \$3,550,564 | \$250,564 |
| Intergovernmental | 619,354 | 735,774 | 116,420 |
| Other | 114,300 | 126,056 | 11,756 |
| Total Revenues | 4,033,654 | 4,412,394 | 378,740 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 2,055,057 | 1,976,977 | 78,080 |
| Contractual Services | 2,330,731 | 2,213,700 | 117,031 |
| Materials/Supplies | 95,281 | 55,586 | 39,695 |
| Capital Outlay | 52,832 | 44,513 | 8,319 |
| Other | 2,206,819 | 82,380 | 2,124,439 |
| Fringe Benefits | 404,588 | 321,020 | 83,568 |
| <i>Total human services</i> | 7,145,308 | 4,694,176 | 2,451,132 |
| Total expenditures | 7,145,308 | 4,694,176 | 2,451,132 |
| Excess of Revenues Over (Under) Expenditures | (3,111,654) | (281,782) | 2,829,872 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 40,000 | 25,191 | (14,809) |
| Transfers - Out | (165,000) | (165,000) | 0 |
| Other sources (uses) | 700 | 1,786 | 1,086 |
| Total Other Sources (Uses) | (124,300) | (138,023) | (13,723) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (3,235,954) | (419,805) | 2,816,149 |
| Fund Balance, January 1 | 3,228,226 | 3,228,226 | 0 |
| Prior year encumbrances appropriated | 19,747 | 19,747 | 0 |
| Fund Balance, December 31 | \$12,019 | \$2,828,168 | \$2,816,149 |

UNION COUNTY, OHIO
MOTOR VEHICLE AND GASOLINE TAX
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$285,000 | \$408,084 | \$123,084 |
| Intergovernmental | 3,915,000 | 3,725,388 | (189,612) |
| Investment Income | 35,000 | 61,062 | 26,062 |
| Other | 1,938,040 | 602,069 | (1,335,971) |
| Total Revenues | 6,173,040 | 4,796,603 | (1,376,437) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| General Government: | | | |
| <i>Legislative and Executive</i> | | | |
| Personal Services | 261,089 | 250,424 | 10,665 |
| Contractual Services | 13,718 | 11,249 | 2,469 |
| Materials/Supplies | 32,570 | 20,489 | 12,081 |
| Capital Outlay | 22,783 | 19,346 | 3,437 |
| Other | 25,365 | 19,777 | 5,588 |
| Fringe Benefits | 65,355 | 44,361 | 20,994 |
| <i>Total legislative and executive</i> | 420,880 | 365,646 | 55,234 |
| Public Works | | | |
| Personal Services | 890,000 | 847,339 | 42,661 |
| Contractual Services | 4,370,661 | 4,344,371 | 26,290 |
| Materials/Supplies | 1,017,627 | 953,866 | 63,761 |
| Capital Outlay | 359,365 | 358,363 | 1,002 |
| Other | 6,099 | 3,709 | 2,390 |
| Fringe Benefits | 227,351 | 176,313 | 51,038 |
| <i>Total public works</i> | 6,871,103 | 6,683,961 | 187,142 |
| Total expenditures | 7,291,983 | 7,049,607 | 242,376 |
| Excess of Revenues Over (Under) Expenditures | (1,118,943) | (2,253,004) | (1,134,061) |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Advances - In | 0 | 755,782 | 755,782 |
| Advances - Out | 0 | (867,265) | (867,265) |
| Transfers - In | 0 | 454,488 | 454,488 |
| Transfers - Out | (73,911) | (73,911) | 0 |
| Total Other Sources (Uses) | (73,911) | 269,094 | 343,005 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (1,192,854) | (1,983,910) | (791,056) |
| Fund Balance, January 1 | 1,711,520 | 1,711,520 | 0 |
| Prior year encumbrances appropriated | 280,131 | 280,131 | 0 |
| Fund Balance, December 31 | <u>\$798,797</u> | <u>\$7,741</u> | <u>(\$791,056)</u> |

UNION COUNTY, OHIO

PUBLIC ASSISTANCE

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$2,327,771 | \$2,560,010 | \$232,239 |
| Other | 490,639 | 136,843 | (353,796) |
| Total Revenues | 2,818,410 | 2,696,853 | (121,557) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| General Government: | | | |
| <i>Legislative and Executive</i> | | | |
| Personal Services | 660,648 | 651,089 | 9,559 |
| Contractual Services | 603,557 | 579,904 | 23,653 |
| Materials/Supplies | 43,238 | 43,086 | 152 |
| Capital Outlay | 8,481 | 8,461 | 20 |
| Other | 125,988 | 121,333 | 4,655 |
| Fringe Benefits | 164,591 | 152,888 | 11,703 |
| <i>Total legislative and executive</i> | 1,606,503 | 1,556,761 | 49,742 |
| <i>Human Services</i> | | | |
| Personal Services | 627,679 | 618,145 | 9,534 |
| Contractual Services | 662,935 | 646,986 | 15,949 |
| Materials/Supplies | 7,748 | 7,656 | 92 |
| Other | 88,994 | 86,716 | 2,278 |
| Fringe Benefits | 145,259 | 131,734 | 13,525 |
| <i>Total human services</i> | 1,532,615 | 1,491,237 | 41,378 |
| Total expenditures | 3,139,118 | 3,047,998 | 91,120 |
| Excess of Revenues Over (Under) Expenditures | (320,708) | (351,145) | (30,437) |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 617,131 | 485,373 | (131,758) |
| Transfers - Out | (47,435) | (8,720) | 38,715 |
| Total Other Sources (Uses) | 569,696 | 476,653 | (93,043) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | 248,988 | 125,508 | (123,480) |
| Fund Balance, January 1 | 296,620 | 296,620 | 0 |
| Prior year encumbrances appropriated | 3,209 | 3,209 | 0 |
| Fund Balance, December 31 | \$548,817 | \$425,337 | (\$123,480) |

UNION COUNTY, OHIO

DOG AND KENNEL

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------|--|
| <u>REVENUES:</u> | | | |
| Licenses and Permits | \$57,000 | \$51,313 | (\$5,687) |
| Fines and Forfeitures | 1,900 | 3,148 | 1,248 |
| Other | 0 | 64 | 64 |
| Total Revenues | 58,900 | 54,525 | (4,375) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Health | | | |
| Personal Services | 33,760 | 31,629 | 2,131 |
| Contractual Services | 8,713 | 7,632 | 1,081 |
| Materials/Supplies | 4,069 | 3,798 | 271 |
| Other | 1,820 | 1,029 | 791 |
| Fringe Benefits | 11,966 | 9,486 | 2,480 |
| <i>Total health</i> | <i>60,328</i> | <i>53,574</i> | <i>6,754</i> |
| Total expenditures | 60,328 | 53,574 | 6,754 |
| Excess of Revenues Over (Under) Expenditures | (1,428) | 951 | 2,379 |
| Fund Balance, January 1 | 11,273 | 11,273 | 0 |
| Prior year encumbrances appropriated | 431 | 431 | 0 |
| Fund Balance, December 31 | \$10,276 | \$12,655 | \$2,379 |

UNION COUNTY, OHIO
PROBATE COURT CONDUCT BUSINESS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|---------------------|--|
| <u>REVENUES:</u> | | | |
| Licenses and Permits | \$300 | \$285 | (\$15) |
| Total Revenues | <u>300</u> | <u>285</u> | <u>(15)</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| Materials/Supplies | 300 | 0 | 300 |
| Capital Outlay | 2,000 | 1,774 | 226 |
| <i>Total judicial</i> | <u>2,300</u> | <u>1,774</u> | <u>526</u> |
| Total expenditures | 2,300 | 1,774 | 526 |
| Excess of Revenues Over (Under) Expenditures | (2,000) | (1,489) | 511 |
| Fund Balance, January 1 | 2,092 | 2,092 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$92</u></u> | <u><u>\$603</u></u> | <u><u>\$511</u></u> |

UNION COUNTY, OHIO
SHERIFF COMMISSARY

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------------|--|
| <u>REVENUES:</u> | | | |
| Other | \$2,536 | \$5,421 | \$2,885 |
| Total Revenues | <u>2,536</u> | <u>5,421</u> | <u>2,885</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Contractual Services | 800 | 310 | 490 |
| Materials/Supplies | 2,750 | 2,549 | 201 |
| Total public safety | <u>3,550</u> | <u>2,859</u> | <u>691</u> |
| Total expenditures | 3,550 | 2,859 | 691 |
| Excess of Revenues Over (Under) Expenditures | (1,014) | 2,562 | 3,576 |
| Fund Balance, January 1 | 1,082 | 1,082 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$68</u> | <u>\$3,644</u> | <u>\$3,576</u> |

UNION COUNTY, OHIO

ROAD & BRIDGE

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|----------------|--|
| <u>REVENUES:</u> | | | |
| Fines and Forfeitures | \$84,000 | \$51,369 | (\$32,631) |
| Other | 0 | 1,504 | 1,504 |
| Total Revenues | 84,000 | 52,873 | (31,127) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Works | | | |
| Personal Services | 19,605 | 13,361 | 6,244 |
| Contractual Services | 60,480 | 52,366 | 8,114 |
| Materials/Supplies | 18,734 | 10,103 | 8,631 |
| Other | 10,000 | 1,595 | 8,405 |
| Fringe Benefits | 2,700 | 1,995 | 705 |
| <i>Total public works</i> | <i>111,519</i> | <i>79,420</i> | <i>32,099</i> |
| Total expenditures | 111,519 | 79,420 | 32,099 |
| Excess of Revenues Over (Under) Expenditures | (27,519) | (26,547) | 972 |
| Fund Balance, January 1 | 33,162 | 33,162 | 0 |
| Prior year encumbrances appropriated | 2,984 | 2,984 | 0 |
| Fund Balance, December 31 | \$8,627 | \$9,599 | \$972 |

UNION COUNTY, OHIO
YOUTH SERVICES SUBSIDY GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$65,000 | \$63,880 | (\$1,120) |
| Other | 0 | 12 | 12 |
| Total Revenues | 65,000 | 63,892 | (1,108) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 58,000 | 54,218 | 3,782 |
| Fringe Benefits | 8,300 | 6,821 | 1,479 |
| <i>Total public safety</i> | 66,300 | 61,039 | 5,261 |
| Total expenditures | 66,300 | 61,039 | 5,261 |
| Excess of Revenues Over (Under) Expenditures | (1,300) | 2,853 | 4,153 |
| Fund Balance, January 1 | 52,909 | 52,909 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | \$51,609 | \$55,762 | \$4,153 |

UNION COUNTY, OHIO
CHILD SUPPORT ENFORCEMENT AGENCY

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$80,000 | \$96,955 | \$16,955 |
| Intergovernmental | 718,178 | 701,617 | (16,561) |
| Other | 500 | 3,616 | 3,116 |
| Total Revenues | 798,678 | 802,188 | 3,510 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 400,538 | 324,777 | 75,761 |
| Contractual Services | 189,571 | 182,256 | 7,315 |
| Materials/Supplies | 4,732 | 4,660 | 72 |
| Capital Outlay | 6,336 | 3,124 | 3,212 |
| Other | 25,638 | 23,621 | 2,017 |
| Fringe Benefits | 83,933 | 73,528 | 10,405 |
| <i>Total human services</i> | <i>710,748</i> | <i>611,966</i> | <i>98,782</i> |
| Total expenditures | 710,748 | 611,966 | 98,782 |
| Excess of Revenues Over (Under) Expenditures | 87,930 | 190,222 | 102,292 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 25,000 | 2,719 | (22,281) |
| Transfers - Out | (92,399) | (70,647) | 21,752 |
| Total Other Sources (Uses) | (67,399) | (67,928) | (529) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | 20,531 | 122,294 | 101,763 |
| Fund Balance, January 1 | 84,105 | 84,105 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | \$104,636 | \$206,399 | \$101,763 |

UNION COUNTY, OHIO
COURT SECURITY GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|------------------------|--|
| <u>REVENUES:</u> | | | |
| Total Revenues | 0 | 0 | 0 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| General Government: | | | |
| <i>Judicial</i> | | | |
| Other | \$56,250 | \$33,785 | \$22,465 |
| <i>Total judicial</i> | <u>56,250</u> | <u>33,785</u> | <u>22,465</u> |
| Total expenditures | 56,250 | 33,785 | 22,465 |
| Excess of Revenues Over (Under) Expenditures | (56,250) | (33,785) | 22,465 |
| Fund Balance, January 1 | 56,250 | 56,250 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$0</u></u> | <u><u>\$22,465</u></u> | <u><u>\$22,465</u></u> |

UNION COUNTY, OHIO
OHIO CHILDREN TRUST

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------------|--|
| REVENUES: | | | |
| Intergovernmental | \$7,500 | \$7,650 | \$150 |
| Total Revenues | <u>7,500</u> | <u>7,650</u> | <u>150</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Human Services | | | |
| Other | 7,500 | 36 | 7,464 |
| Total human services | <u>7,500</u> | <u>36</u> | <u>7,464</u> |
| Total expenditures | 7,500 | 36 | 7,464 |
| Excess of Revenues Over (Under) Expenditures | 0 | 7,614 | 7,614 |
| Fund Balance, January 1 | 2,270 | 2,270 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$2,270</u></u> | <u><u>\$9,884</u></u> | <u><u>\$7,614</u></u> |

UNION COUNTY, OHIO

CHILDREN SERVICES

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$923,315 | \$747,434 | (\$175,881) |
| Other | 58,200 | 67,285 | 9,085 |
| Total Revenues | 981,515 | 814,719 | (166,796) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Human Services | | | |
| Contractual Services | 817,075 | 796,345 | 20,730 |
| Materials/Supplies | 20,492 | 20,492 | 0 |
| Other | 110,711 | 91,259 | 19,452 |
| <i>Total human services</i> | <i>948,278</i> | <i>908,096</i> | <i>40,182</i> |
| Total expenditures | 948,278 | 908,096 | 40,182 |
| Excess of Revenues Over (Under) Expenditures | 33,237 | (93,377) | (126,614) |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 0 | 1,085 | 1,085 |
| Transfers - Out | (65,964) | (65,964) | 0 |
| Total Other Sources (Uses) | (65,964) | (64,879) | 1,085 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (32,727) | (158,256) | (125,529) |
| Fund Balance, January 1 | 68,784 | 68,784 | 0 |
| Prior year encumbrances appropriated | 42,671 | 42,671 | 0 |
| Fund Balance, December 31 | \$78,728 | (\$46,801) | (\$125,529) |

UNION COUNTY, OHIO

REVOLVING LOAN

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|------------------------|--|
| <u>REVENUES:</u> | | | |
| Investment Income | \$0 | \$3,043 | \$3,043 |
| Other | 0 | 699 | 699 |
| Total Revenues | <u>0</u> | <u>3,742</u> | <u>3,742</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Total expenditures | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 3,742 | 3,742 |
| Fund Balance, January 1 | 63,689 | 63,689 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$63,689</u></u> | <u><u>\$67,431</u></u> | <u><u>\$3,742</u></u> |

UNION COUNTY, OHIO

911 EMERGENCY

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|--|
| <u>REVENUES:</u> | | | |
| Taxes | \$360,000 | \$392,776 | \$32,776 |
| Other | 0 | 382 | 382 |
| Total Revenues | 360,000 | 393,158 | 33,158 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 161,393 | 158,047 | 3,346 |
| Contractual Services | 158,496 | 129,817 | 28,679 |
| Materials/Supplies | 3,464 | 1,763 | 1,701 |
| Capital Outlay | 62,800 | 59,801 | 2,999 |
| Other | 7,961 | 10,317 | (2,356) |
| Fringe Benefits | 46,365 | 41,110 | 5,255 |
| <i>Total public safety</i> | <i>440,479</i> | <i>400,855</i> | <i>39,624</i> |
| Total expenditures | 440,479 | 400,855 | 39,624 |
| Excess of Revenues Over (Under) Expenditures | (80,479) | (7,697) | 72,782 |
| Fund Balance, January 1 | 231,296 | 231,296 | 0 |
| Prior year encumbrances appropriated | 41,841 | 41,841 | 0 |
| Fund Balance, December 31 | \$192,658 | \$265,440 | \$72,782 |

UNION COUNTY, OHIO

UNION RECYCLING

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|--|
| <u>REVENUES:</u> | | | |
| Total Revenues | 0 | 0 | 0 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Works | | | |
| Other | 30,000 | 30,000 | 0 |
| <i>Total public works</i> | <u>30,000</u> | <u>30,000</u> | <u>0</u> |
| Total expenditures | 30,000 | 30,000 | 0 |
| Excess of Revenues Over (Under) Expenditures | (30,000) | (30,000) | 0 |
| Fund Balance, January 1 | 30,000 | 30,000 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

UNION COUNTY, OHIO
DELINQUENT REAL ESTATE TAX COLLECTION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$58,000 | \$72,911 | \$14,911 |
| Other | 0 | 20 | 20 |
| Total Revenues | 58,000 | 72,931 | 14,931 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| General Government: | | | |
| <i>Legislative and Executive</i> | | | |
| Personal Services | 89,091 | 85,094 | 3,997 |
| Contractual Services | 1,000 | 418 | 582 |
| Materials/Supplies | 200 | 100 | 100 |
| Capital Outlay | 4,000 | 2,217 | 1,783 |
| Other | 3,141 | 2,310 | 831 |
| Fringe Benefits | 21,081 | 12,969 | 8,112 |
| <i>Total legislative and executive</i> | 118,513 | 103,108 | 15,405 |
| Total expenditures | 118,513 | 103,108 | 15,405 |
| Excess of Revenues Over (Under) Expenditures | (60,513) | (30,177) | 30,336 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - Out | (1,000) | (1,000) | 0 |
| Total Other Sources (Uses) | (1,000) | (1,000) | 0 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (61,513) | (31,177) | 30,336 |
| Fund Balance, January 1 | 140,921 | 140,921 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | \$79,408 | \$109,744 | \$30,336 |

UNION COUNTY, OHIO

TREASURER PREPAY INTEREST

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------------|--|
| <u>REVENUES:</u> | | | |
| Investment Income | \$8,000 | \$11,966 | \$3,966 |
| Total Revenues | <u>8,000</u> | <u>11,966</u> | <u>3,966</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| General Government: | | | |
| <i>Legislative and Executive</i> | | | |
| Materials/Supplies | 1,709 | 429 | 1,280 |
| Capital Outlay | 1,500 | 0 | 1,500 |
| <i>Total legislative and executive</i> | <u>3,209</u> | <u>429</u> | <u>2,780</u> |
| Total expenditures | 3,209 | 429 | 2,780 |
| Excess of Revenues Over (Under) Expenditures | 4,791 | 11,537 | 6,746 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - Out | (4,600) | (4,100) | 500 |
| Total Other Sources (Uses) | <u>(4,600)</u> | <u>(4,100)</u> | <u>500</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | 191 | 7,437 | 7,246 |
| Fund Balance, January 1 | 28,799 | 28,799 | 0 |
| Prior year encumbrances appropriated | 309 | 309 | 0 |
| Fund Balance, December 31 | <u><u>\$29,299</u></u> | <u><u>\$36,545</u></u> | <u><u>\$7,246</u></u> |

