



**Auditor of State  
Betty Montgomery**



UNION COUNTY

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**UNION COUNTY**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

FEDERAL GRANTOR / Pass-Through Grantor / County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U. S. DEPARTMENT OF AGRICULTURE</b>			
<i>Ohio Department of Education</i>			
Board of Mental Retardation Developmentally Disabled			
Child Nutrition Cluster:			
School Breakfast Program	05PU	10.553	\$ 640
National School Lunch Program	LLP4	10.555	722
Total Child Nutrition Cluster			<u>1,362</u>
<b>Total U.S. Department of Agriculture</b>			<b>1,362</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Mental Health and Recovery Board</i>			
Supportive Housing Program	NA	14.235	268,656
<i>Ohio Department of Development</i>			
County Commissioners			
Community Development Block Grants/State's Program	BF020731	14.228	47,771
	BF000731	14.228	34,750
	BF010731	14.228	126,025
	BC010732	14.228	58,419
	BC010731	14.228	197,230
Total Community Development Block Grant/State's Program			<u>464,195</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b>732,851</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>County Sheriff</i>			
State Criminal Alien Assistance Program	NA	16.606	203
<i>County Sheriff</i>			
Bulletproof Vest Partnership Program	NA	16.607	3,425
<i>County Sheriff</i>			
Public Safety Partnership and Community Policing Grants	NA	16.710	151,718
<i>County Sheriff</i>			
Juvenile Mentoring Program	NA	16.726	38,877
<i>Attorney General of the State of Ohio</i>			
<i>County Prosecutor</i>			
Crime Victim Assistance	2003VAGENE5711/2004VAGENE430	16.575	81,681
<i>Ohio Office of Criminal Justice Services</i>			
<i>County Sheriff</i>			
Bryne Formula Grant Program	2001-DG-H01-7627	16.579	8,606
<i>Ohio Office of Criminal Justice Services</i>			
<i>County Prosecutor</i>			
Violence Against Women Formula Grants	2001-WF-VA5-8421	16.588	17,050
<b>Total U.S. Department of Justice</b>			<b>301,560</b>
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
<i>Department of Jobs and Family Services</i>			
<i>Workforce Investment Act Cluster</i>			
Workforce Investment Act - Adult			1,922
Workforce Investment Act - Adult Administrative			20,328
Workforce Investment Act - Adult Total	31-6400-087	17.258	<u>22,250</u>
Workforce Investment Act - Youth			9,518
Workforce Investment Act - Youth Administrative			70,796
Workforce Investment Act - Youth Total	31-6400-087	17.259	<u>80,314</u>
Workforce Investment Act - Dislocated Worker			23,680
Workforce Investment Act - Dislocated Worker Administrative			12,799
Workforce Investment Act - Dislocated Worker Total	31-6400-087	17.260	<u>36,479</u>
Total Workforce Investment Act Cluster			<u>139,043</u>
<b>Total U.S. Department of Labor</b>			<b>139,043</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Airport Authority</i>			
Airport Improvement Program	NA	20.106	68,716
<i>Ohio Department of Transportation</i>			
Union County Agency Transportation Service			
Specialized Transportation Program	2003/028	20.153	17,776
<i>Ohio Department of Transportation</i>			
<i>County Engineer</i>			
Highway Planning and Construction	PID #16762/24475/16761/23948	20.205	2,557,798
<b>Total U.S. Department of Transportation</b>			<b>2,644,290</b>
<b>U.S. DEPARTMENT OF TREASURY</b>			
<i>County Sheriff</i>			
Gang Resistance Education and Training	NA	21.053	47,549
<b>Total U.S. Department of Treasury</b>			<b>47,549</b>

UNION COUNTY  
 SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (Continued)

FEDERAL GRANTOR/Pass-Through Grantor / County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Ohio Department of Education</i>			
Adult Basic Literacy Education			
Adult Education - State Grant Program	114975 AB-SL04/S104	84.002	25,543
<i>Ohio Department of Education</i>			
Board of Mental Retardation Developmentally Disabled			
Special Education Cluster			
Special Education - Grants to States	071175-6B-SF-2003P	84.027	20,144
Special Education - Preschool Grants	071175PG-S1-2003-P	84.173	16,240
Total Special Education Cluster			<u>36,384</u>
<b>Total U.S. Department of Education</b>			<b><u>61,927</u></b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Central Ohio Aging Agency</i>			
Union County Agency Transportation Service			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	1729-02	93.044	5,257
<i>Ohio Department of Public Safety</i>			
County Sheriff			
Rural Access to Emergency Devices Grant	C33805	93.259	16,100
<i>Ohio Department of Jobs and Family Services</i>			
Department of Jobs and Family Services			
Promoting Safe and Stable Families	31-6400-087	93.556	21,052
Child Abuse Challenging Grants	31-6400-087	93.672	1,823
Independent Living	31-6400-087	93.674	<u>20,723</u>
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation Developmentally Disabled			
Social Services Block Grant	31-6400-087	93.667	43,689
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Services Board			
Social Services Block Grant	31-6400-087	93.667	<u>20,893</u>
Total Social Services Block Grant			64,582
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Services Board			
State Children's Insurance Program	31-6400-087	93.767	63,581
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Services Board			
Block Grants for Community Mental Health Services	31-6400-087	93.958	45,279
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Services Board			
Block Grants for Prevention and Treatment of Substance Abuse	31-6400-087	93.959	108,677
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation Developmentally Disabled			
Medical Assistance Program	31-6400-087	93.778	457,110
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Services Board			
Medical Assistance Program	31-6400-087	93.778	367,133
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Services Board			
Medical Assistance Program	31-6400-087	93.778	<u>50,047</u>
Total Medical Assistance Program			874,290
<b>Total U.S. Department of Health and Human Services</b>			<b><u>1,221,364</u></b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Ohio Emergency Management Agency</i>			
Risk Management			
State Domestic Preparedness Equipment Support Program	2002-TE-CX-0106/0049	97.004	<u>293,992</u>
<i>Ohio Department of Public Safety</i>			
County Sheriff			
Public Assistance Grants	FEMA-1453-DR-159-071A9	97.036	1,128
<i>Ohio Emergency Management Agency</i>			
Board of Mental Retardation Developmentally Disabled			
Public Assistance Grants	FEMA-1453-DR-159-UU2K6	97.036	1,319
<i>Ohio Emergency Management Agency</i>			
County Engineer			
Public Assistance Grants	PA1D-159-OFA4B-00	97.036	<u>23,808</u>
Total Public Assistance Grants			26,255
<i>Ohio Emergency Management Agency</i>			
Risk Management			
Emergency Management Performance Grants	EMC-2003-GR-7006/7026	97.042	<u>57,773</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>378,020</u></b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$ 5,527,966</u></b>

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

**UNION COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**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, except for Highway Planning and Construction (CFDA 20.205) expenditures which are presented on an accrual basis.

**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 and to eligible persons and to rehabilitate homes. 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 was recorded as a disbursement on the Schedule of Federal Awards Expenditures. 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 collateralized by interests in equipment purchased with the proceeds. At December 31, 2003, the gross amount of loans outstanding under this program was \$ 10,400.

**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.

**NOTE D - U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS**

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed. A comparison of the former Federal agencies and CFDA numbers the County reported in its 2002 Federal Award Expenditure Schedule compared with the Department's CFDA numbers reported in the 2003 Schedule follows:

<b>Previous Federal Agency</b>	<b>CFDA No. used In 2002</b>	<b>Homeland Security CFDA No. used for 2003</b>
Department of Justice	16.007	97.004
Federal Emergency Management Agency	83.544	97.036
Federal Emergency Management Agency	83.552	97.042

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**Auditor of State  
Betty Montgomery**

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

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Union County, Ohio, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 21, 2004, wherein we noted the County adopted Governmental Accounting Standards Board Statement No. 34. Our report also noted we did not audit the financial statements of Memorial Hospital of Union County and Affiliates, a major fund or U-Co Industries, Inc., a discretely presented component unit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of U-Co Industries Inc., a discretely presented component unit, were audited by the other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to the discretely presented component unit.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance we must report under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the County's management in a separate letter dated July 21, 2004.

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

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinions 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 the County's management in a separate letter dated July 21, 2004.

This report is intended solely for the information and use of management, the finance committee, the 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.



**Betty Montgomery**  
Auditor of State

July 21, 2004



## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE OF FEDERAL AWARDS EXPENDITURES

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

#### Compliance

We have audited the compliance of Union County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of finding. Compliance with the requirements of laws, regulations, contracts and grants applicable to 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to 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 each of its major federal programs for the year ended December 31, 2003.

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### **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 financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 21, 2004, wherein we noted that the County implemented a new financial reporting model as required by the provisions of Governmental Accounting Standards Board Statement No. 34. Our report also noted we did not audit the financial statements of Memorial Hospital of Union County and Affiliates, a major fund, or U-Co industries Inc, a discretely presented component unit. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of management, the finance committee, the 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.



**Betty Montgomery**  
Auditor of State

July 21, 2004

**UNION COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 §.505**  
**DECEMBER 31, 2003**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	CFDA# 17.258, 17.259, 17.260 – Workforce Investment Act Cluster CFDA # 20.205 – Highway Planning and Construction CFDA # 93.778 - Medical Assistance Program
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	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, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**For The Fiscal Year Ended December 31, 2003**

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

**Mary H. Snider  
County Auditor**





# UNION COUNTY, OHIO

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2003  
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*Comprehensive Annual Financial Report*

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Comprehensive Annual Financial Report

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Miscellaneous Statistics -----	S-17

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## Mary H. Snider

Union County Auditor  
233 West Sixth Street  
P.O. Box 420  
Marysville, Ohio 43040-0420  
937-645-3003  
FAX 937-645-3057  
County Wide 800-258-8278

GIS  
645-3054

Payroll  
645-3063

Accounting  
645-3064

Real Estate  
645-3068

Settlements  
645-3071

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

July 21, 2004

Citizens of Union County  
Union County Commissioners

It is my pleasure to present Union County's Comprehensive Annual Financial Report (CAFR) for year ended December 31, 2003. This CAFR conforms to accounting standards generally accepted in the United States of America (GAAP) as set forth by the Government Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information, which provide a complete and full disclosure of all material financial aspects of Union County. In addition, this report includes the required implementation of the new reporting model GASB Statement 34, as well as other related statements.

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 this letter of transmittal, the Certificate of Achievement, a list of principal officials, an organization chart, and a chart of the County Auditor's duties and responsibilities. The Financial Section includes the Independent Accountants' Report, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The Statistical Section presents historical, financial, economic, and demographic information useful for comparison and analysis of the trends of Union County.

### REPORTING ENTITY

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 two other municipalities and five other villages are within the 434 square miles of the County that contained 40,909 people as of the 2000 census. The first census taken in 1830 revealed 3,192 settlers.

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

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

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

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

A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

### ECONOMIC CONDITION AND OUTLOOK

Union County continues to be primarily an agricultural community, with 237,745 acres of its 277,760 total acreage being devoted to agricultural use. The County's remaining acreage has been experiencing rapid development in recent years. However, the acreage devoted to agricultural use remained fairly constant in 2003.

Through December 2003, Union County issued 577 residential permits for an estimated construction value of \$103,000,000. There were 39 new commercial building permits issued at an estimated construction value of \$15,000,000.

## UNION COUNTY MAJOR INITIATIVES

In 1999 the county purchased a vacant K-Mart facility. Now renamed the London Ave Government Services Building, an architect was secured to draw plans to locate the Board of Elections, Board of Health, Bureau of Motor Vehicles, State Highway Patrol examination department, Union County Title Department, and Union County Jobs and Family Services into this facility. Renovation of this facility was completed in 2003 and was financed by the issuance of Sales Tax Receipt Bonds and cash on hand.

The “old county home” building is also being renovated with the proceeds of a building renovation note issued in 2003. This structure will relocate the offices of Ohio State University Extension, Union Soil and Water, and the Farm Service Agency.

## FINANCIAL INFORMATION

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

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

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



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

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

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

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

As part of this new reporting model, management is responsible for preparing Management’s Discussion and Analysis of the County. This discussion follows the Independent Accountants’ Report, providing an assessment of the County’s finances for 2003.

#### DEBT ADMINISTRATION

Use of debt to finance major projects continues to be used to finance major projects in Union County. A complete discussion of Debt and other Long-Term obligations is provided in Note 17 to the Basic Financial Statements.

#### 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. A more detailed description of the County’s Risk Management may be found in Note 11 to the basic financial statements.

## 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, is comprised of 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, 2003, the County's cash resources were divided among deposits and investments allowable under the Ohio Revised Code. Detail of the County's cash deposits can be found in Note 6. Interest income is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law.

## INDEPENDENT AUDIT

Included in this report is an unqualified opinion rendered on the County's financial statements for the year ended December 31, 2003, 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 controls, 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. United States of America generally accepted auditing standards and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditor's report on the basic 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, 2002. This was the eighth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

## ACKNOWLEDGMENTS

The purpose of publishing 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, most notably Rick Moledor, was invaluable to the completion of this CAFR, as was the guidance given by the firm of Holbrook and Manter, CPA's.

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, 2002

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



President

Executive Director

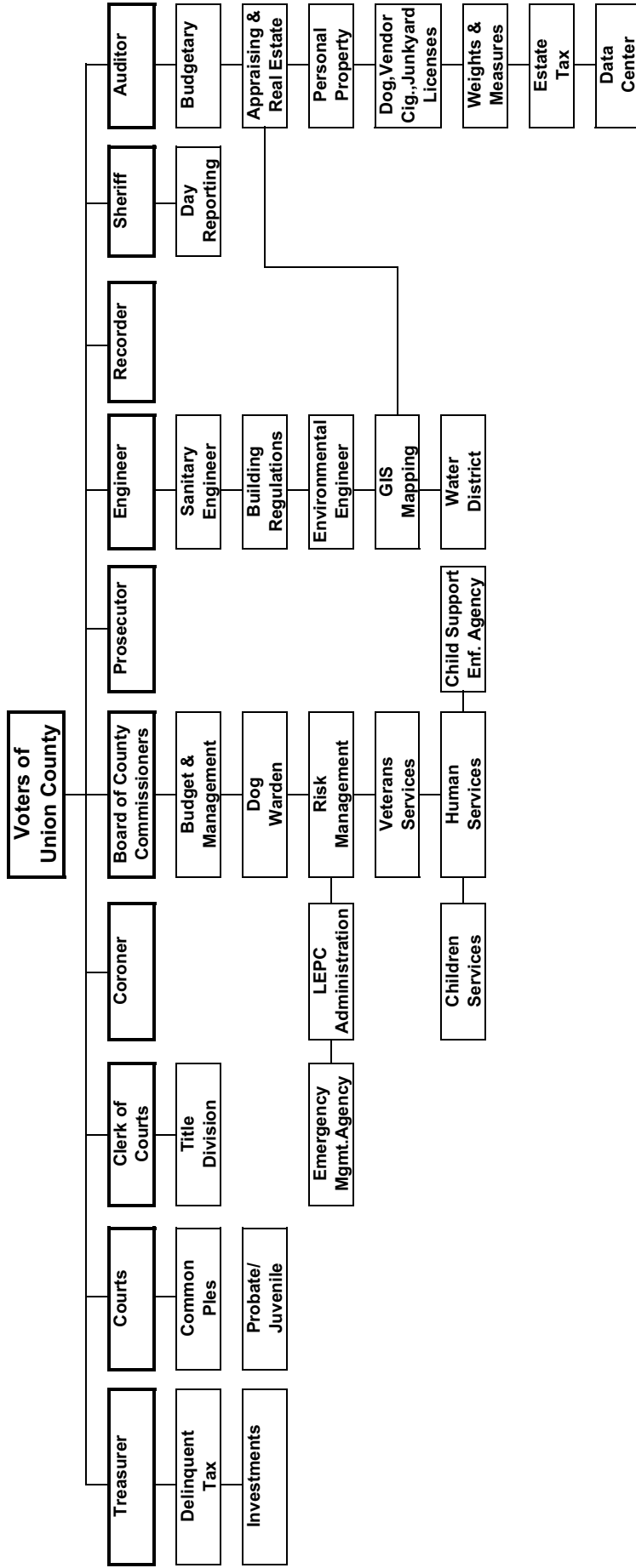
# UNION COUNTY, OHIO

## PRINCIPAL OFFICIALS DECEMBER 31, 2003

### ELECTED OFFICIALS

Commissioner.....	Tom McCarthy
Commissioner.....	Jim Mitchell
Commissioner.....	Gary Lee
Auditor.....	Mary H. Snider
Treasurer.....	Tamara K. Lowe
Prosecuting Attorney.....	Alison Boggs
Common Pleas Judge.....	Richard E. Parrott
Probate and Juvenile Judge.....	Charlotte C. Eufinger
Clerk of Courts.....	Paula K. Warner
Coroner.....	David Applegate, MD
Sheriff.....	Rocky Nelson
Recorder.....	Bethel L. Temple
Engineer.....	Steve A. Stolte

# ORGANIZATION CHART



**Statutory Permissive Board**

Data Processing Board

Auditor  
Recorder  
Clerk of Courts  
Treasurer  
Commissioner  
Engineer  
Judge-Probate/Juv.  
Judge-Com. Pleas  
Risk Manager  
Sheriff

**Statutory Boards And Commissions**

Records Commission  
U.C. Family Children First Council  
Budget Commission  
Auditor Treasurer Prosecutor

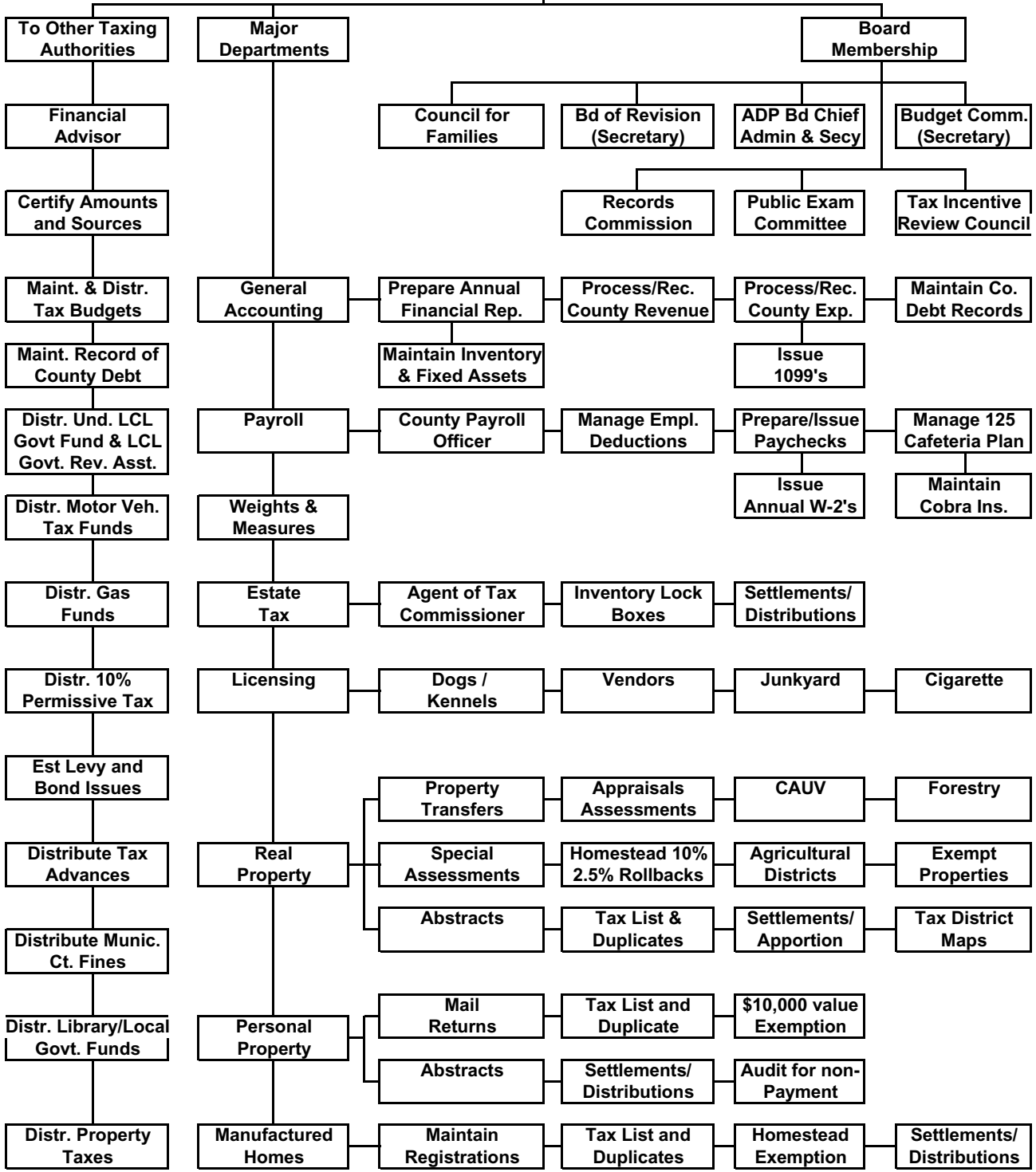
Board of Revision  
Auditor Treasurer Commissioner

Tax Incentive Review Council

**Appointed Boards And Commissions**

Health District  
Airport Authority  
Five County Joint Det. Center  
Children Services  
Memorial Hospital  
Board of Mental Ret. & Dev. Dis.  
Mental Health Bd.  
Tri-County Jail  
Veterans Service Commission

**DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR**



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

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Union County  
233 West Sixth Street  
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Memorial Hospital of Union County and Affiliates, which is a major fund and which also represents eighty-nine percent and ninety-six percent of the assets and revenues, respectively, of the business type activities. We also did not audit the financial statements of U-Co Industries, Inc., one of the County's discretely presented component units, which represents sixty-eight percent and ninety-seven percent of the assets and revenues, respectively, of the aggregate discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us, and we base our opinions, insofar as it relates to the amounts included for Memorial Hospital of Union County and Affiliates, and U-Co Industries, Inc., on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Ohio, as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison of the General and MR/DD funds, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2003, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2004, 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 Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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



**BETTY MONTGOMERY**  
Auditor of State

July 21, 2004

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

The discussion and analysis of Union County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2003. The intent of this discussion and analysis is to look at the County's performance as a whole. Readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for 2003 are as follows:

The assets of the County exceeded its liabilities at December 31, 2003 by \$89,942,649.

The construction of the London Avenue County office building was completed in 2003.

The County's Debt increased \$8.586 million in 2003. Debt payments were exceeded by new Bond and Note issues for the Hospital renovation and notes issued for the Ag Center building remodeling.

**USING THIS ANNUAL REPORT**

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

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

**REPORTING THE COUNTY AS A WHOLE**

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

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially in 2003?" The statement of Net Assets and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting that is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

Governmental Activities – Most of the County's services are reported here including public safety and social service programs, administration, and all departments with the exception of our Hospital, Water, Sewer, and Building Development funds.

Business-Type Activities – These services have a charge based upon the amount of usage. The County charges fees to recoup all or most of the cost of the services provided. The County's Water, Sewer, Building Development, and Memorial Hospital are reported here.

Component Units – The County includes financial data for the Union County Airport Authority and U-Co Industries. Refer to note 1 to the Basic Financial Statements for more detail on the Component units.

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

### **FUND FINANCIAL STATEMENTS**

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

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

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

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

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

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

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

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

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

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Table I provides a summary of the County's net assets for 2003 compared to 2002:

Table 1  
Net Assets  
(In Thousands)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
<b>Assets:</b>						
Current and Other Assets	\$32,034	\$32,702	\$23,304	\$16,095	\$55,338	\$48,797
Capital Assets, Net	<u>56,065</u>	<u>49,629</u>	<u>38,151</u>	<u>35,586</u>	<u>94,216</u>	<u>85,215</u>
	<u>88,099</u>	<u>82,331</u>	<u>61,455</u>	<u>51,681</u>	<u>149,554</u>	<u>134,012</u>
<b>Liabilities:</b>						
Current & Other Liabilities	13,427	15,365	7,291	5,380	20,718	20,745
Long term Liabilities	<u>10,085</u>	<u>10,578</u>	<u>28,808</u>	<u>21,932</u>	<u>38,893</u>	<u>32,510</u>
Total Liabilities	<u>23,512</u>	<u>25,943</u>	<u>36,099</u>	<u>27,312</u>	<u>59,611</u>	<u>53,255</u>
<b>Net Assets:</b>						
Invested in Capital Assets						
Net of Related Debt	45,105	39,657	9,852	1,932	54,957	41,589
Restricted	11,667	1,897	8,933	0	20,600	1,897
Unrestricted	<u>7,815</u>	<u>14,834</u>	<u>6,571</u>	<u>22,437</u>	<u>14,386</u>	<u>37,271</u>
Total Net Assets	<u>\$64,587</u>	<u>\$56,388</u>	<u>\$25,356</u>	<u>\$24,369</u>	<u>\$89,943</u>	<u>\$80,757</u>

There was a net decrease in current assets for governmental activities of only \$668,000 or 2 percent. The major change was a decrease in intergovernmental receivables. Also affecting assets are increases in the capital assets of \$6,436,000.

Long term liabilities increased by \$6.9 million or 31% for Business Activities in 2003. This was caused primarily by debt associated with the recent expansion at Memorial Hospital.

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. The largest portion of the County's assets reflect its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. An additional portion of the County's net assets represent resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets may be used to meet the ongoing obligations to citizens and creditors. Total Net Assets increased \$9.185 million in 2003. As of December 31, 2003, the County is able to report a net asset balance of \$64,587 million for Governmental activities. For business-type activities, a net asset balance of \$25.356 million is reported.

Table 2 shows the changes in net assets for 2003. Since this is the first year the County has prepared financial statements according to GASB Statement No. 34, revenue and expense comparisons to 2002 are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Table 2  
Change in Net Assets  
(In Thousands)

	<u>Governmental</u> <u>Activities</u> <u>2003</u>	<u>Business-Type</u> <u>Activities</u> <u>2003</u>	<u>Total</u> <u>2003</u>
Revenues:			
Program Revenues			
Charges for Service	\$5,797	\$59,480	\$65,277
Operating Grants			
Contributions & Interest	7,869	0	7,869
Capital Grants & Contributions	2,059	0	2,059
Total Program Revenues	<u>15,725</u>	<u>59,480</u>	<u>75,205</u>
General revenues			
Property Taxes	9,429	0	9,429
Sales Taxes	8,389	0	8,389
Intergovernmental	7,233	662	7,895
Interest	542	149	691
Gain on Sale of Capital Assets	245	0	245
Other	1,261	2,168	3,429
Total General Revenues	<u>27,099</u>	<u>2,979</u>	<u>30,078</u>
Total Revenues	<u>42,824</u>	<u>62,459</u>	<u>105,283</u>
Transfers	<u>5</u>	<u>(5)</u>	<u>0</u>
Total Revenues & Transfers	<u>\$42,829</u>	<u>\$62,454</u>	<u>\$105,283</u>

*continued*

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

Table 2 (continued)  
Change in Net Assets  
(In Thousands)

	Governmental Activities	Business-Type Activities	Total
	2003	2003	2003
Program Expenses:			
General Government			
Legislative and Executive	\$9,251	\$0	\$9,251
Judicial	1,909	0	1,909
Public Safety	5,625	0	5,625
Public Works	1,465	0	1,465
Health	3,483	0	3,483
Human Services	11,616	0	11,616
Economic Development	155	0	155
Other	666	0	666
Interest and Fiscal Charges	461	0	461
Sewer	0	666	666
Water	0	254	254
Building Development	0	702	702
Memorial Hospital	0	59,845	59,845
Total Expenses	<u>34,631</u>	<u>61,467</u>	<u>96,098</u>
Increase (Decrease) in Net Assets	<u>\$8,198</u>	<u>\$987</u>	<u>\$9,185</u>

The major program expenses for the County are Human Services, Legislative & Executive, Public Safety, and Health. These programs account for 87 percent of the total governmental activities. Human Services represent costs associated with providing services for various state and locally mandated welfare programs. These programs include the Board of Mental Retardation, Children's Services, and the Department of Jobs and Family Services. Legislative & Executive represents costs associated with risk management, insurance, common facilities, maintenance, equipment and various administrative departments. Public Safety involves costs associated with the Sheriff's department. Health costs are primarily expenses related to grants for mental health, alcohol and drug, and community support.

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

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

**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

unrestricted intergovernmental revenues. Since this is the first year the County has prepared financial statements according to GASB Statement No. 34, revenue and expense comparisons to 2002 are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Table 3  
Governmental Activities  
(In Thousands)

	<u>Total Cost of Services 2003</u>	<u>Net Cost of Services 2003</u>
General Government		
Legislative and Executive	\$9,251	\$6,101
Judicial	1,909	894
Public Safety	5,625	4,533
Public Works	1,465	(882)
Health	3,483	1,096
Human Services	11,616	5,962
Economic Development	155	75
Other	666	666
Interest and Fiscal Charges	461	460
Total Governmental Activities	<u>\$34,631</u>	<u>\$18,905</u>

**FINANCIAL ANALYSIS – BUSINESS-TYPE ACTIVITIES**

Memorial Hospital of Union County is the major Proprietary fund. The County's "Other Enterprise" funds consist of the Sewer Fund, the Water Fund, and the Building Development Fund. Program revenues this year were adequate for the "Other enterprise" funds. Revenues have exceeded expenses by \$222,102 for the sewer fund, \$371,657 for the water fund, and \$51,847 for the Building Development fund. Program revenues were about \$2.6 million below expenses for Memorial Hospital. The Memorial Hospital did have other general revenue contributing to a 1.2% increase in net assets.

Expansion of the County's water and sewer capacity was financed beginning in 1995 with Bond anticipation notes that have been renewed annually. They reached a high in 1998 of \$5.2 million and were \$4.020 million at December 31, 2003.

Memorial Hospital began an expansion in 2003 with the issuance of additional general obligation bonds and notes to fund the project. Payments are anticipated to come from the hospital's operating revenues.

**BUDGETARY HIGHLIGHTS**

By State statute, the County Commissioners adopt the annual operating budget on the first day of January. The County's most significant fund is the General Fund. Budgeted revenues were increased 23% over the original budget on the strength of sales tax revenues. Actual revenues were 7% or \$827,089 above the revised budgeted amount. The expenditures budget was increased 4.5% during the year primarily caused by increased capital outlay expenditures within the Legislative and Executive area. Actual expenditures ended the year \$890,673 below the final budget.