UNION COUNTY, OHIO
SUPPORTING HOUSING GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$66,360 | \$118,670 | \$52,310 |
| Total Revenues | <u>66,360</u> | <u>118,670</u> | <u>52,310</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Health | | | |
| Contractual Services | 150,000 | 117,659 | 32,341 |
| Other | 1,000 | 0 | 1,000 |
| <i>Total health</i> | <u>151,000</u> | <u>117,659</u> | <u>33,341</u> |
| Total expenditures | 151,000 | 117,659 | 33,341 |
| Excess of Revenues Over (Under) Expenditures | (84,640) | 1,011 | 85,651 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 84,640 | 26,000 | (58,640) |
| Total Other Sources (Uses) | <u>84,640</u> | <u>26,000</u> | <u>(58,640)</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | 0 | 27,011 | 27,011 |
| Fund Balance, January 1 | 12,937 | 12,937 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$12,937</u></u> | <u><u>\$39,948</u></u> | <u><u>\$27,011</u></u> |

UNION COUNTY, OHIO
LOCAL EMERGENCY PLANNING

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|------------------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$9,000 | \$0 | (\$9,000) |
| Total Revenues | <u>9,000</u> | <u>0</u> | <u>(9,000)</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Contractual Services | 1,000 | 0 | 1,000 |
| Materials/Supplies | 2,000 | 0 | 2,000 |
| Capital Outlay | 22,164 | 0 | 22,164 |
| Other | 9,749 | 0 | 9,749 |
| <i>Total public safety</i> | <u>34,913</u> | <u>0</u> | <u>34,913</u> |
| Total expenditures | 34,913 | 0 | 34,913 |
| Excess of Revenues Over (Under) Expenditures | (25,913) | 0 | 25,913 |
| Fund Balance, January 1 | 37,546 | 37,546 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$11,633</u></u> | <u><u>\$37,546</u></u> | <u><u>\$25,913</u></u> |

UNION COUNTY, OHIO
INDIGENT GUARDIANSHIP

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|----------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$5,300 | \$4,440 | (\$860) |
| Other | 0 | 1 | 1 |
| Total Revenues | 5,300 | 4,441 | (859) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| Contractual Services | 5,000 | 2,895 | 2,105 |
| Other | 324 | 182 | 142 |
| <i>Total judicial</i> | 5,324 | 3,077 | 2,247 |
| Total expenditures | 5,324 | 3,077 | 2,247 |
| Excess of Revenues Over (Under) Expenditures | (24) | 1,364 | 1,388 |
| Fund Balance, January 1 | 924 | 924 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | \$900 | \$2,288 | \$1,388 |

UNION COUNTY, OHIO

DUI

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$2,400 | \$835 | (\$1,565) |
| Fines and Forfeitures | 1,800 | 1,728 | (72) |
| Other | 0 | 1 | 1 |
| Total Revenues | 4,200 | 2,564 | (1,636) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 6,000 | 298 | 5,702 |
| Capital Outlay | 600 | 0 | 600 |
| Fringe Benefits | 1,200 | 63 | 1,137 |
| <i>Total public safety</i> | <i>7,800</i> | <i>361</i> | <i>7,439</i> |
| Total expenditures | 7,800 | 361 | 7,439 |
| Excess of Revenues Over (Under) Expenditures | (3,600) | 2,203 | 5,803 |
| Fund Balance, January 1 | 14,151 | 14,151 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | \$10,551 | \$16,354 | \$5,803 |

UNION COUNTY, OHIO

FORFEITURES

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|----------------|--|
| <u>REVENUES:</u> | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Total expenditures | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 0 | 1,306 | 1,306 |
| Total Other Sources (Uses) | 0 | 1,306 | 1,306 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | 0 | 1,306 | 1,306 |
| Fund Balance, January 1 | 0 | 0 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$0</u> | <u>\$1,306</u> | <u>\$1,306</u> |

UNION COUNTY, OHIO

DITCH MAINTENANCE

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------------|--|
| <u>REVENUES:</u> | | | |
| Special Assessments | \$24,276 | \$26,128 | \$1,852 |
| Total Revenues | <u>24,276</u> | <u>26,128</u> | <u>1,852</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| General Government: | | | |
| Public Works | | | |
| Contractual Services | 119,700 | 20,281 | 99,419 |
| Total public works | <u>119,700</u> | <u>20,281</u> | <u>99,419</u> |
| Total expenditures | 119,700 | 20,281 | 99,419 |
| Excess of Revenues Over (Under) Expenditures | (95,424) | 5,847 | 101,271 |
| Fund Balance, January 1 | 100,117 | 100,117 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$4,693</u> | <u>\$105,964</u> | <u>\$101,271</u> |

UNION COUNTY, OHIO
PROBATE & JUVENILE COURT COMPUTERIZATION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$11,000 | \$10,537 | (\$463) |
| Total Revenues | <u>11,000</u> | <u>10,537</u> | <u>(463)</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| Other | 15,780 | 15,249 | 531 |
| <i>Total judicial</i> | <u>15,780</u> | <u>15,249</u> | <u>531</u> |
| Total expenditures | 15,780 | 15,249 | 531 |
| Excess of Revenues Over (Under) Expenditures | (4,780) | (4,712) | 68 |
| Fund Balance, January 1 | 9,444 | 9,444 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$4,664</u> | <u>\$4,732</u> | <u>\$68</u> |

UNION COUNTY, OHIO
PROBATE & JUVENILE COURT COMPUTER RESEARCH

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|------------------------|--|
| REVENUES: | | | |
| Charges for Services | \$2,100 | \$2,504 | \$404 |
| Total Revenues | <u>2,100</u> | <u>2,504</u> | <u>404</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| Other | 12,000 | 0 | 12,000 |
| <i>Total judicial</i> | <u>12,000</u> | <u>0</u> | <u>12,000</u> |
| Total expenditures | 12,000 | 0 | 12,000 |
| Excess of Revenues Over (Under) Expenditures | (9,900) | 2,504 | 12,404 |
| Fund Balance, January 1 | 12,932 | 12,932 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$3,032</u> | <u>\$15,436</u> | <u>\$12,404</u> |

UNION COUNTY, OHIO
CERTIFICATE TITLE ADMINISTRATION
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$135,000 | \$168,731 | \$33,731 |
| Other | 1,800 | 3,065 | 1,265 |
| Total Revenues | <u>136,800</u> | <u>171,796</u> | <u>34,996</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| Personal Services | 119,221 | 113,545 | 5,676 |
| Contractual Services | 4,429 | 4,020 | 409 |
| Materials/Supplies | 14,030 | 13,896 | 134 |
| Capital Outlay | 810 | 644 | 166 |
| Other | 29,250 | 24,575 | 4,675 |
| <i>Total judicial</i> | <u>167,740</u> | <u>156,680</u> | <u>11,060</u> |
| Total expenditures | 167,740 | 156,680 | 11,060 |
| Excess of Revenues Over (Under) Expenditures | (30,940) | 15,116 | 46,056 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - Out | (4,621) | (4,621) | 0 |
| Total Other Sources (Uses) | <u>(4,621)</u> | <u>(4,621)</u> | <u>0</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (35,561) | 10,495 | 46,056 |
| Fund Balance, January 1 | 56,436 | 56,436 | 0 |
| Prior year encumbrances appropriated | 580 | 580 | 0 |
| Fund Balance, December 31 | <u><u>\$21,455</u></u> | <u><u>\$67,511</u></u> | <u><u>\$46,056</u></u> |

UNION COUNTY, OHIO

PRESCHOOL GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|--------------------|--|
| REVENUES: | | | |
| Intergovernmental | \$19,791 | \$19,864 | \$73 |
| Total Revenues | <u>19,791</u> | <u>19,864</u> | <u>73</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Health | | | |
| Contractual Services | 53,444 | 53,444 | 0 |
| Total health | <u>53,444</u> | <u>53,444</u> | <u>0</u> |
| Total expenditures | 53,444 | 53,444 | 0 |
| Excess of Revenues Over (Under) Expenditures | (33,653) | (33,580) | 73 |
| Fund Balance, January 1 | 33,671 | 33,671 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$18</u> | <u>\$91</u> | <u>\$73</u> |

UNION COUNTY, OHIO
ADULT BASIC LITERACY GRANT (ABLE)

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$45,328 | \$36,279 | (\$9,049) |
| Intergovernmental | 52,978 | 44,552 | (8,426) |
| Other | 0 | 15 | 15 |
| Total Revenues | 98,306 | 80,846 | (17,460) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 60,486 | 55,475 | 5,011 |
| Contractual Services | 14,203 | 13,426 | 777 |
| Materials/Supplies | 4,262 | 4,189 | 73 |
| Capital Outlay | 5,321 | 4,816 | 505 |
| Other | 4,036 | 3,637 | 399 |
| Fringe Benefits | 8,922 | 7,934 | 988 |
| <i>Total human services</i> | <i>97,230</i> | <i>89,477</i> | <i>7,753</i> |
| Total expenditures | 97,230 | 89,477 | 7,753 |
| Excess of Revenues Over (Under) Expenditures | 1,076 | (8,631) | (9,707) |
| Fund Balance, January 1 | 33,025 | 33,025 | 0 |
| Prior year encumbrances appropriated | 590 | 590 | 0 |
| Fund Balance, December 31 | \$34,691 | \$24,984 | (\$9,707) |

UNION COUNTY, OHIO
COMMUNITY SUPPORT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$25,000 | \$37,695 | \$12,695 |
| Intergovernmental | 295,900 | 133,295 | (162,605) |
| Total Revenues | <u>320,900</u> | <u>170,990</u> | <u>(149,910)</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Health | | | |
| Contractual Services | 249,850 | 122,294 | 127,556 |
| Capital Outlay | 10,000 | 1,372 | 8,628 |
| Other | 61,050 | 13,941 | 47,109 |
| Total health | <u>320,900</u> | <u>137,607</u> | <u>183,293</u> |
| Total expenditures | 320,900 | 137,607 | 183,293 |
| Excess of Revenues Over (Under) Expenditures | 0 | 33,383 | 33,383 |
| Fund Balance, January 1 | 72,337 | 72,337 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$72,337</u></u> | <u><u>\$105,720</u></u> | <u><u>\$33,383</u></u> |

UNION COUNTY, OHIO
CLERK OF COURTS COMPUTERIZATION
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|------------------------|--|
| REVENUES: | | | |
| Charges for Services | \$0 | \$9,740 | \$9,740 |
| Total Revenues | <u>0</u> | <u>9,740</u> | <u>9,740</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| Capital Outlay | 12,146 | 9,332 | 2,814 |
| Total judicial | <u>12,146</u> | <u>9,332</u> | <u>2,814</u> |
| Total expenditures | 12,146 | 9,332 | 2,814 |
| Excess of Revenues Over (Under) Expenditures | (12,146) | 408 | 12,554 |
| Fund Balance, January 1 | 36,579 | 36,579 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$24,433</u> | <u>\$36,987</u> | <u>\$12,554</u> |

UNION COUNTY, OHIO
FELONY DELINQUENT CARE & CUSTODY

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|------------------------|--|
| REVENUES: | | | |
| Intergovernmental | \$143,000 | \$5,331 | (\$137,669) |
| Total Revenues | <u>143,000</u> | <u>5,331</u> | <u>(137,669)</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| Contractual Services | 30,350 | 18,652 | 11,698 |
| Total judicial | <u>30,350</u> | <u>18,652</u> | <u>11,698</u> |
| Total expenditures | 30,350 | 18,652 | 11,698 |
| Excess of Revenues Over (Under) Expenditures | 112,650 | (13,321) | (125,971) |
| Fund Balance, January 1 | 64,485 | 64,485 | 0 |
| Prior year encumbrances appropriated | 350 | 350 | 0 |
| Fund Balance, December 31 | <u>\$177,485</u> | <u>\$51,514</u> | <u>(\$125,971)</u> |

UNION COUNTY, OHIO

D.A.R.E.

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$9,000 | \$1,381 | (\$7,619) |
| Total Revenues | <u>9,000</u> | <u>1,381</u> | <u>(7,619)</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Total expenditures | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 9,000 | 1,381 | (7,619) |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 9,000 | 1,381 | (7,619) |
| Transfers - Out | (22,291) | (22,291) | 0 |
| Total Other Sources (Uses) | <u>(13,291)</u> | <u>(20,910)</u> | <u>(7,619)</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (4,291) | (19,529) | (15,238) |
| Fund Balance, January 1 | 19,529 | 19,529 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$15,238</u> | <u>\$0</u> | <u>(\$15,238)</u> |

UNION COUNTY, OHIO

PASS-TEACHER

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|--------------------|--|
| <u>REVENUES:</u> | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Total expenditures | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 |
| Fund Balance, January 1 | 75 | 75 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$75</u> | <u>\$75</u> | <u>\$0</u> |

UNION COUNTY, OHIO
PRISON/JAIL DIVERSION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|------------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$500 | \$0 | (\$500) |
| Intergovernmental | 123,113 | 124,778 | 1,665 |
| Other | 0 | 14 | 14 |
| Total Revenues | 123,613 | 124,792 | 1,179 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 56,510 | 23,464 | 33,046 |
| Contractual Services | 18,288 | 4,772 | 13,516 |
| Materials/Supplies | 5,905 | 644 | 5,261 |
| Capital Outlay | 4,667 | 4,634 | 33 |
| Other | 96,137 | 1,165 | 94,972 |
| Fringe Benefits | 18,644 | 5,227 | 13,417 |
| <i>Total public safety</i> | <i>200,151</i> | <i>39,906</i> | <i>160,245</i> |
| Total expenditures | 200,151 | 39,906 | 160,245 |
| Excess of Revenues Over (Under) Expenditures | (76,538) | 84,886 | 161,424 |
| Fund Balance, January 1 | 77,751 | 77,751 | 0 |
| Prior year encumbrances appropriated | 186 | 186 | 0 |
| Fund Balance, December 31 | \$1,399 | \$162,823 | \$161,424 |

UNION COUNTY, OHIO
OHIO LAW BLOCK GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$9,000 | \$0 | (\$9,000) |
| Investment Income | 250 | 76 | (174) |
| Total Revenues | <u>9,250</u> | <u>76</u> | <u>(9,174)</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Total expenditures | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 9,250 | 76 | (9,174) |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 1,000 | 0 | (1,000) |
| Transfers - Out | (20,300) | (10,199) | 10,101 |
| Total Other Sources (Uses) | <u>(19,300)</u> | <u>(10,199)</u> | <u>9,101</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (10,050) | (10,123) | (73) |
| Fund Balance, January 1 | 10,123 | 10,123 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$73</u> | <u>\$0</u> | <u>(\$73)</u> |

UNION COUNTY, OHIO
COMPUTER LEGAL RESEARCH SERVICE

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$0 | \$1,780 | \$1,780 |
| Total Revenues | <u>0</u> | <u>1,780</u> | <u>1,780</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Total expenditures | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 1,780 | 1,780 |
| Fund Balance, January 1 | 7,842 | 7,842 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$7,842</u> | <u>\$9,622</u> | <u>\$1,780</u> |

UNION COUNTY, OHIO
SHERIFF COMMUNITY EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$11,924 | \$11,924 | \$0 |
| Total Revenues | <u>11,924</u> | <u>11,924</u> | <u>0</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Contractual Services | 1,613 | 970 | 643 |
| Materials/Supplies | 24,121 | 23,164 | 957 |
| Capital Outlay | 4,811 | 4,811 | 0 |
| Other | 1,416 | 1,416 | 0 |
| <i>Total public safety</i> | <u>31,961</u> | <u>30,361</u> | <u>1,600</u> |
| Total expenditures | 31,961 | 30,361 | 1,600 |
| Excess of Revenues Over (Under) Expenditures | (20,037) | (18,437) | 1,600 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 0 | 594 | 594 |
| Other sources (uses) | 9,000 | 18,632 | 9,632 |
| Total Other Sources (Uses) | <u>9,000</u> | <u>19,226</u> | <u>10,226</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (11,037) | 789 | 11,826 |
| Fund Balance, January 1 | 11,369 | 11,369 | 0 |
| Prior year encumbrances appropriated | 44 | 44 | 0 |
| Fund Balance, December 31 | <u>\$376</u> | <u>\$12,202</u> | <u>\$11,826</u> |

UNION COUNTY, OHIO
UNION MEMORIAL FOUNTAIN TRUST
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|--|
| <u>REVENUES:</u> | | | |
| Investment Income | \$87 | \$87 | \$0 |
| Total Revenues | <u>87</u> | <u>87</u> | <u>0</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| General Government: | | | |
| <i>Legislative and Executive</i> | | | |
| Other | 6,485 | 6,485 | 0 |
| <i>Total legislative and executive</i> | <u>6,485</u> | <u>6,485</u> | <u>0</u> |
| Total expenditures | 6,485 | 6,485 | 0 |
| Excess of Revenues Over (Under) Expenditures | (6,398) | (6,398) | 0 |
| Fund Balance, January 1 | 6,398 | 6,398 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

UNION COUNTY, OHIO
CONVENTION /TOURIST BUREAU
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|------------------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$64,000 | \$55,445 | (\$8,555) |
| Total Revenues | <u>64,000</u> | <u>55,445</u> | <u>(8,555)</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Economic Development | | | |
| Contract Services | 70,500 | 70,500 | 0 |
| <i>Total economic development</i> | <u>70,500</u> | <u>70,500</u> | <u>0</u> |
| Total expenditures | 70,500 | 70,500 | 0 |
| Excess of Revenues Over (Under) Expenditures | (6,500) | (15,055) | (8,555) |
| Fund Balance, January 1 | 79,790 | 79,790 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$73,290</u></u> | <u><u>\$64,735</u></u> | <u><u>(\$8,555)</u></u> |

UNION COUNTY, OHIO
SHERIFF POLICING ROTARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$26,442 | \$21,317 | (\$5,125) |
| Intergovernmental | 22,324 | 25,581 | 3,257 |
| Other | 3,100 | 3,019 | (81) |
| Total Revenues | 51,866 | 49,917 | (1,949) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 26,266 | 24,470 | 1,796 |
| Contractual Services | 6,564 | 5,932 | 632 |
| Materials/Supplies | 1,300 | 763 | 537 |
| Capital Outlay | 28,409 | 23,218 | 5,191 |
| Fringe Benefits | 6,617 | 4,460 | 2,157 |
| <i>Total public safety</i> | <i>69,156</i> | <i>58,843</i> | <i>10,313</i> |
| Total expenditures | 69,156 | 58,843 | 10,313 |
| Excess of Revenues Over (Under) Expenditures | (17,290) | (8,926) | 8,364 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 9,000 | 10,199 | 1,199 |
| Total Other Sources (Uses) | 9,000 | 10,199 | 1,199 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (8,290) | 1,273 | 9,563 |
| Fund Balance, January 1 | 15,837 | 15,837 | 0 |
| Prior year encumbrances appropriated | 3,318 | 3,318 | 0 |
| Fund Balance, December 31 | \$10,865 | \$20,428 | \$9,563 |