**UNION COUNTY, OHIO**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2003  
Unaudited

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets: The County's investment in capital assets for governmental and business type activities as of December 31, 2003 was \$94,215,989 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, vehicles, furniture & fixtures, construction in progress, and the infrastructure made up of roads and bridges.

Detail on capital asset activity can be found on pages 190-192 and in Note 10 of this document. During 2003, construction costs of \$2,068,835 were incurred for renovations at the London Avenue building and the County's Ag Center. The total increase to construction in progress was \$2,705,170. There were no transfers from construction in progress as parts of each project remain open at year end. Also during 2003, infrastructure improvements to roadways and bridges increased the infrastructure investment of the County by \$4,258,584.

The modified approach is used for reporting Union County's infrastructure assets. The plan includes a ten year program for road repairs and improvements and an annual bridge evaluation in accordance with Ohio Department of Transportation requirements. Currently 86% of the County's roads have a numerical rating of 5 or higher as compared with a policy of at least 75% of the roads at 5 or higher. For bridges, 94% of the bridges met or exceeded the numerical rating of 5 as compared to a policy of 85%. Estimated expenditures for roads and bridges were \$8,204,325 for 2003. Actual expenditures for the year were \$5,973,465.

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

Long Term Debt: At December 31, 2003, the County had bonded debt outstanding of \$28,205,000. Of this amount, \$18,875,000 is expected to be repaid from business-type activities and \$5,675,000 represents sales tax revenue bonds. In addition to the bonded debt, the County's long-term obligations include compensated absences, mortgage loans, OPWC loans, notes payable, and capital leases. Additional information on the County's long term debt can be found in Note 17 of this report.

**ECONOMIC FACTORS**

The unemployment rate in the County was 3.8% for December 2003, up from 3.6% in December 2002. This compares favorably to the State rate of 5.7% and a national rate of 5.4%. Union County's strong industrial segment allows the County to enjoy the third lowest unemployment rate in Ohio. (as of January, 2004)

Union County is primarily an agricultural community with 85% of it's acreage devoted to agriculture. A strong manufacturing presence coexists, allowing for growth within the community. Estimated actual values were at \$3.2 billion for 2003. This has grown by an average rate of 7.4% per year for the past three years.

**REQUESTS FOR INFORMATION**

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

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**Union County, Ohio**  
**Statement of Net Assets**  
**December 31, 2003**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	UCO Industries	Airport
<b>Assets</b>					
Equity In Pooled Cash And Cash Equivalents	\$9,076,179	\$1,612,896	\$10,689,075		\$320,518
Cash and Cash Equivalents					
In Segregated Accounts.....	701,187	1,268,102	1,969,289	\$1,266,717	0
Cash and Cash Equivalents With Fiscal and Escrow Agents.....	0	7,665,230	7,665,230	0	0
Investments.....	6,007,163	1,332,749	7,339,912	593,494	212,138
Materials & Supplies.....	340,293	563,760	904,053	860,614	0
Accrued Interest Receivable.....	31,310	90	31,400	0	10
Loans Receivable.....	229,441	0	229,441	0	0
Accounts Receivable.....	258,920	10,001,565	10,260,485	1,277,623	0
Intergovernmental Receivable.....	4,253,066	0	4,253,066	0	0
Prepaid Items.....	111,311	355,412	466,723	4,004	2,738
Sales Tax Receivable.....	1,105,701	0	1,105,701	0	0
Property Taxes Receivable.....	9,865,865	0	9,865,865	0	0
Unamortized Issuance Costs.....	53,325	504,072	557,397	0	0
Nondepreciable Capital Assets.....	43,035,086	4,086,682	47,121,768	40,115	680,685
Depreciable Capital Assets, Net.....	13,029,736	34,064,485	47,094,221	276,512	793,177
<b>Total Assets</b>	<b>88,098,583</b>	<b>61,455,043</b>	<b>149,553,626</b>	<b>4,319,079</b>	<b>2,009,266</b>
<b>Liabilities</b>					
Wages Payable.....	920,659	2,524,268	3,444,927	0	3,547
Accounts Payable.....	780,374	2,433,591	3,213,965	2,654,382	3,325
Contracts Payable.....	418,893	1,092,882	1,511,775	28,480	4,894
Intergovernmental Payable.....	434,069	1,008,323	1,442,392	0	942
Accrued Interest Payable.....	40,638	31,688	72,326	0	2,207
Deferred Revenue.....	9,332,531	0	9,332,531	0	0
Notes Payable.....	1,500,000	205,000	1,705,000	0	0
Long Term Liabilities:					
Due Within One Year.....	635,850	4,747,744	5,383,594	0	21,755
Due in More Than One Year.....	9,448,822	24,055,645	33,504,467	0	177,286
<b>Total Liabilities</b>	<b>23,511,836</b>	<b>36,099,141</b>	<b>59,610,977</b>	<b>2,682,862</b>	<b>213,956</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	45,104,941	9,851,629	54,956,570	0	1,473,862
Restricted For:					
Capital Projects	3,010,651	0	3,010,651	0	0
Debt Service	90,000	0	90,000	0	0
Other Purposes	8,565,966	8,933,332	17,499,298	0	0
Unrestricted	7,815,189	6,570,941	14,386,130	1,636,217	321,448
<b>Total Net Assets</b>	<b>\$64,586,747</b>	<b>\$25,355,902</b>	<b>\$89,942,649</b>	<b>\$1,636,217</b>	<b>\$1,795,310</b>

See accompanying notes to the basic financial statements

**Union County, Ohio**

**Statement of Activities  
For The Year Ended December 31, 2003**

	<b>Program Revenues</b>			
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants Contributions</b>	<b>Capital Grants and Contributions</b>
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive.....	9,250,525	2,107,002	\$552,417	\$490,040
Judicial.....	1,909,165	879,666	135,611	0
Public Safety.....	5,625,007	560,200	532,082	0
Public Works.....	1,464,972	798,534	0	1,548,851
Health.....	3,482,836	151,412	2,235,583	0
Human Services.....	11,616,137	1,220,303	4,413,779	20,144
Economic Development.....	154,969	79,774	0	0
Other.....	666,332	0	0	0
Interest and Fiscal Charges.....	460,618	0	0	0
<b>Total Governmental Activities.....</b>	<b>34,630,561</b>	<b>5,796,891</b>	<b>7,869,472</b>	<b>2,059,035</b>
<b>Business Type Activities</b>				
Sewer.....	666,119	888,221	0	0
Water.....	253,638	625,295	0	0
Building Development.....	702,502	754,349	0	0
Memorial Hospital.....	59,845,387	57,212,364	0	0
<b>Total Business-Type Activities.....</b>	<b>61,467,646</b>	<b>59,480,229</b>	<b>0</b>	<b>0</b>
<b>Total Primary Government.....</b>	<b>\$96,098,207</b>	<b>\$65,277,120</b>	<b>\$7,869,472</b>	<b>\$2,059,035</b>
<b>Component Units:</b>				
UCO Industries	\$9,348,027	\$9,454,698	\$279,694	\$0
Airport Authority	325,333	134,314	0	0
<b>Total Component Units</b>	<b>\$9,673,360</b>	<b>\$9,589,012</b>	<b>\$279,694</b>	<b>\$0</b>

**General Revenues**

**Property Taxes Levied for:**

- General Purposes
- Other Purposes
- Debt Service
- Sales Taxes Levied for General Purposes
- Grants and Entitlements not Restricted to Specific Programs
- Interest
- Gain on Sale of Capital Assets
- Other

**Total General Revenues**

**Transfers**

**Total General Revenues and Transfers**

**Change in Net Assets**

**Net Assets Beginning of Year (restated - See Note 3)**

**Net Assets End of Year**

See accompanying notes to the basic financial statements

<b>Net(Expense) Revenue and Changes in Net Assets</b>				
<b>Governmental Activities</b>	<b>Primary Government</b>		<b>Component Units</b>	
	<b>Business-Type Activities</b>	<b>Total</b>	<b>UCO Industries</b>	<b>Airport</b>
(\$6,101,066)	\$0	(\$6,101,066)	\$0	\$0
(893,888)	0	(893,888)	0	0
(4,532,725)	0	(4,532,725)	0	0
882,413	0	882,413	0	0
(1,095,841)	0	(1,095,841)	0	0
(5,961,911)	0	(5,961,911)	0	0
(75,195)	0	(75,195)	0	0
(666,332)	0	(666,332)	0	0
(460,618)	0	(460,618)	0	0
<u>(18,905,163)</u>	<u>0</u>	<u>(18,905,163)</u>	<u>0</u>	<u>0</u>
0	222,102	222,102	0	0
0	371,657	371,657	0	0
0	51,847	51,847	0	0
0	(2,633,023)	(2,633,023)	0	0
0	(1,987,417)	(1,987,417)	0	0
<u>(\$18,905,163)</u>	<u>(\$1,987,417)</u>	<u>(\$20,892,580)</u>	<u>\$0</u>	<u>\$0</u>
\$0	\$0	\$0	\$386,365	
0	0	0		(\$191,019)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$386,365</u>	<u>(\$191,019)</u>
3,106,124	0	3,106,124	0	0
6,085,356	0	6,085,356	0	0
238,223	0	238,223	0	0
8,388,571	0	8,388,571	0	0
7,232,467	662,258	7,894,725	0	139,211
542,185	149,025	691,210	22,386	924
244,571	0	244,571	0	0
1,261,106	2,167,980	3,429,086	1,539	1,232
27,098,603	2,979,263	30,077,866	23,925	141,367
4,879	(4,879)	0	0	0
<u>27,103,482</u>	<u>2,974,384</u>	<u>30,077,866</u>	<u>23,925</u>	<u>141,367</u>
8,198,319	986,967	9,185,286	410,290	(49,652)
<u>56,388,428</u>	<u>24,368,935</u>	<u>80,757,363</u>	<u>1,225,927</u>	<u>1,844,962</u>
<u>\$64,586,747</u>	<u>\$25,355,902</u>	<u>\$89,942,649</u>	<u>\$1,636,217</u>	<u>\$1,795,310</u>

# Union County, Ohio

*Balance Sheet*  
*Governmental Funds*  
*December 31, 2003*

	<b>General</b>	<b>Board of MR/DD</b>	<b>Other Governmental Funds</b>
<b>Assets</b>			
Equity in Pooled Cash and			
Cash Equivalents.....	\$2,051,649	\$1,819,266	\$5,205,264
Cash and Cash Equivalents:			
In Segregated Accounts.....	184,528	0	516,659
Investments in Segregated Accounts.....	1,357,905	1,204,103	3,445,155
Material and Supplies Inventory.....	313,066	21,155	6,072
Accounts Receivable.....	215,960	8,820	34,140
Intergovernmental Receivable.....	767,612	1,100,435	2,385,019
Prepaid Items.....	72,810	22,456	16,045
Interest Receivable.....	30,820	0	490
Sales Taxes Receivable.....	1,015,701	0	90,000
Property Taxes Receivable.....	3,243,000	5,440,000	1,182,865
Loans Receivable.....	219,041	0	10,400
<b>Total Assets</b>	<b>\$9,472,092</b>	<b>\$9,616,235</b>	<b>\$12,892,109</b>
<b>Liabilities</b>			
Accounts Payable.....	\$155,651	\$172,474	\$452,249
Contracts Payable.....	0	0	418,893
Wages Payable	364,977	258,688	296,994
Intergovernmental Payable.....	184,368	102,302	147,399
Deferred Revenue.....	4,358,080	6,401,648	3,065,452
Notes Payable.....	0	0	1,500,000
<b>Total Liabilities</b>	<b>5,063,076</b>	<b>6,935,112</b>	<b>5,880,987</b>
<b>Fund Balances</b>			
Reserved for Encumbrances	138,443	59,846	205,991
Reserved for Loans	219,041	0	10,400
Reserved for Prepayments	72,810	22,456	16,045
Reserved for Inventory	313,066	21,155	6,072
Unreserved, Undesignated, Reported in:			
General Fund	3,665,656	0	0
Special Revenue Funds	0	2,577,666	3,818,524
Debt Service Funds	0	0	90,000
Capital Projects Funds	0	0	2,864,090
<b>Total Fund Balances</b>	<b>4,409,016</b>	<b>2,681,123</b>	<b>7,011,122</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$9,472,092</b>	<b>\$9,616,235</b>	<b>\$12,892,109</b>

See accompanying notes to the basic financial statements

## Union County, Ohio

*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2003*

<u>Total Governmental Funds</u>	<b>Total Governmental Fund Balances</b>		\$14,101,261
	<b><i>Amounts reported for governmental activities in the statement of net assets are different because of the following:</i></b>		
\$9,076,179	Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		56,064,822
701,187			
6,007,163	Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:		
340,293	Intergovernmental Receivable	3,415,668	
258,920	Sales Tax Receivable	543,647	
4,253,066	Property Taxes Receivable	<u>533,334</u>	4,492,649
111,311			
31,310			
1,105,701	Unamortized Issuance Costs represent deferred charges which do not provide current financial resources and, therefore, not reported in the funds.		53,325
9,865,865			
229,441			
<u>\$31,980,436</u>			
	Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds		
\$780,374	Accrued Interest Payable	(40,638)	
418,893	General Obligation and Sales Tax Revenue Bonds Payable	(9,330,000)	
920,659	Mortgage Loan Payable	(129,881)	
434,069	Compensated Absences Payable	<u>(624,791)</u>	(10,125,310)
13,825,180			
1,500,000			
<u>17,879,175</u>			
	<b><i>Net Assets of Governmental Activities</i></b>		<u><b>\$64,586,747</b></u>
404,280			
229,441			
111,311			
340,293			
3,665,656			
6,396,190			
90,000			
2,864,090			
<u>14,101,261</u>			
<u><u>\$31,980,436</u></u>			

# Union County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For The Year Ended December 31, 2003*

	General	Board of MR/DD	Other Governmental
<b>Revenues:</b>			
Property Taxes.....	\$3,106,124	\$5,203,744	\$1,129,481
Sales Taxes.....	7,700,038	0	487,215
Charges For Services.....	2,730,745	0	2,488,005
Licenses and Permits.....	15,623	0	122,823
Fines and Forfeitures.....	70,441	0	42,299
Intergovernmental.....	2,094,765	1,254,292	13,515,795
Special Assessments.....	0	0	57,295
Interest.....	511,182	0	31,003
Other.....	174,130	141,478	930,564
<b>Total Revenues.....</b>	<b>16,403,048</b>	<b>6,599,514</b>	<b>18,804,480</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive.....	6,185,770	0	3,097,473
Judicial.....	1,426,832	0	236,010
Public Safety.....	4,173,383	0	1,021,446
Public Works.....	58,128	0	3,962,382
Health.....	155,378	0	3,208,949
Human Services.....	1,241,694	6,337,967	3,904,048
Economic Development.....	154,969	0	80,624
Other.....	582,096	0	81,109
Capital Outlay.....	0	0	4,254,021
Debt Service:			
Principal Retirement.....	0	0	542,511
Interest and Fiscal Charges.....	0	0	454,318
<b>Total Expenditures.....</b>	<b>13,978,250</b>	<b>6,337,967</b>	<b>20,842,891</b>
<b>Excess of Revenues Over (Under) Expenditures.....</b>	<b>2,424,798</b>	<b>261,547</b>	<b>(2,038,411)</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In.....	\$188,945	0	3,351,202
Operating Transfer from Enterprise Funds	0	0	4,879
Operating Transfers Out.....	(1,909,327)	(201,547)	(1,429,273)
Proceeds from sale of assets.....	253,647	0	0
<b>Total Other Financing Sources (Uses).....</b>	<b>(1,466,735)</b>	<b>(201,547)</b>	<b>1,926,808</b>
<b>Net Change in Fund Balances.....</b>	<b>958,063</b>	<b>60,000</b>	<b>(111,603)</b>
<b>Fund Balances Beginning of Year</b>			
<b>(Restated - See Note 3) .....</b>	<b>3,565,661</b>	<b>2,622,612</b>	<b>7,121,816</b>
Increase (Decrease) in Reserve for Inventory	(114,708)	(1,489)	909
<b>Fund Balances End of Year.....</b>	<b>\$4,409,016</b>	<b>\$2,681,123</b>	<b>\$7,011,122</b>

See accompanying notes to the basic financial statements



# Union County, Ohio

*Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to Statement of Activities  
For The Year Ended December 31, 2003*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	\$ 906,460
	<b>Amounts reported for governmental activities on the statement of activities are different because:</b>	
\$9,439,349	Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
8,187,253	Capital Outlay - Construction in Progress	2,705,170
5,218,750	Capital Outlay - Non-Depreciable Capital Assets	4,258,584
138,446	Capital Outlay - Depreciable Capital Assets	769,610
112,740	Depreciation	<u>(1,288,541)</u>
16,864,852		6,444,823
57,295	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal	(9,076)
542,185	Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.	
1,246,172	Intergovernmental	296,122
	Sales Tax	201,318
	Property Taxes	<u>(9,646)</u>
<u>41,807,042</u>		487,794
9,283,243	Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.	530,000
1,662,842	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(6,300)
5,194,829	Some expenses reported on the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
4,020,510	Compensated absences	(49,799)
3,364,327	Mortgage Loan Payable	12,511
11,483,709	Issuance Costs	<u>(2,806)</u>
235,593		(40,094)
663,205	Government funds report expenditures for inventory when purchased. However, in the statement of activities, they are reported as an expense when consumed.	<u>(115,288)</u>
4,254,021		
542,511	<i>Change in Net Assets of Governmental Activities</i>	<u>\$ 8,198,319</u>
454,318		
<u>41,159,108</u>		
647,934		
3,540,147		
4,879		
(3,540,147)		
253,647		
<u>258,526</u>		
906,460		
13,310,089		
(115,288)		
<u>\$14,101,261</u>		

# UNION COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Property Taxes	\$3,220,000	\$3,520,000	\$3,106,124	(\$413,876)
Sales Taxes	4,750,000	7,100,000	7,429,403	329,403
Charges for Service	1,943,900	2,044,900	2,733,375	688,475
Licenses and Permits	3,675	3,675	4,137	462
Fines & Forfeitures	107,000	107,000	70,921	(36,079)
Intergovernmental	1,610,645	1,904,174	2,087,455	183,281
Interest	708,100	526,100	529,772	3,672
Other	63,900	63,900	135,649	71,749
<b>Total Revenues</b>	12,407,220	15,269,749	16,096,836	827,087
<b>EXPENDITURES:</b>				
Current:				
General Government				
Legislative & Executive	6,211,056	7,031,639	6,381,297	650,342
Judicial	1,460,949	1,488,974	1,421,663	67,311
Public Safety	4,117,092	4,314,914	4,245,038	69,876
Public Works	65,300	65,300	63,725	1,575
Health	196,287	196,287	150,194	46,093
Human Services	1,490,274	1,397,531	1,252,668	144,863
Economic Development	158,730	158,730	151,730	7,000
Other	482,345	488,867	585,254	(96,387)
<b>Total Expenditures</b>	14,182,033	15,142,242	14,251,569	890,673
Excess of Revenues Over (Under) Expenditures	(1,774,813)	127,507	1,845,267	1,717,760
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Fixed Assets	0	0	253,647	253,647
Advance In	0	0	5,562	5,562
Advance Out	0	0	(5,562)	(5,562)
Transfers In	0	0	188,945	188,945
Transfers Out	(534,950)	(1,914,946)	(1,909,326)	5,620
<b>Total Other Financing Sources (Uses)</b>	(534,950)	(1,914,946)	(1,466,734)	448,212
Net Change in Fund Balance	(2,309,763)	(1,787,439)	378,533	2,165,972
<b>Fund Balance, January 1</b>	2,392,357	2,392,357	2,392,357	0
Prior year encumbrances appropriated	449,047	449,047	449,047	0
<b>Fund Balance, December 31</b>	\$531,641	\$1,053,965	\$3,219,937	\$2,165,972

See accompanying notes to the basic financial statements.

## UNION COUNTY, OHIO

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
MR/DD  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Property Taxes	\$5,410,000	\$5,410,000	\$5,203,744	(\$206,256)
Intergovernmental	626,566	626,566	1,288,058	661,492
Other	140,100	140,100	148,769	8,669
<b>Total Revenues</b>	<u>6,176,666</u>	<u>6,176,666</u>	<u>6,640,571</u>	<u>463,905</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	8,104,250	8,132,833	6,342,365	1,790,468
<b>Total Expenditures</b>	<u>8,104,250</u>	<u>8,132,833</u>	<u>6,342,365</u>	<u>1,790,468</u>
Excess of Revenues Over (Under) Expenditures	(1,927,584)	(1,956,167)	298,206	2,254,373
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	55,300	55,300	30,129	(25,171)
Transfers Out	(225,000)	(312,573)	(231,677)	80,896
Other Sources / (Uses)	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>(169,700)</u>	<u>(257,273)</u>	<u>(201,548)</u>	<u>55,725</u>
Net Change in Fund Balance	(2,097,284)	(2,213,440)	96,658	2,310,098
<b>Fund Balance, January 1</b>	2,711,273	2,711,273	2,711,273	0
Prior year encumbrances appropriated	124,876	124,876	124,876	0
<b>Fund Balance, December 31</b>	<u>\$738,865</u>	<u>\$622,709</u>	<u>\$2,932,807</u>	<u>\$2,310,098</u>

See accompanying notes to the basic financial statements.

**UNION COUNTY, OHIO**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
 DECEMBER 31, 2003

	<u>Memorial Hospital</u>	<u>Other Enterprise</u>	<u>Total</u>
<b>ASSETS:</b>			
Current Assets			
Equity In Pooled Cash and Cash Equivalents	\$419,348	\$1,193,548	\$1,612,896
Investments	542,787	789,962	1,332,749
Receivables			
Accounts	10,001,565	0	10,001,565
Accrued Interest	0	90	90
Materials & Supplies Inventory	563,760	0	563,760
Unamortized Bond Issuance Costs	504,072	0	504,072
Prepaid Items	355,061	351	355,412
<i>Total Current Assets</i>	<u>12,386,593</u>	<u>1,983,951</u>	<u>14,370,544</u>
Noncurrent Assets			
Capital Assets:			
Nondepreciable Capital Assets	4,053,407	33,275	4,086,682
Depreciable Capital Assets, Net	29,512,141	4,552,344	34,064,485
Restricted assets:			
Cash in Segregated Accounts	1,268,102	0	1,268,102
Cash with Fiscal and Escrow Agents	7,665,230	0	7,665,230
<i>Total Noncurrent Assets</i>	<u>42,498,880</u>	<u>4,585,619</u>	<u>47,084,499</u>
<b>TOTAL ASSETS</b>	<u>54,885,473</u>	<u>6,569,570</u>	<u>61,455,043</u>
<b>LIABILITIES:</b>			
Current Liabilities:			
Wages Payable	2,483,428	40,840	2,524,268
Accounts Payable	2,433,591	0	2,433,591
Contracts Payable	995,835	97,047	1,092,882
Intergovernmental Payable	988,294	20,029	1,008,323
Accrued Interest Payable	0	31,688	31,688
Notes Payable	29,615	205,000	234,615
Compensated Absences Payable	0	2,744	2,744
OPWC Loans Payable	0	7,927	7,927
Capital Lease Payable	397,458	0	397,458
Bonds Payable	4,310,000	0	4,310,000
<i>Total Current Liabilities</i>	<u>11,638,221</u>	<u>405,275</u>	<u>12,043,496</u>
Long-Term Liabilities:			
Compensated Absences Payable	605,729	48,416	654,145
OPWC Loans Payable	0	77,310	77,310
Bonds Payable	18,015,000	0	18,015,000
Capital Lease Payable	556,795	0	556,795
Notes Payable	732,395	4,020,000	4,752,395
<i>Total Long-Term Liabilities</i>	<u>19,909,919</u>	<u>4,145,726</u>	<u>24,055,645</u>
<b>TOTAL LIABILITIES</b>	<u>31,548,140</u>	<u>4,551,001</u>	<u>36,099,141</u>
<b>Net Assets:</b>			
Invested in Capital Assets, Net of Related Debt	9,524,285	327,344	9,851,629
Restricted	8,933,332	0	8,933,332
Unrestricted	4,879,716	1,691,225	6,570,941
<i>Total Net Assets</i>	<u>\$23,337,333</u>	<u>\$2,018,569</u>	<u>\$25,355,902</u>

See accompanying notes to the basic financial statements.

# UNION COUNTY, OHIO

Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2003

<b>OPERATING REVENUES:</b>	<b>Memorial Hospital</b>	<b>Other Enterprise</b>	<b>Total</b>
Charges For Services	\$0	\$816,058	\$816,058
License and Permits	0	682,751	682,751
Net Patient Services	57,212,364	0	57,212,364
Tap-in Fees	0	769,056	769,056
Other	<u>2,115,940</u>	<u>52,040</u>	<u>2,167,980</u>
<i>Total operating revenue</i>	<u>59,328,304</u>	<u>2,319,905</u>	<u>61,648,209</u>
<b>OPERATING EXPENSES:</b>			
Personal Services	31,811,968	703,264	32,515,232
Contract Services	8,100,531	436,903	8,537,434
Materials and Supplies	11,232,823	131,149	11,363,972
Bad Debts	3,274,751	0	3,274,751
Depreciation and Amortization	2,943,884	134,148	3,078,032
Interest and Fiscal Charges	819,892	29,200	849,092
Other Operating Expenses	<u>0</u>	<u>133,708</u>	<u>133,708</u>
<i>Total Operating Expenses</i>	<u>58,183,849</u>	<u>1,568,372</u>	<u>59,752,221</u>
<i>OPERATING INCOME</i>	1,144,455	751,533	1,895,988
<b><u>NON-OPERATING REVENUES (EXPENSES):</u></b>			
Interest income	141,577	7,448	149,025
Gifts, Grants, and Bequests	662,258	0	662,258
Payments on Behalf of Affiliate	(609,258)	0	(609,258)
Restricted Expenses	(186,021)	0	(186,021)
Interest and Fiscal Charges	0	(53,887)	(53,887)
Income (loss) from Joint Venture	<u>(866,259)</u>	<u>0</u>	<u>(866,259)</u>
Total Non-Operating (Expenses)	<u>(857,703)</u>	<u>(46,439)</u>	<u>(904,142)</u>
<i>Income Before Transfers</i>	286,752	705,094	991,846
Operating Transfer Out	<u>0</u>	<u>(4,879)</u>	<u>(4,879)</u>
<i>Change in Net Assets</i>	<u>286,752</u>	<u>700,215</u>	<u>986,967</u>
<i>Net Assets - Beginning of Year</i>	<u>23,050,581</u>	<u>1,318,354</u>	<u>24,368,935</u>
<i>Net Assets - End of Year</i>	<u>\$23,337,333</u>	<u>\$2,018,569</u>	<u>\$25,355,902</u>

See accompanying notes to the basic financial statements.

**UNION COUNTY, OHIO**  
**Statement of Cash Flows**  
*Proprietary Funds*  
For the Year Ended December 31, 2003

	<b>Memorial Hospital</b>	<b>Other Enterprise</b>	<b>Total</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash flows from operating activities:</b>			
Cash received from sales/service charges.....	\$0	\$2,284,468	\$2,284,468
Cash received from patients and third-party payer.....	53,133,472	0	53,133,472
Cash received from other operations.....	2,115,940	0	2,115,940
Cash payments for personal services.....	(32,100,500)	(707,088)	(32,807,588)
Cash payments for contract services.....	0	(591,179)	(591,179)
Cash payments for supplies and materials.....	(17,983,383)	(131,335)	(18,114,718)
Other cash (payments)/receipts.....	0	(98,271)	(98,271)
Cash payments for interest.....	(758,595)	0	(758,595)
<i>Net Cash Provided by Operating Activities</i>	<b>4,406,934</b>	<b>756,595</b>	<b>5,163,529</b>
<b>Cash flows from non-capital financing activities:</b>			
Cash received from gifts, grants, and bequests....	476,237	0	476,237
<i>Net Cash Provided by Noncapital Financing Activities</i>	<b>476,237</b>	<b>0</b>	<b>476,237</b>
<b>Cash flows from capital and related financing activities:</b>			
Purchase of capital assets.....	(5,648,533)	0	(5,648,533)
Proceeds of debt issues.....	8,740,000	4,225,000	12,965,000
Principal retirement.....	(1,474,415)	(4,507,927)	(5,982,342)
Interest and fiscal charges.....	0	(102,025)	(102,025)
Proceeds from sale of fixed assets.....	14,042	0	14,042
<i>Net Cash Provided / (Used) By Capital and Related Financing Activities</i>	<b>1,631,094</b>	<b>(384,952)</b>	<b>1,246,142</b>
<b>Cash flows from investing activities:</b>			
Purchase of investments.....	(371,833)	(375,908)	(747,741)
Distribution to related party.....	(609,258)	0	(609,258)
Interest income.....	141,577	8,428	150,005
<i>Net Cash Used in Investing Activities</i>	<b>(839,514)</b>	<b>(367,480)</b>	<b>(1,206,994)</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>5,674,751</b>	<b>4,163</b>	<b>5,678,914</b>
Cash and cash equivalents at beginning of year.....	3,677,929	1,189,385	4,867,314
Cash and cash equivalents at end of year.....	<b>\$9,352,680</b>	<b>\$1,193,548</b>	<b>\$10,546,228</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating Income .....	<b>1,144,455</b>	<b>751,533</b>	<b>1,895,988</b>
<b>Adjustments to reconcile operating income to net cash provided by operating activities...</b>			
Depreciation and amortization.....	2,943,884	134,148	3,078,032
Changes in assets and liabilities:			
Bad debts.....	3,274,751	0	3,274,751
Interest and fiscal charges.....	0	29,200	29,200
Other .....	0	(4,879)	(4,879)
Supplies inventory and other current assets.....	218,157	0	218,157
Accounts receivable.....	(4,078,892)	0	(4,078,892)
Prepayments.....	0	(186)	(186)
Contracts payable.....	786,111	(160,238)	625,873
Accrued wages and benefits.....	0	6,181	6,181
Compensated absences payable.....	0	7,939	7,939
Other accrued expenses.....	118,468	0	118,468
Intergovernmental Payable	0	(7,103)	(7,103)
<b>Net cash provided by operating activities.....</b>	<b>\$4,406,934</b>	<b>\$756,595</b>	<b>\$5,163,529</b>

See accompanying notes to the basic financial statements.