UNION COUNTY, OHIO
UC FAMILY/CHILDREN FIRST COUNCIL
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$37,050 | \$57,050 | \$20,000 |
| Other | 200 | 2,164 | 1,964 |
| Total Revenues | 37,250 | 59,214 | 21,964 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 33,662 | 30,676 | 2,986 |
| Contractual Services | 8,564 | 5,524 | 3,040 |
| Materials/Supplies | 3,200 | 2,660 | 540 |
| Capital Outlay | 7,600 | 1,435 | 6,165 |
| Other | 37,384 | 26,151 | 11,233 |
| Fringe Benefits | 9,061 | 7,491 | 1,570 |
| <i>Total human services</i> | <i>99,471</i> | <i>73,937</i> | <i>25,534</i> |
| Total expenditures | 99,471 | 73,937 | 25,534 |
| Excess of Revenues Over (Under) Expenditures | (62,221) | (14,723) | 47,498 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 2,964 | 2,964 | 0 |
| Transfers - Out | (65,482) | (65,482) | 0 |
| Total Other Sources (Uses) | (62,518) | (62,518) | 0 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (124,739) | (77,241) | 47,498 |
| Fund Balance, January 1 | 135,130 | 135,130 | 0 |
| Prior year encumbrances appropriated | 421 | 421 | 0 |
| Fund Balance, December 31 | \$10,812 | \$58,310 | \$47,498 |

UNION COUNTY, OHIO

GRANT MEDIATION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$0 | \$8 | \$8 |
| Intergovernmental | 111,898 | 96,397 | (15,501) |
| Total Revenues | 111,898 | 96,405 | (15,493) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| Other | 95,200 | 92,572 | 2,628 |
| <i>Total judicial</i> | <i>95,200</i> | <i>92,572</i> | <i>2,628</i> |
| Total expenditures | 95,200 | 92,572 | 2,628 |
| Excess of Revenues Over (Under) Expenditures | 16,698 | 3,833 | (12,865) |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Advances - In | 0 | 2,000 | 2,000 |
| Advances - Out | 0 | (22,000) | (22,000) |
| Transfers - In | 0 | 20,000 | 20,000 |
| Transfers - Out | (489) | (489) | 0 |
| Total Other Sources (Uses) | (489) | (489) | 0 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | 16,209 | 3,344 | (12,865) |
| Fund Balance, January 1 | 11,719 | 11,719 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | \$27,928 | \$15,063 | (\$12,865) |

UNION COUNTY, OHIO

VOCA GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$97,316 | \$105,553 | \$8,237 |
| Other | 400 | 4 | (396) |
| Total Revenues | 97,716 | 105,557 | 7,841 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 82,235 | 79,982 | 2,253 |
| Contractual Services | 2,074 | 1,867 | 207 |
| Materials/Supplies | 916 | 749 | 167 |
| Capital Outlay | 7,997 | 7,996 | 1 |
| Other | 1,785 | 1,728 | 57 |
| Fringe Benefits | 13,429 | 12,065 | 1,364 |
| <i>Total public safety</i> | <i>108,436</i> | <i>104,387</i> | <i>4,049</i> |
| Total expenditures | 108,436 | 104,387 | 4,049 |
| Excess of Revenues Over (Under) Expenditures | (10,720) | 1,170 | 11,890 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Advances - In | 0 | 500 | 500 |
| Advances - Out | 0 | (500) | (500) |
| Total Other Sources (Uses) | 0 | 0 | 0 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (10,720) | 1,170 | 11,890 |
| Fund Balance, January 1 | 22,042 | 22,042 | 0 |
| Prior year encumbrances appropriated | 1,996 | 1,996 | 0 |
| Fund Balance, December 31 | \$13,318 | \$25,208 | \$11,890 |

UNION COUNTY, OHIO

VAWA GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|----------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$37,345 | \$29,013 | (\$8,332) |
| Other | 0 | 501 | 501 |
| Total Revenues | 37,345 | 29,514 | (7,831) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 8,810 | 8,755 | 55 |
| Contractual Services | 11,037 | 9,395 | 1,642 |
| Materials/Supplies | 6,915 | 5,614 | 1,301 |
| Capital Outlay | 2,549 | 2,549 | 0 |
| Other | 5,285 | 2,248 | 3,037 |
| Fringe Benefits | 2,357 | 1,543 | 814 |
| <i>Total public safety</i> | 36,953 | 30,104 | 6,849 |
| Total expenditures | 36,953 | 30,104 | 6,849 |
| Excess of Revenues Over (Under) Expenditures | 392 | (590) | (982) |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Advances - In | 0 | 500 | 500 |
| Advances - Out | 0 | (500) | (500) |
| Total Other Sources (Uses) | 0 | 0 | 0 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | 392 | (590) | (982) |
| Fund Balance, January 1 | 4,359 | 4,359 | 0 |
| Prior year encumbrances appropriated | 271 | 271 | 0 |
| Fund Balance, December 31 | \$5,022 | \$4,040 | (\$982) |

UNION COUNTY, OHIO

CSEA IV-D GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|------------------------|--|
| REVENUES: | | | |
| Intergovernmental | \$8,900 | \$15,253 | \$6,353 |
| Total Revenues | <u>8,900</u> | <u>15,253</u> | <u>6,353</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Total expenditures | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 8,900 | 15,253 | 6,353 |
| Fund Balance, January 1 | 3,619 | 3,619 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$12,519</u></u> | <u><u>\$18,872</u></u> | <u><u>\$6,353</u></u> |

UNION COUNTY, OHIO
CO-ORDINATION TRANSPORTATION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------|--|
| <u>REVENUES:</u> | | | |
| Charges for Services | \$0 | \$9 | \$9 |
| Intergovernmental | 105,324 | 78,471 | (26,853) |
| Other | 42,900 | 61,786 | 18,886 |
| Total Revenues | 148,224 | 140,266 | (7,958) |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 78,482 | 77,855 | 627 |
| Contractual Services | 12,500 | 10,916 | 1,584 |
| Materials/Supplies | 5,961 | 4,684 | 1,277 |
| Capital Outlay | 8,124 | 7,683 | 441 |
| Other | 10,099 | 9,793 | 306 |
| Fringe Benefits | 13,295 | 11,292 | 2,003 |
| <i>Total human services</i> | <i>128,461</i> | <i>122,223</i> | <i>6,238</i> |
| Total expenditures | 128,461 | 122,223 | 6,238 |
| Excess of Revenues Over (Under) Expenditures | 19,763 | 18,043 | (1,720) |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 0 | 37,144 | 37,144 |
| Transfers - Out | (700) | (652) | 48 |
| Total Other Sources (Uses) | (700) | 36,492 | 37,192 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | 19,063 | 54,535 | 35,472 |
| Fund Balance, January 1 | 1,394 | 1,394 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | \$20,457 | \$55,929 | \$35,472 |

UNION COUNTY, OHIO
JUVENILE COURT INDIGENT DRIVERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|---------------------|--|
| <u>REVENUES:</u> | | | |
| Fines and Forfeitures | \$25 | \$162 | \$137 |
| Total Revenues | <u>25</u> | <u>162</u> | <u>137</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Total expenditures | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 25 | 162 | 137 |
| Fund Balance, January 1 | 488 | 488 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$513</u></u> | <u><u>\$650</u></u> | <u><u>\$137</u></u> |

UNION COUNTY, OHIO

DISPUTE RESOLUTION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|----------------|--|
| REVENUES: | | | |
| Charges for Services | \$0 | \$5,230 | \$5,230 |
| Investment Income | 0 | 88 | 88 |
| Total Revenues | 0 | 5,318 | 5,318 |
| EXPENDITURES: | | | |
| Current: | | | |
| Total expenditures | 0 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 5,318 | 5,318 |
| Fund Balance, January 1 | 0 | 0 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | \$0 | \$5,318 | \$5,318 |

UNION COUNTY, OHIO

WELLNESS BLOCK GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------|--|
| REVENUES: | | | |
| Intergovernmental | \$44,758 | \$44,758 | \$0 |
| Other | 110 | 110 | 0 |
| Total Revenues | 44,868 | 44,868 | 0 |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Health | | | |
| Contractual Services | 110,240 | 88,724 | 21,516 |
| <i>Total health</i> | <i>110,240</i> | <i>88,724</i> | <i>21,516</i> |
| Total expenditures | 110,240 | 88,724 | 21,516 |
| Excess of Revenues Over (Under) Expenditures | (65,372) | (43,856) | 21,516 |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers - In | 65,482 | 65,482 | 0 |
| Total Other Sources (Uses) | 65,482 | 65,482 | 0 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | 110 | 21,626 | 21,516 |
| Fund Balance, January 1 | 0 | 0 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | \$110 | \$21,626 | \$21,516 |

UNION COUNTY, OHIO

VOCA EXPANSION GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|-----------------------|--|
| REVENUES: | | | |
| Intergovernmental | \$8,015 | \$8,015 | \$0 |
| Total Revenues | <u>8,015</u> | <u>8,015</u> | <u>0</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| Public Safety | | | |
| Personal Services | 3,000 | 0 | 3,000 |
| Total public safety | <u>3,000</u> | <u>0</u> | <u>3,000</u> |
| Total expenditures | 3,000 | 0 | 3,000 |
| Excess of Revenues Over (Under) Expenditures | 5,015 | 8,015 | 3,000 |
| Fund Balance, January 1 | 0 | 0 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$5,015</u></u> | <u><u>\$8,015</u></u> | <u><u>\$3,000</u></u> |

UNION COUNTY, OHIO

ALL SPECIAL REVENUE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------|--|
| REVENUES: | | | |
| Taxes | \$4,022,000 | \$4,337,073 | \$315,073 |
| Charges for Services | 1,127,070 | 1,248,184 | 121,114 |
| Licenses and Permits | 63,550 | 57,360 | (6,190) |
| Fines and Forfeitures | 87,725 | 56,607 | (31,118) |
| Intergovernmental | 11,498,314 | 10,949,906 | (548,408) |
| Special Assessments | 24,276 | 26,128 | 1,852 |
| Investment Income | 43,337 | 76,322 | 32,985 |
| Other | 2,802,725 | 1,043,023 | (1,759,702) |
| Total Revenues | 19,668,997 | 17,794,603 | (1,874,394) |
| EXPENDITURES: | | | |
| Current: | | | |
| General Government: | | | |
| <i>Legislative and Executive</i> | | | |
| Personal Services | 1,188,828 | 1,138,621 | 50,207 |
| Contractual Services | 1,145,991 | 1,073,728 | 72,263 |
| Materials/Supplies | 84,368 | 66,534 | 17,834 |
| Capital Outlay | 36,764 | 30,024 | 6,740 |
| Other | 187,979 | 166,435 | 21,544 |
| Fringe Benefits | 308,287 | 241,337 | 66,950 |
| <i>Total legislative and executive</i> | 2,952,217 | 2,716,679 | 235,538 |
| <i>Judicial</i> | | | |
| Personal Services | 119,221 | 113,545 | 5,676 |
| Contractual Services | 39,779 | 25,567 | 14,212 |
| Materials/Supplies | 14,330 | 13,896 | 434 |
| Capital Outlay | 14,956 | 11,750 | 3,206 |
| Other | 208,804 | 166,363 | 42,441 |
| <i>Total judicial</i> | 397,090 | 331,121 | 65,969 |
| Public Safety | | | |
| Personal Services | 402,214 | 349,234 | 52,980 |
| Contractual Services | 199,872 | 153,063 | 46,809 |
| Materials/Supplies | 47,371 | 35,246 | 12,125 |
| Capital Outlay | 133,997 | 103,009 | 30,988 |
| Other | 122,333 | 16,874 | 105,459 |
| Fringe Benefits | 96,912 | 71,289 | 25,623 |
| <i>Total public safety</i> | 1,002,699 | 728,715 | 273,984 |
| Public Works | | | |
| Personal Services | 909,605 | 860,700 | 48,905 |
| Contractual Services | 4,550,841 | 4,417,018 | 133,823 |
| Materials/Supplies | 1,036,361 | 963,969 | 72,392 |
| Capital Outlay | 359,365 | 358,363 | 1,002 |
| Other | 46,099 | 35,304 | 10,795 |
| Fringe Benefits | 230,051 | 178,308 | 51,743 |
| <i>Total public works</i> | 7,132,322 | 6,813,662 | 318,660 |

CONTINUED

UNION COUNTY, OHIO

ALL SPECIAL REVENUE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|---------------------------|---------------------------|---|
| Health | | | |
| Personal Services | 224,260 | 187,836 | 36,424 |
| Contractual Services | 2,531,747 | 1,830,692 | 701,055 |
| Materials/Supplies | 13,069 | 9,830 | 3,239 |
| Capital Outlay | 30,500 | 8,008 | 22,492 |
| Other | 150,870 | 32,088 | 118,782 |
| Principal | 62,000 | 58,278 | 3,722 |
| Interest | 18,000 | 15,008 | 2,992 |
| Fringe Benefits | 64,666 | 41,917 | 22,749 |
| <i>Total health</i> | <u>3,095,112</u> | <u>2,183,657</u> | <u>911,455</u> |
| Human Services | | | |
| Personal Services | 3,255,904 | 3,083,905 | 171,999 |
| Contractual Services | 4,035,579 | 3,869,153 | 166,426 |
| Materials/Supplies | 141,676 | 99,927 | 41,749 |
| Capital Outlay | 80,213 | 61,571 | 18,642 |
| Other | 2,491,181 | 323,593 | 2,167,588 |
| Fringe Benefits | 665,058 | 552,999 | 112,059 |
| <i>Total human services</i> | <u>10,669,611</u> | <u>7,991,148</u> | <u>2,678,463</u> |
| Conservation and Recreation | | | |
| Contract Services | 70,500 | 70,500 | 0 |
| <i>Total conservation and recreation</i> | <u>70,500</u> | <u>70,500</u> | <u>0</u> |
| Total expenditures | 25,319,551 | 20,835,482 | 4,484,069 |
| Excess of Revenues Over (Under) Expenditures | (5,650,554) | (3,040,879) | 2,609,675 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Advances - In | 0 | 758,782 | 758,782 |
| Advances - Out | 0 | (890,265) | (890,265) |
| Transfers - In | 854,217 | 1,133,926 | 279,709 |
| Transfers - Out | (619,192) | (519,076) | 100,116 |
| Other sources (uses) | 9,700 | 20,418 | 10,718 |
| <i>Total Other Sources (Uses)</i> | <u>244,725</u> | <u>503,785</u> | <u>259,060</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | (5,405,829) | (2,537,094) | 2,868,735 |
| Fund Balance, January 1 | 7,670,547 | 7,670,547 | 0 |
| Prior year encumbrances appropriated | 625,607 | 625,607 | 0 |
| Fund Balance, December 31 | <u><u>\$2,890,325</u></u> | <u><u>\$5,759,060</u></u> | <u><u>\$2,868,735</u></u> |

UNION COUNTY, OHIO
DECEMBER 31, 2000

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 contained in the general long-term obligations account group.

Sales Tax Debt Fund

To account for activity related to debt issued specifically for construction of a new sheriff's facility. A portion of the County's permissive sales tax supports repayment of this debt.

UNION COUNTY, OHIO
ALL DEBT SERVICE FUNDS
COMBINING BALANCE SHEETS
FOR THE YEAR ENDED DECEMBER 31, 2000

| | BOND RETIREMENT FUND | SALES TAX DEBT FUND | TOTAL |
|---|----------------------------|------------------------|------------------|
| ASSETS: | | | |
| Equity with County Treasurer in pooled | | | |
| cash and cash equivalents | \$0 | \$56,146 | \$56,146 |
| Cash In Segregated Accounts | 0 | 0 | 0 |
| Investments | 0 | 39,256 | 39,256 |
| Receivables (net of allowance for uncollectibles) | | | |
| Real and other taxes | 206,265 | 38,000 | 244,265 |
| Accounts | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 |
| Loans | 0 | 0 | 0 |
| Due From Other Funds | 0 | 0 | 0 |
| Due From Other Governments | 0 | 0 | 0 |
| Materials & Supplies Inventory | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 |
| TOTAL ASSETS | <u>206,265</u> | <u>133,402</u> | <u>339,667</u> |
| Accounts payable | 0 | 0 | 0 |
| Contracts payable | 0 | 0 | 0 |
| Accrued wages and benefits payable | 0 | 0 | 0 |
| Compensated absences payable | 0 | 0 | 0 |
| Retainage payable | 0 | 0 | 0 |
| Due to other funds | 0 | 0 | 0 |
| Due to other governments | 0 | 0 | 0 |
| Due to component units | 0 | 0 | 0 |
| Deferred Revenue | 206,265 | 19,000 | 225,265 |
| Accrued interest payable | 0 | 0 | 0 |
| TOTAL LIABILITIES | <u>206,265</u> | <u>19,000</u> | <u>225,265</u> |
| FUND EQUITY: | | | |
| Reserved for encumbrances | 0 | 0 | 0 |
| Reserved for supplies inventory | 0 | 0 | 0 |
| Reserved for prepayments | 0 | 0 | 0 |
| Reserved for loans | 0 | 0 | 0 |
| Unreserved: | | | |
| Undesignated | 0 | 114,402 | 114,402 |
| TOTAL FUND EQUITY | <u>0</u> | <u>114,402</u> | <u>114,402</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$206,265</u> | <u>\$133,402</u> | <u>\$339,667</u> |

UNION COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>BOND RETIREMENT FUND</u> | <u>SALES TAX DEBT FUND</u> | <u>TOTAL</u> |
|---|-------------------------------------|--------------------------------|------------------|
| REVENUES: | | | |
| Taxes | \$238,065 | \$228,000 | \$466,065 |
| Charges for services | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Total Revenues | <u>238,065</u> | <u>228,000</u> | <u>466,065</u> |
| EXPENDITURES: | | | |
| Capital Outlay | 0 | 0 | 0 |
| Principal retirement | 280,600 | 95,000 | 375,600 |
| Interest & fiscal charges | 240,890 | 129,590 | 370,480 |
| Other | 0 | 0 | 0 |
| Total expenditures | <u>521,490</u> | <u>224,590</u> | <u>746,080</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (283,425) | 3,410 | (280,015) |
| OTHER FINANCING SOURCES (USES): | | | |
| Proceeds of refunding notes | 0 | 0 | 0 |
| Other Financing Sources (Uses) | 0 | 0 | 0 |
| Operating Transfers In | 257,800 | 0 | 257,800 |
| Operating Transfers Out | 0 | 0 | 0 |
| Operating Transfer from Component Unit | 25,625 | 0 | 25,625 |
| Total Other Financing Sources (Uses) | <u>283,425</u> | <u>0</u> | <u>283,425</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | 0 | 3,410 | 3,410 |
| Fund Balance, January 1 | 0 | 110,992 | 110,992 |
| Fund Balance, December 31 | <u>\$0</u> | <u>\$114,402</u> | <u>\$114,402</u> |

UNION COUNTY, OHIO

BOND RETIREMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|--------------------------|--|
| <u>REVENUES:</u> | | | |
| Taxes | \$238,065 | \$238,065 | \$0 |
| Total Revenues | <u>238,065</u> | <u>238,065</u> | <u>0</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Debt Service: | | | |
| Principal retirement | 280,600 | 280,600 | 0 |
| Interest and fiscal charges | 240,890 | 240,890 | 0 |
| Total expenditures | <u>521,490</u> | <u>521,490</u> | <u>0</u> |
| Excess of Revenues Over (Under) Expenditures | (283,425) | (283,425) | 0 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers In | 283,425 | 283,425 | 0 |
| Total Other Sources (Uses) | <u>283,425</u> | <u>283,425</u> | <u>0</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | 0 | 0 | 0 |
| Fund Balance, January 1 | 0 | 0 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

UNION COUNTY, OHIO
SALES TAX DEBT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|---|---------------------------|------------------------|--|
| REVENUES: | | | |
| Taxes | \$228,000 | \$228,000 | \$0 |
| Total Revenues | <u>228,000</u> | <u>228,000</u> | <u>0</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Debt Service: | | | |
| Principal retirement | 95,000 | 95,000 | 0 |
| Interest and fiscal charges | 129,950 | 129,590 | 360 |
| Total expenditures | <u>224,950</u> | <u>224,590</u> | <u>360</u> |
| Excess of Revenues Over (Under) Expenditures | 3,050 | 3,410 | 360 |
| Fund Balance, January 1 | 91,992 | 91,992 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$95,042</u></u> | <u><u>\$95,402</u></u> | <u><u>\$360</u></u> |

UNION COUNTY, OHIO
ALL DEBT SERVICE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------------|--|
| REVENUES: | | | |
| Taxes | \$466,065 | \$466,065 | \$0 |
| Total Revenues | <u>466,065</u> | <u>466,065</u> | <u>0</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Debt Service: | | | |
| Principal retirement | 375,600 | 375,600 | 0 |
| Interest and fiscal charges | 370,840 | 370,480 | 360 |
| Total expenditures | <u>746,440</u> | <u>746,080</u> | <u>360</u> |
| Excess of Revenues Over (Under) Expenditures | (280,375) | (280,015) | 360 |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers In | 283,425 | 283,425 | 0 |
| Total Other Sources (Uses) | <u>283,425</u> | <u>283,425</u> | <u>0</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses) | 3,050 | 3,410 | 360 |
| Fund Balance, January 1 | 91,992 | 91,992 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$95,042</u></u> | <u><u>\$95,402</u></u> | <u><u>\$360</u></u> |

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UNION COUNTY, OHIO
DECEMBER 31, 2000

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).