Union County, Ohio

Statement of Fiduciary Net Assets  
Fiduciary Funds  
December 31, 2003

	<b>AGENCY FUNDS</b>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents.....	\$3,552,314
Cash and Cash Equivalents:	
In Segregated Accounts.....	579,778
Intergovernmental Receivable.....	1,193,024
Investments in Segregated Accounts.....	2,351,136
Property Taxes Receivable.....	51,727,389
Due From Other Funds.....	10,000
	<u>\$59,413,641</u>
<b>Liabilities</b>	
Undistributed Assets.....	\$59,403,641
Due to Other Funds.....	10,000
<i>Total Liabilities</i>	<u>\$59,413,641</u>

See accompanying notes to the basic financial statements

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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 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 Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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 six member board of trustees appointed by the Union County Commissioners. The County Commissioners budget funds for airport operations and are responsible for the debt and deficits of the Airport Authority. Due to the imposition of will exerted by the County Commissioners as well as the financial burden for the Airport Authority, the Airport Authority is presented separately as a component unit of Union County. The Airport Authority operates on a fiscal year ending December 31. The Airport Authority does not issue separate financial statements.

U-Co Industries, Inc.

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

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

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

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

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-

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

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

B. Fund Accounting

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

Governmental Funds

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

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

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

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose.

Proprietary Funds

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

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

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

B. Fund Accounting – (Continued)

Fiduciary Fund Types

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. The County does not have any trust funds. The County's agency funds are purely custodial in nature (assets equal liabilities) and thus do not involve measurement of results of operations.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

D. Basis of Accounting

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

Basis of Accounting (continued)

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

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

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

Deferred Revenues

Deferred revenues arise when assets are recognized before the recognition criteria have been satisfied. Property taxes for which there was an enforceable legal claim at December 31, 2003, but were levied to finance 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue. On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Expenses/Expenditures

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

E. Budgetary Process

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

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

Tax Budget

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

Estimated Resources

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include the actual unencumbered fund balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the original and final amended official certificate of estimated resources issued during 2003.

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.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

E. Budgetary Process (continued)

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 both the original and final appropriation amounts, including all amendments and modifications.

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.

Lapsing of Appropriations

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

F. Cash and Investments

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

During 2003 the County's investments included STAR Ohio, federal agency securities, repurchase agreements, and certificates of deposit. Except for nonparticipating investment contracts and repurchase agreements, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposits and repurchase agreements are reported at cost.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

Cash and Investments (continued)

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2003. 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, 2003.

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

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

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

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents.

Interest is distributed by the County Treasurer to the General Fund; the Motor Vehicle Gasoline Tax, Revolving Loan, Treasurer Prepaid Interest, Dispute Resolution, other enterprise funds, other special revenue funds and the Airport Authority component unit. Interest revenue earned by these funds during 2003 amounted to \$543,109. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$141,577 and \$22,386, respectively.

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. Restricted Assets

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



**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

I. Inventories of Supplies

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

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

J. Unamortized Bond Issuance Costs

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

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

K. Capital Assets

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

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

Capital Assets (continued)

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

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

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

L. Interfund Receivables and Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "Interfund Receivables/Payables". Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets.

M. Compensated Absences

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

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Net Assets

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

P. Fund Balance Reserves

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

Q. Operating Revenues and Expenses

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

Union County Memorial Hospital serves patients who generally reside in the local area. These services primarily are paid by third-party payors including Medicare, Medicaid, and commercial insurance carriers. Charges to patients are recorded as operating revenue at established billing rates as services are rendered. Allowances are currently provided for uncollectible accounts and for contractual adjustments, representing the difference between established billing rates and reimbursement rates paid by third-party payors. Estimates for contractual adjustments are recorded in the period in which services are provided and are based on preliminary

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

Q. Operating Revenues and Expenses (Continued)

estimates with the final adjustment made in the period in which settlement is made. The hospital maintains a policy whereby patients in need of medical services are treated without regard to their ability to pay for such services (charity care). Because the hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenue.

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

R. Interfund Transactions

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

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

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2003.

T. Use of Estimates

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

NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES, PRIOR PERIOD ADJUSTMENTS, AND RESTATEMENT OF FUND EQUITY:-

A. Changes in Accounting Principles

For 2003, the County has implemented GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments", GASB Statement No. 37, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus", GASB Statement No 38, "Certain Financial Statement Note Disclosures", and GASB Interpretation

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES, PRIOR PERIOD ADJUSTMENTS, AND RESTATEMENT OF FUND EQUITY:-

A. Changes in Accounting Principles (continued)

No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements."

GASB 34 created new basic financial statements for reporting on the County's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in one column.

The government-wide financial statements split the County's programs between business-type and governmental activities. The beginning net assets amount for business-type activities equals fund equity of the enterprise funds from last year. The beginning net assets amount for governmental activities reflects the change in fund balance for governmental funds at December 31, 2002, caused by the conversion to the accrual basis of accounting.

GASB Statement No. 37 clarifies certain provisions of Statement No. 34, including the required content of the MD&A, the classification of program revenues and the criteria for determining major funds. GASB Statement No. 38 modifies, establishes and rescinds certain financial note disclosures. GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

B. Prior Period Adjustments

The County corrected prior year errors of the primary government and Airport, a discretely presented component unit of the County, during 2003 as follows

Some shared non-exchange revenues weren't recorded.

The county reclassified four funds from special revenue to agency for 2003.

Cash was underreported.

Capital assets of the Airport, a discretely presented component unit of the County, were reported as capital assets of the primary government.

A loan payable to the primary government from the Airport was not reported.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

**NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES, PRIOR PERIOD ADJUSTMENTS, AND RESTATEMENT OF FUND EQUITY:-**

**C. Restatement of Fund Equity**

The implementation of these changes had the following effects on fund balance of the major and nonmajor funds of the County and Airport as they were previously reported.

	<u>General Fund</u>	<u>Mental Retardation</u>	<u>Other Governmental</u>	<u>Totals</u>
Fund Balances - 12/31/02	\$3,467,067	\$2,622,612	\$6,947,245	\$13,036,924
GASB Statement No. 34 Adjustments:				
GASB Interpretation 6	30,105	0	27,231	57,336
Prior Period Adjustments:				
Shared Nonexchange Revenues	68,489	0	0	68,489
Change in Fund Structure	0	0	(123,005)	(123,005)
Change in Cash	0	0	270,345	270,345
Restated Fund Balances - 12/31/02	<u>\$3,565,661</u>	<u>\$2,622,612</u>	<u>\$7,121,816</u>	<u>13,310,089</u>
GASB Statement No. 34 Adjustments:				
Capital Assets				51,177,917
Long-Term Deferred Assets				4,002,982
Compensated Absences Payable				(516,988)
Bonds Payable				(9,860,000)
Loan Payable				(142,392)
Accrued Interest Payable				(34,338)
Prior Period Adjustments:				
Airport Capital Assets				<u>(1,548,842)</u>
Governmental Activities Net Assets - 12/31/02				<u>\$56,388,428</u>
		<u>Airport Authority Discretely Presented Component Unit</u>		
Fund Balance December 31, 2002		\$516,120		
Prior Period Adjustment:				
Capital Assets		1,548,842		
Loan Payable		<u>(220,000)</u>		
Airport Authority Net Assets 12/31/02		<u>\$1,844,962</u>		

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

NOTE 4 – ACCOUNTABILITY AND COMPLIANCE:-

A. The following funds had a deficit fund balance/retained earnings as of December 31, 2003:

<u>Fund Type/Fund</u>	<u>Deficit Fund Balance/ Retained Earnings</u>
<u>Special Revenue Funds</u>	
Public Assistance	\$(93,439)
Child Support Enforcement Agency	(8,610)
Capital Projects	
Ag Center	(1,317,669)
<u>Enterprise Fund</u>	
Water District	\$(50,395)

The deficits for the Special Revenue Funds are the result of adjustments for accrued liabilities in applying GAAP. Deficits in the Water enterprise fund is the results of losses in prior years. The County has reviewed the operation of this fund and has reduced the deficit by approximately \$395,000 during 2003.

B. The following funds had expenditures in excess of appropriations as of December 31, 2003:

General Fund	
Other Expenditures	\$96,387

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING:-

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

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

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING:- (CONTINUED)

Net Change in Fund Balance General and MR/DD		
	General	Board of MR/DD
Budget Basis	\$378,533	\$96,658
Net adjustments for revenue accruals	306,212	(41,057)
Net adjustments for expenditure accruals	273,318	4,398
Net adjustment for sources/(uses) accruals	0	1
GAAP Basis	\$958,063	\$(60,000)

NOTE 6 - DEPOSITS AND INVESTMENTS:-

Primary Government

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

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.

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;



**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

NOTE 6 - DEPOSITS AND INVESTMENTS:- (CONTINUED)

4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of 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. Bankers acceptances for a period not exceed 180 days and high grade commercial paper, the sum of which may not exceed twenty five percent of the County's average total portfolio;

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

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

A. Cash on Hand.

At year end, the County had \$4,235 in undeposited cash on hand, which is included on the balance sheet of the County as part of "Cash and Cash equivalents."

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

NOTE 6 - DEPOSITS AND INVESTMENTS:- (CONTINUED)

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 \$23,048,653 and the bank balance, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1 was \$30,341,178. Of the bank balance:

1. \$1,673,409 was covered by Federal depository insurance; and
2. \$25,180,344 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name; and
3. \$3,370,523 was not collateralized in the County's name but was collateralized by securities held in a pool by the pledging institution.
4. \$117,442 was uninsured and uncollateralized.

3. Component Unit

At year-end, the carrying amount of the U-Co Industries component unit's deposits and investments, including non-negotiable certificates of deposit, was \$1,860,211 and the bank balance, including non-negotiable certificates of deposit was \$1,871,000. Of the bank balance:

1. \$365,650 was covered by federal depository insurance; and
2. \$1,505,350 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

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. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty'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 counterparty or by its trust department or agent 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.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

As of December 31, 2003, the County's investments were as follows, market value approximates fair value:

	<u>1</u>	<u>2</u>	<u>3</u>	<u>Reported Amount</u>	<u>Fair Value</u>
Federal Agency Securities	\$0	\$4,497,672	\$0	\$4,497,672	\$4,497,672
Repurchase Agreement			4,862,727	4,862,727	4,867,928
<b><u>Investments not subject to categorization:</u></b>					
UCSC investment in minority interests				542,787	542,787
Investment in State Treasurer's Investment Pool	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,723,316</u>	<u>1,723,316</u>
Total Investments	<u>\$0</u>	<u>\$4,497,672</u>	<u>\$4,862,727</u>	<u>\$11,626,502</u>	<u>\$11,631,703</u>

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.

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:

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$24,776,204	\$9,903,186
Reclassifications; State Treasurer's Investment Pool	(1,723,316)	1,723,316
Cash on Hand	<u>(4,235)</u>	
Per GASB 3	<u>\$23,048,653</u>	<u>\$11,626,502</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 2003 represent the collection of 2002 taxes. Real property taxes were levied in 2003 after October 1, 2003, on the assessed values as of January 1, 2003, the lien date. These taxes will be collected in and are intended to finance 2004 operations. Assessed values for real property are established by State statute at thirty-five percent of the appraised market value. All property is required to be revalued every six years. The last reappraisal was completed in 2001. 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 Basic Financial Statements*  
*For the Year Ended December 31, 2003*

**NOTE 7 - PROPERTY TAXES:- (CONTINUED)**

Public utility real and tangible personal property taxes in 2003 were levied after October 1, 2003, on the assessed values as of December 31, 2002, the lien date. These taxes will be collected in and are intended to finance 2004 operations. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenue received in 2003 (other than public utility property) represent the collection of 2003 taxes. Tangible personal property taxes received in 2003 were levied after October 1, 2002, on the true value as of December 31, 2002. Tangible personal property is currently assessed at 25 percent of true value for equipment and 23 percent of inventory. Amounts paid by multi-county taxpayers are due September 20. Single-county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents delinquent taxes outstanding and real property, tangible personal property, and public utility property taxes which were measurable as of December 31, 2003, and for which there was an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2003 operations. On the full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue. On the modified accrual basis, the revenue is deferred.

The full tax rate for all County operations for the year ended December 31, 2003, was \$10.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2003 property tax receipts were based are as follows:

Real Property	
Agriculture	\$129,077,690
Residential	511,083,750
Commercial/Industrial/Mineral	173,259,440
Tangible Personal Property	201,889,555
Public Utility	
Real	282,420
Personal	<u>51,063,100</u>
Total Assessed Value	<u><u>\$1,066,655,955</u></u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

**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 2003 amounted to \$7,700,038 and \$487,215 for the General and Debt Service Funds, respectively. On the statement of activities, an additional \$201,318 is included that does not provide current financial resources and is thereby excluded from the governmental fund statements.

**NOTE 9 - RECEIVABLES:-**

Receivables at December 31, 2003, consisted of taxes, accounts (e.g., billings for user charged services, including unbilled utility services), accrued interest, intergovernmental receivables arising from grants, entitlements, and shared revenues, and loans receivable. All receivables are considered fully collectible except for patient accounts receivable at Union County Memorial Hospital. These receivables are presented net of an allowance for uncollectible accounts. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

	<u>Enterprise</u>
Gross Patient Accounts Receivable	\$14,273,707
Less Allowance for:	
Uncollectible Accounts	(1,743,000)
Contractual Adjustments	(5,259,000)
Other accounts receivable	<u>2,729,858</u>
Net Total Accounts Receivable	<u><u>\$10,001,565</u></u>

A summary of the changes in loans receivable during 2003 follows:

	<u>Interest Rate</u>	<u>Outstanding 12/31/2002</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Outstanding 12/31/2003</u>
General Fund:					
Union County Agriculture Society	0.00%	\$20,000	\$0	\$0	\$20,000
Union County Airport Authority	0.00%	<u>220,000</u>	<u>0</u>	<u>20,959</u>	<u>199,041</u>
Total General Fund		<u>\$240,000</u>	<u>\$0</u>	<u>\$20,959</u>	<u>\$219,041</u>
Special Revenue Fund:					
Revolving Loan Fund					
Northern Lights Neon	5.90%	\$7,769	\$0	\$0	\$7,769
Northern Lights Neon	5.90%	506	0	0	506
Northern Lights Neon	5.90%	<u>2,125</u>	<u>0</u>	<u>0</u>	<u>2,125</u>
Total Special Revenue Fund		<u>10,400</u>	<u>0</u>	<u>0</u>	<u>10,400</u>
Total all Funds		<u>\$250,400</u>	<u>\$0</u>	<u>\$20,959</u>	<u>\$229,441</u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

**NOTE 9 - RECEIVABLES:- (CONTINUED)**

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
General Fund	
Local Government Revenue Assistance	\$543,142
Rollback Revenue	141,780
Grants and Subsidies	82,690
General Fund Total	<u>767,612</u>
Special Revenue Funds	
Board of MR/DD	1,100,435
Motor Vehicle/Gas Tax	1,396,100
Job and Family Services	34,610
ADAMH	815,759
Sheriff Policing Rotary	1,570
Dare Community Education	6,410
Children's Services	108,910
911 Emergency Rollback Revenue	20,850
Dispute Resolution	810
Special Revenue Fund Total	<u>3,485,454</u>
Total Governmental Activities	<u><u>\$4,253,066</u></u>

**NOTE 10 – CAPITAL ASSETS:-**

Capital asset activity for the year ended December 31, 2003 was as follows:

	<u>Balance</u>			<u>Balance</u>
Governmental Activities	<u>12/31/2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2003</u>
Nondepreciable Capital Assets				
Land	\$1,021,593	\$0	\$5,853	\$1,015,740
Construction in Progress	3,111,592	2,705,170	0	5,816,762
Infrastructure	<u>31,944,000</u>	<u>4,258,584</u>	<u>0</u>	<u>36,202,584</u>
Nondepreciable Capital Assets	<u>36,077,185</u>	<u>6,963,754</u>	<u>5,853</u>	<u>43,035,086</u>
Depreciable Capital Assets				
Improvements	99,980	0	4,550	95,430
Buildings	21,458,126	6,245	16,418	21,447,953
Equipment	2,837,404	124,331	221,290	2,740,445
Furniture/Fixtures	534,307	189,596	45,350	678,553
Vehicles	<u>4,210,488</u>	<u>449,438</u>	<u>366,437</u>	<u>4,293,489</u>
Depreciable Capital Assets	<u>29,140,305</u>	<u>769,610</u>	<u>654,045</u>	<u>29,255,870</u>
Less Accumulated Depreciation				
Improvements	(87,011)	(2,155)	0	(89,166)
Buildings	(10,321,178)	(387,050)	6,245	(10,701,983)
Equipment	(1,633,019)	(541,944)	232,790	(1,942,173)
Furniture/Fixtures	(401,980)	(53,851)	45,350	(410,481)
Vehicles	<u>(3,145,227)</u>	<u>(303,541)</u>	<u>366,437</u>	<u>(3,082,331)</u>
Total Accumulated Depreciation	<u>(15,588,415)</u>	<u>(1,288,541) *</u>	<u>650,822</u>	<u>(16,226,134)</u>
Total Depreciable Capital Assets-net	13,551,890	(518,931)	1,304,867	13,029,736
Total Governmental Activities'				
Capital Assets, Net	<u>\$49,629,075</u>	<u>\$6,444,823</u>	<u>\$1,310,720</u>	<u>\$56,064,822</u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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**NOTE 10 – CAPITAL ASSETS:- (CONTINUED)**

\* Depreciation was charged to governmental activities as follows:

General Government	
Legislative & Executive	\$158,109
Judicial	252,330
Public Safety	366,834
Public Works	248,933
Health	124,344
Human Services	137,991
Total Governmental Activities	
Depreciation Expense	\$1,288,541

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
Business Type Activities				
Nondepreciable Capital Assets				
Land	\$33,275	\$0	\$0	\$33,275
Construction in Progress	947,260	3,106,147	0	4,053,407
Nondepreciable Capital Assets	980,535	3,106,147	0	4,086,682
Depreciable Capital Assets				
Improvements	2,490,027	54,336	0	2,544,363
Buildings	34,727,750	1,170,815	0	35,898,565
Equipment	11,464,672	1,274,654	19,650	12,719,676
Property under Capital Leases	3,631,619	42,581	0	3,674,200
Furniture/Fixtures	6,509	0	0	6,509
Vehicles	52,501	0	0	52,501
Water & Sewer Lines	5,113,660	0	0	5,113,660
Depreciable Capital Assets	57,486,738	2,542,386	19,650	60,009,474
Less Accumulated Depreciation				
Improvements	(816,849)	(39,272)	0	(856,121)
Buildings	(11,077,590)	(1,264,039)	0	(12,341,629)
Equipment	(8,121,248)	(1,117,615)	14,041	(9,224,822)
Property under Capital Leases	(2,212,640)	(550,170)	0	(2,762,810)
Furniture/Fixtures	(6,509)	0	0	(6,509)
Vehicles	(35,722)	(4,027)	0	(39,749)
Water & Sewer Lines	(610,440)	(102,909)	0	(713,349)
Total Accumulated Depreciation	(22,880,998)	(3,078,032)	14,041	(25,944,989)
Total Depreciable Capital Assets-net	34,605,740	(535,646)	33,691	34,064,485
Total Business-Type Activities				
Capital Assets, Net	\$35,586,275	\$2,570,501	\$33,691	\$38,151,167

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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**NOTE 11 - RISK MANAGEMENT:-**

The County is exposed to various risks of loss related to torts, theft or damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2003, 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.

**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.

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

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

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



**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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NOTE 11 - RISK MANAGEMENT:- (CONTINUED)

For 2003, the County participated in the County Commissioners Association of Ohio Service Corporation, a worker's compensation group rating plan (the Plan), an insurance purchasing pool (see Note 26). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

The Union County Memorial Hospital is exposed to various risks of loss related to property loss, torts, errors and omissions, health insurance expenses and employee injuries (worker's compensation). The Hospital has purchased commercial insurance for malpractice, general liability, property, directors and officers, employee dishonesty, employee medical and worker's compensation claims.

Union County Memorial Hospital self-insures for employee medical coverage up to \$90,000 per individual with an aggregate stop loss of \$1,000,000. Claims in excess of these limits are covered by a private insurance carrier. The Hospital also self-insures for worker's compensation. The Hospital has a \$400,000 per claim stop loss policy with a private insurance carrier for worker's compensation.

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

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior-and current-year claims. The \$400,000 claims liability is reported as part of the accounts payable in the Memorial Hospital enterprise fund at December 31, 2003, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Hospital's claims liability amount in 2003 and the prior two years are as follows:

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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**NOTE 11 - RISK MANAGEMENT:- (CONTINUED)**

	<u>Beginning Balance</u>	<u>Current Year Claims and Changes in Estimate</u>	<u>Claims Payment</u>	<u>Ending Balance</u>
2003	\$330,000	\$2,914,885	\$2,844,885	\$400,000
2002	386,829	2,468,494	2,525,323	330,000
2001	650,077	1,763,279	2,026,527	386,829

**NOTE 12 - CONTRACTUAL COMMITMENTS:-**

The County had the following outstanding contractual commitments as of December 31, 2003:

<u>Contractor</u>	<u>Contract Amount</u>	<u>Outstanding Balance</u>
Gaylor Group Inc.	\$499,594	\$28,064
VFP	68,739	28,041
Pete Miller	432,083	372,647
Holdridge	150,307	51,684
Area Energy	391,715	267,905
Simplex Grinnel Corporation	63,256	12,484
Corna Kokosing	1,235,244	738,037
Other	17,807	17,807
	<u>\$2,858,745</u>	<u>\$1,516,669</u>

**NOTE 13 - DEFINED BENEFIT PENSION PLANS:-**

**A. Ohio Public Employees Retirement System**

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

OPERS provides retirement, disability, survivor, and death benefits and annual cost of living adjustments for ancillary benefits. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The

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

A. Ohio Public Employees Retirement System (continued)

report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 1-800-222-PERS.

For the year ended December 31, 2003, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2003 was 8.55 percent except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 11.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2003, 2002, and 2001 were \$5,471,294, \$5,024,123, and \$3,846,431 respectively.

B. State Teachers Retirement System

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

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

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

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

B. State Teachers Retirement System (continued)

For the year ended December 31, 2003, plan members were required to contribute 9.3% until July 1, 2003 when the required rate was increased to 10.0 percent of their annual covered salary. The County is required to contribute 14 percent; 13 percent was the portion used to fund pension obligation. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The county's required contributions to STRS for the years ended December 31, 2003, 2002 and 2001 were \$84,043, \$80,645, and \$81,688, 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 with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Government Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 employer contribution rate was 13.55 percent of covered payroll for employees not engage in law enforcement; 5.0 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2003 was 16.7 percent; 5.0 percent was used to fund health care.

Benefits are advance-funded using the entry age actuarial cost method. Significant actuarial assumptions based on the OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investment of 8 percent, an annual increase in active employees total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional pay increases. Health care premiums were assumed to increase 4 percent annually.

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

The number of active contributing participants in the traditional and combined plans was 364,881. Actual employer contributions for 2003 which were used to fund postemployment benefits was \$1,916,843. The actual contribution and actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002 (the latest information available), was \$10 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of Health Care. The Choices Plan will be offered to all persons newly hired under PERS after January 1, 2003, with no prior service credit accumulated toward health care coverage. The Choices Plan will incorporate a cafeteria approach offering a more broad range of health care options. The Choices Plan uses a

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NOTE 14 - POSTEMPLOYMENT BENEFITS:- (CONTINUED)

A. Public Employees Retirement System (continued)

graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Choices Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a medical spending account.

B. State Teachers Retirement System

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

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of their health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2003, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$48,025.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2003 was \$2.798 million. For the fiscal year ended June 30, 2003, net health care cost paid by STRS were \$456,214,000 and there were 108,294 eligible benefit recipients.

NOTE 15 - OTHER EMPLOYEE BENEFITS:-

A. Compensated Absences

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

B. Employee Health Insurance

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2003

**NOTE 16 - SHORT-TERM OBLIGATIONS:-**

A summary of the note transactions for the year ended December 31, 2003, follows:

	<u>Outstanding 12/31/2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2003</u>
<b>Government Activities:</b>				
Capital Projects Fund	\$0	\$1,500,000	\$0	\$1,500,000
Total Government Fund	<u>0</u>	<u>1,500,000</u>	<u>0</u>	<u>1,500,000</u>
<b>Business-Type Fund:</b>				
Water / Sewer Notes	0	205,000	0	205,000
Total Business-Type Fund	<u>\$0</u>	<u>\$205,000</u>	<u>\$0</u>	<u>\$205,000</u>

The Capital Projects debt was issued for the purpose of remodeling the former Union Manor nursing home for the creation of the Union County Ag Center. The Outstanding short-term Water / Sewer note represents the portion to be paid down in 2004.

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

The changes in the County's long-term obligations during 2003 consisted of the following:

	<u>Outstanding 12/31/2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2003</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities</b>					
<b>General Obligation Bonds:</b>					
1986 Airport - 8.00%	\$50,000	\$0	\$10,000	\$40,000	\$10,000
1996 JDC Construction - 4.20% - 5.60%	240,000	0	55,000	185,000	60,000
1997 Airport - 4.20% - 5.40%	455,000	0	20,000	435,000	20,000
1998 Building Renovation - 3.60% - 4.85% (Refunding Bonds)	3,210,000	0	215,000	2,995,000	225,000
Total General Obligation Bonds	<u>3,955,000</u>	<u>0</u>	<u>300,000</u>	<u>3,655,000</u>	<u>315,000</u>
<b>Sales Tax Revenue Bonds:</b>					
1998 Sheriff Facility - 3.90% - 4.90%	2,470,000	0	110,000	2,360,000	115,000
2002 London Avenue Building - 2.20% - 5.00%	3,435,000	0	120,000	3,315,000	120,000
Total Sales Tax Revenue Bonds	<u>5,905,000</u>	<u>0</u>	<u>230,000</u>	<u>5,675,000</u>	<u>235,000</u>
<b>Other Long-Term Obligations</b>					
1993 Mortgage Loan - 7.50%	142,392	0	12,511	129,881	14,555
Compensated Absences	574,992	49,800	0	624,792	71,295
Total Other Long-Term Obligations	<u>717,384</u>	<u>49,800</u>	<u>12,511</u>	<u>754,673</u>	<u>85,850</u>
Total Governmental Activities	<u>\$10,577,384</u>	<u>\$49,800</u>	<u>\$542,511</u>	<u>\$10,084,673</u>	<u>\$635,850</u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

	<u>Outstanding 12/31/2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2003</u>	<u>Amounts Due Within One Year</u>
Business-Type Activities					
1993 Memorial Hospital – 3.00% Refunding General Obligations Bonds	\$2,270,000	\$0	\$375,000	\$1,895,000	\$395,000
1996 Memorial Hospital – 3.75% to 5.50% General Obligations Bond	2,045,000	0	105,000	1,940,000	110,000
1999 Memorial Hospital – 2.50% to 5.55% General Obligations Bonds	10,070,000	0	320,000	9,750,000	330,000
2003 Memorial Hospital – 2.50% to 5.55% General Obligations Bonds	0	5,290,000	0	5,290,000	25,000
OPWC Loans Payable – 0.00%	93,164	0	7,927	85,237	7,927
Note Payable (Hospital)	790,208	0	28,198	762,010	29,615
Note Payable (Hospital)	0	3,450,000	0	3,450,000	3,450,000
Compensated Absences	639,717	17,172	0	656,889	2,744
Capital Leases	1,524,095	76,375	646,217	954,253	397,458
2003 Sewer Bond Anticipation Notes – 1.5%	2,250,000	2,075,000	2,250,000	2,075,000	0
2003 Water Bond Anticipation Notes – 1.5%	2,250,000	1,945,000	2,250,000	1,945,000	0
	<u>\$21,932,184</u>	<u>\$12,853,547</u>	<u>\$5,982,342</u>	<u>\$28,803,389</u>	<u>\$4,747,744</u>

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

**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 business-type activities and are payable from unvoted property tax revenues to the extent that operating resources of the Hospital are not available to meet annual principal and interest expenditures. The refunding bonds defeased in-substance \$2,700,000 in general obligation bonds. At December 31, 2003, \$1,040,000 of this debt was still outstanding.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

The 1993 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:

Redemption Dates	Redemption Prices
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:

Redemption Dates	Redemption Prices
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, 2003, \$1,370,000 of this debt was still outstanding.



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

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

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

1998 Sheriff Facility Bonds

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

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

1999 Memorial Hospital Bonds

The Union County Memorial Hospital Refunding Bonds, with an original issue of \$11,000,000, were issued to advance refund the Hospital's 1990 general obligation bonds as well as to provide for the construction of a long-term care facility and construction of emergency room improvements. The bonds are presented as a liability in the enterprise fund and are payable from 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, 2003, \$560,000 of this debt was still outstanding.

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

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:

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

2002 London Avenue Building Bonds

The London Avenue Building sales tax receipt bonds require principal payments from December 1, 2003 through December 1, 2012. The bonds maturing after December 1, 2012 are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after December 1, 2012, at a redemption price equal to 100% of the principal amount redeemed plus, in each case, accrued interest to the date fixed for redemption.

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

2003 Memorial Hospital Bonds

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

Redemption Dates	Redemption Prices
December 1, 2013 and thereafter	100 percent

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

Mental Health Recovery Board Mortgage

The Mental Health and Recovery Board of Union County (ADAMH) entered into a mortgage loan agreement for the acquisition of housing for homeless and at risk of being homeless persons. The twenty-year mortgage loan is presented as a liability and is payable from 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 principal retirement and interest expenditure in the ADAMH special revenue fund.

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 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, 2003 are an overall debt margin of \$20,286,399 and an unvoted debt margin of \$5,786,560.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

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

Principal Year	General	Sales Tax		Water & Sewer	Memorial	Total
	Obligation	Revenue	Mortgage	Notes &	Hospital	
	Bonds	Bonds	Loan	Loans	Debt /Capital	
					Leases	
2004	\$315,000	\$235,000	\$14,555	\$4,027,927	\$4,720,722	\$9,313,204
2005	330,000	240,000	15,500	7,927	1,258,750	1,852,177
2006	345,000	250,000	16,579	7,927	1,191,634	1,811,140
2007	290,000	260,000	17,734	7,927	1,051,971	1,627,632
2008	295,000	270,000	18,969	7,927	776,630	1,368,526
2009-2013	1,250,000	1,540,000	46,544	39,635	3,080,694	5,956,873
2014-2018	830,000	1,935,000	0	5,967	3,276,008	6,046,975
2019-2023	0	945,000	0	0	3,199,854	4,144,854
2024-2028	0	0	0	0	2,595,000	2,595,000
2029-2033	0	0	0	0	2,890,000	2,890,000
	<u>\$3,655,000</u>	<u>\$5,675,000</u>	<u>\$129,881</u>	<u>\$4,105,237</u>	<u>\$24,041,263</u>	<u>\$37,606,381</u>

Interest

Year	General	Sales Tax		Water & Sewer	Memorial	Total
	Obligation	Revenue	Mortgage	Notes &	Hospital	
	Bonds	Bonds	Loan	Loans	Debt /Capital	
					Leases	
2004	\$173,168	\$258,485	\$8,256	\$0	\$1,051,286	\$1,491,195
2005	158,986	250,598	7,311	0	949,589	1,366,484
2006	143,958	241,970	6,231	0	904,739	1,296,898
2007	127,919	232,530	5,077	0	856,198	1,221,724
2008	114,953	222,195	3,842	0	804,633	1,145,623
2009-2013	370,085	924,740	3,676	0	3,520,299	4,818,800
2014-2018	127,690	528,055	0	0	2,687,666	3,343,411
2019-2023	0	120,780	0	0	1,860,648	1,981,428
2024-2028	0	0	0	0	1,080,275	1,080,275
2029-2033	0	0	0	0	447,250	447,250
	<u>\$1,216,759</u>	<u>\$2,779,353</u>	<u>\$34,393</u>	<u>\$0</u>	<u>\$14,162,583</u>	<u>\$18,193,088</u>

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

The County has entered into capitalized leases for land, building, equipment, and furniture and fixtures. Each lease meets the criteria of a capital lease as defined by Statement of financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts "capital outlay" and "inception of capital lease" in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures in the financial statements for the governmental funds and as a reduction of the liability in the enterprise funds. The Memorial Hospital fund fixed assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the fund in the amount of \$3,674,200.

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

These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the enterprise funds. Principal payments in 2003 totaled \$646,217 in the Memorial Hospital fund.

	Memorial Hospital
Property under Capital Lease	\$3,674,200
Less Accumulated Depreciation	( 2,762,810)
Total	\$911,390

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, 2003.

<u>YEAR</u>	Memorial Hospital
2004	\$428,564
2005	322,413
2006	218,595
2007	32,138
Total	1,001,710
Less: amount representing interest	(47,457)
Present value of net minimum lease payments	\$954,253

**NOTE 19 - CONDUIT DEBT OBLIGATIONS:-**

During 1996, the County served as the issuer of \$7,000,000 in industrial revenue bonds. The proceeds were used by private corporations to fund the construction of manufacturing facilities. These bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit to taxing power of the County pledged to make repayment. As of December 31, 2003, \$7,000,000 of conduit debt remained outstanding.

During 1999, the County served as the issuer of \$2,000,000 in Pleasant Valley Joint Fire District serial and term bonds. The proceeds were used by the Pleasant Valley Joint Fire District to fund the construction of a fire house. These bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit to taxing power of the County pledged to make repayment. As of December 31, 2003, \$1,760,000 of conduit debt remained outstanding.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2003

NOTE 20 – INTERFUND TRANSFERS:-

During 2003, the following transfers were made:

	Transfers-Out				
	General	MR/DD	Other Governmental	Total Governmental	Other Enterprise
Transfers In					
General	\$0	\$0	\$188,945	\$188,945	\$0
Capital Projects	1,723,224	201,547	0	1,924,771	0
Debt Service	30,216	0	185,208	215,424	4,879
All Other Governmental	155,887	0	1,055,120	1,211,007	0
Total Govern- mental Funds	<u>1,909,327</u>	<u>201,547</u>	<u>1,429,273</u>	<u>3,540,147</u>	<u>4,879</u>
Business-Type Activities - all	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$1,909,327</u>	<u>\$201,547</u>	<u>\$1,429,273</u>	<u>\$3,540,147</u>	<u>\$4,879</u>

There are no interfund balances at December 31, 2003. Transfer activity during 2003 is properly offset on the Statement of Revenues, Expenditures, and Changes in Fund Balances shown on pages 26 and 27.

NOTE 21 - FEDERAL FOOD STAMP PROGRAM:-

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

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

Balance at beginning of year	\$2,487
Amount received for distribution	1,548,155
Amount distributed to entitled recipients	<u>(1,548,155)</u>
Balance at end of year	<u>\$2,487</u>

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
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NOTE 22 - NET PATIENT SERVICE REVENUE:-

Union County Memorial Hospital provides to certain patients covered by various third party payor arrangements that provide for payments to the Hospital at amounts different than its established rates. Gross patient service revenue and the allowances to reconcile to net patient service revenue for the year ended December 31, 2003, are as follows:

Gross patient service revenue	\$94,540,097
Less third party allowances:-	
Contractual Allowances	(36,786,959)
Charity Care	<u>(540,774)</u>
Total allowances	<u>(37,327,733)</u>
Net patient service revenue	<u>\$57,212,364</u>

NOTES 23 - RELATED PARTY TRANSACTIONS:-

During 2003, 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 \$279,694 for such contributions. U-Co Industries, Inc. recorded non-operating revenues at cost or fair market value as applicable, to the extent the contribution is related to the vocational purpose of the workshop.

During 2003, 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 2003, 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.

NOTE 24- JOINTLY GOVERNED ORGANIZATIONS:-

A. Central Ohio Youth Center

The Central Ohio Youth Center is a jointly governed organization involving Union, Champaign, Delaware, and Madison Counties. The Center provides facilities for the training, treatment and rehabilitation of delinquent, dependent, abused or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, two appointees of the Delaware County Commissioners and one appointee from Champagne, 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 2003, Union County contributed \$361,483 for the Center's operations which represents 24.344 percent of total contributions. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

NOTE 24- JOINTLY GOVERNED ORGANIZATIONS:- (CONTINUED)

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 2003, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

C. LUC Regional Planning Commission

Union County participates in the LUC Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2003, Union County contributed \$22,473. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

D. Marysville/Union County Joint Recreation District

The Marysville/Union County Joint Recreation District is a jointly governed organization involving Union County, the City of Marysville and Paris Township. The District was established for the purpose of acquiring, developing, operating and maintaining a sports complex and bicycle/walking trail in Union County. The District's board of trustees consists of seven members, three appointed by the County Commissioners, three appointed by the Mayor of Marysville, and one appointed by the Paris Township Trustees. Each entity's ability to influence the operations of the District is limited to their representation on the board of trustees. In 2003, Union County contributed \$30,000 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6<sup>th</sup> Street, Marysville, Ohio 43040.

E. Tri-County Corrections Board

The Tri-County Corrections Board is a joint venture for the establishment of a central jail facility for the use of Champaign, Madison, and Union Counties. The operation of the jail is controlled by a joint board whose membership consists of the sheriff, one judge, and one commissioner from each of the participating counties. Each county's ability to influence the operations of the jail is limited to their representation on the board. Champaign County has been appointed the fiscal agent for the joint venture. In 2003, Union County contributed \$1,046,986. Additional information may be obtained by writing to the Tri-County Corrections Board, 1512 U.S. Rt. 68, Urbana, Ohio 43078.



**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

NOTE 25- INVESTMENTS IN JOINT VENTURES:-

A. Memorial Physicians, Inc.

During 1995, Memorial Physicians, Inc. (MPI) was formed in which Memorial Hospital has a 50% ownership interest. The remaining ownership interest is held by a group of physicians. 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 has guaranteed certain lease obligations of MPI. Additionally, the Hospital leases employees to staff the MPI offices and provides certain other support services on a contractual basis ending July, 2003. The Hospital charged MPI for these services at cost plus a mark-up percentage and reflects the cost for these services as other operating revenue. Total fees charged to MPI in 2003 for these support services was \$56,918, and is recorded in other operating revenue. The Hospital wrote down the investment in MPI from \$952,586 in 2002 to \$0 in 2003 as it was determined to have minimal value. In 2003, the Hospital provided cash subsidies to MPI amounting to \$609,258. In 2003 the Hospital guaranteed a \$262,500 note between MPI and a local financial institution. As of December 31, 2002, the Hospital also guarantees a \$50,000 line of credit between MPI and a local financial institution. Additional information may be obtained by writing to Memorial Physicians, Inc., 500 London Avenue, Marysville, Ohio 43040.

B. Health Partners, Ltd.

During 1996, the Hospital and two other area health care entities formed Health Partners, Ltd. of which the Hospital has a 33 1/3% ownership interest. This corporation was formed to provide management services to the clinic of a major area corporation. In 1996, the Hospital contributed \$100,000 to Health Partners through UCHS. During 2003 the Hospital received distributions from Health Partners totaling \$167,000 through UCHS. At December 31, 2003 the Hospital's investment in Health Partners recorded on the balance sheet was \$208,929. Additional information may be obtained by writing to Health Partners, Ltd., 19900 St. Rt. 739, Marysville, Ohio 43040.

NOTE 26- INSURANCE PURCHASING POOL:-

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

**UNION COUNTY, OHIO**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2003*

NOTE 27 - CONTINGENT LIABILITIES:-

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

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

Reimbursement for Medicare or Medicaid patients is subject to audit and final settlements by the respective intermediaries. Final settlements have been reached for the Hospital and the Gables with Medicare through 2000 and with Medicaid through 1999. The amounts reported in the financial statements represent the estimated settlements outstanding at December 31, 2003, which Hospital management believes will approximate final settlements after audit by the respective agencies. Interim settlements that occurred during 2003 and 2002 resulted in a payable of \$-0- and \$276,523 respectively.

NOTE 28 - SUBSEQUENT EVENT:-

On June 10, 2004, the County reissued \$4,020,000 in bond anticipation notes for improvement of the water supply and the distribution system.

# UNION COUNTY, OHIO

## *Required Supplementary Information*

*Condition Assessment of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2003*

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The County reports its roads and bridges infrastructure assets using the modified approach. The following disclosures pertain to the condition assessment and budgeted versus actual expenditure in 2003 for the preservation of these assets.

The Union County Engineer has implemented a ten year program for road repairs and improvements. The plan changes based upon condition inspections, repair and improvement needs, and budget constraints. Factors considered when evaluating a roadway include time since last surface maintenance, current pavement condition, current and future traffic volume, traffic type, pavement width, geometrics, etc. A general overall pavement condition rating is assigned to sections of roadways as a result of annual visual observations. A numerical rating ranging from 0 to 9 is assigned, with 0 being the lowest ranking and 9 being the highest. The practice of the Union County Engineer is to maintain at least 75 % of the mileage of the county highway system at an appraisal rating of 5 or more. The most recent assessment found that 86 percent of the County roads have a numerical rating of 5 or higher.

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

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

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

# UNION COUNTY, OHIO

## *Required Supplementary Information*

### *Condition Assessment of the County's Infrastructure Reported Under the Modified Approach December 31, 2003*

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The following summarizes the overall ratings as of December 31, 2003:

	<u>Lane Miles</u>	<u>% of Lane Miles</u>
Condition Assessment of Fair or Better	407	86%
Condition Assessment of Less than Fair	64	14%

	<u>Number of Bridges</u>	<u>% of Bridges</u>
Condition Assessment of Fair or Better	302	94%
Condition Assessment of Less than Fair	19	6%

The following is a comparison of the County Budgeted and Actual expenditures for roads and bridges:

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2003	\$8,204,325	\$5,973,464	\$2,230,860

**COMBINING STATEMENTS AND  
INDIVIDUAL FUND SCHEDULES**

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# UNION COUNTY, OHIO

## *Combining Statements – Nonmajor Governmental Funds*

### *Nonmajor Special Revenue Funds*

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

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.

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

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.

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.

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

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

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

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.

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

# UNION COUNTY, OHIO

## *Nonmajor Special Revenue Funds* (continued)

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

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.

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.

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.

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.

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



# UNION COUNTY, OHIO

## *Nonmajor Special Revenue Funds* (continued)

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.

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

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

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

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.

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

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:

Pass Teacher  
Grant Mediation  
VAWA Grant  
VOCA Expansion Grant

Prison Jail Diversion  
VOCA Grant  
Dispute Resolution

## UNION COUNTY, OHIO

### *Nonmajor Capital Projects Funds*

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

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.

Veterans Memorial Auditorium: To account for various capital improvements to the auditorium.

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

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

Sheriff's Facility Construction: To account for various capital improvements to Sheriff Facilities and other assets.

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

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

Ag Center: To account for building renovation costs.

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

### *Nonmajor Debt Service Funds*

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

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

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

# UNION COUNTY, OHIO

## *Combining Statements – Nonmajor Governmental Funds*

### *Nonmajor 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.

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# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2003*

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets</b>				
Equity in Pooled Cash and Equivalents..	\$2,512,873	\$2,665,313	\$27,078	\$5,205,264
Cash and Cash Equivalents:				
In Segregated Accounts.....	16,883	499,776	0	516,659
Investments in Segregated Accounts.....	1,663,168	1,764,065	17,922	3,445,155
Material and Supplies Inventory.....	6,072	0	0	6,072
Accounts Receivable.....	34,140	0	0	34,140
Intergovernmental Receivable.....	2,385,019	0	0	2,385,019
Prepaid Items.....	16,045	0	0	16,045
Interest Receivable.....	100	390	0	490
Sales Taxes Receivable.....	-	0	90,000	90,000
Property Taxes Receivable.....	923,600	0	259,265	1,182,865
Loans Receivable.....	10,400	0	0	10,400
<b>Total Assets</b>	<b>\$7,568,300</b>	<b>\$4,929,544</b>	<b>\$394,265</b>	<b>\$12,892,109</b>
<b>Liabilities</b>				
Accounts Payable.....	\$452,249	\$0	\$0	\$452,249
Contracts Payable.....	0	418,893	0	418,893
Wages Payable	296,994	0	0	296,994
Intergovernmental Payable.....	147,399	0	0	147,399
Deferred Revenue.....	2,761,187	0	304,265	3,065,452
Notes Payable.....	0	1,500,000	0	1,500,000
<b>Total Liabilities</b>	<b>3,657,829</b>	<b>1,918,893</b>	<b>304,265</b>	<b>5,880,987</b>
<b>Fund Balances</b>				
Reserved for Encumbrances	59,430	146,561	0	205,991
Reserved for Loans	10,400	0	0	10,400
Reserved for Prepayments	16,045	0	0	16,045
Reserved for Inventory	6,072	0	0	6,072
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,818,524	0	0	3,818,524
Debt Service Funds	0	0	90,000	90,000
Capital Projects Funds	0	2,864,090	0	2,864,090
<b>Total Fund Balances</b>	<b>3,910,471</b>	<b>3,010,651</b>	<b>90,000</b>	<b>7,011,122</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$7,568,300</b>	<b>\$4,929,544</b>	<b>\$394,265</b>	<b>\$12,892,109</b>

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2003*

	MOTOR VEHICLE/GAS TAX	PUBLIC ASSISTANCE	DOG/KENNEL	COURT SECURITY GRANT
<b><u>ASSETS:</u></b>				
Equity In Pooled Cash and				
Cash Equivalents	\$753,078	\$36,455	\$24,755	\$13,518
Cash In Segregated Accounts	0	0	0	0
Investments	498,432	24,129	16,384	8,947
Materials & Supplies Inventory	0	4,731	0	0
Accounts Receivable	0	0	100	0
Intergovernmental Receivable	1,396,100	34,610	0	0
Prepaid Items	259	1,885	20	0
Interest Receivable	70	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<b>TOTAL ASSETS</b>	2,647,939	101,810	41,259	22,465
<b><u>LIABILITIES:</u></b>				
Accounts Payable	153,308	69,818	0	0
Accrued Wages & Benefits Payable	88,940	83,364	2,729	0
Intergovernmental Payable	44,104	42,067	1,580	0
Deferred Revenue	1,180,605	0	0	0
<b>TOTAL LIABILITIES</b>	1,466,957	195,249	4,309	0
<b><u>FUND EQUITY:</u></b>				
Reserved For Encumbrances	36,268	397	254	0
Reserved For Loans	0	0	0	0
Reserved For Prepayments	259	1,885	20	0
Reserved For Inventory	0	4,731	0	0
Unreserved:				
Undesignated:	1,144,455	(100,452)	36,676	22,465
<b>TOTAL FUND EQUITY</b>	1,180,982	(93,439)	36,950	22,465
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$2,647,939	\$101,810	\$41,259	\$22,465

<u>ADAMH</u>	<u>REAL ESTATE ASSESSMENT</u>	<u>PROBATE COURT CONDUCT BUSINESS</u>	<u>SHERIFF POLICING ROTARY</u>	<u>DARE COMMUNITY EDUCATION</u>
\$314,221	\$223,050	\$612	\$19,796	\$21,522
0	0	0	0	0
207,969	147,629	405	13,102	14,245
1,086	0	0	0	0
0	0	20	810	0
815,759	0	0	1,570	6,410
7,308	3,119	0	0	0
0	0	0	0	0
422,000	0	0	0	0
0	0	0	0	0
<u>1,768,343</u>	<u>373,798</u>	<u>1,037</u>	<u>35,278</u>	<u>42,177</u>
25,490	1,397	0	0	716
12,143	15,541	0	0	0
6,075	7,332	0	230	0
<u>1,058,132</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,101,840</u>	<u>24,270</u>	<u>0</u>	<u>230</u>	<u>716</u>
14,176	1,791	0	400	1,570
0	0	0	0	0
7,308	3,119	0	0	0
1,086	0	0	0	0
<u>643,933</u>	<u>344,618</u>	<u>1,037</u>	<u>34,648</u>	<u>39,891</u>
<u>666,503</u>	<u>349,528</u>	<u>1,037</u>	<u>35,048</u>	<u>41,461</u>
<u>\$1,768,343</u>	<u>\$373,798</u>	<u>\$1,037</u>	<u>\$35,278</u>	<u>\$42,177</u>

*CONTINUED*

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2003*

	<u>COORDINA- TION TRANS- PORTATION</u>	<u>ROAD &amp; BRIDGE</u>	<u>COMPUTER LEGAL RESEARCH SERVICE</u>	<u>ECONOMIC DEVELOPMENT</u>
<b><u>ASSETS:</u></b>				
Equity In Pooled Cash and				
Cash Equivalents	\$71,595	\$29,871	\$9,481	\$9,995
Cash In Segregated Accounts	0	0	0	0
Investments	47,386	19,771	6,275	6,615
Materials & Supplies Inventory	255	0	0	0
Accounts Receivable	0	0	220	0
Intergovernmental Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Interest Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<b>TOTAL ASSETS</b>	<b>119,236</b>	<b>49,642</b>	<b>15,976</b>	<b>16,610</b>
<b><u>LIABILITIES:</u></b>				
Accounts Payable	3,838	7,385	0	0
Accrued Wages & Benefits Payable	14,484	2,646	0	5,295
Intergovernmental Payable	6,869	995	0	2,337
Deferred Revenue	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>25,191</b>	<b>11,026</b>	<b>0</b>	<b>7,632</b>
<b><u>FUND EQUITY:</u></b>				
Reserved For Encumbrances	0	0	0	0
Reserved For Loans	0	0	0	0
Reserved For Prepayments	0	0	0	0
Reserved For Inventory	255	0	0	0
Unreserved:				
Undesignated:	93,790	38,616	15,976	8,978
<b>TOTAL FUND EQUITY</b>	<b>94,045</b>	<b>38,616</b>	<b>15,976</b>	<b>8,978</b>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$119,236</b>	<b>\$49,642</b>	<b>\$15,976</b>	<b>\$16,610</b>



<b>YOUTH SERVICES SUBSIDY GRANT</b>	<b>CHILD SUPPORT ENFORCEMENT AGENCY</b>	<b>CHILDREN SERVICES</b>	<b>REVOLVING LOAN</b>	<b>911 EMERGENCY</b>
\$112,585	\$8,624	\$171,670	\$42,705	\$150,230
0	0	0	0	0
74,516	5,708	113,622	28,265	99,432
0	0	0	0	0
0	15,510	0	0	0
0	0	108,910	0	20,850
0	0	0	0	2,523
0	0	0	0	0
0	0	0	0	501,600
0	0	0	10,400	0
<u>187,101</u>	<u>29,842</u>	<u>394,202</u>	<u>81,370</u>	<u>774,635</u>
25,065	3,698	44,990	0	33,131
6,050	22,968	0	0	16,134
3,168	11,786	0	0	7,970
0	0	0	0	522,450
<u>34,283</u>	<u>38,452</u>	<u>44,990</u>	<u>0</u>	<u>579,685</u>
0	0	2,225	0	1,013
0	0	0	10,400	0
0	0	0	0	2,523
0	0	0	0	0
<u>152,818</u>	<u>(8,610)</u>	<u>346,987</u>	<u>70,970</u>	<u>191,414</u>
<u>152,818</u>	<u>(8,610)</u>	<u>349,212</u>	<u>81,370</u>	<u>194,950</u>
<u>\$187,101</u>	<u>\$29,842</u>	<u>\$394,202</u>	<u>\$81,370</u>	<u>\$774,635</u>

*CONTINUED*

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2003*

	DELINQUENT REAL ESTATE TAX COLLECTION	TREASURER PREPAID INTEREST	LOCAL EMERGENCY PLANNING	INDIGENT GUARDIANSHIP
<b><u>ASSETS:</u></b>				
Equity In Pooled Cash and				
Cash Equivalents	\$89,906	\$22,947	\$28,336	\$1,587
Cash In Segregated Accounts	0	0	0	0
Investments	59,504	15,187	18,755	1,051
Materials & Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	210
Intergovernmental Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Interest Receivable	0	30	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<b>TOTAL ASSETS</b>	<b>149,410</b>	<b>38,164</b>	<b>47,091</b>	<b>2,848</b>
 <b><u>LIABILITIES:</u></b>				
Accounts Payable	0	0	0	0
Accrued Wages & Benefits Payable	5,618	529	315	0
Intergovernmental Payable	2,550	183	163	1
Deferred Revenue	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>8,168</b>	<b>712</b>	<b>478</b>	<b>1</b>
 <b><u>FUND EQUITY:</u></b>				
Reserved For Encumbrances	0	70	0	0
Reserved For Loans	0	0	0	0
Reserved For Prepayments	0	0	0	0
Reserved For Inventory	0	0	0	0
Unreserved:				
Undesignated:	141,242	37,382	46,613	2,847
<b>TOTAL FUND EQUITY</b>	<b>141,242</b>	<b>37,452</b>	<b>46,613</b>	<b>2,847</b>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b>\$149,410</b>	 <b>\$38,164</b>	 <b>\$47,091</b>	 <b>\$2,848</b>

<u>DUI</u>	<u>PRESCHOOL GRANT</u>	<u>ADULT BASIC LITERACY GRANT</u>	<u>COMMUNITY SUPPORT SERVICES</u>	<u>CLERK OF COURTS COMPUTER</u>
\$8,512	\$10,489	\$5,361	\$60,788	\$37,954
16,883	0	0	0	0
5,633	6,942	3,549	40,233	25,120
0	0	0	0	0
100	0	0	0	1,350
0	0	0	0	0
0	0	119	800	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>31,128</u>	<u>17,431</u>	<u>9,029</u>	<u>101,821</u>	<u>64,424</u>
0	0	0	81,725	0
2,435	0	3,307	0	0
563	0	1,937	0	0
0	0	0	0	0
<u>2,998</u>	<u>0</u>	<u>5,244</u>	<u>81,725</u>	<u>0</u>
0	0	800	355	0
0	0	0	0	0
0	0	119	800	0
0	0	0	0	0
<u>28,130</u>	<u>17,431</u>	<u>2,866</u>	<u>18,941</u>	<u>64,424</u>
<u>28,130</u>	<u>17,431</u>	<u>3,785</u>	<u>20,096</u>	<u>64,424</u>
<u>\$31,128</u>	<u>\$17,431</u>	<u>\$9,029</u>	<u>\$101,821</u>	<u>\$64,424</u>

CONTINUED

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2003*

	CONVENTION & TOURIST BUREAU	DITCH MAINTENANCE	PROBATE/JUV COURT COMPUTER	PROBATE/JUV COURT COMPUTER RESEARCH
<b><u>ASSETS:</u></b>				
Equity In Pooled Cash and				
Cash Equivalents	\$21,410	\$122,781	\$2,823	\$1,788
Cash In Segregated Accounts	0	0	0	0
Investments	14,170	81,258	1,869	1,183
Materials & Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	560	100
Intergovernmental Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Interest Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<b>TOTAL ASSETS</b>	<b>35,580</b>	<b>204,039</b>	<b>5,252</b>	<b>3,071</b>
 <b><u>LIABILITIES:</u></b>				
Accounts Payable	0	1,688	0	0
Accrued Wages & Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>1,688</b>	<b>0</b>	<b>0</b>
 <b><u>FUND EQUITY:</u></b>				
Reserved For Encumbrances	0	0	0	0
Reserved For Loans	0	0	0	0
Reserved For Prepayments	0	0	0	0
Reserved For Inventory	0	0	0	0
Unreserved:				
Undesignated:	35,580	202,351	5,252	3,071
<b>TOTAL FUND EQUITY</b>	<b>35,580</b>	<b>202,351</b>	<b>5,252</b>	<b>3,071</b>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b>\$35,580</b>	 <b>\$204,039</b>	 <b>\$5,252</b>	 <b>\$3,071</b>

<u>CERTIFICATE TITLE ADMIN</u>	<u>JUVENILE COURT INDIGENT OFFENDERS</u>	<u>PASS-TEACHER</u>	<u>PRISON/JAIL DIVERSION</u>	<u>GRANT MEDIATION</u>
\$49,486	\$504	\$45	\$68	\$3
0	0	0	0	0
32,753	334	30	45	2
0	0	0	0	0
15,160	0	0	0	0
0	0	0	0	0
12	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>97,411</u>	<u>838</u>	<u>75</u>	<u>113</u>	<u>5</u>
0	0	0	0	0
7,937	0	0	0	0
4,320	0	0	0	0
0	0	0	0	0
<u>12,257</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
111	0	0	0	0
0	0	0	0	0
12	0	0	0	0
0	0	0	0	0
<u>85,031</u>	<u>838</u>	<u>75</u>	<u>113</u>	<u>5</u>
<u>85,154</u>	<u>838</u>	<u>75</u>	<u>113</u>	<u>5</u>
<u>\$97,411</u>	<u>\$838</u>	<u>\$75</u>	<u>\$113</u>	<u>\$5</u>

*CONTINUED*

# Union County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2003*

	VOCA GRANT	VAWA GRANT	DISPUTE RESOLUTION	VOCA EXPANSION GRANT	TOTAL
<b>ASSETS:</b>					
Equity In Pooled Cash and					
Cash Equivalents	\$9,321	\$6,311	\$17,009	\$1,681	\$2,512,873
Cash In Segregated Accounts	0	0	0	0	16,883
Investments	6,170	4,177	11,258	1,113	1,663,168
Materials & Supplies Inventory	0	0	0	0	6,072
Accounts Receivable	0	0	0	0	34,140
Intergovernmental Receivable	0	0	810	0	2,385,019
Prepaid Items	0	0	0	0	16,045
Interest Receivable	0	0	0	0	100
Property Taxes Receivable	0	0	0	0	923,600
Loans Receivable	0	0	0	0	10,400
<b>TOTAL ASSETS</b>	<b>15,491</b>	<b>10,488</b>	<b>29,077</b>	<b>2,794</b>	<b>7,568,300</b>
<b>LIABILITIES:</b>					
Accounts Payable	0	0	0	0	452,249
Accrued Wages & Benefits Payable	5,623	936	0	0	296,994
Intergovernmental Payable	2,707	462	0	0	147,399
Deferred Revenue	0	0	0	0	2,761,187
<b>TOTAL LIABILITIES</b>	<b>8,330</b>	<b>1,398</b>	<b>0</b>	<b>0</b>	<b>3,657,829</b>
<b>FUND EQUITY:</b>					
Reserved For Encumbrances	0	0	0	0	59,430
Reserved For Loans	0	0	0	0	10,400
Reserved For Prepayments	0	0	0	0	16,045
Reserved For Inventory	0	0	0	0	6,072
Unreserved:					
Undesignated:	7,161	9,090	29,077	2,794	3,818,524
<b>TOTAL FUND EQUITY</b>	<b>7,161</b>	<b>9,090</b>	<b>29,077</b>	<b>2,794</b>	<b>3,910,471</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$15,491</b>	<b>\$10,488</b>	<b>\$29,077</b>	<b>\$2,794</b>	<b>\$7,568,300</b>

# UNION COUNTY, OHIO

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2003*

	<b>FEDERAL GRANT FUND</b>	<b>DITCH CONSTRUCTION</b>	<b>VETERANS MEMORIAL RENOVATION</b>	<b>CAPITAL PROJECTS ISSUE II</b>
<b>ASSETS:</b>				
Equity in Pooled Cash and				
Cash Equivalents	\$26,262	\$23,355	\$5	\$0
Cash In Segregated Accounts	0	0	0	0
Investments	17,382	15,457	3	0
Interest Receivable	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$43,644</b>	<b>\$38,812</b>	<b>\$8</b>	<b>\$0</b>
<b>LIABILITIES:</b>				
Contracts payable	18,000	0	0	0
Notes Payable	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND EQUITY:</b>				
Reserved for encumbrances	0	0	0	0
Unreserved, unrestricted	25,644	38,812	8	0
<b>TOTAL FUND EQUITY</b>	<b>25,644</b>	<b>38,812</b>	<b>8</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$43,644</b>	<b>\$38,812</b>	<b>\$8</b>	<b>\$0</b>

*CONTINUED*

# UNION COUNTY, OHIO

*Combining Balance Sheet (continued)  
Nonmajor Capital Projects Funds (continued)  
December 31, 2003*

	<b>COURTHOUSE RENOVATION</b>	<b>SHERIFF'S FACILITY CONSTRUCTION</b>	<b>CAPITAL IMPROVEMENTS</b>	<b>MRDD CAPITAL FUND</b>
<b><u>ASSETS:</u></b>				
Equity in Pooled Cash and				
Cash Equivalents	\$4,094	\$18,073	\$1,954,911	\$97,940
Cash In Segregated Accounts	0	229,259	0	0
Investments	2,710	11,962	1,293,879	64,822
Interest Receivable	0	40	0	0
<b>TOTAL ASSETS</b>	<b>\$6,804</b>	<b>\$259,334</b>	<b>\$3,248,790</b>	<b>\$162,762</b>
 <b><u>LIABILITIES:</u></b>				
Contracts payable	0	0	0	0
Notes Payable	0	0	0	0
<b>TOTAL LIABILITIES</b>	0	0	0	0
 <b><u>FUND EQUITY:</u></b>				
Reserved for encumbrances	0	0	0	139,035
Undesignated	6,804	259,334	3,248,790	23,727
<b>TOTAL FUND EQUITY</b>	6,804	259,334	3,248,790	162,762
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$6,804</b>	<b>\$259,334</b>	<b>\$3,248,790</b>	<b>\$162,762</b>