Federal Grant Fund

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

Ditch Construction Fund

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

County Airport Construction

To account for various capital improvements at the County Airport.

Courthouse Renovation Fund

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

Veterans Memorial Auditorium Renovation Fund

To account for the proceeds of bonds and/or notes used to refurbish the County's auditorium located in the County office building.

MRDD Capital Fund

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

DOD Road Construction

To account for various construction costs.

Capital Improvements

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

Sheriff's Facility Construction

To account for various capital improvements to Sheriff Facilities and other assets.

County Garage Construction

To account for the proceeds of bonds and/or notes used to construct the County's Engineer's Garage.

London Avenue Government Building

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

Airport Federal Fund

To account for special-use construction funds received from the federal government.

Capital Projects Issue II

To account for Issue projects funds received for Issue II certified projects.

UNION COUNTY, OHIO
ALL CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2000

| | <u>FEDERAL GRANT FUND</u> | <u>DITCH CONSTRUCTION</u> | <u>VETERANS MEMORIAL RENOVATION</u> | <u>COUNTY AIRPORT CONSTRUCTION</u> |
|--|-------------------------------|-------------------------------|---|--|
| <u>ASSETS:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$45,346 | \$22,841 | \$0 | \$108,797 |
| Cash In Segregated Accounts | 0 | 0 | 0 | 0 |
| Investments | 31,705 | 15,970 | 0 | 76,068 |
| Receivables (net of allowance for uncollectibles) | | | | |
| Real and other taxes | 0 | 0 | 0 | 0 |
| Accounts | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 | 890 |
| Loans | 0 | 0 | 0 | 0 |
| Due From Other Funds | 38,976 | 0 | 0 | 0 |
| Due From Other Governments | 33,300 | 0 | 0 | 0 |
| Materials & Supplies Inventory | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 | 0 |
| Restricted assets: | | | | |
| Cash in segregated accounts | 0 | 0 | 0 | 0 |
| Cash with fiscal and escrow agents | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | <u>149,327</u> | <u>38,811</u> | <u>0</u> | <u>185,755</u> |
| <u>LIABILITIES:</u> | | | | |
| Accounts payable | 0 | 0 | 0 | 0 |
| Contracts payable | 70,121 | 0 | 0 | 0 |
| Accrued wages and benefits payable | 0 | 0 | 0 | 0 |
| Compensated absences payable | 0 | 0 | 0 | 0 |
| Retainage payable | 0 | 0 | 0 | 0 |
| Accrued interest payable | 0 | 0 | 0 | 0 |
| Due to other funds | 0 | 0 | 0 | 0 |
| Due to other governments | 0 | 0 | 0 | 0 |
| Due to component units | 0 | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | <u>70,121</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>FUND EQUITY:</u> | | | | |
| Reserved for encumbrances | 0 | 0 | 0 | 0 |
| Reserved for supplies inventory | 0 | 0 | 0 | 0 |
| Reserved for prepayments | 0 | 0 | 0 | 0 |
| Reserved for loans | 0 | 0 | 0 | 0 |
| Unreserved: | | | | |
| Undesignated | 79,206 | 38,811 | 0 | 185,755 |
| TOTAL FUND EQUITY | <u>79,206</u> | <u>38,811</u> | <u>0</u> | <u>185,755</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$149,327</u> | <u>\$38,811</u> | <u>\$0</u> | <u>\$185,755</u> |

CONTINUED

| <u>COURTHOUSE CONSTRUCTION</u> | <u>SHERIFF'S FACILITY CONSTRUCTION</u> | <u>CAPITAL IMPROVEMENTS</u> | <u>MRDD CAPITAL FUND</u> |
|------------------------------------|--|---------------------------------|------------------------------|
| \$3,831 | \$706,501 | \$997,486 | \$99,128 |
| 0 | 0 | 0 | 0 |
| 2,678 | 493,971 | 697,422 | 69,309 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 30 | 8,490 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 250,762 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| <u>6,539</u> | <u>1,459,724</u> | <u>1,694,908</u> | <u>168,437</u> |
| 0 | 0 | 0 | 0 |
| 0 | 352,437 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 22,443 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| <u>0</u> | <u>374,880</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 0 | 7,300 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 6,539 | 1,084,844 | 1,694,908 | 161,137 |
| <u>6,539</u> | <u>1,084,844</u> | <u>1,694,908</u> | <u>168,437</u> |
| <u>\$6,539</u> | <u>\$1,459,724</u> | <u>\$1,694,908</u> | <u>\$168,437</u> |

CONTINUED

UNION COUNTY, OHIO
ALL CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2000

| | <u>DOD ROAD CONSTRUCTION</u> | <u>COUNTY GARAGE CONSTRUCTION</u> | <u>LONDON AVE. GOVT. BLDG.</u> | <u>AIRPORT FEDERAL</u> | <u>ISSUE II</u> | <u>TOTAL</u> |
|--|----------------------------------|---|------------------------------------|----------------------------|-----------------|--------------------|
| <u>ASSETS:</u> | | | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$0 | \$12,757 | \$244,300 | \$4,172 | \$0 | \$2,245,159 |
| Cash In Segregated Accounts | 0 | 0 | 0 | 0 | 0 | 0 |
| Investments | 0 | 8,919 | 170,810 | 2,917 | 0 | 1,569,769 |
| Receivables (net of allowance for uncollectibles) | | | | | | |
| Real and other taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 490 | 0 | 0 | 0 | 9,900 |
| Loans | 0 | 0 | 0 | 0 | 0 | 0 |
| Due From Other Funds | 224,816 | 0 | 0 | 0 | 0 | 263,792 |
| Due From Other Governments | 0 | 0 | 0 | 0 | 0 | 33,300 |
| Materials & Supplies Inventory | 0 | 0 | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted assets: | | | | | | |
| Cash in segregated accounts | 0 | 0 | 0 | 0 | 0 | 250,762 |
| Cash with fiscal and escrow agents | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | <u>224,816</u> | <u>22,166</u> | <u>415,110</u> | <u>7,089</u> | <u>0</u> | <u>4,372,682</u> |
| <u>LIABILITIES:</u> | | | | | | |
| Accounts payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracts payable | 0 | 0 | 0 | 0 | 0 | 422,558 |
| Accrued wages and benefits payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Compensated absences payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Retainage payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued interest payable | 0 | 5,855 | 0 | 0 | 0 | 28,298 |
| Due to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to other governments | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to component units | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | <u>0</u> | <u>5,855</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>450,856</u> |
| <u>FUND EQUITY:</u> | | | | | | |
| Reserved for encumbrances | 0 | 0 | 0 | 0 | 0 | 7,300 |
| Reserved for supplies inventory | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for prepayments | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for loans | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved: | | | | | | |
| Undesignated: | 224,816 | 16,311 | 415,110 | 7,089 | 0 | 3,914,526 |
| TOTAL FUND EQUITY | <u>224,816</u> | <u>16,311</u> | <u>415,110</u> | <u>7,089</u> | <u>0</u> | <u>3,921,826</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$224,816</u> | <u>\$22,166</u> | <u>\$415,110</u> | <u>\$7,089</u> | <u>\$0</u> | <u>\$4,372,682</u> |

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UNION COUNTY, OHIO
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>FEDERAL GRANT FUND</u> | <u>DITCH CONSTRUCTION</u> | <u>VETERANS MEMORIAL RENOVATION</u> | <u>COUNTY AIRPORT CONSTRUCTION</u> |
|---|-------------------------------|-------------------------------|---|--|
| REVENUES: | | | | |
| Intergovernmental | \$486,913 | \$0 | \$0 | \$0 |
| Special Assessments | 0 | 283 | 0 | 0 |
| Investment Income | 0 | 0 | 0 | 9,503 |
| Other | 39,376 | 0 | 0 | 0 |
| Total Revenues | <u>526,289</u> | <u>283</u> | <u>0</u> | <u>9,503</u> |
| EXPENDITURES: | | | | |
| Capital Outlay | 453,686 | 0 | 297,662 | 23,451 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Interest & fiscal charges | 0 | 0 | 0 | 0 |
| Total expenditures | <u>453,686</u> | <u>0</u> | <u>297,662</u> | <u>23,451</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 72,603 | 283 | (297,662) | (13,948) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Operating Transfers In | 0 | 0 | 48,479 | 0 |
| Operating Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>48,479</u> | <u>0</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | 72,603 | 283 | (249,183) | (13,948) |
| Fund Balance January 1 | 6,603 | 38,528 | 249,183 | 199,703 |
| Fund Balance, December 31 | <u>\$79,206</u> | <u>\$38,811</u> | <u>\$0</u> | <u>\$185,755</u> |

CONTINUED

| <u>COURTHOUSE CONSTRUCTION</u> | <u>SHERIFF'S FACILITY CONSTRUCTION</u> | <u>CAPITAL IMPROVEMENTS</u> | <u>MRDD CAPITAL FUND</u> |
|------------------------------------|--|---------------------------------|------------------------------|
| \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 |
| 294 | 140,071 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| <u>294</u> | <u>140,071</u> | <u>0</u> | <u>0</u> |
| 0 | 1,758,249 | 0 | 39,388 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| <u>0</u> | <u>1,758,249</u> | <u>0</u> | <u>39,388</u> |
| 294 | (1,618,178) | 0 | (39,388) |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 1,317,888 | 140,000 |
| 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>1,317,888</u> | <u>140,000</u> |
| 294 | (1,618,178) | 1,317,888 | 100,612 |
| 6,245 | 2,703,022 | 377,020 | 67,825 |
| <u>\$6,539</u> | <u>\$1,084,844</u> | <u>\$1,694,908</u> | <u>\$168,437</u> |

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UNION COUNTY, OHIO
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>DOD ROAD CONSTRUCTION</u> | <u>COUNTY GARAGE CONSTRUCTION</u> | <u>LONDON AVE. GOV'T. BLDG.</u> | <u>AIRPORT FEDERAL</u> | <u>ISSUE II</u> | <u>TOTAL</u> |
|---|----------------------------------|---|-------------------------------------|----------------------------|-----------------|--------------------|
| REVENUES: | | | | | | |
| Intergovernmental | \$10 | \$0 | \$0 | \$8,752 | \$446,703 | \$ 942,378 |
| Special Assessments | 0 | 0 | 0 | 0 | \$0 | 283 |
| Investment Income | 25 | 20,656 | 0 | 0 | \$0 | 170,549 |
| Other | 0 | 0 | 0 | 0 | 0 | 39,376 |
| Total Revenues | <u>35</u> | <u>20,656</u> | <u>0</u> | <u>8,752</u> | <u>446,703</u> | <u>1,152,586</u> |
| EXPENDITURES: | | | | | | |
| Capital Outlay | 67,560 | 326,201 | 27,062 | 686 | 446,703 | 3,440,648 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Works | 0 | 9,832 | 0 | 0 | 0 | 9,832 |
| Interest & fiscal charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total expenditures | <u>67,560</u> | <u>336,033</u> | <u>27,062</u> | <u>686</u> | <u>446,703</u> | <u>3,450,480</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (67,525) | (315,377) | (27,062) | 8,066 | 0 | (2,297,894) |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Transfers In | 0 | 0 | 0 | 0 | 0 | 1,506,367 |
| Operating Transfers Out | 0 | (55,169) | (493,888) | 0 | 0 | (549,057) |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>(55,169)</u> | <u>(493,888)</u> | <u>0</u> | <u>0</u> | <u>957,310</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | (67,525) | (370,546) | (520,950) | 8,066 | 0 | (1,340,584) |
| Fund Balance January 1 | 292,341 | 386,857 | 936,060 | (977) | 0 | 5,262,410 |
| Fund Balance, December 31 | <u>\$224,816</u> | <u>\$16,311</u> | <u>\$415,110</u> | <u>\$7,089</u> | <u>\$0</u> | <u>\$3,921,826</u> |

UNION COUNTY, OHIO
FEDERAL GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$408,013 | \$453,613 | \$45,600 |
| Other | 0 | 39,376 | 39,376 |
| Total Revenues | <u>408,013</u> | <u>492,989</u> | <u>84,976</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Capital Outlay | 438,222 | 408,272 | 29,950 |
| Total Expenditures | <u>438,222</u> | <u>408,272</u> | <u>29,950</u> |
| Excess (deficiency) of revenues over (under) expenditures | (30,209) | 84,717 | 114,926 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Advances - Out | 0 | (38,976) | 38,976 |
| Total other financing sources (uses) | <u>0</u> | <u>(38,976)</u> | <u>38,976</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses | (30,209) | 45,741 | 75,950 |
| Fund Balance, January 1 | 10,791 | 10,791 | 0 |
| Prior year encumbrances appropriated | 20,519 | 20,519 | 0 |
| Fund Balance, December 31 | <u><u>\$1,101</u></u> | <u><u>\$77,051</u></u> | <u><u>\$75,950</u></u> |

UNION COUNTY, OHIO
DITCH CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------------|--|
| <u>REVENUES:</u> | | | |
| Special Assessments | \$0 | \$283 | \$283 |
| Total Revenues | <u>0</u> | <u>283</u> | <u>283</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Excess (deficiency) of revenues over (under) expenditures | 0 | 283 | 283 |
| Fund Balance, January 1 | 38,528 | 38,528 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$38,528</u></u> | <u><u>\$38,811</u></u> | <u><u>\$283</u></u> |

UNION COUNTY, OHIO
VETERANS MEMORIAL AUDITORIUM RENOVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------|--|
| <u>REVENUES:</u> | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Capital Outlay | 381,475 | 381,475 | 0 |
| Total Expenditures | <u>381,475</u> | <u>381,475</u> | <u>0</u> |
| Excess (deficiency) of revenues over (under) expenditures | (381,475) | (381,475) | 0 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 48,479 | 48,479 | 0 |
| Total other financing sources (uses) | <u>48,479</u> | <u>48,479</u> | <u>0</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses | (332,996) | (332,996) | 0 |
| Fund Balance, January 1 | 332,996 | 332,996 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

UNION COUNTY, OHIO
COUNTY AIRPORT CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------------|--|
| <u>REVENUES:</u> | | | |
| Investment Income | \$0 | \$9,303 | \$9,303 |
| Total Revenues | <u>0</u> | <u>9,303</u> | <u>9,303</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Contractual Services | 165,288 | 25,551 | 139,737 |
| Total Expenditures | <u>165,288</u> | <u>25,551</u> | <u>139,737</u> |
| Excess (deficiency) of revenues over (under) expenditures | (165,288) | (16,248) | 149,040 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 49,778 | 0 | (49,778) |
| Total other financing sources (uses) | <u>49,778</u> | <u>0</u> | <u>(49,778)</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses | (115,510) | (16,248) | 99,262 |
| Fund Balance, January 1 | 200,763 | 200,763 | 0 |
| Prior year encumbrances appropriated | 350 | 350 | 0 |
| Fund Balance, December 31 | <u><u>\$85,603</u></u> | <u><u>\$184,865</u></u> | <u><u>\$99,262</u></u> |

UNION COUNTY, OHIO
JUVENILE DETENTION CENTER CONSTRUCTION FUND (JDC)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|---------------|--|
| <u>REVENUES:</u> | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Excess (deficiency) of revenues over (under) expenditures | 0 | 0 | 0 |
| Fund Balance, January 1 | 0 | 0 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

UNION COUNTY, OHIO
COURTHOUSE CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------------|--|
| <u>REVENUES:</u> | | | |
| Investment Income | \$0 | \$294 | \$294 |
| Total Revenues | <u>0</u> | <u>294</u> | <u>294</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Excess (deficiency) of revenues over (under) expenditures | 0 | 294 | 294 |
| Fund Balance, January 1 | 6,215 | 6,215 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$6,215</u></u> | <u><u>\$6,509</u></u> | <u><u>\$294</u></u> |

UNION COUNTY, OHIO
SHERIFF'S FACILITY CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|---------------------------|--|
| <u>REVENUES:</u> | | | |
| Investment Income | \$60,000 | \$142,620 | \$82,620 |
| Total Revenues | <u>60,000</u> | <u>142,620</u> | <u>82,620</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Contractual Services | 2,509,543 | 1,418,355 | 1,091,188 |
| Total Expenditures | <u>2,509,543</u> | <u>1,418,355</u> | <u>1,091,188</u> |
| Excess (deficiency) of revenues over (under) expenditures | (2,449,543) | (1,275,735) | 1,173,808 |
| Fund Balance, January 1 | 2,462,107 | 2,462,107 | 0 |
| Prior year encumbrances appropriated | 14,100 | 14,100 | 0 |
| Fund Balance, December 31 | <u><u>\$26,664</u></u> | <u><u>\$1,200,472</u></u> | <u><u>\$1,173,808</u></u> |

UNION COUNTY, OHIO
MRDD CAPITAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------------|--|
| <u>REVENUES:</u> | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Contractual Services | 171,383 | 79,578 | 91,805 |
| Capital Outlay | 26,256 | 24,506 | 1,750 |
| Total Expenditures | <u>197,639</u> | <u>104,084</u> | <u>93,555</u> |
| Excess (deficiency) of revenues over (under) expenditures | (197,639) | (104,084) | 93,555 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | 125,000 | 140,000 | 15,000 |
| Total other financing sources (uses) | <u>125,000</u> | <u>140,000</u> | <u>15,000</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses | (72,639) | 35,916 | 108,555 |
| Fund Balance, January 1 | 37,546 | 37,546 | 0 |
| Prior year encumbrances appropriated | 87,676 | 87,676 | 0 |
| Fund Balance, December 31 | <u><u>\$52,583</u></u> | <u><u>\$161,138</u></u> | <u><u>\$108,555</u></u> |