<u>AG CENTER</u>	<u>LONDON AVE. GOVT. BLDG.</u>	<u>TOTAL</u>
\$348,801	\$191,872	\$2,665,313
0	270,517	499,776
230,857	126,993	1,764,065
<u>0</u>	<u>350</u>	<u>390</u>
<u>\$579,658</u>	<u>\$589,732</u>	<u>\$4,929,544</u>
397,327	3,566	418,893
<u>1,500,000</u>	<u>0</u>	<u>1,500,000</u>
1,897,327	3,566	1,918,893
3,950	3,576	146,561
<u>(1,321,619)</u>	<u>582,590</u>	<u>2,864,090</u>
<u>(1,317,669)</u>	<u>586,166</u>	<u>3,010,651</u>
<u>\$579,658</u>	<u>\$589,732</u>	<u>\$4,929,544</u>

# Union County, Ohio

Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2003

	<u>BOND RETIREMENT FUND</u>	<u>SALES TAX DEBT FUND</u>	<u>TOTAL</u>
<b>ASSETS:</b>			
Equity in Pooled Cash and			
Cash Equivalents	\$0	\$27,078	\$27,078
Investments	0	17,922	17,922
Sales Taxes Receivable	0	90,000	90,000
Property Taxes Receivable	<u>259,265</u>	<u>0</u>	<u>259,265</u>
<b>TOTAL ASSETS</b>	<u><u>\$259,265</u></u>	<u><u>\$135,000</u></u>	<u><u>\$394,265</u></u>
<b>LIABILITIES:</b>			
Deferred Revenue	<u>259,265</u>	<u>45,000</u>	<u>304,265</u>
<b>TOTAL LIABILITIES</b>	<u>259,265</u>	<u>45,000</u>	<u>304,265</u>
<b>FUND EQUITY:</b>			
Unreserved, unrestricted	<u>0</u>	<u>90,000</u>	<u>90,000</u>
<b>TOTAL FUND EQUITY</b>	<u>0</u>	<u>90,000</u>	<u>90,000</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><u>\$259,265</u></u>	<u><u>\$135,000</u></u>	<u><u>\$394,265</u></u>

**UNION COUNTY, OHIO**

Combining Balance Sheet  
Nonmajor Proprietary Funds  
DECEMBER 31, 2003

	<u>Sanitary Sewer District</u>	<u>Water District</u>	<u>Building and Dev.</u>	<u>Total</u>
<b>ASSETS:</b>				
Current Assets				
Equity In Pooled Cash and Cash Equivalen	\$623,632	\$333,089	\$236,827	\$1,193,548
Investments	412,756	220,458	156,748	789,962
Receivables				
Accrued Interest	60	30	0	90
Prepaid Items	155	39	157	351
<i>Total Current Assets</i>	<u>1,036,603</u>	<u>553,616</u>	<u>393,732</u>	<u>1,983,951</u>
Noncurrent Assets				
Capital Assets:				
Nondepreciable Capital Assets	33,275	0	0	33,275
Depreciable Capital Assets, Net	2,974,727	1,564,865	12,752	4,552,344
<i>Total Noncurrent Assets</i>	<u>3,008,002</u>	<u>1,564,865</u>	<u>12,752</u>	<u>4,585,619</u>
<b>TOTAL ASSETS</b>	<u>4,044,605</u>	<u>2,118,481</u>	<u>406,484</u>	<u>6,569,570</u>
<b>LIABILITIES:</b>				
Current Liabilities:				
Wages Payable	4,171	2,232	34,437	40,840
Contracts Payable	66,999	4,442	25,606	97,047
Intergovernmental Payable	2,082	1,114	16,833	20,029
Accrued Interest Payable	15,600	16,088	0	31,688
Notes Payable	5,000	200,000	0	205,000
Compensated Absences Payable	1,372	0	1,372	2,744
OPWC Loans Payable	7,927	0	0	7,927
<i>Total Current Liabilities</i>	<u>103,151</u>	<u>223,876</u>	<u>78,248</u>	<u>405,275</u>
Long-Term Liabilities:				
Compensated Absences Payable	24,547	0	23,869	48,416
OPWC Loans Payable	77,310	0	0	77,310
Notes Payable	2,075,000	1,945,000	0	4,020,000
<i>Total Long-Term Liabilities</i>	<u>2,176,857</u>	<u>1,945,000</u>	<u>23,869</u>	<u>4,145,726</u>
<b>TOTAL LIABILITIES</b>	<u>2,280,008</u>	<u>2,168,876</u>	<u>102,117</u>	<u>4,551,001</u>
<b>Net Assets:</b>				
Invested in Capital Assets,				
Net of Related Debt	894,727	(\$580,135)	12,752	327,344
Unrestricted	869,870	529,740	291,615	1,691,225
<i>Total Net Assets</i>	<u>\$1,764,597</u>	<u>(\$50,395)</u>	<u>\$304,367</u>	<u>\$2,018,569</u>

See accompanying notes to the basic financial statements.

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## Union County, Ohio

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

*Nonmajor Governmental Funds*

*For The Year Ended December 31, 2003*

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Property Taxes.....	\$891,258	\$0	\$238,223	\$1,129,481
Sales Taxes.....	0	0	487,215	487,215
Charges For Services.....	2,488,005	0	0	2,488,005
Licenses and Permits.....	122,823	0	0	122,823
Fines and Forfeitures.....	42,299	0	0	42,299
Intergovernmental.....	11,747,377	1,768,418	0	13,515,795
Special Assessments.....	57,295	0	0	57,295
Interest.....	8,844	22,159	0	31,003
Other.....	614,556	257,830	58,178	930,564
<b>Total Revenues.....</b>	<b>15,972,457</b>	<b>2,048,407</b>	<b>783,616</b>	<b>18,804,480</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive.....	3,097,473	0	0	3,097,473
Judicial.....	236,010	0	0	236,010
Public Safety.....	1,021,446	0	0	1,021,446
Public Works.....	3,962,382	0	0	3,962,382
Health.....	3,208,949	0	0	3,208,949
Human Services.....	3,904,048	0	0	3,904,048
Economic Development.....	80,624	0	0	80,624
Other.....	80,375	734	0	81,109
Capital Outlay.....	0	4,254,021	0	4,254,021
Debt Service:				
Principal Retirement.....	12,511	0	530,000	542,511
Interest and Fiscal Charges.....	8,399	0	445,919	454,318
<b>Total Expenditures.....</b>	<b>15,612,217</b>	<b>4,254,755</b>	<b>975,919</b>	<b>20,842,891</b>
<b>Excess of Revenues Over (Under) Expenditures.....</b>	<b>360,240</b>	<b>(2,206,348)</b>	<b>(192,303)</b>	<b>(2,038,411)</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In.....	160,426	3,005,568	185,208	3,351,202
Operating Transfer from Enterprise Funds	0	0	4,879	4,879
Operating Transfers Out.....	(348,477)	(1,080,796)	0	(1,429,273)
<b>Total Other Financing Sources (Uses)....</b>	<b>(188,051)</b>	<b>1,924,772</b>	<b>190,087</b>	<b>1,926,808</b>
<b>Net Change in Fund Balances.....</b>	<b>172,189</b>	<b>(281,576)</b>	<b>(2,216)</b>	<b>(111,603)</b>
<b>Fund Balances Beginning of Year</b>	<b>3,737,373</b>	<b>3,292,227</b>	<b>92,216</b>	<b>7,121,816</b>
Increase (Decrease) in Reserve for Inventory	909	0	0	909
<b>Fund Balances End of Year.....</b>	<b>\$3,910,471</b>	<b>\$3,010,651</b>	<b>\$90,000</b>	<b>\$7,011,122</b>

# Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2003*

	<b>MOTOR VEHICLE/GAS TAX</b>	<b>PUBLIC ASSISTANCE</b>	<b>DOG/KENNEL</b>	<b>COURT SECURITY GRANT</b>
<b>REVENUES:</b>				
Property Taxes	\$0	\$0	\$0	\$0
Charges For Services	598,748	855,611	0	0
Licenses & Permits	0	0	62,995	0
Fines & Forfeitures	0	0	2,362	0
Intergovernmental	4,031,190	2,322,717	0	0
Special Assessments	0	0	0	0
Interest	6,565	0	0	0
Other	48,993	148,276	1,616	0
	<b>4,685,496</b>	<b>3,326,604</b>	<b>66,973</b>	<b>0</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative & Executive	472,820	2,068,159	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	3,860,035	0	0	0
Health	0	0	73,493	0
Human Services	0	1,380,047	0	0
Economic Development	0	0	0	0
Other	0	0	0	0
<b>Debt Service</b>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
	<b>4,332,855</b>	<b>3,448,206</b>	<b>73,493</b>	<b>0</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>352,641</b>	<b>(121,602)</b>	<b>(6,520)</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	23,808	20,000	0	0
Operating Transfers Out	(117,112)	0	0	0
	<b>(93,304)</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>259,337</b>	<b>(101,602)</b>	<b>(6,520)</b>	<b>0</b>
<b>Fund Balances, January 1</b>	<b>921,645</b>	<b>7,010</b>	<b>43,470</b>	<b>22,465</b>
<b>Increase (Decrease) In Reserve For Inventory</b>	<b>0</b>	<b>1,153</b>	<b>0</b>	<b>0</b>
	<b>921,645</b>	<b>8,163</b>	<b>43,470</b>	<b>22,465</b>
<b>Fund Balances (Deficits), December 31, 2003</b>	<b>\$1,180,982</b>	<b>(\$93,439)</b>	<b>\$36,950</b>	<b>\$22,465</b>

<u>ADAMH</u>	<u>REAL ESTATE ASSESSMENT</u>	<u>PROBATE COURT CONDUCT BUSINESS</u>	<u>SHERIFF POLICING ROTARY</u>	<u>DARE COMMUNITY EDUCATION</u>
\$411,785	\$0	\$0	\$0	\$0
34,197	409,807	0	26,741	0
0	2,890	338	0	0
0	0	0	0	0
1,983,766	0	0	35,116	60,306
0	0	0	0	0
0	0	0	0	0
14,290	0	0	47,087	25,809
<u>2,444,038</u>	<u>412,697</u>	<u>338</u>	<u>108,944</u>	<u>86,115</u>
0	468,122	0	0	0
0	0	400	0	0
0	0	0	65,198	36,913
0	0	0	0	0
2,303,819	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
12,511	0	0	0	0
8,399	0	0	0	0
<u>2,324,729</u>	<u>468,122</u>	<u>400</u>	<u>65,198</u>	<u>36,913</u>
119,309	(55,425)	(62)	43,746	49,202
0	0	0	43	0
<u>(108,000)</u>	<u>0</u>	<u>0</u>	<u>(73,087)</u>	<u>(24,120)</u>
<u>(108,000)</u>	<u>0</u>	<u>0</u>	<u>(73,044)</u>	<u>(24,120)</u>
11,309	(55,425)	(62)	(29,298)	25,082
655,693	404,953	1,099	64,346	16,379
(499)	0	0	0	0
<u>\$666,503</u>	<u>\$349,528</u>	<u>\$1,037</u>	<u>\$35,048</u>	<u>\$41,461</u>

CONTINUED

# Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Year Ended December 31, 2003*

	COORDINA- TION TRANS- PORTATION	ROAD & BRIDGE	COMPUTER LEGAL RESEARCH SERVICE	ECONOMIC DEVELOPMENT
<b>REVENUES:</b>				
Property Taxes	\$0	\$0	\$0	\$0
Charges For Services	798	0	2,570	19,824
Licenses & Permits	0	0	0	56,600
Fines & Forfeitures	0	39,874	0	0
Intergovernmental	95,420	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	192,783	0	0	0
	<b>Total Revenues</b>	<b>39,874</b>	<b>2,570</b>	<b>76,424</b>
 <b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative & Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	67,843	0	0
Health	0	0	0	0
Human Services	298,492	0	0	0
Economic Development	0	0	0	80,624
Other	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
	<b>Total Expenditures</b>	<b>67,843</b>	<b>0</b>	<b>80,624</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(9,491)</b>	<b>(27,969)</b>	<b>2,570</b>	<b>(4,200)</b>
 <b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0	0	7,000
Operating Transfers Out	0	0	0	0
	<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>7,000</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(9,491)</b>	<b>(27,969)</b>	<b>2,570</b>	<b>2,800</b>
<b>Fund Balances, January 1</b>	<b>103,281</b>	<b>66,585</b>	<b>13,406</b>	<b>6,178</b>
<b>Increase (Decrease) In Reserve For Inventory</b>	<b>255</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Fund Balances (Deficits), December 31, 2003</b>	<b>\$38,616</b>	<b>\$15,976</b>	<b>\$8,978</b>



<b>YOUTH SERVICES SUBSIDY GRANT</b>	<b>CHILD SUPPORT ENFORCEMENT AGENCY</b>	<b>CHILDREN SERVICES</b>	<b>REVOLVING LOAN</b>	<b>911 EMERGENCY</b>
\$0	\$0	\$0	\$0	\$479,473
0	124,140	0	0	0
0	0	0	0	0
0	0	0	0	0
239,890	732,381	1,442,641	0	45,440
0	0	0	0	0
0	0	0	383	0
0	13,233	120,939	0	519
<u>239,890</u>	<u>869,754</u>	<u>1,563,580</u>	<u>383</u>	<u>525,432</u>
0	0	0	0	0
0	0	0	0	0
306,011	0	0	0	472,796
0	0	0	0	0
0	0	0	0	0
0	887,428	1,249,866	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>306,011</u>	<u>887,428</u>	<u>1,249,866</u>	<u>0</u>	<u>472,796</u>
(66,121)	(17,674)	313,714	383	52,636
0	0	0	0	218
<u>(1,222)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(1,222)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>218</u>
(67,343)	(17,674)	313,714	383	52,854
220,161	9,064	35,498	80,987	142,096
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$152,818</u>	<u>(\$8,610)</u>	<u>\$349,212</u>	<u>\$81,370</u>	<u>\$194,950</u>

CONTINUED

# Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Year Ended December 31, 2003*

	DELINQUENT REAL ESTATE TAX COLLECTION	TREASURER PREPAID INTEREST	LOCAL EMERGENCY PLANNING	INDIGENT GUARDIANSHIP
<b>REVENUES:</b>				
Property Taxes	\$0	\$0	\$0	\$0
Charges For Services	117,080	0	0	5,730
Licenses & Permits	0	0	0	0
Fines & Forfeitures	0	0	0	0
Intergovernmental	0	0	26,255	0
Special Assessments	0	0	0	0
Interest	0	1,773	0	0
Other	0	0	0	0
	<b>Total Revenues</b>	<b>1,773</b>	<b>26,255</b>	<b>5,730</b>
 <b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative & Executive	84,717	3,655	0	0
Judicial	0	0	0	4,559
Public Safety	0	0	10,931	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
Other	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
	<b>Total Expenditures</b>	<b>3,655</b>	<b>10,931</b>	<b>4,559</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>32,363</b>	<b>(1,882)</b>	<b>15,324</b>	<b>1,171</b>
 <b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	(24,936)	0
	<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(24,936)</b>	<b>0</b>
 <b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	 <b>32,363</b>	 <b>(1,882)</b>	 <b>(9,612)</b>	 <b>1,171</b>
<b>Fund Balances, January 1</b>	<b>108,879</b>	<b>39,334</b>	<b>56,225</b>	<b>1,676</b>
<b>Increase (Decrease) In Reserve For Inventory</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Fund Balances (Deficits), December 31, 2003</b>	<b>\$37,452</b>	<b>\$46,613</b>	<b>\$2,847</b>
	<b>\$141,242</b>	<b>\$37,452</b>	<b>\$46,613</b>	<b>\$2,847</b>

<u>DUI</u>	<u>PRESCHOOL GRANT</u>	<u>ADULT BASIC LITERACY GRANT</u>	<u>COMMUNITY SUPPORT SERVICES</u>	<u>CLERK OF COURTS COMPUTER</u>
\$0	\$0	\$0	\$0	\$0
1,870	0	3,265	51,858	12,925
0	0	0	0	0
25	0	0	0	0
0	19,791	68,652	447,334	0
0	0	0	0	0
0	0	0	0	0
(1,536)	0	1,863	0	0
<u>359</u>	<u>19,791</u>	<u>73,780</u>	<u>499,192</u>	<u>12,925</u>
0	0	0	0	0
0	0	0	0	0
2,712	0	0	0	0
0	0	0	0	0
0	19,805	0	811,832	0
0	0	88,215	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>2,712</u>	<u>19,805</u>	<u>88,215</u>	<u>811,832</u>	<u>0</u>
(2,353)	(14)	(14,435)	(312,640)	12,925
1,357	0	0	108,000	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,357</u>	<u>0</u>	<u>0</u>	<u>108,000</u>	<u>0</u>
(996)	(14)	(14,435)	(204,640)	12,925
29,126	17,445	18,220	224,736	51,499
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$28,130</u>	<u>\$17,431</u>	<u>\$3,785</u>	<u>\$20,096</u>	<u>\$64,424</u>

CONTINUED

# Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Year Ended December 31, 2003*

	<b>CONVENTION &amp; TOURIST BUREAU</b>	<b>DITCH MAINTENANCE</b>	<b>PROBATE/JUV COURT COMPUTER</b>	<b>PROBATE/JUV COURT COMPUTER RESEARCH</b>
<b>REVENUES:</b>				
Property Taxes	\$0	\$0	\$0	\$0
Charges For Services	0	0	10,254	2,111
Licenses & Permits	0	0	0	0
Fines & Forfeitures	0	0	0	0
Intergovernmental	63,157	0	0	0
Special Assessments	0	57,295	0	0
Interest	0	0	0	0
Other	0	0	0	0
	<b>Total Revenues</b>	<b>57,295</b>	<b>10,254</b>	<b>2,111</b>
 <b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative & Executive	0	0	0	0
Judicial	0	0	7,398	500
Public Safety	0	0	0	0
Public Works	0	34,504	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development	0	0	0	0
Other	80,375	0	0	0
<b>Debt Service</b>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
	<b>Total Expenditures</b>	<b>34,504</b>	<b>7,398</b>	<b>500</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(17,218)</b>	<b>22,791</b>	<b>2,856</b>	<b>1,611</b>
 <b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
	<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	 <b>(17,218)</b>	 <b>22,791</b>	 <b>2,856</b>	 <b>1,611</b>
<b>Fund Balances, January 1</b>	<b>52,798</b>	<b>179,560</b>	<b>2,396</b>	<b>1,460</b>
<b>Increase (Decrease) In Reserve For Inventory</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Fund Balances (Deficits), December 31, 2003</b>	<b>\$202,351</b>	<b>\$5,252</b>	<b>\$3,071</b>

CERTIFICATE TITLE ADMIN	JUVENILE COURT INDIGENT OFFENDERS	PASS-TEACHER	PRISON/JAIL DIVERSION	GRANT MEDIATION
\$0	\$0	\$0	\$0	\$0
202,056	0	0	0	0
0	0	0	0	0
0	38	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
202,056	38	0	0	0
0	0	0	0	0
223,153	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
223,153	0	0	0	0
(21,097)	38	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(21,097)	38	0	0	0
106,251	800	75	113	5
0	0	0	0	0
\$85,154	\$838	\$75	\$113	\$5

CONTINUED

# Union County, Ohio

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Year Ended December 31, 2003*

	VOCA GRANT	VAWA GRANT	DISPUTE RESOLUTION	VOCA EXPANSION GRANT	TOTAL
<b>REVENUES:</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$891,258
Charges For Services	0	0	8,420	0	2,488,005
Licenses & Permits	0	0	0	0	122,823
Fines & Forfeitures	0	0	0	0	42,299
Intergovernmental	111,395	21,116	810	0	11,747,377
Special Assessments	0	0	0	0	57,295
Interest	0	0	123	0	8,844
Other	662	22	0	0	614,556
<b>Total Revenues</b>	<b>112,057</b>	<b>21,138</b>	<b>9,353</b>	<b>0</b>	<b>15,972,457</b>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative & Executive	0	0	0	0	3,097,473
Judicial	0	0	0	0	236,010
Public Safety	110,400	16,485	0	0	1,021,446
Public Works	0	0	0	0	3,962,382
Health	0	0	0	0	3,208,949
Human Services	0	0	0	0	3,904,048
Economic Development	0	0	0	0	80,624
Other	0	0	0	0	80,375
<b>Debt Service</b>					
Principal Retirement	0	0	0	0	12,511
Interest and Fiscal Charges	0	0	0	0	8,399
<b>Total Expenditures</b>	<b>110,400</b>	<b>16,485</b>	<b>0</b>	<b>0</b>	<b>15,612,217</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,657</b>	<b>4,653</b>	<b>9,353</b>	<b>0</b>	<b>360,240</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating Transfers In	0	0	0	0	160,426
Operating Transfers Out	0	0	0	0	(348,477)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(188,051)</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,657</b>	<b>4,653</b>	<b>9,353</b>	<b>0</b>	<b>172,189</b>
<b>Fund Balances, January 1</b>	<b>5,504</b>	<b>4,437</b>	<b>19,724</b>	<b>2,794</b>	<b>3,737,373</b>
<b>Increase (Decrease) In Reserve For Inventory</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>909</b>
<b>Fund Balances (Deficits), December 31, 2003</b>	<b>\$7,161</b>	<b>\$9,090</b>	<b>\$29,077</b>	<b>\$2,794</b>	<b>\$3,910,471</b>

# UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2003*

	<b>FEDERAL GRANT FUND</b>	<b>DITCH CONSTRUCTION</b>	<b>VETERANS MEMORIAL RENOVATION</b>	<b>CAPITAL PROJECTS ISSUE II</b>
<b>REVENUES:</b>				
Intergovernmental	\$490,040	\$0	\$ (255,833)	\$ 1,548,851
Investment Earnings / Interest	0	0	1,820	0
Other	3,738	0	254,092	0
<b>Total Revenues</b>	<b>493,778</b>	<b>0</b>	<b>79</b>	<b>1,548,851</b>
<b>EXPENDITURES:</b>				
Current:				
General Government				
Other	0	0	0	0
Capital Outlay	446,446	0	13,061	1,548,851
<b>Total Expenditures</b>	<b>446,446</b>	<b>0</b>	<b>13,061</b>	<b>1,548,851</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>47,332</b>	<b>0</b>	<b>(12,982)</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0	6,374	0
Operating Transfers Out	0	0	-	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>6,374</b>	<b>0</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>47,332</b>	<b>0</b>	<b>(6,608)</b>	<b>0</b>
Fund Balance January 1	(21,688)	38,812	6,616	0
Fund Balance (Deficits), December 31	\$25,644	\$38,812	\$8	\$0

**CONTINUED**

# UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)  
Nonmajor Capital Projects Funds (continued)  
For the Year Ended December 31, 2003*

	<b>COURTHOUSE RENOVATION</b>	<b>SHERIFF'S FACILITY CONSTRUCTION</b>	<b>CAPITAL IMPROVEMENTS</b>	<b>MRDD CAPITAL FUND</b>
<b>REVENUES:</b>				
Intergovernmental	(\$83)	(\$9,735)	\$0	\$0
Investment Earnings / Interest	99	10,228	0	0
Other	0	0	0	0
	16	493	0	0
<b>EXPENDITURES:</b>				
Current:				
General Government				
Other	0	0	0	0
Capital Outlay	0	(10,136)	0	52,237
<b>Total Expenditures</b>	0	(10,136)	0	52,237
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	16	10,629	0	(52,237)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0	1,720,000	201,548
Operating Transfers Out	0	0	(1,080,796)	0
<b>Total Other Financing Sources (Uses)</b>	0	0	639,204	201,548
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	16	10,629	639,204	149,311
Fund Balance January 1	6,788	248,705	2,609,586	13,451
Fund Balance (Deficits), December 31	\$6,804	\$259,334	\$3,248,790	\$162,762

**CONTINUED**



<u>AG CENTER</u>	<u>LONDON AVE. GOVT. BLDG.</u>	<u>TOTAL</u>
\$0	(\$4,822)	\$1,768,418
0	10,012	22,159
<u>0</u>	<u>0</u>	<u>257,830</u>
0	5,190	2,048,407
734	0	734
<u>1,518,655</u>	<u>684,907</u>	<u>4,254,021</u>
1,519,389	684,907	4,254,755
(1,519,389)	(679,717)	(2,206,348)
201,720	875,926	3,005,568
<u>0</u>	<u>0</u>	<u>(1,080,796)</u>
201,720	875,926	1,924,772
(1,317,669)	196,209	(281,576)
<u>0</u>	<u>389,957</u>	<u>3,292,227</u>
<u>(\$1,317,669)</u>	<u>\$586,166</u>	<u>\$3,010,651</u>

# UNION COUNTY, OHIO

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

*Nonmajor Debt Service Funds*

*For the Year Ended December 31, 2003*

	<b>BOND RETIREMENT FUND</b>	<b>SALES TAX DEBT FUND</b>	<b>TOTAL</b>
<b>REVENUES:</b>			
Property Taxes	\$238,223	\$0	\$238,223
Sales Taxes	0	487,215	487,215
Other	58,178	0	58,178
<b>Total Revenues</b>	<b>296,401</b>	<b>487,215</b>	<b>783,616</b>
<b>EXPENDITURES:</b>			
Principal Retirement	300,000	230,000	530,000
Interest & fiscal charges	186,488	259,431	445,919
<b>Total Expenditures</b>	<b>486,488</b>	<b>489,431</b>	<b>975,919</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(190,087)</b>	<b>(2,216)</b>	<b>(192,303)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers In	185,208	0	185,208
Operating Transfers In from Enterprise Funds	4,879	0	4,879
<b>Total Other Financing Sources (Uses)</b>	<b>190,087</b>	<b>0</b>	<b>190,087</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>0</b>	<b>(2,216)</b>	<b>(2,216)</b>
Fund Balance January 1	0	92,216	92,216
Fund Balance (Deficits), December 31	<b>\$0</b>	<b>\$90,000</b>	<b>\$90,000</b>

# UNION COUNTY, OHIO

*Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Nonmajor Proprietary Funds  
For the Year Ended December 31, 2003*

<b>OPERATING REVENUES:</b>	<b>Sanitary Sewer District</b>	<b>Water District</b>	<b>Building and Dev.</b>	<b>Total</b>
Charges For Services	\$521,621	\$221,139	\$73,298	\$816,058
License and Permits	1,200	500	681,051	682,751
Tap-in Fees	365,400	403,656	0	769,056
Other	18,283	22,929	10,828	52,040
<i>Total operating revenue</i>	<u>906,504</u>	<u>648,224</u>	<u>765,177</u>	<u>2,319,905</u>
 <b>OPERATING EXPENSES:</b>				
Personal Services	77,855	36,847	588,562	703,264
Contract Services	410,293	18,871	7,739	436,903
Materials and Supplies	40,828	17,143	73,178	131,149
Depreciation and Amortization	95,117	35,004	4,027	134,148
Interest and Fiscal Charges	29,200	0	0	29,200
Other Operating Expenses	1,856	102,856	28,996	133,708
<i>Total Operating Expenses</i>	<u>655,149</u>	<u>210,721</u>	<u>702,502</u>	<u>1,568,372</u>
 <i>OPERATING INCOME</i>	<u>251,355</u>	<u>437,503</u>	<u>62,675</u>	<u>751,533</u>
 <b>NON-OPERATING REVENUES (EXPENSES):</b>				
Interest income	5,107	2,341	0	7,448
Interest and Fiscal Charges	(10,970)	(42,917)	0	(53,887)
<i>Total Non-Operating (Expenses)</i>	<u>(5,863)</u>	<u>(40,576)</u>	<u>0</u>	<u>(46,439)</u>
 <i>Income Before Transfers</i>	<u>245,492</u>	<u>396,927</u>	<u>62,675</u>	<u>705,094</u>
 Operating Transfer	(3,335)	(1,544)	0	(4,879)
<i>Change in Net Assets</i>	<u>242,157</u>	<u>395,383</u>	<u>62,675</u>	<u>700,215</u>
 <i>Net Assets - Beginning of Year</i>	<u>1,522,440</u>	<u>(445,778)</u>	<u>241,692</u>	<u>1,318,354</u>
 <i>Net Assets - End of Year</i>	<u>\$1,764,597</u>	<u>(\$50,395)</u>	<u>\$304,367</u>	<u>\$2,018,569</u>

**UNION COUNTY, OHIO**  
**Combining Statement of Cash Flows**  
*Proprietary Funds*  
For the Year Ended December 31, 2003

	<b>Sanitary Sewer District</b>	<b>Water District</b>	<b>Building and Dev.</b>	<b>Total Other Enterprise</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash flows from operating activities:</b>				
Cash received from sales/service charges.....	\$888,221	\$641,898	\$754,349	\$2,284,468
Cash payments for personal services.....	(82,402)	(43,869)	(580,817)	(707,088)
Cash payments for contract services.....	(475,737)	(112,785)	(2,657)	(591,179)
Cash payments for supplies and materials.....	(40,968)	(17,032)	(73,335)	(131,335)
Other cash (payments)/receipts.....	16,427	(96,530)	(18,168)	(98,271)
<i>Net Cash Provided by Operating Activities</i>	<b>305,541</b>	<b>371,682</b>	<b>79,372</b>	<b>756,595</b>
<b>Cash flows from capital and related financing activities:</b>				
Proceeds of debt issues.....	2,080,000	2,145,000	0	4,225,000
Principal retirement.....	(2,207,927)	(2,300,000)	0	(4,507,927)
Interest and fiscal charges.....	(49,883)	(52,142)	0	(102,025)
<i>Net Cash Provided / (Used) By Capital and Related Financing Activities.....</i>	<b>(177,810)</b>	<b>(207,142)</b>	<b>0</b>	<b>(384,952)</b>
<b>Cash flows from investing activities:</b>				
Purchase of investments.....	(179,612)	(120,685)	(75,611)	(375,908)
Interest income.....	5,797	2,631	0	8,428
<i>Net Cash Used in Investing Activities</i>	<b>(173,815)</b>	<b>(118,054)</b>	<b>(75,611)</b>	<b>(367,480)</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>(46,084)</b>	<b>46,486</b>	<b>3,761</b>	<b>4,163</b>
Cash and cash equivalents at beginning of year.....	669,716	286,603	233,066	1,189,385
Cash and cash equivalents at end of year.....	<b>\$623,632</b>	<b>\$333,089</b>	<b>\$236,827</b>	<b>\$1,193,548</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>				
Operating Income .....	<b>251,355</b>	<b>437,503</b>	<b>62,675</b>	<b>751,533</b>
<b>Adjustments to reconcile operating income to net cash provided by operating activities...</b>				
Depreciation and amortization.....	95,117	35,004	4,027	134,148
Changes in assets and liabilities:				
Interest and fiscal charges.....	29,200	0	0	29,200
Other .....	(3,335)	(1,544)	0	(4,879)
Prepayments.....	(140)	111	(157)	(186)
Contracts payable.....	(65,444)	(99,876)	5,082	(160,238)
Accrued wages and benefits.....	(2,601)	1,482	7,300	6,181
Compensated absences payable.....	2,804	(626)	5,761	7,939
Intergovernmental Payable	(1,415)	(372)	(5,316)	(7,103)
<b>Net cash provided by operating activities.....</b>	<b>\$305,541</b>	<b>\$371,682</b>	<b>\$79,372</b>	<b>\$756,595</b>

# UNION COUNTY, OHIO

## *Combining Statements – Nonmajor 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.

Central Ohio Youth Center Fund: To account for monies received and expended for a five county joint juvenile detention center for which the Union County Auditor serves as fiscal agent.