UNION COUNTY, OHIO
DOD ROAD CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$116,897 | \$10 | (\$116,887) |
| Investment Income | 0 | 25 | 25 |
| Total Revenues | <u>116,897</u> | <u>35</u> | <u>(116,862)</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Contractual Services | 80,284 | 67,560 | 12,724 |
| Total Expenditures | <u>80,284</u> | <u>67,560</u> | <u>12,724</u> |
| Excess (deficiency) of revenues over (under) expenditures | 36,613 | (67,525) | (104,138) |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Advances - In | 0 | 67,265 | 67,265 |
| Advances - Out | 0 | (5,782) | (5,782) |
| Total other financing sources (uses) | <u>0</u> | <u>61,483</u> | <u>61,483</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses | 36,613 | (6,042) | (42,655) |
| Fund Balance, January 1 | 6,042 | 6,042 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$42,655</u></u> | <u><u>\$0</u></u> | <u><u>(\$42,655)</u></u> |

UNION COUNTY, OHIO
CAPITAL IMPROVEMENTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|---------------------------|--|
| <u>REVENUES:</u> | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Excess (deficiency) of revenues over (under) expenditures | 0 | 0 | 0 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - In | <u>1,317,888</u> | <u>1,317,888</u> | <u>0</u> |
| Total other financing sources (uses) | 1,317,888 | 1,317,888 | 0 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses | 1,317,888 | 1,317,888 | 0 |
| Fund Balance, January 1 | 377,020 | 377,020 | 0 |
| Prior year encumbrances appropriated | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance, December 31 | <u><u>\$1,694,908</u></u> | <u><u>\$1,694,908</u></u> | <u><u>\$0</u></u> |

UNION COUNTY, OHIO
COUNTY GARAGE CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|------------------------|--|
| <u>REVENUES:</u> | | | |
| Investment Income | \$40,000 | \$26,021 | (\$13,979) |
| Total Revenues | <u>40,000</u> | <u>26,021</u> | <u>(13,979)</u> |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Contractual Services | 678,907 | 673,132 | 5,775 |
| Other | 9,832 | 9,832 | 0 |
| Total Expenditures | <u>688,739</u> | <u>682,964</u> | <u>5,775</u> |
| Excess (deficiency) of revenues over (under) expenditures | (648,739) | (656,943) | (8,204) |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - Out | (55,169) | (55,169) | 0 |
| Total other financing sources (uses) | <u>(55,169)</u> | <u>(55,169)</u> | <u>0</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses | (703,908) | (712,112) | (8,204) |
| Fund Balance, January 1 | 173,992 | 173,992 | 0 |
| Prior year encumbrances appropriated | 559,796 | 559,796 | 0 |
| Fund Balance, December 31 | <u><u>\$29,880</u></u> | <u><u>\$21,676</u></u> | <u><u>(\$8,204)</u></u> |

UNION COUNTY, OHIO
AIRPORT FEDERAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------------|--|
| REVENUES: | | | |
| Intergovernmental | \$94,600 | \$8,752 | (\$85,848) |
| Other | 10,600 | 0 | (10,600) |
| Total Revenues | <u>105,200</u> | <u>8,752</u> | <u>(96,448)</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Capital Outlay | 105,200 | 2,309 | 102,891 |
| Total Expenditures | <u>105,200</u> | <u>2,309</u> | <u>102,891</u> |
| Excess (deficiency) of revenues over (under) expenditures | 0 | 6,443 | 6,443 |
| Fund Balance, January 1 | 646 | 646 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$646</u></u> | <u><u>\$7,089</u></u> | <u><u>\$6,443</u></u> |

UNION COUNTY, OHIO
LONDON AVENUE GOVERNMENT BUILDING
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------------|--|
| <u>REVENUES:</u> | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Other | 27,062 | 27,062 | 0 |
| Total Expenditures | <u>27,062</u> | <u>27,062</u> | <u>0</u> |
| Excess (deficiency) of revenues over (under) expenditures | (27,062) | (27,062) | 0 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Transfers - Out | (493,888) | (493,888) | 0 |
| Total other financing sources (uses) | <u>(493,888)</u> | <u>(493,888)</u> | <u>0</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses | (520,950) | (520,950) | 0 |
| Fund Balance, January 1 | 936,060 | 936,060 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$415,110</u></u> | <u><u>\$415,110</u></u> | <u><u>\$0</u></u> |

UNION COUNTY, OHIO
CAPITAL PROJECTS ISSUE II
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------|--|
| REVENUES: | | | |
| Intergovernmental | \$0 | \$446,703 | \$446,703 |
| Total Revenues | <u>0</u> | <u>446,703</u> | <u>446,703</u> |
| EXPENDITURES: | | | |
| Current: | | | |
| Capital Outlay: | | | |
| Contractual Services | 0 | 446,703 | (446,703) |
| Total Expenditures | <u>0</u> | <u>446,703</u> | <u>(446,703)</u> |
| Excess (deficiency) of revenues over (under) expenditures | 0 | 0 | 0 |
| Fund Balance, January 1 | 0 | 0 | 0 |
| Prior year encumbrances appropriated | 0 | 0 | 0 |
| Fund Balance, December 31 | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

UNION COUNTY, OHIO
ALL CAPITAL PROJECTS FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|---------------------------|--|
| <u>REVENUES:</u> | | | |
| Intergovernmental | \$619,510 | \$909,078 | \$289,568 |
| Special Assessments | 0 | 283 | 283 |
| Investment Income | 100,000 | 178,263 | 78,263 |
| Other | 10,600 | 39,376 | 28,776 |
| Total Revenues | <u>730,110</u> | <u>1,127,000</u> | <u>396,890</u> |
| <u>EXPENDITURES:</u> | | | |
| Capital Outlay | 4,593,452 | 3,564,335 | (1,029,117) |
| Total Expenditures | <u>4,593,452</u> | <u>3,564,335</u> | <u>1,029,117</u> |
| Excess (deficiency) of revenues over (under) expenditures | (3,863,342) | (2,437,335) | 1,426,007 |
| <u>OTHER FINANCING SOURCES (USES):</u> | | | |
| Advances - In | 0 | 67,265 | 67,265 |
| Advances - Out | 0 | (44,758) | (44,758) |
| Transfers - In | 1,541,145 | 1,506,367 | (34,778) |
| Transfers - Out | (549,057) | (549,057) | 0 |
| Total other financing sources (uses) | <u>992,088</u> | <u>979,817</u> | <u>(12,271)</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses | (2,871,254) | (1,457,518) | 1,413,736 |
| Fund Balance, January 1 | 4,582,706 | 4,582,706 | 0 |
| Prior year encumbrances appropriated | 682,441 | 682,441 | 0 |
| Fund Balance, December 31 | <u><u>\$2,393,893</u></u> | <u><u>\$3,807,629</u></u> | <u><u>\$1,413,736</u></u> |

UNION COUNTY, OHIO
DECEMBER 31, 2000

ENTERPRISE FUNDS

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.

Memorial Hospital Fund

To account for the operations of the Union County Memorial Hospital.

**UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
DECEMBER 31, 2000**

| | Sanitary Sewer District | Water District | Building and Development | Memorial Hospital | Total |
|---|----------------------------|--------------------|-----------------------------|----------------------|---------------------|
| ASSETS: | | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$413,993 | \$108,830 | \$115,399 | \$800,589 | \$1,438,811 |
| Investments | 289,455 | 76,093 | 80,684 | 0 | 446,232 |
| Receivables (net of allowance for uncollectibles) | | | | | |
| Accounts | 2,400 | 0 | 0 | 8,128,459 | 8,130,859 |
| Accrued Interest | 3,130 | 810 | 0 | 0 | 3,940 |
| Materials & Supplies Inventory | 0 | 0 | 0 | 680,437 | 680,437 |
| Prepaid Items | 0 | 0 | 0 | 345,922 | 345,922 |
| Unamortized bond issuance costs | 0 | 0 | 0 | 494,906 | 494,906 |
| Fixed assets (net of accumulated depreciation) | 3,390,148 | 1,707,146 | 26,927 | 28,301,625 | 33,425,846 |
| Restricted assets: | | | | | |
| Cash in segregated accounts | 0 | 0 | 0 | 3,657,166 | 3,657,166 |
| Cash with fiscal and escrow agents | 0 | 0 | 0 | 1,040,631 | 1,040,631 |
| TOTAL ASSETS | 4,099,126 | 1,892,879 | 223,010 | 43,449,735 | 49,664,750 |
| LIABILITIES: | | | | | |
| Accounts Payable | 0 | 0 | 0 | 1,737,980 | 1,737,980 |
| Contracts Payable | 16,470 | 27,777 | 4,515 | 0 | 48,762 |
| Accrued Wages & Benefits Payable | 3,759 | 1,838 | 21,260 | 3,111,515 | 3,138,372 |
| Compensated Absences Payable | 22,809 | 0 | 34,730 | 518,578 | 576,117 |
| Due To Other Funds | 0 | 0 | 0 | 400,000 | 400,000 |
| Due To Other Governments | 2,715 | 893 | 15,678 | 652,294 | 671,580 |
| OPWC loans payable | 109,019 | 0 | 0 | 0 | 109,019 |
| Accrued interest payable | 76,375 | 76,375 | 0 | 0 | 152,750 |
| Notes payable | 2,350,000 | 2,350,000 | 0 | 0 | 4,700,000 |
| General obligation bonds payable | 0 | 0 | 0 | 15,880,000 | 15,880,000 |
| Obligation under capital lease | 0 | 0 | 0 | 1,218,883 | 1,218,883 |
| TOTAL LIABILITIES | 2,581,147 | 2,456,883 | 76,183 | 23,519,250 | 28,633,463 |
| FUND EQUITY: | | | | | |
| Contributed capital | 1,893,294 | 38,900 | 0 | 0 | 1,932,194 |
| Retained earnings-unreserved | (375,315) | (602,904) | 146,827 | 19,930,485 | 19,099,093 |
| TOTAL FUND EQUITY | 1,517,979 | (564,004) | 146,827 | 19,930,485 | 21,031,287 |
| TOTAL LIABILITIES AND FUND EQUITY | \$4,099,126 | \$1,892,879 | \$223,010 | \$43,449,735 | \$49,664,750 |

UNION COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND
 CHANGES IN FUND EQUITY
ALL ENTERPRISE FUNDS
 DECEMBER 31, 2000

| REVENUES: | Sanitary Sewer District | Water District | Building and Development | Memorial Hospital | Total |
|---|------------------------------------|-----------------------|-------------------------------------|------------------------------|---------------------|
| Charges For Services | \$313,862 | \$115,853 | \$95,143 | \$0 | \$524,858 |
| Tap-in fees | 43,200 | 90,138 | 0 | 0 | 133,338 |
| Net patient services | 0 | 0 | 0 | 42,044,656 | 42,044,656 |
| Other | 37,221 | 27,918 | 522,915 | 1,926,952 | 2,515,006 |
| Total operating revenue | 394,283 | 233,909 | 618,058 | 43,971,608 | 45,217,858 |
| | | | | | |
| OPERATING EXPENSES: | | | | | |
| Personal services | 85,460 | 24,715 | 488,973 | 23,494,752 | 24,093,900 |
| Contract services | 77,350 | 8,349 | 29,766 | 5,533,816 | 5,649,281 |
| Materials and supplies | 14,401 | 4,494 | 2,308 | 8,185,064 | 8,206,267 |
| Bad debts | 0 | 0 | 0 | 2,407,022 | 2,407,022 |
| Depreciation and amortization | 95,253 | 36,174 | 3,621 | 1,951,203 | 2,086,251 |
| Interest and fiscal charges | 0 | 0 | 0 | 356,631 | 356,631 |
| Other operating expenses | 3,895 | 50,687 | 63,573 | 0 | 118,155 |
| Total operating expenses | 276,359 | 124,419 | 588,241 | 41,928,488 | 42,917,507 |
| | | | | | |
| OPERATING INCOME (LOSS) | 117,924 | 109,490 | 29,817 | 2,043,120 | 2,300,351 |
| | | | | | |
| NON-OPERATING REVENUES (EXPENSES): | | | | | |
| Interest income | 0 | 0 | 0 | 254,366 | 254,366 |
| Gifts, grants, and bequests | 0 | 0 | 0 | 571,908 | 571,908 |
| Payments on behalf of affiliate | 0 | 0 | 0 | (900,000) | (900,000) |
| Restricted expenditures | 0 | 0 | 0 | (136,474) | (136,474) |
| Interest and fiscal charges | (203,805) | (136,049) | 0 | 0 | (339,854) |
| Total non-operating revenues (expenses) | (203,805) | (136,049) | 0 | (210,200) | (550,054) |
| | | | | | |
| NET INCOME (LOSS) BEFORE OPERATING TRANSFERS | (85,881) | (26,559) | 29,817 | 1,832,920 | 1,750,297 |
| | | | | | |
| Operating transfer-in | 0 | 89,587 | 25,624 | 0 | 115,211 |
| Operating transfer-out | 0 | (89,586) | 0 | 0 | (89,586) |
| NET INCOME (LOSS) | (85,881) | (26,558) | 55,441 | 1,832,920 | 1,775,922 |
| | | | | | |
| Retained earnings at January 1 | (289,434) | (576,346) | 91,386 | 18,097,565 | 17,323,171 |
| Retained earnings at December 31 | (375,315) | (602,904) | 146,827 | 19,930,485 | 19,099,093 |
| Contributed capital at January 1 | 1,893,294 | 38,900 | 0 | 0 | 1,932,194 |
| Contributed capital at December 31 | 1,893,294 | 38,900 | 0 | 0 | 1,932,194 |
| Total fund equity at December 31 | \$1,517,979 | (\$564,004) | \$146,827 | \$19,930,485 | \$21,031,287 |

UNION COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Sanitary Sewer District | Water District | Building and Development | Memorial Hospital | Total |
|--|----------------------------|------------------|-----------------------------|----------------------|--------------------|
| Cash flows from operating activities: | | | | | |
| Cash received from sales/service charges..... | \$397,183 | \$233,909 | \$618,058 | \$0 | \$1,249,150 |
| Cash received from patients and third-party payer..... | 0 | 0 | 0 | \$39,786,276 | 39,786,276 |
| Cash received from other operations..... | 0 | 0 | 0 | 1,926,952 | 1,926,952 |
| Cash payments for personal services..... | (80,196) | (23,805) | (477,864) | (22,874,533) | (23,456,398) |
| Cash payments for contract services..... | (73,922) | (25,129) | (45,917) | 0 | (144,968) |
| Cash payments for supplies and materials..... | (14,401) | (4,494) | (2,308) | (13,701,234) | (13,722,437) |
| Other cash (payments)/receipts..... | (5,699) | (50,292) | (43,459) | 0 | (99,450) |
| Cash payments for restricted expenses..... | 0 | 0 | 0 | (136,474) | (136,474) |
| Cash payments for interest..... | 0 | 0 | 0 | (354,215) | (354,215) |
| Net cash provided by (used in) operating activities..... | 222,965 | 130,189 | 48,510 | 4,646,772 | 5,048,436 |
| Cash flows from non-capital financing activities: | | | | | |
| Cash received from gifts, grants, and bequests.... | 0 | 0 | 0 | 567,287 | 567,287 |
| Net cash provided by non-capital financing activities..... | 0 | 0 | 0 | 567,287 | 567,287 |
| Cash flows from capital and related financing activities: | | | | | |
| Acquisition of capital assets..... | (12,244) | (11,595) | (30,548) | (8,357,816) | (8,412,203) |
| Proceeds of debt issues..... | 2,350,000 | 2,350,000 | 0 | 0 | 4,700,000 |
| Principal retirement..... | (2,507,927) | (2,500,000) | 0 | (900,930) | (5,908,857) |
| Interest and fiscal charges..... | (197,795) | (89,499) | 0 | 0 | (287,294) |
| Proceeds from sale of fixed assets..... | 0 | 0 | 0 | 2,128 | 2,128 |
| Net cash provided by (used in) capital and related financing activities..... | (367,966) | (251,094) | (30,548) | (9,256,618) | (9,906,226) |
| Cash flows from investing activities: | | | | | |
| (Purchase)/redemption of investments..... | 31,478 | 39,589 | (13,308) | 0 | 57,759 |
| Distribution to related party..... | 0 | 0 | 0 | (1,318,072) | (1,318,072) |
| Interest income..... | 0 | 0 | 0 | 254,366 | 254,366 |
| Net cash used in investing activities..... | 31,478 | 39,589 | (13,308) | (1,063,706) | (1,005,947) |
| Net increase (decrease) in cash and cash equivalents..... | (113,523) | (81,316) | 4,654 | (5,106,265) | (5,296,450) |
| Cash and cash equivalents at beginning of year..... | 527,516 | 190,146 | 110,745 | 10,604,651 | 11,433,058 |
| Cash and cash equivalents at end of year..... | \$413,993 | \$108,830 | \$115,399 | \$5,498,386 | \$6,136,608 |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | | | |
| Operating Income (Loss)..... | 117,924 | 109,490 | 29,817 | 2,043,120 | 2,300,351 |
| Adjustments to reconcile operating income to net cash provided by operating activities... | | | | | |
| Depreciation and amortization..... | 95,253 | 36,174 | 3,621 | 1,951,203 | 2,086,251 |
| Transfers-In..... | 0 | 89,587 | 25,624 | 0 | 115,211 |
| Transfers-Out..... | 0 | (89,586) | 0 | 0 | (89,586) |
| Bad debts..... | 0 | 0 | 0 | 2,407,022 | 2,407,022 |
| Changes in assets and liabilities: | | | | | |
| Supplies inventory and other current assets.... | 0 | 0 | 0 | (188,815) | (188,815) |
| Accounts receivable..... | 2,900 | 0 | 0 | (2,405,380) | (2,402,480) |
| Accounts payable..... | 3,428 | (16,780) | (16,151) | 176,762 | 147,259 |
| Accrued wages and benefits..... | 1,241 | 1,306 | 3,617 | 0 | 6,164 |
| Compensated absences payable..... | 4,023 | (396) | 7,492 | 0 | 11,119 |
| Other accrued expenses..... | 0 | 0 | 0 | 662,860 | 662,860 |
| Due from/(to) other governments..... | (1,804) | 394 | (5,510) | 0 | (6,920) |
| Net cash provided by (used in) operating activities..... | \$222,965 | \$130,189 | \$48,510 | \$4,646,772 | \$5,048,436 |