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

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

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

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

Indigent Counsel / Restitution Fund: To account for court monies ordered reimbursed to the County or subdivision for attorney fees related to cases involving indigent clients.

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

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

Joint Recreation Board: To account for receipts and expenditures associated with this joint activity among Union County, the City of Marysville, and Paris township.

# UNION COUNTY, OHIO

## *Agency Funds* (continued)

Housing Trust Fund: To account for the increased funds collected by the Recorder's office in accordance with House Bill 95.

Union County Family / Children First: To account for the revenues and expenditures of the council that administers various social programs within the County.

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

PHP County Health Insurance  
Ohio Elections Commission  
Insurance  
Ohio Children's Trust  
Help Me Grow

Workmen's Compensation  
CSEA IV-D Grant  
Retirement  
Wellness Block Grant

# UNION COUNTY, OHIO

## Combining Statement of Fiduciary Net Assets Fiduciary Funds

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
<b><u>Tax Collections</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,802,256	\$58,183,157	\$59,115,156	\$870,257
Intergovernmental Receivable	1,071,765	1,193,024	1,071,765	1,193,024
Taxes Receivable	47,475,591	51,727,389	47,475,591	51,727,389
Investments	1,373,920	2,351,136	1,373,920	2,351,136
<b>Total Assets</b>	<b>51,723,532</b>	<b>113,454,706</b>	<b>109,036,432</b>	<b>56,141,806</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	51,723,532	113,454,706	109,036,432	56,141,806
<b>Total Liabilities</b>	<b>\$51,723,532</b>	<b>\$113,454,706</b>	<b>\$109,036,432</b>	<b>\$56,141,806</b>
 <b><u>Central Ohio Youth Center</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$278,320	\$1,730,594	\$1,796,468	\$212,446
<b>Total Assets</b>	<b>278,320</b>	<b>1,730,594</b>	<b>1,796,468</b>	<b>212,446</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	278,320	1,730,594	1,796,468	212,446
<b>Total Liabilities</b>	<b>\$278,320</b>	<b>\$1,730,594</b>	<b>\$1,796,468</b>	<b>\$212,446</b>
 <b><u>Health District</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,640,206	\$2,398,290	2,027,489.00	\$2,011,007
Taxes Receivable	0	0	0	0
Due from other funds	10,000	0	0	10,000
Cash in Segregated Accounts	456	85,227	456	85,227
<b>Total Assets</b>	<b>1,650,662</b>	<b>2,483,517</b>	<b>2,027,945</b>	<b>2,106,234</b>
<b><u>Liabilities:</u></b>				
Due to other funds	10,000	0	0	10,000
Undistributed Assets	1,640,662	2,483,517	2,027,945	2,096,234
<b>Total Liabilities</b>	<b>\$1,650,662</b>	<b>\$2,483,517</b>	<b>\$2,027,945</b>	<b>\$2,106,234</b>
 <b><u>Soil &amp; Water Conservation</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$46,566	\$330,659	\$284,777	\$92,448
<b>Total Assets</b>	<b>46,566</b>	<b>330,659</b>	<b>284,777</b>	<b>92,448</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	46,566	330,659	284,777	92,448
<b>Total Liabilities</b>	<b>\$46,566</b>	<b>\$330,659</b>	<b>\$284,777</b>	<b>\$92,448</b>

CONTINUED

# UNION COUNTY, OHIO

Combining Statement of Fiduciary Net Assets  
Fiduciary Funds  
For the Year Ended December 31, 2003

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
<b><u>Fine Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$234,765	\$219,448	\$15,317
<b>Total Assets</b>	<b>0</b>	<b>234,765</b>	<b>219,448</b>	<b>15,317</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	0	234,765	219,448	15,317
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$234,765</b>	<b>\$219,448</b>	<b>\$15,317</b>
<b><u>Marriage Licenses</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,111	\$5,406	\$5,695	\$2,822
<b>Total Assets</b>	<b>3,111</b>	<b>5,406</b>	<b>5,695</b>	<b>2,822</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	3,111	5,406	5,695	2,822
<b>Total Liabilities</b>	<b>\$3,111</b>	<b>\$5,406</b>	<b>\$5,695</b>	<b>\$2,822</b>
<b><u>Indigent Counsel/Restitution</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$9,722	\$9,483	\$3,573	\$15,632
<b>Total Assets</b>	<b>9,722</b>	<b>9,483</b>	<b>3,573</b>	<b>15,632</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	9,722	9,483	3,573	15,632
<b>Total Liabilities</b>	<b>\$9,722</b>	<b>\$9,483</b>	<b>\$3,573</b>	<b>\$15,632</b>
<b><u>Domestic Violence</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,760	\$7,863	\$8,167	\$3,456
<b>Total Assets</b>	<b>3,760</b>	<b>7,863</b>	<b>8,167</b>	<b>3,456</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	3,760	7,863	8,167	3,456
<b>Total Liabilities</b>	<b>\$3,760</b>	<b>\$7,863</b>	<b>\$8,167</b>	<b>\$3,456</b>
<b><u>County Courts</u></b>				
<b><u>Assets:</u></b>				
Cash in Segregated Accounts	\$247,080	\$494,413	\$247,080	\$494,413
<b>Total Assets</b>	<b>247,080</b>	<b>494,413</b>	<b>247,080</b>	<b>494,413</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	247,080	494,413	247,080	494,413
<b>Total Liabilities</b>	<b>\$247,080</b>	<b>\$494,413</b>	<b>\$247,080</b>	<b>\$494,413</b>

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# UNION COUNTY, OHIO

Combining Statement of Fiduciary Net Assets  
Fiduciary Funds  
For the Year Ended December 31, 2003

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
<b><u>Alimony &amp; Child Support</u></b>				
<b><u>Assets:</u></b>				
Cash in Segregated Accounts	\$2,317	\$138	\$2,317	\$138
<b>Total Assets</b>	<b>2,317</b>	<b>138</b>	<b>2,317</b>	<b>138</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	2,317	138	2,317	138
<b>Total Liabilities</b>	<b>\$2,317</b>	<b>\$138</b>	<b>\$2,317</b>	<b>\$138</b>
<b><u>Payroll</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$91,568	\$15,262,005	\$15,254,071	\$99,502
<b>Total Assets</b>	<b>91,568</b>	<b>15,262,005</b>	<b>15,254,071</b>	<b>99,502</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	91,568	15,262,005	15,254,071	99,502
<b>Total Liabilities</b>	<b>\$91,568</b>	<b>\$15,262,005</b>	<b>\$15,254,071</b>	<b>\$99,502</b>
<b><u>Joint Recreation Board</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$59,496	\$51,870	\$7,626
<b>Total Assets</b>	<b>0</b>	<b>59,496</b>	<b>51,870</b>	<b>7,626</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	0	59,496	51,870	7,626
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$59,496</b>	<b>\$51,870</b>	<b>\$7,626</b>
<b><u>Housing Trust Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$189,448	\$52,081	\$137,367
<b>Total Assets</b>	<b>0</b>	<b>189,448</b>	<b>52,081</b>	<b>137,367</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	0	189,448	52,081	137,367
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$189,448</b>	<b>\$52,081</b>	<b>\$137,367</b>
<b><u>PHP County Health Insurance</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$379	\$1,589,304	\$1,589,235	\$448
<b>Total Assets</b>	<b>379</b>	<b>1,589,304</b>	<b>1,589,235</b>	<b>448</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	379	1,589,304	1,589,235	448
<b>Total Liabilities</b>	<b>\$379</b>	<b>\$1,589,304</b>	<b>\$1,589,235</b>	<b>\$448</b>

CONTINUED

# UNION COUNTY, OHIO

Combining Statement of Fiduciary Net Assets  
Fiduciary Funds  
For the Year Ended December 31, 2003

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
<b><u>Workmen's Compensation</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$132,377	\$129,076	\$3,301
<b>Total Assets</b>	<b>0</b>	<b>132,377</b>	<b>129,076</b>	<b>3,301</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	0	132,377	129,076	3,301
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$132,377</b>	<b>\$129,076</b>	<b>\$3,301</b>
<b><u>Ohio Elections Commission</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$20	\$1,830	\$1,690	\$160
<b>Total Assets</b>	<b>20</b>	<b>1,830</b>	<b>1,690</b>	<b>160</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	20	1,830	1,690	160
<b>Total Liabilities</b>	<b>\$20</b>	<b>\$1,830</b>	<b>\$1,690</b>	<b>\$160</b>
<b><u>CSEA IV-D Grant</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$70,722	\$18,749	\$89,471	\$0
<b>Total Assets</b>	<b>70,722</b>	<b>18,749</b>	<b>89,471</b>	<b>0</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	70,722	18,749	89,471	0
<b>Total Liabilities</b>	<b>\$70,722</b>	<b>\$18,749</b>	<b>\$89,471</b>	<b>\$0</b>
<b><u>Union County Family / Children First</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$51,194	\$86,914	\$95,267	\$42,841
<b>Total Assets</b>	<b>51,194</b>	<b>86,914</b>	<b>95,267</b>	<b>42,841</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	51,194	86,914	95,267	42,841
<b>Total Liabilities</b>	<b>\$51,194</b>	<b>\$86,914</b>	<b>\$95,267</b>	<b>\$42,841</b>
<b><u>Insurance</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,002	\$1,123	\$879
<b>Total Assets</b>	<b>0</b>	<b>2,002</b>	<b>1,123</b>	<b>879</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	0	2,002	1,123	879
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$2,002</b>	<b>\$1,123</b>	<b>\$879</b>

# UNION COUNTY, OHIO

Combining Statement of Fiduciary Net Assets  
Fiduciary Funds  
For the Year Ended December 31, 2003

	Balance 12/31/2002	Additions	Reductions	Balance 12/31/2003
<b><u>Retirement</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,352,362	\$2,350,074	\$2,288
<b>Total Assets</b>	<b>0</b>	<b>2,352,362</b>	<b>2,350,074</b>	<b>2,288</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	0	2,352,362	2,350,074	2,288
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$2,352,362</b>	<b>\$2,350,074</b>	<b>\$2,288</b>
<b><u>Ohio Child Trust Fund</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,617	\$22,007	\$16,903	\$6,721
<b>Total Assets</b>	<b>1,617</b>	<b>22,007</b>	<b>16,903</b>	<b>6,721</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	1,617	22,007	16,903	6,721
<b>Total Liabilities</b>	<b>\$1,617</b>	<b>\$22,007</b>	<b>\$16,903</b>	<b>\$6,721</b>
<b><u>Wellness Block Grant</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,880	\$49,556	\$53,436	\$0
<b>Total Assets</b>	<b>3,880</b>	<b>49,556</b>	<b>53,436</b>	<b>0</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	3,880	49,556	53,436	0
<b>Total Liabilities</b>	<b>\$3,880</b>	<b>\$49,556</b>	<b>\$53,436</b>	<b>\$0</b>
<b><u>Help Me Grow</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$70,763	\$188,134	\$231,101	\$27,796
<b>Total Assets</b>	<b>70,763</b>	<b>188,134</b>	<b>231,101</b>	<b>27,796</b>
<b><u>Liabilities:</u></b>				
Undistributed Assets	70,763	188,134	231,101	27,796
<b>Total Liabilities</b>	<b>\$70,763</b>	<b>\$188,134</b>	<b>\$231,101</b>	<b>\$27,796</b>
<b><u>All Agency Funds:</u></b>				
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$4,074,084	\$82,854,401	\$83,376,171	\$3,552,314
Cash in Segregated Accounts	249,853	579,778	249,853	579,778
Intergovernmental Receivable	1,071,765	1,193,024	1,071,765	1,193,024
Investments	1,373,920	2,351,136	1,373,920	2,351,136
Due From Other Funds	10,000	0	0	10,000
Taxes Receivable	47,475,591	51,727,389	47,475,591	51,727,389
<b>Total Assets</b>	<b>54,255,213</b>	<b>138,705,728</b>	<b>133,547,300</b>	<b>59,413,641</b>
<b><u>Liabilities:</u></b>				
Due To Other Funds	10,000	0	0	\$10,000
Undistributed Assets	54,245,213	138,705,728	133,547,300	59,403,641
<b>Total Liabilities</b>	<b>\$54,255,213</b>	<b>\$138,705,728</b>	<b>\$133,547,300</b>	<b>\$59,413,641</b>

**Individual Fund Schedules of Revenues, Expenditures/  
Expenses, and Changes in Fund Balances  
Budget (Non-GAAP Basis) and Actual**

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund  
FOR THE YEAR ENDED DECEMBER 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>Revenues:</b>				
Property Taxes	\$3,220,000	\$3,520,000	\$3,106,124	(\$413,876)
Sales Taxes	4,750,000	7,100,000	7,429,403	329,403
Charges for Services	1,943,900	2,044,900	2,733,375	688,475
Licenses and Permits	3,675	3,675	4,137	462
Fines and Forfeitures	107,000	107,000	70,921	(36,079)
Intergovernmental	1,610,645	1,904,174	2,087,455	183,281
Rental Income	250	250	520	270
Investment Income	708,100	526,100	529,772	3,672
Sales of Fixed Assets	0	0	253,647	253,647
Other	63,650	63,650	135,129	71,479
<i>Total Revenues</i>	<u>12,407,220</u>	<u>15,269,749</u>	<u>16,350,483</u>	<u>1,080,734</u>
<b>Expenditures:</b>				
General Government -				
Legislative & Executive				
Commissioners				
Personal Services	191,894	191,894	191,063	831
Supplies	3,000	3,838	3,198	640
Contractual Services	171,205	150,349	118,516	31,833
Other	52,000	72,316	36,588	35,728
Environmental Engineer				
Personal Services	40,800	40,800	40,800	0
Auditor				
Personal Services	259,534	264,167	261,861	2,306
Supplies	24,000	26,025	20,829	5,196
Contractual Services	44,400	72,600	39,350	33,250
Other	6,900	7,400	5,141	2,259
Treasurer				
Personal Services	109,578	109,578	109,178	400
Supplies	25,000	26,345	26,032	313
Contractual Services	6,000	6,005	5,402	603
Other	2,600	3,095	1,710	1,385
Prosecutor				
Personal Services	257,212	257,212	254,718	2,494
Supplies	9,000	8,190	6,862	1,328
Contractual Services	14,000	16,934	14,826	2,108
Other	67,593	65,593	64,305	1,288
Risk Management				
Personal Services	77,743	77,743	77,655	88
Supplies	9,000	11,005	9,022	1,983
Contractual Services	16,000	21,539	20,110	1,429
Other	32,497	32,673	25,420	7,253
Capital Outlay	26,000	337,381	335,488	1,893
Data Processing				
Personal Services	100,800	100,800	100,558	242
Supplies	200	203	3	200
Contractual Services	101,500	113,287	106,027	7,260
Other	2,000	2,000	6	1,994

*Continued*

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
Board of Elections				
Personal Services	\$138,384	\$134,169	\$131,493	\$2,676
Supplies	14,000	17,471	17,450	21
Contractual Services	28,000	29,213	28,835	378
Other	3,000	2,531	2,531	0
Recorder				
Personal Services	142,784	147,181	146,539	642
Supplies	9,500	9,300	5,988	3,312
Contractual Services	3,500	3,700	3,605	95
Other	2,700	2,700	1,531	1,169
Maintenance & Operations				
Personal Services	400,000	336,025	336,025	0
Supplies	70,000	101,883	89,591	12,292
Contractual Services	600,000	777,114	832,229	(55,115)
Other	4,500	4,500	1,076	3,424
Capital Outlay	160,000	306,204	194,588	111,616
Fringe Benefits	0	870	870	0
Board of Revisions				
Other	200	200	110	90
Capital Improvements				
Contract Service	600,000	596,776	546,662	50,114
Assessing Property Taxes				
Personal Services	42,745	42,413	42,372	41
Insurance & Bonds				
Contractual Services	227,490	213,871	179,160	34,711
Other	5,000	18,868	15,252	3,616
Bureau of Inspection				
Contractual Services	62,000	65,000	62,244	2,756
County Planning Commission				
Other	10,858	10,858	10,236	622
Fringe Benefits				
Group Liability Insurance	648,984	634,002	621,529	12,473
Public Employees Retirement	894,502	882,098	830,385	51,713
Medicare	78,128	76,968	56,648	20,320
Workers Compensation	102,375	101,166	54,604	46,562
Retirement buyout	30,000	30,000	0	30,000
Equipment				
Capital Outlay	281,950	467,586	295,076	172,510
Total General Government- Legislative and Executive	<u>6,211,056</u>	<u>7,031,639</u>	<u>6,381,297</u>	<u>650,342</u>
General Government - Judicial				
Common Pleas Court				
Personal Services	215,464	214,964	206,572	8,392
Supplies	15,000	21,899	21,507	392
Contractual Services	23,000	34,260	33,165	1,095
Other	112,600	109,703	106,115	3,588
Capital Outlay	0	8,344	8,293	51

*Continued*

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Juvenile Court				
Personal Services	\$278,488	\$262,365	\$261,184	\$1,181
Contractual Services	29,200	38,772	34,211	4,561
Other	5,000	9,014	8,410	604
Probate Court				
Personal Services	104,875	104,875	104,602	273
Supplies	20,000	21,000	20,475	525
Contractual Services	13,600	8,640	7,259	1,381
Other	2,669	2,669	1,678	991
Clerk of Courts				
Personal Services	173,095	173,095	172,698	397
Supplies	32,000	38,000	37,996	4
Contractual Services	8,958	9,427	9,386	41
Other	1,500	4,785	4,785	0
Public Defender				
Contractual Services	265,400	265,400	256,104	9,296
Law Library				
Personal Services	27,700	27,700	25,346	2,354
Other	3,300	3,300	2,038	1,262
District Court of Appeals				
Personal Services	940	940	940	0
Other	14,200	14,200	11,861	2,339
Jury Commission				
Personal Services	720	720	720	0
Supplies	100	214	203	11
County Court				
Personal Services	58,000	58,000	29,642	28,358
Contractual Services	9,000	10,660	10,660	0
Juvenile Probation				
Personal Services	39,140	39,140	39,065	75
Other	7,000	6,888	6,748	140
Total General Government - Judicial	<u>1,460,949</u>	<u>1,488,974</u>	<u>1,421,663</u>	<u>67,311</u>

*Continued*

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Public Safety				
Coroner				
Personal Services	\$38,033	\$38,333	\$38,333	\$0
Supplies	2,075	2,075	612	1,463
Contractual Services	40,500	40,500	22,381	18,119
Other	6,100	6,900	6,224	676
Sheriff				
Personal Services	2,451,727	2,342,470	2,318,361	24,109
Supplies	136,696	158,402	156,615	1,787
Contractual Services	1,040,141	1,262,810	1,242,234	20,576
Fringe Benefits	6,287	11	10	1
Other	78,873	101,930	98,785	3,145
Building Regulation				
Capital Outlay	0	0	0	0
Detention Home				
Contractual Services	316,660	361,483	361,483	0
<b>Total Public Safety</b>	<b>4,117,092</b>	<b>4,314,914</b>	<b>4,245,038</b>	<b>69,876</b>
Public Works				
Engineer				
Personal Services	61,600	61,600	60,584	1,016
Contractual Services	3,700	3,700	3,141	559
<b>Total Public Works</b>	<b>65,300</b>	<b>65,300</b>	<b>63,725</b>	<b>1,575</b>
Health				
Agriculture				
Other	540	540	0	540
Vital Statistics				
Contractual Services	1,000	1,000	0	1,000
Other Health				
Crippled Children Contractual Servic	90,391	90,391	46,023	44,368
Senior Outreach contractual service	62,156	62,156	62,156	0
Other	2,200	2,200	2,015	185
Humane Society				
Other	40,000	40,000	40,000	0
<b>Total Health</b>	<b>196,287</b>	<b>196,287</b>	<b>150,194</b>	<b>46,093</b>
Human Services				
Veterans Services				
Personal Services	169,879	99,879	87,651	12,228
Supplies	12,000	12,119	7,039	5,080
Contractual Services	56,000	52,046	37,773	14,273
Other	208,121	220,213	112,020	108,193
Capital Outlay	28,000	25,500	21,911	3,589
Children's Services				
Other	485,200	456,700	455,200	1,500

*Continued*



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
Victims of Crimes				
Other	\$20,000	\$20,000	\$20,000	\$0
Public Assistance				
Other	511,074	511,074	511,074	0
<b>Total Human Services</b>	<b>1,490,274</b>	<b>1,397,531</b>	<b>1,252,668</b>	<b>144,863</b>
Economic Development				
Contractual Services-CIC	0	0	0	0
Contractual Services- Director	102,978	102,978	95,978	7,000
Contractual Services-Airport	55,752	55,752	55,752	0
<b>Total Economic Development</b>	<b>158,730</b>	<b>158,730</b>	<b>151,730</b>	<b>7,000</b>
Other				
Conservation & Recreation				
Other	200,000	200,000	200,000	0
Agriculture				
Other	247,425	247,425	247,425	0
Miscellaneous				
Other	6,420	12,942	119,329	(106,387)
Education				
Other	10,000	10,000	0	10,000
Historical Society				
Other	18,500	18,500	18,500	0
<b>Total Other</b>	<b>482,345</b>	<b>488,867</b>	<b>585,254</b>	<b>(96,387)</b>
<b>Total Expenditures</b>	<b>14,182,033</b>	<b>15,142,242</b>	<b>14,251,569</b>	<b>890,673</b>
Excess of Revenues Over (Under) Expenditures	(1,774,813)	127,507	2,098,914	190,061
Other Financing Sources (Uses)				
Operating Advance - In	0	0	5,562	5,562
Operating Advance - Out	0	0	(5,562)	(5,562)
Operating Transfers - In	0	0	188,945	188,945
Operating Transfers - Out	(534,950)	(1,914,946)	(1,909,326)	5,620
<b>Total Other Financing Sources (Uses)</b>	<b>(534,950)</b>	<b>(1,914,946)</b>	<b>(1,720,381)</b>	<b>194,565</b>
<b>Net Change in Fund Balance</b>	<b>(2,309,763)</b>	<b>(1,787,439)</b>	<b>378,533</b>	<b>2,165,972</b>
<b>Fund Balance Beginning of Year</b>	<b>2,392,357</b>	<b>2,392,357</b>	<b>2,392,357</b>	<b>0</b>
Prior encumbrances Appropriated	449,047	449,047	449,047	0
<b>Fund Balance End of Year</b>	<b>\$531,641</b>	<b>\$1,053,965</b>	<b>\$3,219,937</b>	<b>\$2,165,972</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
MRDD  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Taxes	\$5,410,000	\$5,410,000	\$5,203,744	\$(206,256)
Intergovernmental	626,566	626,566	1,288,058	661,492
Other	140,100	140,100	148,769	8,669
<b>Total Revenues</b>	6,176,666	6,176,666	6,640,571	463,905
<b><u>EXPENDITURES:</u></b>				
Current:				
Human Services				
Personal Services	3,020,214	2,993,869	2,888,947	104,922
Contractual Services	2,765,959	2,880,106	2,680,113	199,993
Materials/Supplies	64,948	71,753	66,104	5,649
Capital Outlay	83,888	90,898	81,519	9,379
Other	1,616,878	1,479,031	100,674	1,378,357
Fringe Benefits	552,363	617,176	525,008	92,168
<i>Total human services</i>	8,104,250	8,132,833	6,342,365	1,790,468
<b>Total Expenditures</b>	8,104,250	8,132,833	6,342,365	1,790,468
Excess of Revenues (Under) Expenditures	(1,927,584)	(1,956,167)	298,206	2,254,373
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - In	55,300	55,300	30,129	(25,171)
Transfers - Out	(225,000)	(312,573)	(231,677)	80,896
<b>Total Other Financing Sources (Uses)</b>	(169,700)	(257,273)	(201,548)	55,725
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(2,097,284)	(2,213,440)	96,658	2,310,098
<b>Fund Balance, January 1</b>	2,711,273	2,711,273	2,711,273	0
Prior year encumbrances appropriated	124,876	124,876	124,876	0
<b>Fund Balance, December 31</b>	\$738,865	\$622,709	\$2,932,807	\$2,310,098

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sanitary Sewer District  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$486,000	\$486,000	\$521,621	\$35,621
Tap in Fees	230,000	230,000	365,400	135,400
License/Permits	1,200	1,200	1,200	0
Interest	9,900	9,900	5,797	(4,103)
Other	900	900	18,283	17,383
Total Operating Revenues	<u>728,000</u>	<u>728,000</u>	<u>912,301</u>	<u>184,301</u>
<b>EXPENSES:</b>				
Personal Services	74,500	74,500	59,836	14,664
Contractual Services	435,600	506,521	480,114	26,407
Material and Supplies	23,000	23,494	18,252	5,242
Capital Outlay	32,300	32,782	22,716	10,066
Fringe Benefits	29,300	29,300	19,231	10,069
Other Operating Expenses	2,656	2,718	1,856	862
Interest & Fiscal Charges	123,750	123,750	49,883	73,867
Total Expenses	<u>721,106</u>	<u>793,065</u>	<u>651,888</u>	<u>141,177</u>
Operating income (loss)	6,894	(65,065)	260,413	325,478
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Operating transfers in	\$272,278	\$272,278	\$211,363	\$(60,915)
Operating transfers out	(86,200)	(258,898)	(214,698)	44,200
Principal	(2,433,000)	(2,260,302)	(2,207,927)	52,375
Proceeds of notes	2,125,000	2,125,000	2,080,000	(45,000)
Total nonoperating revenues (expenses)	<u>(121,922)</u>	<u>(121,922)</u>	<u>(131,262)</u>	<u>(9,340)</u>
Net income (loss)	(115,028)	(186,987)	129,151	316,138
Fund Balance, January 1	885,256	885,256	885,256	0
Prior year encumbrances appropriated	17,603	17,603	17,603	0
Fund Balance, December 31	<u><u>\$787,831</u></u>	<u><u>\$715,872</u></u>	<u><u>\$1,032,010</u></u>	<u><u>\$316,138</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Water District  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$201,000	\$201,000	\$221,139	\$20,139
Tap in Fees	258,000	258,000	403,656	145,656
License/Permits	350	350	500	150
Special Assessments	15,000	15,000	16,603	1,603
Investment Income	2,350	2,350	2,631	281
Other	900	900	6,326	5,426
Total Operating Revenues	477,600	477,600	650,855	173,255
<b>EXPENSES:</b>				
Personal Services	39,200	39,200	32,023	7,177
Contractual Services	102,300	122,300	116,108	6,192
Material and Supplies	7,100	14,152	13,014	1,138
Capital Outlay	3,000	4,370	4,018	352
Fringe Benefits	16,600	16,103	10,302	5,801
Other Operating Expenses	104,058	103,389	102,856	533
Interest & Fiscal Charges	333,750	73,750	52,142	21,608
Total Expenses	606,008	373,264	330,463	42,801
Operating income (loss)	(128,408)	104,336	320,392	216,056
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Operating transfers in	\$223,750	\$223,750	\$206,606	\$(17,144)
Operating transfers out	(2,200)	(208,150)	(208,150)	0
Principal	(2,250,000)	(2,300,000)	(2,300,000)	0
Proceeds of notes	2,100,000	2,100,000	2,145,000	45,000
Total nonoperating revenues (expenses)	71,550	(184,400)	(156,544)	27,856
Net Income (loss)	(56,858)	(80,064)	163,848	243,912
Fund Balance, January 1	386,171	386,171	386,171	0
Prior year encumbrances appropriated	205	205	205	0
Fund Balance, December 31	\$329,518	\$306,312	\$550,224	\$243,912

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Building & Development  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$41,550	\$41,550	\$73,298	\$31,748
Licenses/Permits	588,000	588,000	681,051	93,051
Other	1,100	1,100	10,828	9,728
Total Operating Revenues	630,650	630,650	765,177	134,527
<b>EXPENSES:</b>				
Personal Services	495,000	495,000	466,250	28,750
Contractual Services	48,000	50,043	42,380	7,663
Material and Supplies	4,000	4,000	2,924	1,076
Capital Outlay	35,000	51,214	45,196	6,018
Fringe Benefits	141,000	137,000	114,567	22,433
Other Operating Expenses	34,000	38,000	34,483	3,517
Total Expenses	757,000	775,257	705,800	69,457
Net income (loss)	(126,350)	(144,607)	59,377	203,984
Fund Balance, January 1	295,946	295,946	295,946	0
Prior year encumbrances appropriated	18,257	18,257	18,257	0
Fund Balance, December 31	\$187,853	\$169,596	\$373,580	\$203,984

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gasoline Tax  
For the Year Ended December 31, 2003