UNION COUNTY, OHIO
SANITARY SEWER DISTRICT
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------------|---|
| <u>OPERATING REVENUES:</u> | | | |
| Charges for Services | \$290,000 | \$316,762 | \$26,762 |
| Tap in Fees | 90,000 | 43,200 | (46,800) |
| License/Permits | 700 | 1,450 | 750 |
| Investment Income | 28,100 | 35,550 | 7,450 |
| Other | 0 | 31 | 31 |
| Total Operating Revenues | <u>408,800</u> | <u>396,993</u> | <u>(11,807)</u> |
| <u>OPERATING EXPENSES:</u> | | | |
| Personal Services | 80,000 | 66,044 | 13,956 |
| Contractual Services | 215,812 | 192,351 | 23,461 |
| Material and Supplies | 23,083 | 14,401 | 8,682 |
| Capital Outlay | 9,500 | 2,512 | 6,988 |
| Fringe Benefits | 23,089 | 15,956 | 7,133 |
| Other Operating Expenses | 1,700 | 1,383 | 317 |
| Interest & Fiscal Charges | 130,004 | 89,749 | 40,255 |
| Total Expenditures | <u>483,188</u> | <u>382,396</u> | <u>100,792</u> |
| Operating profit (loss) | (74,388) | 14,597 | 88,985 |
| <u>NONOPERATING REVENUES (EXPENSES):</u> | | | |
| Operating transfers in | 80,000 | 0 | (80,000) |
| Operating transfers out | (150,073) | 0 | 150,073 |
| Principal | (2,513,238) | (2,513,238) | 0 |
| Proceeds of notes | 2,350,000 | 2,350,000 | 0 |
| Total nonoperating revenues (expenses) | <u>(233,311)</u> | <u>(163,238)</u> | <u>70,073</u> |
| Net income | (307,699) | (148,641) | 159,058 |
| Fund Balance, January 1 | 845,890 | 845,890 | 0 |
| Prior year encumbrances appropriated | 2,558 | 2,558 | 0 |
| Fund Balance, December 31 | <u><u>\$540,749</u></u> | <u><u>\$699,807</u></u> | <u><u>\$159,058</u></u> |

UNION COUNTY, OHIO
WATER DISTRICT
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------------|---|
| <u>OPERATING REVENUES:</u> | | | |
| Charges for Services | \$91,000 | \$115,853 | \$24,853 |
| Tap in Fees | 160,000 | 90,138 | (69,862) |
| License/Permits | 17,000 | 300 | (16,700) |
| Special Assessments | 0 | 18,140 | 18,140 |
| Investment Income | 6,000 | 9,726 | 3,726 |
| Other | 0 | 2 | 2 |
| Total Operating Revenues | <u>274,000</u> | <u>234,159</u> | <u>(39,841)</u> |
| <u>OPERATING EXPENSES:</u> | | | |
| Personal Services | 28,000 | 18,271 | 9,729 |
| Contractual Services | 45,695 | 36,724 | 8,971 |
| Material and Supplies | 6,650 | 4,494 | 2,156 |
| Capital Outlay | 2,000 | 1,559 | 441 |
| Fringe Benefits | 8,350 | 5,140 | 3,210 |
| Other Operating Expenses | 56,300 | 49,128 | 7,172 |
| Interest & Fiscal Charges | 130,162 | 89,749 | 40,413 |
| Total Expenditures | <u>277,157</u> | <u>205,065</u> | <u>72,092</u> |
| Operating profit (loss) | (3,157) | 29,094 | 32,251 |
| <u>NONOPERATING REVENUES (EXPENSES):</u> | | | |
| Operating transfers in | 130,000 | 89,587 | (40,413) |
| Operating transfers out | (249,999) | (89,586) | 160,413 |
| Principal | (2,500,000) | (2,500,000) | 0 |
| Proceeds of notes | 2,350,000 | 2,350,000 | 0 |
| Total nonoperating revenues (expenses) | <u>(269,999)</u> | <u>(149,999)</u> | <u>120,000</u> |
| Net (loss) income | (273,156) | (120,905) | 152,251 |
| Fund Balance, January 1 | 305,333 | 305,333 | 0 |
| Prior year encumbrances appropriated | 495 | 495 | 0 |
| Fund Balance, December 31 | <u><u>\$32,672</u></u> | <u><u>\$184,923</u></u> | <u><u>\$152,251</u></u> |

UNION COUNTY, OHIO
BUILDING DEVELOPMENT
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------------|---|
| <u>OPERATING REVENUES:</u> | | | |
| Charges for Services | \$21,000 | \$95,143 | \$74,143 |
| Licenses/Permits | 520,000 | 522,812 | 2,812 |
| Other | 12,911 | 103 | (12,808) |
| Total Operating Revenues | <u>553,911</u> | <u>618,058</u> | <u>64,147</u> |
| <u>OPERATING EXPENSES:</u> | | | |
| Personal Services | 440,000 | 393,234 | 46,766 |
| Contractual Services | 78,656 | 76,465 | 2,191 |
| Material and Supplies | 8,091 | 2,619 | 5,472 |
| Capital Outlay | 39,174 | 38,036 | 1,138 |
| Fringe Benefits | 116,700 | 77,427 | 39,273 |
| Other Operating Expenses | 31,383 | 25,537 | 5,846 |
| Total Expenditures | <u>714,004</u> | <u>613,318</u> | <u>100,686</u> |
| Operating profit (loss) | (160,093) | 4,740 | 164,833 |
| <u>NONOPERATING REVENUES (EXPENSES):</u> | | | |
| Operating transfers in | 0 | 12,911 | 12,911 |
| Total nonoperating revenues (expenses) | <u>0</u> | <u>12,911</u> | <u>12,911</u> |
| Net income | (160,093) | 17,651 | 177,744 |
| Fund Balance, January 1 | 161,921 | 161,921 | 0 |
| Prior year encumbrances appropriated | 16,200 | 16,200 | 0 |
| Fund Balance, December 31 | <u><u>\$18,028</u></u> | <u><u>\$195,772</u></u> | <u><u>\$177,744</u></u> |

UNION COUNTY, OHIO
ALL ENTERPRISE FUNDS
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|---------------------------|---------------------------|---|
| <u>OPERATING REVENUES:</u> | | | |
| Charges for Services | \$402,000 | \$527,758 | \$125,758 |
| Tap in Fees | 250,000 | 133,338 | (116,662) |
| Licenses & Permits | 537,700 | 524,562 | (13,138) |
| Intergovernmental | 0 | 18,140 | 18,140 |
| Investment Income | 34,100 | 45,276 | 11,176 |
| Other | 12,911 | 136 | (12,775) |
| Total Operating Revenues | <u>1,236,711</u> | <u>1,249,210</u> | <u>12,499</u> |
| <u>OPERATING EXPENSES:</u> | | | |
| Personal Services | 548,000 | 477,549 | 70,451 |
| Contractual Services | 340,163 | 305,540 | 34,623 |
| Material and Supplies | 37,824 | 21,514 | 16,310 |
| Capital Outlay | 50,674 | 42,107 | 8,567 |
| Other Operating Expenses | 89,383 | 76,048 | 13,335 |
| Fringe Benefits | 148,139 | 98,523 | 49,616 |
| Interest & Fiscal Charges | 260,166 | 179,498 | 80,668 |
| Total Expenditures | <u>1,474,349</u> | <u>1,200,779</u> | <u>273,570</u> |
| Operating profit (loss) | (237,638) | 48,431 | 286,069 |
| <u>NONOPERATING REVENUES (EXPENSES):</u> | | | |
| Operating transfers in | 210,000 | 102,498 | (107,502) |
| Operating transfers out | (400,072) | (89,586) | 310,486 |
| Principal | (5,013,238) | (5,013,238) | 0 |
| Total nonoperating revenues (expenses) | <u>(503,310)</u> | <u>(300,326)</u> | <u>202,984</u> |
| Net income | (740,948) | (251,895) | 489,053 |
| Fund Balance, January 1 | 1,313,144 | 1,313,144 | 0 |
| Prior year encumbrances appropriated | 19,253 | 19,253 | 0 |
| Fund Balance, December 31 | <u><u>\$591,449</u></u> | <u><u>\$1,080,502</u></u> | <u><u>\$489,053</u></u> |

UNION COUNTY, OHIO
DECEMBER 31, 2000

FIDUCIARY FUNDS
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.

Joint Juvenile Detention 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.

Health Department Fund

To account for the funds and sub-funds of the Board of Health for which the County Auditor serves as ex-officio fiscal agent.

Soil and Water Conservation District Fund

To account for monies received and expended for the Soil and Water Conservation District for which the County Auditor serves as fiscal agent.

Fine Fund

To account for monies received from Marysville municipal court fines and costs and Ohio State Patrol costs. The monies are distributed to the General Fund, the Road and Bridge special revenue fund, and the Law Library.

Marriage License Fund

To account for monies collected on each marriage license to be used for a battered spouse program provided by Turning Point and Choices, Inc.

Indigent Counsel Restitution Fund

To account for court monies ordered reimbursed to the County or subdivision for attorney fees related to cases involving indigent clients.

Domestic Violence Fund

To account for fees collected on each divorce and dissolution case to be used for a battered spouse program provided by Turning Point and Choices, Inc.

CFHS Grant

To account for funds received for administration of DCHD Grant, which are comprised of revenues from the Delaware County Health Department.

UNION COUNTY, OHIO
DECEMBER 31, 2000

FIDUCIARY FUNDS

AGENCY FUNDS:-(Continued)

Safe Communities Grant

To account for activity related to a federal grant for law enforcement purposes.

County Court Fund

To account for Clerk of Courts, Probate Court, Juvenile Court and County Municipal 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 accumulate from all funds for distribution to the appropriate governmental unit and/or private organization.

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

PHP County Health Insurance
Kile Ditch

Workmen's Compensation
Ohio Elections Commission

UNION COUNTY, OHIO
ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|-------------------|-------------------|---------------------|
| <u>Tax Collections</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$996,267 | \$49,872,443 | \$50,085,784 | \$782,926 |
| Taxes Receivable | 39,552,460 | 41,729,196 | 39,552,460 | 41,729,196 |
| Investments | 1,388,136 | 1,529,255 | 1,388,136 | 1,529,255 |
| Total Assets | 41,936,863 | 93,130,894 | 91,026,380 | 44,041,377 |

| | | | | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 41,936,863 | 93,130,894 | 91,026,380 | 44,041,377 |
| Total Liabilities | 41,936,863 | 93,130,894 | 91,026,380 | 44,041,377 |

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|------------------|------------------|---------------------|
| <u>Joint Juvenile Detention Center</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$473,600 | \$1,231,197 | \$1,532,349 | \$172,448 |
| Total Assets | 473,600 | 1,231,197 | 1,532,349 | 172,448 |

| | | | | |
|----------------------------|----------------|------------------|------------------|----------------|
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 473,600 | 1,231,197 | 1,532,349 | 172,448 |
| Total Liabilities | 473,600 | 1,231,197 | 1,532,349 | 172,448 |

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|------------------|------------------|---------------------|
| <u>Health</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$592,293 | \$1,536,906 | \$1,141,479 | \$987,720 |
| Total Assets | 592,293 | 1,536,906 | 1,141,479 | 987,720 |

| | | | | |
|----------------------------|----------------|------------------|------------------|----------------|
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 592,293 | 1,536,906 | 1,141,479 | 987,720 |
| Total Liabilities | 592,293 | 1,536,906 | 1,141,479 | 987,720 |

CONTINUED

UNION COUNTY, OHIO
ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|------------------|------------------|---------------------|
| <u>Soil & Water Conservation</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$75,303 | \$190,114 | \$186,500 | \$78,917 |
| Total Assets | 75,303 | 190,114 | 186,500 | 78,917 |
| <u>Liabilities:</u> | | | | |
| Due to other funds | 10,000 | 0 | 0 | 10,000 |
| Undistributed monies | 65,303 | 190,114 | 186,500 | 68,917 |
| Total Liabilities | \$75,303 | \$190,114 | \$186,500 | \$78,917 |

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|------------------|------------------|---------------------|
| <u>Fine Fund</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$23,413 | \$228,080 | \$230,784 | \$20,709 |
| Total Assets | 23,413 | 228,080 | 230,784 | 20,709 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 23,413 | 228,080 | 230,784 | 20,709 |
| Total Liabilities | \$23,413 | \$228,080 | \$230,784 | \$20,709 |

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|----------------|----------------|---------------------|
| <u>Marriage Licenses</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$3,247 | \$4,845 | \$5,321 | \$2,771 |
| Total Assets | 3,247 | 4,845 | 5,321 | 2,771 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 3,247 | 4,845 | 5,321 | 2,771 |
| Total Liabilities | \$3,247 | \$4,845 | \$5,321 | \$2,771 |

CONTINUED

UNION COUNTY, OHIO
ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|-----------------|----------------|---------------------|
| <u>Indigent Counsel/Restitution</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$2,481 | \$11,523 | \$3,941 | \$10,063 |
| Total Assets | 2,481 | 11,523 | 3,941 | 10,063 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 2,481 | 11,523 | 3,941 | 10,063 |
| Total Liabilities | \$2,481 | \$11,523 | \$3,941 | \$10,063 |

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|----------------|----------------|---------------------|
| <u>Domestic Violence</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$3,840 | \$7,849 | \$7,424 | \$4,265 |
| Total Assets | 3,840 | 7,849 | 7,424 | 4,265 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 3,840 | 7,849 | 7,424 | 4,265 |
| Total Liabilities | \$3,840 | \$7,849 | \$7,424 | \$4,265 |

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|------------------|------------------|---------------------|
| <u>County Courts</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$34,787 | \$16,009 | \$21,000 | \$29,796 |
| Cash in segregated accounts | 288,191 | 268,758 | 288,191 | 268,758 |
| Total Assets | 322,978 | 284,767 | 309,191 | 298,554 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 322,978 | 284,767 | 309,191 | 298,554 |
| Total Liabilities | \$322,978 | \$284,767 | \$309,191 | \$298,554 |

CONTINUED

UNION COUNTY, OHIO
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|---|---------------------|-----------------|------------------|---------------------|
| <u>Alimony & Child Support</u> | | | | |
| <u>Assets:</u> | | | | |
| Cash in segregated accounts | \$156,802 | \$51,710 | \$156,802 | \$51,710 |
| Total Assets | 156,802 | 51,710 | 156,802 | 51,710 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 156,802 | 51,710 | 156,802 | 51,710 |
| Total Liabilities | \$156,802 | \$51,710 | \$156,802 | \$51,710 |

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|---------------------|---------------------|---------------------|
| <u>Payroll</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$45,981 | \$11,890,108 | \$11,864,471 | \$71,618 |
| Total Assets | 45,981 | 11,890,108 | 11,864,471 | 71,618 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 45,981 | 11,890,108 | 11,864,471 | 71,618 |
| Total Liabilities | \$45,981 | \$11,890,108 | \$11,864,471 | \$71,618 |

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|-----------------|-----------------|---------------------|
| <u>CFHS Grant</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$14,471 | \$76,767 | \$73,319 | \$17,919 |
| Due from other funds | 10,000 | 0 | 0 | 10,000 |
| Total Assets | 24,471 | 76,767 | 73,319 | 27,919 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 24,471 | 76,767 | 73,319 | 27,919 |
| Total Liabilities | \$24,471 | \$76,767 | \$73,319 | \$27,919 |

CONTINUED

UNION COUNTY, OHIO
ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|------------------|------------------|---------------------|
| <u>PHP County Health Insurance</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$0 | \$873,782 | \$873,525 | \$257 |
| Total Assets | 0 | 873,782 | 873,525 | 257 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 0 | 873,782 | 873,525 | 257 |
| Total Liabilities | \$0 | \$873,782 | \$873,525 | \$257 |

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|-----------------|-----------------|---------------------|
| <u>Safe Communities Grant</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$15,821 | \$56,781 | \$52,234 | \$20,368 |
| Cash in segregated accounts | 2,239 | 149 | 2,239 | 149 |
| Total Assets | 18,060 | 56,930 | 54,473 | 20,517 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 18,060 | 56,930 | 54,473 | 20,517 |
| Total Liabilities | \$18,060 | \$56,930 | \$54,473 | \$20,517 |

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|-----------------|-----------------|---------------------|
| <u>Workmen's Compensation</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$0 | \$52,907 | \$51,075 | \$1,832 |
| Total Assets | 0 | 52,907 | 51,075 | 1,832 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 0 | 52,907 | 51,075 | 1,832 |
| Total Liabilities | \$0 | \$52,907 | \$51,075 | \$1,832 |

UNION COUNTY, OHIO
ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2000

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|-----------------|------------|---------------------|
| <u>Kile Ditch</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$0 | \$15,355 | \$0 | \$15,355 |
| Total Assets | 0 | 15,355 | 0 | 15,355 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 0 | 15,355 | 0 | 15,355 |
| Total Liabilities | \$0 | \$15,355 | \$0 | \$15,355 |

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|---------------------|--------------|--------------|---------------------|
| <u>Ohio Elections Commission</u> | | | | |
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$160 | \$220 | \$350 | \$30 |
| Total Assets | 160 | 220 | 350 | 30 |
| <u>Liabilities:</u> | | | | |
| Undistributed monies | 160 | 220 | 350 | 30 |
| Total Liabilities | \$160 | \$220 | \$350 | \$30 |

CONTINUED

UNION COUNTY, OHIO
ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2000

| | Balance 12/31/99 | Additions | Reductions | Balance 12/31/00 |
|--|-----------------------------|----------------------|----------------------|-----------------------------|
| <u>Assets:</u> | | | | |
| Equity with County Treasurer in pooled cash and cash equivalents | \$2,281,664 | \$66,064,886 | \$66,129,556 | \$2,216,994 |
| Cash in segregated accounts | 447,232 | 320,617 | 447,232 | 320,617 |
| Taxes Receivable | 39,552,460 | 41,729,196 | 39,552,460 | 41,729,196 |
| Due from other funds | 10,000 | 0 | 0 | 10,000 |
| Investments | 1,388,136 | 1,529,255 | 1,388,136 | 1,529,255 |
| Total Assets | 43,679,492 | 109,643,954 | 107,517,384 | 45,806,062 |
| <u>Liabilities:</u> | | | | |
| Due to other funds | 10,000 | 0 | 0 | 10,000 |
| Undistributed monies | 43,669,492 | 109,643,954 | 107,517,384 | 45,796,062 |
| Total Liabilities | \$43,679,492 | \$109,643,954 | \$107,517,384 | \$45,806,062 |

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UNION COUNTY, OHIO
DECEMBER 31, 2000

GENERAL FIXED ASSETS ACCOUNT GROUP

General Fixed Assets Account Group

To account for long-lived assets not used in the operation of the proprietary funds.