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$241,000	\$241,000	\$598,748	\$357,748
Intergovernmental	3,610,000	3,740,000	3,932,188	192,188
Interest	14,500	14,500	7,405	(7,095)
Other	28,500	28,500	48,993	20,493
<b>Total Revenues</b>	3,894,000	4,024,000	4,587,334	563,334
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	335,000	335,000	329,881	5,119
Contractual Services	13,000	13,360	9,421	3,939
Materials/Supplies	15,000	22,000	21,984	16
Capital Outlay	20,000	15,000	115	14,885
Other	20,000	38,178	32,488	5,690
Fringe Benefits	90,000	86,500	78,585	7,915
<i>Total legislative and executive</i>	493,000	510,038	472,474	37,564
Public Works				
Personal Services	988,000	988,000	963,846	24,154
Contractual Services	1,235,000	1,390,210	1,320,777	69,433
Materials/Supplies	930,000	1,058,341	1,048,635	9,706
Capital Outlay	112,000	288,506	287,823	683
Principal	120,000	2,888	0	2,888
Other	7,500	5,500	2,456	3,044
Fringe Benefits	338,000	321,509	300,823	20,686
<i>Total public works</i>	3,730,500	4,054,954	3,924,360	130,594
<b>Total Expenditures</b>	4,223,500	4,564,992	4,396,834	168,158
Excess of Revenues Over (Under)				
Expenditures	(329,500)	(540,992)	190,500	731,492
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	0	0	23,808	23,808
Transfers - Out	(30,000)	(123,789)	(117,112)	6,677
Total Other Financing Sources (Uses)	(30,000)	(123,789)	(93,304)	30,485
Excess of Revenues and				
Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses	(359,500)	(664,781)	97,196	761,977
<b>Fund Balance, January 1</b>	782,843	782,843	782,843	0
Prior year encumbrances appropriated	224,603	224,603	224,603	0
<b>Fund Balance, December 31</b>	\$647,946	\$342,665	\$1,104,642	\$761,977

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Public Assistance  
For the Year Ended December 31, 2003

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$976,600	\$976,600	\$855,611	\$(120,989)
Intergovernmental	2,647,431	2,647,431	2,327,507	(319,924)
Other	180,150	180,150	148,276	(31,874)
<b>Total Revenues</b>	<u>3,804,181</u>	<u>3,804,181</u>	<u>3,331,394</u>	<u>(472,787)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	740,000	775,000	763,492	11,508
Contractual Services	930,200	891,300	781,481	109,819
Materials/Supplies	40,000	40,000	27,048	12,952
Capital Outlay	262,000	38,159	15,889	22,270
Other	278,500	328,500	205,495	123,005
Fringe Benefits	251,500	293,744	274,770	18,974
<i>Total legislative and executive</i>	<u>2,502,200</u>	<u>2,366,703</u>	<u>2,068,175</u>	<u>298,528</u>
Human Services				
Personal Services	630,000	630,000	551,468	78,532
Contractual Services	550,000	655,110	597,962	57,148
Materials/Supplies	7,500	7,500	1,401	6,099
Capital Outlay	5,000	5,000	0	5,000
Other	77,000	97,000	76,943	20,057
Fringe Benefits	221,300	256,797	202,519	54,278
<i>Total human services</i>	<u>1,490,800</u>	<u>1,651,407</u>	<u>1,430,293</u>	<u>221,114</u>
<b>Total Expenditures</b>	<u>3,993,000</u>	<u>4,018,110</u>	<u>3,498,468</u>	<u>519,642</u>
Excess of Revenues (Under) Expenditures	(188,819)	(213,929)	(167,074)	46,855
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	20,000	20,000	20,000	0
Transfers - Out	(5,000)	(5,000)	0	5,000
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u>20,000</u>	<u>5,000</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(173,819)	(198,929)	(147,074)	51,855
<b>Fund Balance, January 1</b>	175,429	175,429	175,429	0
Prior year encumbrances appropriated	31,832	31,832	31,832	0
<b>Fund Balance, December 31</b>	<u>\$33,442</u>	<u>\$8,332</u>	<u>\$60,187</u>	<u>\$51,855</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Dog & Kennel  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Licenses and Permits	\$68,000	\$68,000	\$68,555	\$555
Fines and Forfeitures	2,140	2,140	2,362	222
Other	0	0	1,616	1,616
<b>Total Revenues</b>	70,140	70,140	72,533	2,393
<b>EXPENDITURES:</b>				
Current:				
Health				
Personal Services	38,316	45,023	44,042	981
Contractual Services	11,600	11,640	9,270	2,370
Materials/Supplies	5,000	6,000	5,748	252
Capital Outlay	600	552	243	309
Other	1,200	1,200	949	251
Fringe Benefits	16,802	16,849	16,000	849
<i>Total health</i>	73,518	81,264	76,252	5,012
<b>Total Expenditures</b>	73,518	81,264	76,252	5,012
Excess of Revenues Over (Under) Expenditures	(3,378)	(11,124)	(3,719)	7,405
Excess of revenues and other financing sources over (under) expenditures and other (uses)	(3,378)	(11,124)	(3,719)	7,405
<b>Fund Balance, January 1</b>	44,104	44,104	44,104	0
Prior year encumbrances appropriated	500	500	500	0
<b>Fund Balance, December 31</b>	\$41,226	\$33,480	\$40,885	\$7,405



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Court Security Grant  
For the Year Ended December 31, 2003*

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

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
ADAMH  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Taxes	\$420,000	\$420,000	\$411,785	\$(8,215)
Charges for Services	0	0	34,197	34,197
Intergovernmental	1,640,000	1,640,000	1,804,139	164,139
Other	23,200	23,200	14,290	(8,910)
<b>Total Revenues</b>	<u>2,083,200</u>	<u>2,083,200</u>	<u>2,264,411</u>	<u>181,211</u>
<b><u>EXPENDITURES:</u></b>				
Current:				
Health				
Personal Services	180,000	180,000	173,014	6,986
Contractual Services	2,312,000	2,209,200	2,032,366	176,834
Materials/Supplies	9,000	9,000	6,316	2,684
Capital Outlay	8,000	8,000	1,499	6,501
Other	59,000	59,000	50,887	8,113
Principal	13,600	13,600	12,511	1,089
Interest	9,600	9,600	8,399	1,201
Fringe Benefits	43,400	46,200	43,508	2,692
<i>Total health</i>	<u>2,634,600</u>	<u>2,534,600</u>	<u>2,328,500</u>	<u>206,100</u>
<b>Total Expenditures</b>	2,634,600	2,534,600	2,328,500	206,100
Excess of Revenues Over (Under) Expenditures	(551,400)	(451,400)	(64,089)	387,311
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfers - Out	(8,000)	(108,000)	(108,000)	0
Total Other Financing Sources (Uses)	<u>(8,000)</u>	<u>(108,000)</u>	<u>(108,000)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(559,400)	(559,400)	(172,089)	387,311
<b>Fund Balance, January 1</b>	680,103	680,103	680,103	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$120,703</u></u>	<u><u>\$120,703</u></u>	<u><u>\$508,014</u></u>	<u><u>\$387,311</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Real Estate Assessment  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$465,000	\$465,000	\$409,807	(\$55,193)
Licenses and Permits	3,110	3,110	2,890	(220)
Fines and Forfeitures	110	110	0	(110)
<b>Total Revenues</b>	<b>468,220</b>	<b>468,220</b>	<b>412,697</b>	<b>(55,523)</b>
<b><u>EXPENDITURES:</u></b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	198,000	200,800	200,798	2
Contractual Services	200,000	200,759	195,286	5,473
Materials/Supplies	7,500	7,500	2,235	5,265
Other	26,350	22,750	9,626	13,124
Fringe Benefits	69,061	69,861	59,580	10,281
<i>Total legislative and executive</i>	<i>500,911</i>	<i>501,670</i>	<i>467,525</i>	<i>34,145</i>
 <i>Total Expenditures</i>	 500,911	 501,670	 467,525	 34,145
 Excess of Revenues Over (Under) Expenditures	 (32,691)	 (33,450)	 (54,828)	 (21,378)
 <b>Fund Balance, January 1</b>	 422,958	 422,958	 422,958	 0
Prior year encumbrances appropriated	759	759	759	0
<b>Fund Balance, December 31</b>	<b>\$391,026</b>	<b>\$390,267</b>	<b>\$368,889</b>	<b>(\$21,378)</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Probate Court Conduct Business  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Licenses and Permits	\$320	\$320	\$318	(\$2)
<b>Total Revenues</b>	320	320	318	(2)
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Capital Outlay	1,400	1,400	400	1,000
<i>Total judicial</i>	1,400	1,400	400	1,000
<b>Total Expenditures</b>	1,400	1,400	400	1,000
Excess of Revenues Over (Under) Expenditures	(1,080)	(1,080)	(82)	998
<b>Fund Balance, January 1</b>	1,099	1,099	1,099	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$19	\$19	\$1,017	\$998

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sheriff Policing Rotary Fund  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$25,000	\$23,500	\$26,321	\$2,821
Intergovernmental	43,000	43,000	33,546	(9,454)
Other	119,200	119,200	47,697	(71,503)
<b>Total Revenues</b>	<u>187,200</u>	<u>185,700</u>	<u>107,564</u>	<u>(78,136)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	17,590	17,590	11,139	6,451
Contractual Services	53,300	54,918	47,357	7,561
Materials/Supplies	1,000	1,000	495	505
Capital Outlay	25,600	41,050	35,630	5,420
Other	4,200	4,462	2,608	1,854
Fringe Benefits	9,911	2,983	1,895	1,088
<i>Total public safety</i>	<u>111,601</u>	<u>122,003</u>	<u>99,124</u>	<u>22,879</u>
<b>Total Expenditures</b>	111,601	122,003	99,124	22,879
Excess of Revenues Over (Under) Expenditures	75,599	63,697	8,440	(55,257)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	73,087	73,087	43	(73,044)
Transfers - Out	(73,087)	(73,087)	(73,087)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(73,044)</u>	<u>(73,044)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	75,599	63,697	(64,604)	(128,301)
<b>Fund Balance, January 1</b>	94,249	94,249	94,249	0
Prior year encumbrances appropriated	2,853	2,853	2,853	0
<b>Fund Balance, December 31</b>	<u>\$172,701</u>	<u>\$160,799</u>	<u>\$32,498</u>	<u>(\$128,301)</u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Dare Community Education  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Intergovernmental	\$40,020	\$40,020	\$53,896	\$13,876
Other	16,850	16,850	25,809	8,959
<b>Total Revenues</b>	56,870	56,870	79,705	22,835
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Contractual Services	7,000	12,599	12,311	288
Materials/Supplies	18,900	19,013	18,760	253
Capital Outlay	4,000	5,575	4,785	790
Other	7,700	2,628	2,627	1
<i>Total public safety</i>	37,600	39,815	38,483	1,332
<b>Total Expenditures</b>	37,600	39,815	38,483	1,332
Excess of Revenues Over (Under) Expenditures	19,270	17,055	41,222	24,167
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - Out	(24,120)	(24,120)	(24,120)	0
Total Other Financing Sources (Uses)	(24,120)	(24,120)	(24,120)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,850)	(7,065)	17,102	24,167
<b>Fund Balance, January 1</b>	14,015	14,015	14,015	0
Prior year encumbrances appropriated	2,364	2,364	2,364	0
<b>Fund Balance, December 31</b>	\$11,529	\$9,314	\$33,481	\$24,167

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Coordination Transportation  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$900	\$900	\$798	\$(102)
Intergovernmental	62,500	62,500	95,420	32,920
Other	238,500	238,500	192,783	(45,717)
<b>Total Revenues</b>	301,900	301,900	289,001	(12,899)
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Personal Services	178,471	182,471	182,448	23
Contractual Services	10,500	11,248	11,221	27
Materials/Supplies	5,000	3,500	3,448	52
Capital Outlay	15,000	20,000	19,932	68
Other	31,000	34,686	33,082	1,604
Fringe Benefits	40,700	50,700	45,280	5,420
<i>Total human services</i>	280,671	302,605	295,411	7,194
<b>Total Expenditures</b>	280,671	302,605	295,411	7,194
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	21,229	(705)	(6,410)	(5,705)
<b>Fund Balance, January 1</b>	123,458	123,458	123,458	0
Prior year encumbrances appropriated	1,934	1,934	1,934	0
<b>Fund Balance, December 31</b>	\$146,621	\$124,687	\$118,982	(\$5,705)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Road & Bridge  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Fines and Forfeitures	\$58,500	\$58,500	\$39,873	(\$18,627)
<b>Total Revenues</b>	58,500	58,500	39,873	(18,627)
<b>EXPENDITURES:</b>				
Current:				
Public Works				
Personal Services	22,400	22,400	20,781	1,619
Contractual Services	0	0	0	0
Materials/Supplies	10,000	10,000	7,292	2,708
Capital Outlay	17,000	31,995	31,994	1
Fringe Benefits	6,500	6,500	4,854	1,646
<i>Total public works</i>	55,900	70,895	64,921	5,974
<b>Total Expenditures</b>	55,900	70,895	64,921	5,974
Excess of Revenues Over (Under) Expenditures	2,600	(12,395)	(25,048)	(12,653)
<b>Fund Balance, January 1</b>	52,309	52,309	52,309	0
Prior year encumbrances appropriated	14,995	14,995	14,995	0
<b>Fund Balance, December 31</b>	\$69,904	\$54,909	\$42,256	(\$12,653)



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Computer Legal Research Service  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Charges for Services	\$0	\$0	\$2,350	\$2,350
<b>Total Revenues</b>	0	0	2,350	2,350
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	0	0	2,350	2,350
<b>Fund Balance, January 1</b>	13,406	13,406	13,406	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$13,406	\$13,406	\$15,756	\$2,350

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Economic Development  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$19,250	\$19,250	\$24,784	\$5,534
Licenses and Permits	94,760	94,760	56,600	(38,160)
<b>Total Revenues</b>	114,010	114,010	81,384	(32,626)
<b>EXPENDITURES:</b>				
Current:				
Economic Development				
Personal Services	62,834	62,834	62,764	70
Fringe Benefits	14,465	14,465	14,266	199
<i>Total Economic Development</i>	77,299	77,299	77,030	269
<b>Total Expenditures</b>	77,299	77,299	77,030	269
 Excess of Revenues Over Expenditures	 36,711	 36,711	 4,354	 (32,357)
<b>OTHER FINANCING SOURCES:</b>				
Transfers - In	0	0	7,000	7,000
Total Other Sources	0	0	7,000	7,000
 Excess of revenues and other financing sources over (under) expenditures	 36,711	 36,711	 11,354	 (25,357)
<b>Fund Balance, January 1</b>	5,256	5,256	5,256	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$41,967	\$41,967	\$16,610	(\$25,357)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Youth Services Subsidy Grant  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$174,000	\$175,222	\$259,150	\$83,928
<b>Total Revenues</b>	174,000	175,222	259,150	83,928
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	141,592	148,724	114,295	34,429
Contractual Services	148,020	187,470	175,547	11,923
Capital Outlay	5,000	3,700	1,950	1,750
Other	0	7,000	3,223	3,777
Fringe Benefits	0	56	56	0
<i>Total public safety</i>	294,612	346,950	295,071	51,879
 <b>Total Expenditures</b>	 294,612	 346,950	 295,071	 51,879
 Excess of Revenues Over (Under) Expenditures	 (120,612)	 (171,728)	 (35,921)	 135,807
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	80,000	80,000	0	(80,000)
Transfers - Out	0	(1,222)	(1,222)	0
<b>Total Other Sources (Uses)</b>	80,000	78,778	(1,222)	(80,000)
 Excess of revenues and other financing sources over (under) expenditures and other (uses)	 (40,612)	 (92,950)	 (37,143)	 55,807
<b>Fund Balance, January 1</b>	224,244	224,244	224,244	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$183,632	\$131,294	\$187,101	\$55,807

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Child Support Enforcement Agency  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Charges for Services	\$152,000	\$152,000	\$116,520	(\$35,480)
Intergovernmental	850,000	850,000	732,381	(117,619)
Other	10,000	10,000	13,233	3,233
<b>Total Revenues</b>	<b>1,012,000</b>	<b>1,012,000</b>	<b>862,134</b>	<b>(149,866)</b>
<b><u>EXPENDITURES:</u></b>				
Current:				
Human Services				
Personal Services	365,000	365,000	354,197	10,803
Contractual Services	522,500	565,494	467,843	97,651
Materials/Supplies	6,000	6,000	3,107	2,893
Capital Outlay	3,000	3,000	0	3,000
Other	24,000	23,435	16,449	6,986
Fringe Benefits	112,500	113,065	101,898	11,167
<i>Total human services</i>	<i>1,033,000</i>	<i>1,075,994</i>	<i>943,494</i>	<i>132,500</i>
<b>Total Expenditures</b>	<b>1,033,000</b>	<b>1,075,994</b>	<b>943,494</b>	<b>132,500</b>
Excess of Revenues Over (Under)				
Expenditures	(21,000)	(63,994)	(81,360)	(17,366)
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers - In	400	400	0	(400)
Total Other Financing Sources	400	400	0	(400)
Excess of Revenues and Other Financing Sources (Under)				
Expenditures	(20,600)	(63,594)	(81,360)	(17,766)
<b>Fund Balance, January 1</b>	34,997	34,997	34,997	0
Prior year encumbrances appropriated	60,695	60,695	60,695	0
<b>Fund Balance, December 31</b>	<b>\$75,092</b>	<b>\$32,098</b>	<b>\$14,332</b>	<b>(\$17,766)</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Children's Services  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$1,204,148	\$1,204,148	\$1,333,731	\$129,583
Other	76,552	76,552	120,939	44,387
<b>Total Revenues</b>	1,280,700	1,280,700	1,454,670	173,970
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Contractual Services	1,220,000	1,247,400	1,193,588	53,812
Materials/Supplies	10,000	11,000	10,522	478
Capital Outlay	0	0	0	0
Other	50,000	59,500	48,677	10,823
<i>Total human services</i>	1,280,000	1,317,900	1,252,787	65,113
<b>Total Expenditures</b>	1,280,000	1,317,900	1,252,787	65,113
Excess of Revenues Over (Under) Expenditures	700	(37,200)	201,883	239,083
<b>Fund Balance, January 1</b>	31,884	31,884	31,884	0
Prior year encumbrances appropriated	49,300	49,300	49,300	0
<b>Fund Balance, December 31</b>	\$81,884	\$43,984	\$283,067	\$239,083

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Revolving Loan  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Interest	\$0	\$0	\$443	\$443
<b>Total Revenues</b>	0	0	443	443
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	0	0	443	443
<b>Fund Balance, January 1</b>	70,527	70,527	70,527	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$70,527	\$70,527	\$70,970	\$443

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
911 Emergency  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b><u>REVENUES:</u></b>				
Taxes	\$496,000	\$496,000	\$479,473	\$(16,527)
Intergovernmental	0	0	45,440	45,440
Other	0	0	519	519
<b>Total Revenues</b>	<b>496,000</b>	<b>496,000</b>	<b>525,432</b>	<b>29,432</b>
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety				
Personal Services	238,987	238,987	226,275	12,712
Contractual Services	153,048	154,899	140,917	13,982
Materials/Supplies	2,500	2,966	2,939	27
Capital Outlay	5,000	8,609	8,609	0
Other	8,055	7,813	5,102	2,711
Fringe Benefits	71,311	69,639	61,230	8,409
<i>Total public safety</i>	<i>478,901</i>	<i>482,913</i>	<i>445,072</i>	<i>37,841</i>
<b>Total Expenditures</b>	<b>478,901</b>	<b>482,913</b>	<b>445,072</b>	<b>37,841</b>
Excess of Revenues Over (Under) Expenditures	17,099	13,087	80,360	67,273
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers - In	0	0	218	218
Total Other Sources	0	0	218	218
Excess of revenues and other financing sources over (under) expenditures	17,099	13,087	80,578	67,491
<b>Fund Balance, January 1</b>	163,991	163,991	163,991	0
Prior year encumbrances appropriated	4,080	4,080	4,080	0
<b>Fund Balance, December 31</b>	<b>\$185,170</b>	<b>\$181,158</b>	<b>\$248,649</b>	<b>\$67,491</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax Collection  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$86,000	\$86,000	\$117,080	\$31,080
<b>Total Revenues</b>	86,000	86,000	117,080	31,080
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	71,320	71,320	61,388	9,932
Contractual Services	1,000	1,000	401	599
Materials/Supplies	1,200	1,200	133	1,067
Capital Outlay	5,800	6,254	454	5,800
Other	2,100	2,795	1,689	1,106
Fringe Benefits	19,620	20,725	18,157	2,568
<i>Total legislative and executive</i>	101,040	103,294	82,222	21,072
<b>Total Expenditures</b>	101,040	103,294	82,222	21,072
Excess of Revenues Over (Under)				
Expenditures and Other Financing (Uses)	(15,040)	(17,294)	34,858	52,152
<b>Fund Balance, January 1</b>	114,073	114,073	114,073	0
Prior year encumbrances appropriated	479	479	479	0
<b>Fund Balance, December 31</b>	\$99,512	\$97,258	\$149,410	\$52,152



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Treasurer Prepaid Interest  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Interest	\$3,700	\$3,700	\$2,163	\$(1,537)
<b>Total Revenues</b>	3,700	3,700	2,163	(1,537)
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	0	3,440	2,376	1,064
Materials/Supplies	2,500	2,630	637	1,993
Capital Outlay	1,500	1,500	0	1,500
<i>Total legislative and executive</i>	4,000	7,570	3,013	4,557
<b>Total Expenditures</b>	4,000	7,570	3,013	4,557
Excess of Revenues Over (Under) Expenditures	(300)	(3,870)	(850)	3,020
<b>OTHER FINANCING USES:</b>				
Transfers - Out	(3,500)	(60)	0	60
Total Other Financing Uses	(3,500)	(60)	0	60
Excess of Revenues Over Expenditures and Other Financing (Uses)	(3,800)	(3,930)	(850)	3,080
<b>Fund Balance, January 1</b>	38,784	38,784	38,784	0
Prior year encumbrances appropriated	130	130	130	0
<b>Fund Balance, December 31</b>	\$35,114	\$34,984	\$38,064	\$3,080

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Local Emergency Planning  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Intergovernmental	\$16,500	\$16,500	\$26,255	\$9,755
<b>Total Revenues</b>	<u>16,500</u>	<u>16,500</u>	<u>26,255</u>	<u>9,755</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	5,320	6,187	6,127	60
Contractual Services	2,000	1,998	359	1,639
Materials/Supplies	2,000	2,000	72	1,928
Capital Outlay	14,000	13,575	4,118	9,457
Other	9,000	8,560	419	8,141
<i>Total public safety</i>	<u>32,320</u>	<u>32,320</u>	<u>11,095</u>	<u>21,225</u>
<b>Total Expenditures</b>	32,320	32,320	11,095	21,225
Excess of Revenues Over (Under) Expenditures	(15,820)	(15,820)	15,160	30,980
<b>OTHER FINANCING (USES):</b>				
Transfers - Out	0	(25,000)	(24,936)	64
Total Other Sources (Uses)	<u>0</u>	<u>(25,000)</u>	<u>(24,936)</u>	<u>64</u>
Excess (deficiency) of revenues over (under) expenditures and other (uses)	(15,820)	(40,820)	(9,776)	31,044
<b>Fund Balance, January 1</b>	56,867	56,867	56,867	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$41,047</u></u>	<u><u>\$16,047</u></u>	<u><u>\$47,091</u></u>	<u><u>\$31,044</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Indigent Guardianship  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$4,560	\$4,560	\$5,520	\$960
<b>Total Revenues</b>	<u>4,560</u>	<u>4,560</u>	<u>5,520</u>	<u>960</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Personal Services	1,163	1,163	1,158	5
Contractual Services	4,189	3,989	2,997	992
Other	300	500	440	60
Fringe Benefits	221	221	86	135
<i>Total judicial</i>	<u>5,873</u>	<u>5,873</u>	<u>4,681</u>	<u>1,192</u>
<b>Total Expenditures</b>	5,873	5,873	4,681	1,192
Excess of Revenues Over (Under) Expenditures	(1,313)	(1,313)	839	2,152
<b>Fund Balance, January 1</b>	1,799	1,799	1,799	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, December 31</b>	<u><u>\$486</u></u>	<u><u>\$486</u></u>	<u><u>\$2,638</u></u>	<u><u>\$2,152</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
DUI  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b><u>REVENUES:</u></b>				
Charges for Services	\$2,200	\$2,200	\$1,770	(\$430)
Fines and Forfeitures	1,357	1,357	25	(1,332)
<b>Total Revenues</b>	3,557	3,557	1,795	(1,762)
<b><u>EXPENDITURES:</u></b>				
Current:				
Public Safety				
Personal Services	7,000	7,000	4,079	2,921
Fringe Benefits	1,377	1,377	990	387
<i>Total public safety</i>	8,377	8,377	5,069	3,308
<b>Total Expenditures</b>	8,377	8,377	5,069	3,308
Excess of Revenues Over (Under) Expenditures	(4,820)	(4,820)	(3,274)	1,546
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers - In	1,357	1,357	1,357	0
Total Other Sources	1,357	1,357	1,357	0
Excess of revenues and other financing sources over (under) expenditures	(3,463)	(3,463)	(1,917)	1,546
<b>Fund Balance, January 1</b>	16,062	16,062	16,062	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$12,599	\$12,599	\$14,145	\$1,546

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Preschool Grant  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$3,600	\$3,600	\$19,791	\$16,191
<b>Total Revenues</b>	3,600	3,600	19,791	16,191
<b>EXPENDITURES:</b>				
Current:				
Health				
Contractual Services	19,805	19,275	19,805	(530)
<i>Total health</i>	19,805	19,275	19,805	(530)
<b>Total Expenditures</b>	19,805	19,275	19,805	(530)
Excess of Revenues				
(Under) Expenditures	(16,205)	(15,675)	(14)	15,661
<b>Fund Balance, January 1</b>	17,445	17,445	17,445	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$1,240	\$1,770	\$17,431	\$15,661

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Adult Basic Literacy Grant (ABLE)  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$14,000	\$14,000	\$3,265	\$(10,735)
Intergovernmental	80,620	80,620	68,652	(11,968)
Other	2,900	2,900	1,893	(1,007)
<b>Total Revenues</b>	97,520	97,520	73,810	(23,710)
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Personal Services	64,339	63,129	59,680	3,449
Contractual Services	7,780	13,119	10,090	3,029
Materials/Supplies	6,036	7,180	4,881	2,299
Capital Outlay	2,650	3,923	1,755	2,168
Other	5,748	5,748	4,385	1,363
Fringe Benefits	12,878	12,878	11,242	1,636
<i>Total human services</i>	99,431	105,977	92,033	13,944
<b>Total Expenditures</b>	99,431	105,977	92,033	13,944
Excess of Revenues (Under) Expenditures	(1,911)	(8,457)	(18,223)	(9,766)
<b>Fund Balance, January 1</b>	23,678	23,678	23,678	0
Prior year encumbrances appropriated	2,655	2,655	2,655	0
<b>Fund Balance, December 31</b>	\$24,422	\$17,876	\$8,110	(\$9,766)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Community Support Services  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Charges for Services	\$55,000	\$55,000	\$51,858	(\$3,142)
Intergovernmental	624,000	624,000	447,334	(176,666)
<b>Total Revenues</b>	<u>679,000</u>	<u>679,000</u>	<u>499,192</u>	<u>(179,808)</u>
<b>EXPENDITURES:</b>				
Current:				
Health				
Contractual Services	896,000	896,000	726,236	169,764
Capital Outlay	2,000	2,000	1,974	26
Other	12,000	12,000	817	11,183
<i>Total health</i>	<u>910,000</u>	<u>910,000</u>	<u>729,027</u>	<u>180,973</u>
<b>Total Expenditures</b>	910,000	910,000	729,027	180,973
Excess of Revenues Over (Under) Expenditures	(231,000)	(231,000)	(229,835)	1,165
<b>OTHER FINANCING SOURCES:</b>				
Transfers - In	8,000	8,000	108,000	100,000
Total Other Financing Sources	<u>8,000</u>	<u>8,000</u>	<u>108,000</u>	<u>100,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(223,000)	(223,000)	(121,835)	101,165
<b>Fund Balance, January 1</b>	222,500	222,500	222,500	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u><u>(\$500)</u></u>	<u><u>(\$500)</u></u>	<u><u>\$100,665</u></u>	<u><u>\$101,165</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Clerk of Courts Computerization  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Charges for Services	\$9,800	\$9,800	\$12,286	\$2,486
<b>Total Revenues</b>	9,800	9,800	12,286	2,486
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>	0	0	0	0
<i>Total judicial</i>	0	0	0	0
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	9,800	9,800	12,286	2,486
<b>Fund Balance, January 1</b>	50,788	50,788	50,788	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<b>\$60,588</b>	<b>\$60,588</b>	<b>\$63,074</b>	<b>\$2,486</b>



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Convention / Tourist Bureau  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$90,000	\$90,000	\$63,157	(\$26,843)
<b>Total Revenues</b>	90,000	90,000	63,157	(26,843)
<b>EXPENDITURES:</b>				
Current:				
Economic Development				
Contract Services	97,000	97,000	80,375	16,625
<i>Total economic development</i>	97,000	97,000	80,375	16,625
<b>Total Expenditures</b>	97,000	97,000	80,375	16,625
Excess of Revenues				
(Under) Expenditures	(7,000)	(7,000)	(17,218)	(10,218)
<b>Fund Balance, January 1</b>	52,798	52,798	52,798	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<b>\$45,798</b>	<b>\$45,798</b>	<b>\$35,580</b>	<b>(\$10,218)</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Ditch Maintenance  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Special Assessments	\$81,648	\$87,748	\$87,125	\$(623)
<b>Total Revenues</b>	81,648	87,748	87,125	(623)
<b>EXPENDITURES:</b>				
Current:				
Public Works				
Contractual Services	231,378	231,628	32,816	198,812
<i>Total public works</i>	231,378	231,628	32,816	198,812
<b>Total Expenditures</b>	231,378	231,628	32,816	198,812
Excess of Revenues Over (Under) Expenditures	(149,730)	(143,880)	54,309	198,189
<b>Fund Balance, January 1</b>	149,730	149,730	149,730	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$0	\$5,850	\$204,039	\$198,189