**UNION COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION
DECEMBER 31, 2000**

| <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>CONSTRUCTION IN PROGRESS</u> |
|---------------------------|---------------------|--------------------|---------------------|---------------------|--------------------|--------------------------------|--------------------|-------------------------------------|
| General Government | | | | | | | | |
| Legislative and Executive | \$16,105,994 | \$307,017 | \$22,770 | \$12,713,898 | \$1,083,051 | \$213,617 | \$93,522 | \$1,672,119 |
| Judicial | 489,515 | 0 | 0 | 0 | 307,974 | 181,541 | 0 | 0 |
| Public Safety | 1,975,670 | 131,500 | 2,780 | 26,800 | 905,308 | 73,830 | 835,452 | 0 |
| Public Works | 3,430,827 | 8,178 | 7,230 | 61,904 | 449,634 | 62,096 | 2,841,785 | 0 |
| Health | 5,087,901 | 282,941 | 73,408 | 3,986,076 | 492,759 | 198,229 | 54,488 | 0 |
| Human Services | 407,872 | 0 | 0 | 9,138 | 155,009 | 136,382 | 107,343 | 0 |
| Human Services | 2,012,075 | 685,244 | 144,160 | 1,105,531 | 76,100 | 1,040 | 0 | 0 |
| | <u>\$29,509,854</u> | <u>\$1,414,880</u> | <u>\$250,348</u> | <u>\$17,903,347</u> | <u>\$3,469,835</u> | <u>\$866,735</u> | <u>\$3,932,590</u> | <u>\$1,672,119</u> |

UNION COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION
DECEMBER 31, 2000

| <u>FUNCTION</u> | <u>BALANCE 12/31/99</u> | <u>ADDITIONS</u> | <u>DELETIONS</u> | <u>BALANCE 12/31/00</u> |
|---------------------------|-----------------------------|--------------------|------------------|-----------------------------|
| General Government | | | | |
| Legislative and Executive | \$12,236,888 | \$3,998,521 | \$129,415 | \$16,105,994 |
| Judicial | 461,528 | 44,380 | 16,393 | 489,515 |
| Public Safety | 1,777,770 | 331,473 | 133,573 | 1,975,670 |
| Public Works | 3,221,648 | 294,429 | 85,250 | 3,430,827 |
| Health | 5,138,998 | 52,794 | 103,891 | 5,087,901 |
| Human Services | 358,839 | 83,168 | 34,135 | 407,872 |
| Conservation/Recreation | 1,915,041 | 97,034 | 0 | 2,012,075 |
| | <u>\$25,110,712</u> | <u>\$4,901,799</u> | <u>\$502,657</u> | <u>\$29,509,854</u> |

**UNION COUNTY, OHIO
SCHEDULE OF FIXED ASSETS BY SOURCE
DECEMBER 31, 2000**

GENERAL FIXED ASSET BY CLASS:-

| | |
|----------------------------|---------------------|
| LAND | \$1,414,880 |
| IMPROVEMENTS | 250,348 |
| BUILDINGS | 17,903,347 |
| EQUIPMENT | 3,469,835 |
| FURNITURE/FIXTURES | 866,735 |
| VEHICLES | 3,932,590 |
| CONSTRUCTION IN PROGRESS | 1,672,119 |
| TOTAL GENERAL FIXED ASSETS | <u>\$29,509,854</u> |

SOURCE OF INVESTMENT IN GENERAL FIXED ASSETS:-

| | |
|-----------------------|---------------------|
| GENERAL FUND REVENUES | \$6,448,297 |
| NOTE OR BONDED DEBT | 14,386,503 |
| SPECIAL REVENUE FUNDS | 5,188,356 |
| STATE GRANTS | 1,619,246 |
| FEDERAL GRANTS | 937,024 |
| DONATIONS | 922,928 |
| OTHER | 7,500 |
| | <u>\$29,509,854</u> |

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STATISTICAL
SECTION

UNION COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION {a}
LAST TEN YEARS

| | <u>2000</u> | <u>1999</u> | <u>1998</u> | <u>1997</u> | <u>1996</u> | <u>1995</u> | <u>1994</u> | <u>1993</u> | <u>1992</u> | <u>1991</u> |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Government: | | | | | | | | | | |
| Legislative and Executive | \$ 6,301,260 | \$ 6,837,983 | \$ 5,608,806 | \$ 3,294,404 | \$ 2,871,376 | \$ 2,634,940 | \$ 2,547,639 | \$ 2,396,483 | \$ 2,894,548 | \$ 1,914,373 |
| Judicial | 1,400,100 | 1,210,768 | 999,959 | 817,905 | 820,088 | 818,375 | 716,517 | 756,564 | 691,694 | 657,827 |
| Public Safety | 4,133,505 | 3,171,988 | 3,178,073 | 2,903,399 | 2,395,542 | 2,296,231 | 2,183,677 | 2,136,788 | 2,174,565 | 1,875,204 |
| Public Works | 6,284,628 | 5,734,699 | 3,623,706 | 4,777,562 | 3,841,595 | 3,689,676 | 3,267,845 | 3,153,911 | 3,056,504 | 3,396,506 |
| Health | 2,242,986 | 2,733,691 | 6,083,577 | 2,173,321 | 5,002,866 | 5,352,998 | 4,871,143 | 4,612,295 | 3,694,584 | 4,574,487 |
| Human Services | 8,318,217 | 8,329,001 | 2,592,474 | 5,125,314 | 3,007,631 | 2,763,588 | 2,767,648 | 2,581,034 | 2,352,709 | 2,374,257 |
| Conservation/Recreation/ Economic Development | 99,305 | 171,029 | 81,872 | 20,670 | 16,205 | 273,990 | 108,841 | 90,853 | 40,523 | 154,179 |
| -222- Employee Fringe Benefits(b) | | | | 939,644 | - | - | - | - | - | - |
| Other | 638,934 | 479,329 | 1,053,033 | 622,567 | 349,962 | - | - | - | - | - |
| Capital Outlay | 3,440,648 | 4,740,518 | 1,703,328 | 1,224,679 | 480,990 | 1,042,075 | 1,204,120 | 3,296,858 | 3,557,491 | 968,828 |
| Intergovernmental | | 5,085 | 79 | 33,810 | 91,456 | - | 181,470 | 228,461 | 300,938 | 220,381 |
| Debt Service | 746,080 | 749,915 | 848,959 | 478,516 | 322,578 | 353,985 | 370,513 | 333,917 | 363,002 | 246,877 |
| Total Expenditures | 33,605,663 | 34,164,006 | 25,773,866 | 22,411,791 | 19,200,289 | 19,225,858 | 18,219,413 | 19,587,164 | 19,126,558 | 16,382,919 |

Source:

{a} Includes governmental funds only

{b} Allocated to functions prior to 1997

UNION COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE {a}
LAST TEN YEARS

| | <u>2000</u> | <u>1999</u> | <u>1998</u> | <u>1997</u> | <u>1996</u> | <u>1995</u> | <u>1994</u> | <u>1993</u> | <u>1992</u> | <u>1991</u> |
|-----------------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Taxes | \$ 11,713,064 | \$ 11,428,747 | \$ 9,756,273 | \$ 9,759,399 | \$ 8,158,997 | \$ 8,897,885 | \$ 8,067,721 | \$ 7,457,702 | \$ 6,991,229 | \$ 6,165,896 |
| Charges for Services | 4,185,063 | 2,698,400 | 2,582,249 | 2,521,482 | 2,179,235 | 2,123,205 | 1,988,398 | 1,998,077 | 2,043,194 | 1,422,572 |
| Licenses and Permits | 94,907 | 113,732 | 85,261 | 288,869 | 78,066 | 58,889 | 57,984 | 64,102 | 56,525 | 64,179 |
| Fines and Forfeitures | 120,629 | 147,522 | 160,341 | 188,510 | 155,613 | 134,003 | 183,014 | 99,624 | 113,836 | 189,682 |
| Intergovernmental | 13,524,123 | 12,459,328 | 10,189,867 | 10,584,397 | 7,663,654 | 8,706,431 | 8,137,021 | 7,805,417 | 7,589,266 | 7,196,263 |
| Special Assessments | 26,411 | 34,610 | 33,154 | 7,390 | 38,429 | 50,577 | 52,334 | 153,714 | 57,523 | 51,388 |
| Interest | 1,633,319 | 1,311,588 | 1,290,064 | 965,879 | 854,930 | 842,726 | 463,440 | 346,689 | 416,200 | 738,273 |
| Contributions | | | - | - | 39,832 | - | - | 460,000 | - | - |
| Other | 1,191,178 | 2,776,321 | 1,445,181 | 969,192 | 429,573 | 365,778 | 316,437 | 282,143 | 308,557 | 646,112 |
| Total Revenues | 32,488,694 | 30,970,248 | 25,542,390 | 25,285,118 | 19,598,329 | 21,179,494 | 19,266,349 | 18,667,468 | 17,576,330 | 16,474,365 |

Source:

{a} Includes governmental funds only

UNION COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS- REAL AND PUBLIC UTILITY TAXES
LAST TEN YEARS
UNION COUNTY GENERAL FUND

| <u>Collection Year</u> | <u>Current Taxes Levied</u> | <u>Current Taxes Collected</u> | <u>Percentage of Current Taxes Collected</u> | <u>Delinquent Taxes Collected</u> | <u>Total Taxes Collected</u> | <u>Percentage of Total Taxes Collected to Current Levy</u> | <u>Total Unpaid Taxes{a}</u> | <u>Ratio of Unpaid Taxes to Current Levy</u> |
|------------------------|-----------------------------|--------------------------------|--|-----------------------------------|------------------------------|--|------------------------------|--|
| 2000 | 2,080,633 | 1,997,708 | 96.01% | 69,638 | 2,067,346 | 99.36% | 123,098 | 5.92% |
| 1999 | 1,962,885 | 1,902,680 | 96.93% | 53,106 | 1,955,786 | 99.64% | 76,120 | 3.88% |
| 1998 | 1,665,022 | 1,622,643 | 97.45% | 48,853 | 1,671,496 | 100.39% | 58,908 | 3.54% |
| 1997 | 1,555,852 | 1,531,579 | 98.44% | 44,793 | 1,576,372 | 101.32% | 52,167 | 3.35% |
| 1996 | 1,512,665 | 1,485,421 | 98.20% | 45,456 | 1,530,877 | 101.20% | 52,792 | 3.49% |
| 1995 | 1,331,365 | 1,295,151 | 97.28% | 40,558 | 1,335,709 | 100.33% | 48,861 | 3.67% |
| 1994 | 1,280,967 | 1,244,586 | 97.16% | 40,555 | 1,285,141 | 100.33% | 46,603 | 3.64% |
| 1993 | 1,026,154 | 1,212,692 | 118.18% | 46,505 | 1,259,197 | 122.71% | 52,908 | 5.16% |
| 1992 | 1,104,680 | 1,064,468 | 96.36% | 42,386 | 1,106,854 | 100.20% | 53,822 | 4.87% |
| 1991 | 1,099,711 | 1,005,612 | 91.44% | 40,664 | 1,046,276 | 95.14% | 48,610 | 4.42% |

Source: Union County Auditor

{a} Unpaid Taxes for 2000 are higher due to a pending appeal as of the end of the year

UNION COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS- REAL AND PUBLIC UTILITY TAXES
LAST TEN YEARS
UNION COUNTY OTHER FUNDS {a}

| Collection Year | Current Taxes Levied | Current Taxes Collected | Percentage of Current Taxes Collected | Delinquent Taxes Collected | Total Taxes Collected | Percentage of Total Taxes Collected to Current Levy | Total Unpaid Taxes{c} | Ratio of Unpaid Taxes to Current Levy |
|-----------------|----------------------|-------------------------|---------------------------------------|----------------------------|-----------------------|---|-----------------------|---------------------------------------|
| 2000 | 2,991,427 | 2,869,331 | 95.92% | 95,687 | 2,965,018 | 99.12% | 178,235 | 5.96% |
| 1999 | 2,821,086 | 2,737,545 | 97.04% | 72,936 | 2,810,481 | 99.62% | 109,401 | 3.88% |
| 1998 | 2,523,487 | 2,460,715 | 97.51% | 71,827 | 2,532,542 | 100.36% | 89,280 | 3.54% |
| 1997 | 2,267,821 | 2,278,113 | 100.45% | 65,104 | 2,343,217 | 103.32% | 76,038 | 3.35% |
| 1996 | 1,987,394 | 2,025,253 | 101.90% | 59,946 | 2,085,199 | 104.92% | 69,358 | 3.49% |
| 1995 | 2,377,077 | 2,313,511 | 97.33% | 70,504 | 2,384,015 | 100.29% | 87,237 | 3.67% |
| 1994 | 2,289,331 | 2,225,531 | 97.21% | 70,840 | 2,296,371 | 100.31% | 83,286 | 3.64% |
| 1993 | 1,709,044 | 1,862,744 | 108.99% | 68,688 | 1,931,432 | 113.01% | 88,117 | 5.16% |
| 1992 | 1,859,368 | 1,792,407 | 96.40% | 70,668 | 1,863,075 | 100.20% | 90,586 | 4.87% |
| 1991 {b} | 1,456,544 | 1,335,146 | 91.67% | 52,145 | 1,387,291 | 95.25% | 64,377 | 4.42% |

Source: Union County Auditor

- {a} Other funds include Mental Health, MRDD, Emergency 911, and Memorial Hospital
- {b} Memorial Hospital is included only for 1991
- {c} Unpaid Taxes for 2000 are higher due to a pending appeal as of the end of the year

UNION COUNTY, OHIO
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

| <u>Year</u> | <u>REAL PROPERTY</u> | | <u>PERSONAL PROPERTY</u> | | <u>PUBLIC UTILITIES</u> | | <u>TOTAL</u> | | <u>Ratio of Assessed to Actual Value</u> |
|-------------|-----------------------|----------------------------------|--------------------------|----------------------------------|-------------------------|----------------------------------|-----------------------|-------------------------------|--|
| | <u>Assessed Value</u> | <u>Estimated Actual Value(a)</u> | <u>Assessed Value</u> | <u>Estimated Actual Value(a)</u> | <u>Assessed Value</u> | <u>Estimated Actual Value(a)</u> | <u>Assessed Value</u> | <u>Estimated Actual Value</u> | |
| 2000 | 612,671,080 | 1,750,488,800 | 188,527,150 | 754,108,600 | 70,435,110 | 80,039,897 | 871,633,340 | 2,584,637,297 | 33.72% |
| 1999 | 574,533,300 | 1,641,523,714 | 183,927,680 | 735,710,720 | 69,188,050 | 78,622,784 | 827,649,030 | 2,455,857,218 | 33.70% |
| 1998 | 479,329,500 | 1,369,512,857 | 164,509,690 | 658,038,760 | 66,373,960 | 75,424,955 | 710,213,150 | 2,102,976,572 | 33.77% |
| 1997 | 458,341,850 | 1,309,548,143 | 153,658,411 | 614,633,644 | 58,877,100 | 66,905,795 | 670,877,361 | 1,991,087,582 | 33.69% |
| 1996 | 445,105,750 | 1,271,730,714 | 146,024,960 | 584,099,840 | 58,280,750 | 66,228,125 | 649,411,460 | 1,922,058,679 | 33.79% |
| 1995 | 375,172,358 | 1,071,921,023 | 148,257,440 | 593,029,760 | 60,126,080 | 68,325,091 | 583,555,878 | 1,733,275,874 | 33.67% |
| 1994 | 358,164,028 | 1,023,325,794 | 140,541,431 | 562,165,724 | 60,222,620 | 68,434,795 | 558,928,079 | 1,653,926,314 | 33.79% |
| 1993 | 347,855,000 | 993,871,429 | 139,708,199 | 558,832,796 | 59,859,560 | 68,022,227 | 547,422,759 | 1,620,726,452 | 33.78% |
| 1992 | 301,713,237 | 862,037,820 | 158,347,212 | 633,388,848 | 58,313,470 | 66,265,307 | 518,373,919 | 1,561,691,975 | 33.19% |
| 1991 | 288,866,270 | 825,332,200 | 167,656,424 | 670,625,696 | 53,137,380 | 60,383,386 | 509,660,074 | 1,556,341,282 | 32.75% |

Source: Union County Auditor

(a) This amount is calculated based on the following percentages for 2000:

Real Property is assessed at 35% of actual value

Personal Property is assessed at 25% of actual value

Public Utility Property is assessed at 88% of actual value

UNION COUNTY, OHIO
PROPERTY TAX RATES- DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS

| | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <u>COUNTY UNITS</u> | | | | | | | | | | |
| General | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 |
| MR/DD | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.00 | 4.00 |
| Mental Health | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| 9-1-1 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Health | 1.25 | 1.25 | 0.50 | 0.50 | 0.50 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 |
| <u>SCHOOL DISTRICTS WITHIN COUNTY</u> | | | | | | | | | | |
| Fairbanks LSD | 37.30 | 38.50 | 39.00 | 40.00 | 40.25 | 42.09 | 35.70 | 36.70 | 34.30 | 34.30 |
| Marysville EVSD | 47.56 | 47.71 | 47.71 | 42.86 | 42.86 | 42.91 | 43.21 | 43.38 | 34.16 | 34.23 |
| North Union LSD | 34.80 | 34.80 | 35.30 | 36.70 | 37.80 | 34.40 | 35.68 | 35.95 | 35.95 | 37.18 |
| <u>OVERLAPPING SCHOOL DISTRICTS</u> | | | | | | | | | | |
| Benjamin Logan LSD | 42.95 | 36.70 | 36.90 | 36.90 | 36.90 | 37.50 | 37.91 | 36.91 | 32.20 | 32.20 |
| Triad LSD | 36.46 | 36.90 | 32.90 | 33.10 | 33.35 | 33.40 | 33.60 | 33.90 | 34.10 | 35.05 |
| Jonathon Alder LSD | 40.10 | 40.10 | 40.10 | 40.10 | 40.10 | 40.10 | 37.60 | 37.90 | 38.60 | 39.10 |
| Hilliard CSD | 65.61 | 59.71 | 59.71 | 59.96 | 60.28 | 60.65 | 52.15 | 50.37 | 51.58 | 47.08 |
| Dublin CSD | 65.22 | 65.22 | 65.50 | 57.90 | 57.90 | 58.41 | 58.41 | 50.51 | 51.42 | 49.24 |
| Buckeye Valley LSD | 34.40 | 34.75 | 36.00 | 36.05 | 35.92 | 36.92 | 30.90 | 30.90 | 30.96 | 40.57 |
| <u>CORPORATIONS</u> | | | | | | | | | | |
| Richwood | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 12.80 | 12.80 | 12.80 | 12.80 | 12.80 |
| 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 | 7.50 | 17.50 | 25.00 | 30.00 | 25.50 |
| Magnetic Springs | 5.90 | 5.90 | 5.90 | 15.9 | 15.90 | 15.90 | 15.90 | 15.90 | 10.90 | 15.90 |
| Marysville | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.82 | 4.82 | 4.80 | 4.92 | 5.04 |
| Milford Center | 1.20 | 7.00 | 7.00 | 7.00 | 9.00 | 9.00 | 7.10 | 7.10 | 7.10 | 7.10 |
| <u>JOINT VOCATIONAL SCHOOLS</u> | | | | | | | | | | |
| Central Ohio JVS | 1.10 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| 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 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| Delaware Co JVS | 3.40 | 3.40 | 3.40 | 3.40 | 4.40 | 2.50 | 2.50 | 2.57 | 2.55 | 2.62 |
| <u>TOWNSHIP/FIRE</u> | | | | | | | | | | |
| Allen | 6.60 | 6.60 | 6.60 | 6.60 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 |
| Claibourne | 1.60 | 1.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 |
| Darby | 3.30 | 3.30 | 1.60 | 3.30 | 3.30 | 3.30 | 6.30 | 6.30 | 6.30 | 6.30 |
| Dover | 1.40 | 5.40 | 5.40 | 5.40 | 8.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 |
| Jackson | 1.40 | 1.40 | 4.65 | 4.65 | 3.65 | 3.65 | 3.65 | 4.65 | 4.65 | 4.65 |
| Jerome | 13.90 | 13.90 | 13.90 | 13.90 | 13.90 | 13.90 | 13.90 | 13.90 | 13.90 | 10.40 |
| Leesburg | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 4.90 | 1.90 | 1.90 |
| Liberty | 5.40 | 5.40 | 5.40 | 3.65 | 2.65 | 2.65 | 2.65 | 4.65 | 4.65 | 4.65 |
| Millcreek | 6.95 | 6.95 | 6.95 | 6.95 | 6.95 | 3.95 | 3.50 | 3.50 | 2.80 | 2.80 |
| Paris | 4.40 | 4.40 | 4.40 | 4.40 | 2.90 | 2.90 | 2.90 | 3.40 | 3.40 | 3.40 |
| Taylor | 6.20 | 5.70 | 5.70 | 3.20 | 2.70 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| Union | 7.55 | 8.38 | 8.50 | 8.60 | 8.60 | 8.75 | 7.75 | 7.97 | 7.97 | 7.97 |
| Washington | 4.20 | 4.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 4.00 |
| York | 5.40 | 4.90 | 4.90 | 3.90 | 3.90 | 3.90 | 4.90 | 4.90 | 4.90 | 4.90 |

Note: For the 1995 tax rate for Darby Twp this is what is collected in district 7, for other districts in this township the township rate is 1.60 with an additional 10.0 mills for the Pleasant Valley Fire District which started to be collected for this district in 1995 tax year.

*Also, please note that in 1999 tax rates for Claibourne, Jackson and York the rate does not include the 4.90 mills for the Northern Union County Fire District.

* For 1999 in Washington Township, the rate does not reflect the .90 mills for the Southeast Hardin/Northwest Union County Fire District.

TABLE 7

UNION COUNTY, OHIO
SPECIAL ASSESSMENTS BILLINGS AND COLLECTIONS
DITCH MAINT & CONSTRUCT

| <u>COLLECTION YEAR</u> | <u>AMOUNT BILLED</u> | <u>AMOUNT COLLECTED</u> | <u>PERCENT COLLECTED</u> |
|----------------------------|--------------------------|-----------------------------|------------------------------|
| 2000 | 26,125 | 26,885 | 102.91% |
| 1999 | 36,610 | 35,515 | 97.01% |
| 1998 | 30,063 | 29,377 | 97.72% |
| 1997 | 36,481 | 35,899 | 98.40% |
| 1996 | 38,795 | 38,429 | 99.06% |
| 1995 | 44,551 | 44,511 | 99.91% |
| 1994 | 44,893 | 44,445 | 99.00% |
| 1993 | 148,466 | 149,455 | 100.67% |
| 1992 | 50,916 | 51,760 | 101.66% |
| 1991 | 51,384 | 50,838 | 98.94% |

Source: Union County Auditor

UNION COUNTY, OHIO
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO
ASSESSED VALUE AND NET GENERAL BONDED DEBT PER CAPITA
LAST TEN YEARS

| <u>YEAR</u> | <u>POPULATION</u> | <u>ASSESSED VALUE</u> | <u>GROSS BONDED DEBT</u> | <u>DEBT SERVICE MONIES AVAILABLE</u> | <u>DEBT PAYABLE FROM ENTERPRISE REVENUE AND SPECIAL ASSESSMENTS</u> | <u>NET BONDED DEBT</u> | <u>RATIO OF NET DEBT TO ASSESSED VALUE</u> | <u>NET BONDED DEBT PER CAPITA</u> |
|-------------|-------------------|-----------------------|--------------------------|--------------------------------------|---|------------------------|--|-----------------------------------|
| 2000 | 40,909 {a} | 866,998,670 | 20,660,000 | 0 | 18,540,000 | 2,935,000 | 0.34% | 71.74 |
| 1999 | 31,969 {b} | 808,231,040 | 21,705,000 | 0 | 19,410,000 | 3,155,000 | 0.39% | 98.69 |
| 1998 | 31,969 {b} | 699,361,871 | 12,170,000 | 0 | 9,695,000 | 3,360,000 | 0.48% | 105.10 |
| 1997 | 31,969 {b} | 663,243,910 | 10,645,000 | 0 | 7,265,000 | 3,380,000 | 0.51% | 105.73 |
| 1996 | 31,969 {b} | 649,411,460 | 10,670,000 | 0 | 7,680,000 | 2,990,000 | 0.46% | 93.53 |
| 1995 | 31,969 {b} | 583,555,878 | 8,765,000 | 0 | 6,190,000 | 2,575,000 | 0.44% | 80.55 |
| 1994 | 31,969 {b} | 558,928,079 | 9,295,000 | 0 | 6,615,000 | 2,680,000 | 0.48% | 83.83 |
| 1993 | 31,969 {b} | 547,428,469 | 9,815,000 | 0 | 7,030,000 | 2,785,000 | 0.51% | 87.12 |
| 1992 | 31,969 {b} | 518,373,919 | 7,670,000 | 0 | 4,785,000 | 2,885,000 | 0.56% | 90.24 |
| 1991 | 31,969 {b} | 509,660,074 | 5,495,000 | 0 | 4,975,000 | 520,000 | 0.10% | 16.27 |

Source: Union County Auditor

{a} Population based upon 2000 U.S. Census

{b} Population based upon 1990 U.S. Census

Note: Gross bonded debt equals the outstanding principle on general obligation bonds at year end

UNION COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
December 31, 2000

| | <u>Total Debt Limit {a}</u> | <u>Total Unvoted Debt Limit {b}</u> |
|---|---------------------------------|---|
| Assessed Value of County Collection year 2000 | \$ 866,998,670 | \$ 866,998,670 |
| Debt Limitation | 20,174,967 | 8,669,987 |
| Total Outstanding Debt: | | |
| Water District Notes | 2,350,000 | 2,350,000 |
| Sanitary Sewer District Notes | 2,350,000 | 2,350,000 |
| Mortgage Loan | 168,038 | 168,038 |
| General Obligation Bonds | 20,660,000 | 20,660,000 |
| OPWC Loans | <u>109,019</u> | <u>109,019</u> |
| Total Outstanding Debt | <u>25,637,057</u> | <u>25,637,057</u> |
| Exemptions: | | |
| Water District Notes | (2,350,000) | (2,350,000) |
| Sanitary Sewer District Notes | (2,350,000) | (2,350,000) |
| Mortgage Loan | (168,038) | (168,038) |
| General Obligation Bonds | (15,880,000) | (15,880,000) |
| OPWC Loans | <u>(109,019)</u> | <u>(109,019)</u> |
| Total Exemptions | <u>(20,857,057)</u> | <u>(20,857,057)</u> |
| Less: Amount in Debt Service | <u>(339,667)</u> | <u>(339,667)</u> |
| Net Debt Subject to Limitation | <u>4,440,333</u> | <u>4,440,333</u> |
| Total Legal Debt Margin (Debt Limitation Minus Net Debt) | <u><u>\$ 15,734,634</u></u> | <u><u>\$ 4,229,654</u></u> |

Source: Union County Auditor

{a} The Debt Limitation is calculated as follows:

| | |
|---|-----------------------------|
| 3% of first \$100,000,000 of assessed value | \$ 3,000,000 |
| 1-1/2% of next \$200,000,000 of assessed value | 3,000,000 |
| 2-1/2% of amount of assessed value in excess of \$300,000,000 | 14,174,967 |
| | <u><u>\$ 20,174,967</u></u> |

{b} The Unvoted Debt Limitation equals 1% of assessed value

UNION COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING
GENERAL OBLIGATION BONDED DEBT

| <u>Jurisdiction</u> | <u>Net General Obligation Debt Outstanding (a)</u> | <u>Percentage Applicable to County (b)</u> | <u>Amount Applicable to County</u> |
|---|--|--|--|
| The County | \$ 20,660,000 | 100.00% | \$20,660,000 |
| All Villages and Cities wholly within the County | 24,580,000 | 100.00% | 24,580,000 |
| City of Dublin | 63,945,000 | 0.60% | 383,670 |
| All Townships wholly within the County | - | 100.00% | - |
| Washington Township-Franklin County | 1,120,000 | 0.43% | 4,816 |
| All School Districts | | | |
| Marysville Exempted Village School District | 810,000 | 100.00% | 810,000 |
| North Union Local School District | - | 100.00% | - |
| Fairbanks Local School District | 488,000 | 100.00% | 488,000 |
| Tri-Rivers Joint Vocational School | 762,630 | 7.74% | 59,028 |
| Total Applicable to County | | | <u>\$46,985,514</u> |

(a) Includes only general obligation bonded debt payable from property tax.

(b) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2000 tax year.

UNION COUNTY, OHIO
RATIO OF ANNUAL DEBT EXPENDITURES FOR GENERAL OBLIGATION BONDED
DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN YEARS

| CALENDAR YEAR | <u>PRINCIPAL</u> | <u>INTEREST AND FISCAL CHARGES</u> | <u>TOTAL DEBT SERVICE</u> | <u>TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u> | <u>RATIO OF DEBT SERVICE TO TOTAL GENERAL FUND EXPENDITURES</u> |
|------------------|------------------|--|-----------------------------------|--|---|
| 2000 | \$240,000 | \$189,640 | 429,640 | 33,605,663 | 1.28% |
| 1999 | 225,000 | 203,946 | 428,946 | 34,164,006 | 1.26% |
| 1998 | 155,545 | 158,855 | 314,400 | 25,773,866 | 1.22% |
| 1997 | 115,000 | 154,019 | 269,019 | 22,411,791 | 1.20% |
| 1996 | 110,000 | 154,550 | 264,550 | 19,200,289 | 1.38% |
| 1995 | 105,000 | 159,470 | 264,470 | 19,225,858 | 1.38% |
| 1994 | 105,000 | 164,326 | 269,326 | 18,105,885 | 1.49% |
| 1993 | 100,000 | 168,549 | 268,549 | 19,482,964 | 1.38% |
| 1992 | 90,000 | 161,813 | 251,813 | 19,126,558 | 1.32% |
| 1991 | 10,000 | 13,275 | 23,275 | 16,382,919 | 0.14% |

Source: Union County Auditor

UNION COUNTY, OHIO
SCHEDULE OF REVENUE BOND COVERAGE
WATER DISTRICT ENTERPRISE FUND

| <u>Year</u> | <u>Gross Revenues{a}</u> | <u>Operating Expenses Net of Depreciation {b}</u> | <u>Net Revenue Available For Debt Service</u> | <u>Principal</u> | <u>Debt Service Requirements Interest</u> | <u>Total {c}</u> | <u>Coverage</u> |
|-------------|--------------------------|---|---|------------------|---|------------------|-----------------|
| 2000 | \$ 90,138 | \$ 88,245 | 1,893 | \$2,350,000 | \$ 136,049 | 2,486,049 | 0.00 |
| 1999 | 145,958 | 184,280 | (38,322) | 1,500,000 | 5,803 | 1,505,803 | (0.03) |
| 1998 | 78,819 | 512,909 | (434,090) | 2,800,000 | 67,603 | 2,867,603 | (0.15) |
| 1997 | 62,123 | 259,721 | (197,598) | 1,300,000 | 81,523 | 1,381,523 | (0.14) |
| 1996 | 79,809 | 412,613 | (332,804) | 1,200,000 | 53,499 | 1,253,499 | (0.27) |

Source: Union County Auditor

{a} Total revenue (including interest) exclusive of tap fees.

{b} Total operating expenses exclusive of depreciation.

{c} Includes principal and interest on mortgage revenue bonds only.

UNION COUNTY, OHIO
DEMOGRAPHIC STATISTICS
LAST TEN YEARS

Civilian Labor Force Estimate

Unemployment Rate

| <u>Year</u> | <u>Employment</u> | <u>Unemployment</u> | <u>County</u> | <u>Ohio</u> | <u>U.S.</u> |
|-------------|-------------------|---------------------|---------------|-------------|-------------|
| 1991 | 15,500 | 700 | 4.50% | 5.70% | 5.50% |
| 1992 | 15,300 | 800 | 5.20% | 6.40% | 6.70% |
| 1993 | 15,200 | 1,100 | 6.50% | 7.20% | 7.40% |
| 1994 | 14,900 | 800 | 5.40% | 6.50% | 6.80% |
| 1995 | 15,000 | 700 | 4.50% | 5.50% | 6.10% |
| 1996 | 15,500 | 600 | 3.80% | 4.80% | 5.60% |
| 1997 | 17,000 | 600 | 3.60% | 4.60% | 4.90% |
| 1998 | 17,300 | 500 | 2.90% | 4.30% | 4.50% |
| 1999 | 17,800 | 500 | 2.90% | 4.30% | 4.20% |
| 2000 | 18,400 | 500 | 2.80% | 4.10% | 4.00% |

2000 Employment, Union County

| <u>Month</u> | <u>Employment</u> | <u>Unemployment</u> | <u>County</u> | <u>Ohio</u> | <u>U.S.</u> |
|--------------|-------------------|---------------------|---------------|-------------|-------------|
| January | 17,900 | 600 | 3.6 | 4.9 | 4.5 |
| February | 17,900 | 600 | 3.6 | 4.9 | 4.4 |
| March | 18,100 | 500 | 2.6 | 4.4 | 4.3 |
| April | 17,900 | 400 | 2.3 | 3.7 | 3.7 |
| May | 18,300 | 500 | 2.7 | 3.7 | 3.9 |
| June | 18,600 | 600 | 3.2 | 4.3 | 4.2 |
| July | 18,700 | 500 | 2.8 | 4.2 | 4.2 |
| August | 18,700 | 500 | 2.6 | 3.9 | 4.1 |
| September | 18,400 | 500 | 2.5 | 4.0 | 3.8 |
| October | 18,600 | 400 | 2.3 | 3.7 | 3.6 |
| November | 18,600 | 500 | 2.6 | 3.7 | 3.8 |
| December | 18,700 | 500 | 2.6 | 3.7 | 3.7 |

Source: Labor Market Information Division
Ohio Bureau of Employment Services
Columbus, Ohio

Estimates are not seasonally adjusted.

UNION COUNTY, OHIO
PROPERTY VALUE, CONSTRUCTION AND FINANCIAL INSTITUTION DEPOSITS
LAST TEN YEARS

| COLLECTION YEAR | <u>REAL PROPERTY VALUE [A] [B]</u> | | | <u>NEW CONSTRUCTION</u> | | |
|--------------------|--------------------------------------|-----------------------------------|-------------------|--------------------------------------|-----------------------------------|-------------------|
| | <u>AGRICULTURAL /RESIDENTIAL</u> | <u>COMMERCIAL /INDUSTRIAL</u> | <u>TAX EXEMPT</u> | <u>AGRICULTURAL /RESIDENTIAL</u> | <u>COMMERCIAL /INDUSTRIAL</u> | <u>TAX EXEMPT</u> |
| 2000 | 475,679,830 | 136,991,250 | 66,987,890 | 20,806,230 | 10,247,020 | 2,925,660 |
| 1999 | 450,591,320 | 123,941,980 | 63,869,370 | 20,657,690 | 5,153,510 | 1,939,560 |
| 1998 | 364,169,170 | 115,160,330 | 61,467,570 | 12,165,410 | 4,563,300 | 234,420 |
| 1997 | 351,669,290 | 106,551,490 | 63,441,790 | 13,694,100 | 6,187,640 | 116,060 |
| 1996 | 335,808,040 | 109,297,710 | 79,350,460 | 10,576,700 | 6,543,590 | 561,960 |
| 1995 | 273,054,618 | 102,026,310 | 74,324,070 | 10,763,590 | 1,662,390 | 402,260 |
| 1994 | 259,687,098 | 98,393,150 | 76,163,090 | 8,122,990 | 1,519,090 | 288,190 |
| 1993 | 251,228,250 | 97,480,270 | 75,874,900 | 5,241,050 | 4,141,560 | 5,088,660 |
| 1992 | 208,905,777 | 92,744,720 | 70,786,240 | 5,113,320 | 6,445,770 | 312,000 |
| 1991 | 202,824,780 | 85,982,520 | 70,474,240 | 5,539,367 | 584,760 | 6,043,540 |

[A] UNION COUNTY AUDITOR

[B] REAL PROPERTY VALUES DO NOT INCLUDE PUBLIC UTILITY REAL OR MINERAL RIGHTS

TABLE 15

**UNION COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2000**

| <u>Taxpayer</u> | <u>Type of Business</u> | <u>Total Assessed Valuation</u> |
|-----------------------|-------------------------|---|
| Honda of America | Business | \$ 54,459,440 |
| Ohio Power | Utility | 23,040,910 |
| Dayton Power & Light | Utility | 12,425,120 |
| Union Rural Electric | Utility | 9,380,990 |
| O M Scotts & Sons | Business | 9,338,840 |
| Ohio Edison Company | Utility | 6,903,590 |
| United Telephone | Utility | 5,792,770 |
| Columbia Gas of Ohio | Utility | 4,928,570 |
| M/I Schottenstein | Business | 3,750,780 |
| Connolly Construction | Business | 3,378,470 |
| | | <u>\$ 133,399,480</u> |

Source: Union County Auditor

UNION COUNTY, OHIO
TEN LARGEST EMPLOYERS
DECEMBER 31, 2000

| <u>EMPLOYER</u> | <u>NATURE OF BUSINESS</u> | <u>NUMBER OF EMPLOYEES</u> |
|---|---|----------------------------|
| Honda of America | Automobile/Motorcycle Manufacturer (4 area plants) | 13,820 |
| The Scotts Company | Lawn Care Products | 1,049 |
| Honda R & D NA | Technical Consultants | 675 |
| Union County School System | Education | 640 |
| Memorial Hospital of Union County and The Gables at Green Pastures | Health Care | 600 |
| Midwest Express | Tire Assem/Material Hand | 557 |
| Ohio Reformatory for Women | Penal Institution | 500 |
| Union County | Government | 425 |
| OEM Products Group (Formerly Ranco) | Electromechanical Controls | 400 |
| G.I. Plastek, Inc./DecRite | Injection Molded Plastics | 387 |

Source: Union County Chamber of Commerce

UNION COUNTY, OHIO
MISCELLANEOUS STATISTICS

| | | |
|---|-----------------------|----------|
| Date of Incorporation | April 1, 1820 | |
| County Seat | Marysville, Ohio | |
| Area- Square Miles | 437 | |
| Road Mileage | | |
| State & U.S. Highways | 196 Miles | |
| County Roads | 469 Miles | |
| Township Roads | 152 Miles | |
| Population (2000 Census) | 40,909 | |
| Number of Households | 11,037 | |
| Average Number of Persons Per Household | 3.71 | |
| Number of Political Subdivisions Located in Union County | | |
| Municipalities | 2 | |
| Villages | 5 | |
| Townships | 15 | |
| School Districts | 3 | |
| Communications | | |
| Radio Stations | 3 | |
| Daily Newspapers | 1 | |
| Weekly Newspapers | 1 | |
| Voter Statistics, Election of November 2000 | | |
| Number of Registered Voters | 25,981 | |
| Number of Voters Last General Election | 17,288 | |
| Percentage of Registered Voters Voting | 66.54% | |
| Union County's Agricultural | | |
| Number of Parcels | 5,184 | |
| Land in Agriculture | 239,268 Acres | |
| Animal Claims 2000 | 2 Claims | |
| Animal Claims Paid | 2 Claims | |
| Number of Dog Licenses Sold | 6,289 at \$10.00 each | \$62,890 |
| Number of Kennels Licenses Sold | 71 at \$50.00 each | \$3,550 |



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

UNION COUNTY FINANCIAL CONDITION

UNION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 12, 2001