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Probate & Juvenile Court Computerization  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Charges for Services	\$10,500	\$10,500	\$10,444	(\$56)
<b>Total Revenues</b>	10,500	10,500	10,444	(56)
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Other	7,000	7,500	7,398	102
<i>Total judicial</i>	7,000	7,500	7,398	102
<b>Total Expenditures</b>	7,000	7,500	7,398	102
Excess of Revenues Over (Under) Expenditures	3,500	3,000	3,046	46
<b>Fund Balance, January 1</b>	1,646	1,646	1,646	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<b>\$5,146</b>	<b>\$4,646</b>	<b>\$4,692</b>	<b>\$46</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Probate & Juvenile Court Computer Research  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Charges for Services	\$2,300	\$2,300	\$2,171	(\$129)
<b>Total Revenues</b>	2,300	2,300	2,171	(129)
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Other	2,000	2,000	500	1,500
<i>Total judicial</i>	2,000	2,000	500	1,500
<b>Total Expenditures</b>	2,000	2,000	500	1,500
Excess of Revenues Over (Under) Expenditures	300	300	1,671	1,371
<b>Fund Balance, January 1</b>	1,300	1,300	1,300	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<b>\$1,600</b>	<b>\$1,600</b>	<b>\$2,971</b>	<b>\$1,371</b>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Certificate Title Administration  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$186,000	\$186,000	\$199,436	\$13,436
<b>Total Revenues</b>	186,000	186,000	199,436	13,436
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<i>Judicial</i>				
Personal Services	125,486	140,486	131,310	9,176
Contractual Services	5,800	6,501	6,445	56
Materials/Supplies	7,000	7,183	7,183	0
Capital Outlay	500	41,350	41,248	102
Other	500	500	426	74
Fringe Benefits	42,503	43,253	38,761	4,492
<i>Total judicial</i>	181,789	239,273	225,373	13,900
<b>Total Expenditures</b>	181,789	239,273	225,373	13,900
Excess of Revenues Over (Under) Expenditures	4,211	(53,273)	(25,937)	27,336
<b>Fund Balance, January 1</b>	68,668	68,668	68,668	0
Prior year encumbrances appropriated	39,397	39,397	39,397	0
<b>Fund Balance, December 31</b>	\$112,276	\$54,792	\$82,128	\$27,336

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Felony Delinquent Care & Custody  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$22,000	\$22,000	\$0	(\$22,000)
<b>Total Revenues</b>	22,000	22,000	0	(22,000)
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Contractual Services	0	0	0	0
<i>Total public safety</i>	0	0	0	0
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over (Under) Expenditures	22,000	22,000	0	(22,000)
<b>Fund Balance, January 1</b>	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$22,000	\$22,000	\$0	(\$22,000)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Juvenile Court Indigent Drivers  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Fines and Forfeitures	\$0	\$0	\$38	\$38
<b>Total Revenues</b>	0	0	38	38
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	0	0	38	38
<b>Fund Balance, January 1</b>	800	800	800	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$800	\$800	\$838	\$38

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
PASS - Teacher  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Total Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance, January 1	75	75	75	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$75	\$75	\$75	\$0



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Prison / Jail Diversion  
For the Year Ended December 31, 2003*

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

# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Grant Mediation  
For the Year Ended December 31, 2003

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

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
VOCA Grant  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$107,298	\$107,298	\$111,395	\$4,097
Other	550	550	662	112
<b>Total Revenues</b>	107,848	107,848	112,057	4,209
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	80,080	75,472	75,470	2
Contractual Services	2,592	5,816	5,795	21
Materials/Supplies	1,160	895	896	(1)
Capital Outlay	0	0	0	0
Other	1,516	4,584	4,539	45
Fringe Benefits	25,270	24,686	23,015	1,671
<i>Total public safety</i>	110,618	111,453	109,715	1,738
<b>Total Expenditures</b>	110,618	111,453	109,715	1,738
Excess of Revenues Over (Under) Expenditures	(2,770)	(3,605)	2,342	5,947
<b>Fund Balance, January 1</b>	13,148	13,148	13,148	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$10,378	\$9,543	\$15,490	\$5,947

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
VAWA Grant  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$25,052	\$25,052	\$21,116	\$(3,936)
Other	0	0	22	22
<b>Total Revenues</b>	<u>25,052</u>	<u>25,052</u>	<u>21,138</u>	<u>(3,914)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Personal Services	14,040	14,010	12,792	1,218
Fringe Benefits	3,942	3,972	3,312	660
<i>Total public safety</i>	<u>17,982</u>	<u>17,982</u>	<u>16,104</u>	<u>1,878</u>
<b>Total Expenditures</b>	17,982	17,982	16,104	1,878
Excess of Revenues Over (Under) Expenditures	7,070	7,070	5,034	(2,036)
<b>Fund Balance, January 1</b>	5,454	5,454	5,454	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$12,524</u></u>	<u><u>\$12,524</u></u>	<u><u>\$10,488</u></u>	<u><u>\$(2,036)</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Dispute Resolution  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Charges for Services	\$7,400	\$7,400	\$8,420	\$1,020
Interest	150	150	143	(7)
<b>Total Revenues</b>	7,550	7,550	8,563	1,013
<b>EXPENDITURES:</b>				
Current:				
General Government:				
<b>Total Expenditures</b>	0	0	0	0
Excess of Revenues Over Expenditures	7,550	7,550	8,563	1,013
<b>Fund Balance, January 1</b>	19,704	19,704	19,704	0
Prior year encumbrances appropriated	0	0	0	0
<b>Fund Balance, December 31</b>	\$27,254	\$27,254	\$28,267	\$1,013

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
VOCA Expansion Grant  
For the Year Ended December 31, 2003*

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

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sheriff's Facilities Construction  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Interest	\$0	\$0	\$342	\$342
Total Revenues	0	0	342	342
<b>EXPENDITURES:</b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	342	342
Fund Balance, January 1	27,273	27,273	27,273	0
Prior year encumbrances appropriated	2,420	2,420	2,420	0
Fund Balance, December 31	\$29,693	\$29,693	\$30,035	\$342

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Federal Grant Fund & Recapture CBDG  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Intergovernmental	\$160,908	\$507,794	\$490,040	(\$17,754)
Other	0	3,738	3,738	0
Total Revenues	<u>160,908</u>	<u>511,532</u>	<u>493,778</u>	<u>(17,754)</u>
<b>EXPENDITURES:</b>				
Current:				
Capital Outlay	214,381	503,730	464,195	39,535
Total Expenditures	<u>214,381</u>	<u>503,730</u>	<u>464,195</u>	<u>39,535</u>
Excess of Revenues (Under) Expenditures	(53,473)	7,802	29,583	21,781
<b>OTHER FINANCING SOURCES (USES):</b>				
Advances - In	0	0	51,889	51,889
Advances - Out	0	0	(51,889)	(51,889)
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other uses	(53,473)	7,802	29,583	21,781
Fund Balance, January 1	14,061	14,061	14,061	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>(\$39,412)</u></u>	<u><u>\$21,863</u></u>	<u><u>\$43,644</u></u>	<u><u>\$21,781</u></u>



# UNION COUNTY, OHIO

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Ditch Construction Fund  
For the Year Ended December 31, 2003

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

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Capital Projects Issue II Funds  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Intergovernmental	\$1,033,007	\$3,444,649	\$1,548,851	(\$1,895,798)
Total Revenues	<u>1,033,007</u>	<u>3,444,649</u>	<u>1,548,851</u>	<u>(1,895,798)</u>
<b>EXPENDITURES:</b>				
Current:				
Contractual Services	1,033,007	3,444,649	1,548,851	1,895,798
Total Expenditures	<u>1,033,007</u>	<u>3,444,649</u>	<u>1,548,851</u>	<u>1,895,798</u>
Excess of Revenues (Under) Expenditures	0	0	0	0
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Ag Center  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Current:				
Contractual Services	201,720	1,700,986	1,125,279	575,707
Other	0	734	734	0
Total Expenditures	<u>201,720</u>	<u>1,701,720</u>	<u>1,126,013</u>	<u>575,707</u>
Excess of Revenues (Under) Expenditures	(201,720)	(1,701,720)	(1,126,013)	575,707
<b>OTHER FINANCING SOURCES:</b>				
Transfers - In	201,720	1,701,720	1,701,720	0
Total other financing sources	<u>201,720</u>	<u>1,701,720</u>	<u>1,701,720</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	575,707	575,707
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$575,707</u></u>	<u><u>\$575,707</u></u>

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Veterans Memorial Auditorium  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Interest	\$0	\$0	\$159	\$159
Other	0	4,875	0	(4,875)
Total Revenues	0	4,875	159	(4,716)
<b>EXPENDITURES:</b>				
Current:				
Capital Outlay	13,061	19,938	16,713	3,225
Total Expenditures	13,061	19,938	16,713	3,225
Excess of Revenues (Under) Expenditures	(13,061)	(15,063)	(16,554)	(1,491)
<b>OTHER FINANCING SOURCES:</b>				
Transfers - In	6,525	9,749	6,374	(3,375)
Total other financing sources	6,525	9,749	6,374	(3,375)
Excess of Revenues (Under) Expenditures and Other Financing sources	(6,536)	(5,314)	(10,180)	(4,866)
Fund Balance, January 1	1,661	1,661	1,661	0
Prior year encumbrances appropriated	8,527	8,527	8,527	0
Fund Balance, December 31	\$3,652	\$4,874	\$8	(\$4,866)

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Courthouse Renovation Fund  
For the Year Ended December 31, 2003*

	Original	Final	Actual	Variance With Final Budget Over (Under)
<b>REVENUES:</b>				
Interest	\$0	\$0	\$26	\$26
Total Revenues	0	0	26	26
<b>EXPENDITURES:</b>				
Current:				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	26	26
Fund Balance, January 1	6,778	6,778	6,778	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$6,778	\$6,778	\$6,804	\$26

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
London Avenue Government Building  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Investment Income	\$1,500	\$1,500	\$5,698	\$4,198
Total Revenues	1,500	1,500	5,698	4,198
<b>EXPENDITURES:</b>				
Current:				
Contractual Services	767,553	1,133,171	950,349	182,822
Total Expenditures	767,553	1,133,171	950,349	182,822
Excess of Revenues Over (Under) Expenditures	(766,053)	(1,131,671)	(944,651)	187,020
<b>OTHER FINANCING SOURCES:</b>				
Transfers - In	577,591	875,926	875,926	0
Total other financing sources	577,591	875,926	875,926	0
Excess of revenues and other financing sources over (under) expenditures	(188,462)	(255,745)	(68,725)	187,020
Fund Balance, January 1	551,461	551,461	551,461	0
Prior year encumbrances appropriated	267,552	267,552	267,552	0
Fund Balance, December 31	\$630,551	\$563,268	\$750,288	\$187,020

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
MRDD Capital Fund  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Current:				
Capital Outlay:				
Contractual Services	50,000	210,162	192,424	17,738
Capital Outlay	5,000	13,570	8,570	5,000
Total Expenditures	55,000	223,732	200,994	22,738
Excess of Revenues (Under) Expenditures	(55,000)	(223,732)	(200,994)	22,738
<b>OTHER FINANCING SOURCES:</b>				
Transfers - In	55,000	215,000	201,548	(13,452)
Total other financing sources	55,000	215,000	201,548	(13,452)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(8,732)	554	9,286
Fund Balance, January 1	3,730	3,730	3,730	0
Prior year encumbrances appropriated	9,722	9,722	9,722	0
Fund Balance, December 31	\$13,452	\$4,720	\$14,006	\$9,286

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Capital Improvements  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers - In	0	0	1,720,000	1,720,000
Transfers - Out	(2,609,586)	(2,609,586)	(1,080,796)	1,528,790
Total other financing sources (uses)	(2,609,586)	(2,609,586)	639,204	3,248,790
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Us	(2,609,586)	(2,609,586)	639,204	3,248,790
Fund Balance, January 1	2,609,586	2,609,586	2,609,586	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$3,248,790	\$3,248,790



# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Bond Retirement Fund  
For the Year Ended December 31, 2003*

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
<b>REVENUES:</b>				
Taxes	\$238,223	\$238,223	\$238,223	\$0
Total Revenues	238,223	238,223	238,223	0
<b>EXPENDITURES:</b>				
Debt Service:				
Principal Retirement	300,000	300,000	300,000	0
Interest and Fiscal Charges	186,488	186,488	186,488	0
Total Expenditures	486,488	486,488	486,488	0
Excess of Revenues (Under) Expenditures	(248,265)	(248,265)	(248,265)	0
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	248,265	248,265	248,265	0
Tranfers Out	0	(1,500,000)	(1,500,000)	0
Proceeds of Notes	0	1,500,000	1,500,000	0
Total Other Financing Sources (Uses)	248,265	248,265	248,265	0
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	0	0	0	0
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$0	\$0	\$0	\$0

# UNION COUNTY, OHIO

*Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
Sales Tax Debt Fund  
For the Year Ended December 31, 2003*

	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Variance With Final Budget Over (Under)</b>
<b>REVENUES:</b>				
Taxes	\$440,400	\$440,400	\$478,915	\$38,515
Total Revenues	440,400	440,400	478,915	38,515
<b>EXPENDITURES:</b>				
Debt Service:				
Principal Retirement	230,000	230,000	230,000	0
Interest and Fiscal Charges	265,745	265,745	259,431	6,314
Total Expenditures	495,745	495,745	489,431	6,314
Excess of Revenues Over (Under)				
Expenditures	(55,345)	(55,345)	(10,516)	44,829
Fund Balance, January 1	55,516	55,516	55,516	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$171	\$171	\$45,000	\$44,829

**Schedules of Capital Assets  
Governmental Activities**

# UNION COUNTY, OHIO

Capital Assets Used in the Operation of Governmental Funds  
Schedule by Source  
December 31, 2003

## **GOVERNMENT FUNDS CAPITAL ASSETS:**

Land	\$1,015,740
Improvements	95,430
Buildings	21,447,953
Equipment	2,740,445
Furniture / Fixtures	678,553
Vehicles	4,293,489
Construction in Progress	5,816,762
Infrastructure	36,202,584
Total Capital Assets	<u>\$72,290,956</u>

## **SOURCE OF INVESTMENT IN GOVERNMENTAL FUND ASSETS:-**

General Fund Revenues	\$20,256,286
Note or Bonded Debt	13,744,306
Special Revenue Funds	15,517,690
State Grants	7,527,531
Federal Grants	11,342,282
Donations	3,895,861
Other	7,000
	<u>\$72,290,956</u>

**UNION COUNTY, OHIO**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule by Function**  
**December 31, 2003**

FUNCTION	TOTAL	LAND	IMPROVEMENTS	BUILDINGS	EQUIPMENT	FURNITURE/ FIXTURES	VEHICLES	INFRA- STRUCTURE	CONSTRUCTION IN PROGRESS
General Government									
Legislative and Executive	\$16,010,358	\$578,338	\$7,040	\$8,302,870	\$1,035,890	\$171,494	\$97,964	\$0	\$5,816,762
Judicial	5,241,790	9,310	10,730	4,808,093	293,095	120,562	0	0	0
Public Safety	2,381,003	130,000	2,780	913,860	556,305	52,021	726,037	0	0
Public Works	39,889,342	8,178	7,230	67,064	398,026	52,933	3,153,327	36,202,584	0
Health	8,244,852	273,003	67,650	7,341,135	381,756	70,823	110,485	0	0
Human Services	492,543	16,911	0	14,931	69,640	210,720	180,341	0	0
Conservation/Recreation	31,068	0	0	0	5,733	0	25,335	0	0
	<u>\$72,290,956</u>	<u>\$1,015,740</u>	<u>\$95,430</u>	<u>\$21,447,953</u>	<u>\$2,740,445</u>	<u>\$678,553</u>	<u>\$4,293,489</u>	<u>\$36,202,584</u>	<u>\$5,816,762</u>

# UNION COUNTY, OHIO

Capital Assets Used in the Operation of Governmental Funds  
 Schedule of Changes by Function  
 December 31, 2003

<u>FUNCTION</u>	<u>BALANCE 12/31/2002</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 12/31/2003</u>
General Government				
Legislative and Executive	\$13,257,702	\$2,754,893	\$2,237	\$16,010,358
Judicial	5,237,548	23,113	\$18,871	5,241,790
Public Safety	2,661,304	123,907	\$404,208	2,381,003
Public Works	35,440,984	4,588,243	\$139,885	39,889,342
Health	8,268,701	4,939	\$28,788	8,244,852
Human Services	351,251	207,201	\$65,909	492,543
Conservation/Recreation	0	31,068	\$0	31,068
	<u>\$65,217,490</u>	<u>\$7,733,364</u>	<u>\$659,898</u>	<u>\$72,290,956</u>

# UNION COUNTY

## Government-Wide Revenues and Expenses Current Year (1)

	2003
<b>Revenues</b>	
Program Revenues	
Charges for Services	\$65,277,120
Operating Grants, Contributions, and Interest	7,869,472
Capital Grants and Contributions	2,059,035
General Revenues	
Property Taxes	9,429,703
Sales Taxes	8,388,571
Grants and Entitlements not Restricted to Specific Programs	7,894,725
Special Assessments	
Interest	691,210
Gains on Sale of Capital Assets	244,571
Other	3,429,086
 Total Revenues	 \$105,283,493
 <b>Expenditures</b>	
General Government:	
Legislative and Executive	\$9,250,525
Judicial	1,909,165
Public Safety	5,625,007
Public Works	1,464,972
Health	3,482,836
Human Services	11,616,137
Economic Development	154,969
Other	666,332
Interest and Fiscal Charges	460,618
Sewer	666,119
Water	253,638
Building Development	702,502
Memorial Hospital	59,845,387
 Total Expenditures	 \$96,098,207

(1) There is only one year of audited data available as 2003 is the conversion year.

# UNION COUNTY

## *General Government Revenues by Source and Expenditures by Function Last Ten Years (1)*

	2003	2002	2001	2000
<b>Revenues</b>				
Property and Other Taxes	\$9,439,349	\$9,212,683	\$7,051,514	\$7,318,784
Sales Taxes	8,187,253	5,983,016	7,247,373	4,394,280
Charges for Services	5,218,750	3,931,159	3,128,084	4,185,063
Licenses and Permits	138,446	208,712	140,079	94,907
Fines and Forfeitures	112,740	190,320	116,038	120,629
Intergovernmental	16,864,852	13,904,313	14,215,646	13,524,123
Special Assessments	57,295	41,677	41,108	26,411
Interest	542,185	735,429	1,275,488	1,633,319
Contributions	0	0	0	0
Other	1,246,172	1,846,861	1,030,973	1,191,178
<b>Total Revenues</b>	<b><u>\$41,807,042</u></b>	<b><u>\$36,054,170</u></b>	<b><u>\$34,246,303</u></b>	<b><u>\$32,488,694</u></b>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	\$ 9,283,243	\$8,514,138	\$7,001,821	\$6,301,260
Judicial	1,662,842	1,628,576	1,500,183	1,400,100
Public Safety	5,194,829	4,846,121	4,218,505	4,133,505
Public Works	4,020,510	3,680,137	3,787,974	6,284,628
Health	3,364,327	3,448,408	2,928,295	2,242,986
Human Services	11,483,709	10,618,297	9,814,676	8,318,217
Conservation/Recreation/ Economic Development	235,593	63,260	106,860	99,305
Employee Fringe Benefits (2)	0	0	0	0
Other	663,205	618,982	739,153	638,934
Capital Outlay	4,254,021	5,466,427	3,429,797	3,440,648
Intergovernmental	0	30,590	24,756	0
Debt Service	996,829	1,076,773	901,623	746,080
<b>Total Expenditures</b>	<b><u>\$41,159,108</u></b>	<b><u>\$39,991,709</u></b>	<b><u>\$34,453,643</u></b>	<b><u>\$33,605,663</u></b>

(1) Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

(2) Allocated to functions except for 1997



TABLE 2

1999	1998	1997	1996	1995	1994
\$6,863,037	\$5,401,451	\$5,875,329	\$4,648,094	\$6,048,814	\$5,498,956
4,565,710	4,354,822	3,884,070	3,510,903	2,849,071	2,568,765
2,698,400	2,582,249	2,521,482	2,179,235	2,123,205	1,988,398
113,732	85,261	288,869	78,066	58,889	57,984
147,522	160,341	188,510	155,613	134,003	183,014
12,459,328	10,189,867	10,584,397	7,663,654	8,706,431	8,137,021
34,610	33,154	7,390	38,429	50,577	52,334
1,311,588	1,290,064	965,879	854,930	842,726	463,440
0	0	0	39,832.00	0	0
2,776,321	1,445,181	969,192	429,573	365,778	316,437
<u>\$30,970,248</u>	<u>\$25,542,390</u>	<u>\$25,285,118</u>	<u>\$19,598,329</u>	<u>\$21,179,494</u>	<u>\$19,266,349</u>
\$6,837,983	\$5,608,806	\$3,294,404	\$2,871,376	\$2,634,940	\$2,547,639
1,210,768	999,959	817,905	820,088	818,375	716,517
3,171,988	3,178,073	2,903,399	2,395,542	2,296,231	2,183,677
5,734,699	3,623,706	4,777,562	3,841,595	3,689,676	3,267,845
2,733,691	6,083,577	2,173,321	5,002,866	5,352,998	4,871,143
8,329,001	2,592,474	5,125,314	3,007,631	2,763,588	2,767,648
171,029	81,872	20,670	16,205	273,990	108,841
0	0	939,644	0	0	0
479,329	1,053,033	622,567	349,962	0	0
4,740,518	1,703,328	1,224,679	480,990	1,042,075	1,204,120
5,085	79	33,810	91,456	0	181,470
749,915	848,959	478,516	322,578	353,985	370,513
<u>\$34,164,006</u>	<u>\$25,773,866</u>	<u>\$22,411,791</u>	<u>\$19,200,289</u>	<u>\$19,225,858</u>	<u>\$18,219,413</u>

# UNION COUNTY, OHIO

*Property Tax Levies and Collections - Real and Public Utility Taxes  
Union County General Fund  
Last Ten Years*

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	Ratio of Unpaid Taxes to Current Levy
2003	2,766,591	2,513,707	90.86%	110,799	2,624,506	94.86%	142,961	5.17%
2002	2,603,383	2,377,224	91.31%	75,815	2,453,039	94.23%	146,377	5.62%
2001	2,187,639	2,121,473	96.98%	81,313	2,202,786	100.69%	98,327	4.49%
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%

Source: Union County Auditor

TABLE 3

# UNION COUNTY, OHIO

*Property Tax Levies and Collections - Real and Public Utility Taxes  
Union County Other Funds {a}  
Last Ten Years*

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	Ratio of Unpaid Taxes to Current Levy
2003	4,764,598	4,399,183	92.33%	191,235	4,590,418	96.34%	249,841	5.24%
2002	4,459,321	4,142,459	92.89%	128,280	4,270,739	95.77%	253,690	5.69%
2001	3,137,453	3,044,821	97.05%	115,032	3,159,853	100.71%	166,795	5.32%
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%

Source: Union County Auditor  
{a} Other funds include Mental Health, MRDD, Emergency 911, and Memorial Hospital

TABLE 4

# UNION COUNTY, OHIO

*Assessed and Estimated Actual Values of Taxable Property  
Last Ten Years*

Year	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC UTILITIES		TOTAL		Ratio of Assessed To Actual Value
	Assessed Value	Estimated Actual Value(a)	Assessed Value	Estimated Actual Value(a)	Assessed Value	Estimated Actual Value(a)	Assessed Value	Estimated Actual Value(a)	
2003	813,703,300	2,324,866,571	201,889,555	824,039,000	51,063,100	58,026,250	1,066,655,955	3,196,062,821	33.37%
2002	765,169,350	2,186,198,143	201,889,555	824,039,000	49,373,040	56,105,727	1,016,431,945	3,066,342,870	33.15%
2001	651,145,560	1,860,415,886	198,335,360	793,341,440	67,930,360	77,193,591	917,411,280	2,730,950,917	33.59%
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%

Source: Union County Auditor

(a) This amount is calculated based on the following percentages for 2003:

Real Property is assessed at 35% of actual value.

Personal Property is assessed at 25% of actual value excluding inventories which are taxed at 23% for 2003.

Public Utility Property assessment value varies.

# UNION COUNTY, OHIO

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

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
<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	6.20	6.20	6.20	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	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	1.25	1.25	1.25	0.50	0.50	0.50	0.80	0.80
<u>School Districts within the County</u>										
Fairbanks LSD	36.80	37.00	37.00	37.30	38.50	39.00	40.00	40.25	42.09	35.70
Marysville EVSD	52.56	47.56	47.56	47.56	47.71	47.71	42.86	42.86	42.91	43.21
North Union LSD	41.30	34.70	34.70	34.80	34.80	35.30	36.70	37.80	34.40	35.68
<u>Overlapping School Districts</u>										
Benjamin Logan LSD	41.65	41.65	41.90	42.95	36.70	36.90	36.90	36.90	37.50	37.91
Triad LSD	36.10	36.15	36.40	36.46	36.90	32.90	33.10	33.35	33.40	33.60
Jonathon Alder LSD	48.60	49.00	40.10	40.10	40.10	40.10	40.10	40.10	40.10	37.60
Hilliard CSD	64.44	64.44	65.61	65.61	59.71	59.71	59.96	60.28	60.65	52.15
Dublin CSD	64.60	64.60	65.22	65.22	65.22	65.50	57.90	57.90	58.41	58.41
Buckeye Valley LSD	33.52	33.95	34.33	34.40	34.75	36.00	36.05	35.92	36.92	30.90
<u>Corporations</u>										
Richwood	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	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	6.00	6.00	6.00	7.50	17.50
Magnetic Springs	5.90	5.90	5.90	5.90	5.90	5.90	15.90	15.90	15.90	15.90
Marysville	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.82	4.82
Milford Center	1.20	1.20	1.20	1.20	7.00	7.00	7.00	9.00	9.00	7.10
<u>Joint Vocational Schools</u>										
Central Ohio JVS	0.50	0.50	1.10	1.10	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	4.40	4.40	4.40	3.10	3.10	3.10
Delaware Co JVS	3.20	3.20	3.20	3.40	3.40	3.40	3.40	4.40	2.50	2.50
<u>Township / Fire</u>										
Allen	9.60	6.60	6.60	6.60	6.60	6.60	6.60	6.10	6.10	6.10
Claibourne	1.60	1.60	1.60	1.60	1.60	3.60	3.60	3.60	3.60	3.60
Darby	6.30	6.30	3.30	3.30	3.30	1.60	3.30	3.30	3.30	6.30
Dover	4.90	5.40	5.40	1.40	5.40	5.40	5.40	8.40	2.40	2.40
Jackson	1.40	1.40	1.40	1.40	1.40	4.65	4.65	3.65	3.65	3.65
Jerome	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Liberty	6.40	6.40	6.40	5.40	5.40	5.40	3.65	2.65	2.65	2.65
Millcreek	6.50	6.50	6.95	6.95	6.95	6.95	6.95	6.95	3.95	3.50
Paris	5.00	5.00	5.00	4.40	4.40	4.40	4.40	2.90	2.90	2.90
Taylor	6.20	6.20	6.20	6.20	5.70	5.70	3.20	2.70	3.20	3.20
Union	8.30	8.30	8.30	7.55	8.38	8.50	8.60	8.60	8.75	7.75
Washington	4.20	4.20	4.20	4.20	4.20	5.20	5.20	5.20	5.20	5.20
York	5.40	5.40	5.40	5.40	4.90	4.90	3.90	3.90	3.90	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. This became 3.8 mills in 2000.

Source: Union County Auditor

**UNION COUNTY, OHIO**

*Special Assessments Billing and Collections  
Ditch Maintenance and Construction*

<u>COLLECTION YEAR</u>	<u>AMOUNT BILLED</u>	<u>AMOUNT COLLECTED</u>	<u>PERCENT COLLECTED</u>
2003	63,333	57,295	90.47%
2002	39,701	41,677	104.98%
2001	36,836	41,107	111.59%
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%

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*

YEAR	POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	DEBT SERVICE MONIES AVAILABLE		DEBT PAYABLE FROM ENTERPRISE REVENUE AND SPECIAL ASSESSMENTS		NET BONDED DEBT	RATIO OF NET DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
				DEBT SERVICE MONIES AVAILABLE	DEBT SERVICE MONIES AVAILABLE	REVENUE AND SPECIAL ASSESSMENTS	REVENUE AND SPECIAL ASSESSMENTS			
2003	40,909 {a}	1,066,655,955	22,530,000	90,000	90,000	20,975,000	2,030,000	0.19%	49.62	
2002	40,909 {a}	1,016,431,945	18,340,000	92,216	92,216	16,590,000	2,255,000	0.22%	55.12	
2001	40,909 {a}	907,569,540	21,520,000	811,574	811,574	17,695,000	2,710,000	0.30%	66.24	
2000	40,909 {a}	866,998,670	20,660,000	339,667	339,667	18,540,000	2,935,000	0.34%	71.74	
1999	31,969 {b}	808,231,040	21,705,000	368,057	368,057	19,410,000	3,155,000	0.39%	98.69	
1998	31,969 {b}	699,361,871	12,170,000	362,515	362,515	9,695,000	3,360,000	0.48%	105.10	
1997	31,969 {b}	663,243,910	10,645,000	5,752	5,752	7,265,000	3,380,000	0.51%	105.73	
1996	31,969 {b}	649,411,460	10,670,000	13,536	13,536	7,680,000	2,990,000	0.46%	93.53	
1995	31,969 {b}	583,555,878	8,765,000	0	0	6,190,000	2,575,000	0.44%	80.55	
1994	31,969 {b}	558,928,079	9,295,000	0	0	6,615,000	2,680,000	0.48%	83.83	

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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, 2003*

	Total Debt Limit {a}	Total Unvoted Debt Limit {b}
Assessed Value of County Collection year 2003	\$1,066,655,953	\$1,066,655,953
Debt Limitation	25,166,399	10,666,560
Total Outstanding Debt:		
Water District Notes	2,145,000	2,145,000
Sanitary Sewer District Notes	2,080,000	2,080,000
Building Renovation Notes	1,500,000	1,500,000
Hospital Improvement Notes	3,450,000	3,450,000
Mortgage Loan	129,881	129,881
General Obligation Bonds	22,530,000	22,530,000
OPWC Loans	85,237	85,237
	31,920,118	31,920,118
Total Outstanding Debt		
Exemptions:		
Water District Notes	(2,145,000)	(2,145,000)
Sanitary Sewer District Notes	(2,080,000)	(2,080,000)
Hospital Improvement Notes	(3,450,000)	(3,450,000)
Mortgage Loan	(129,881)	(129,881)
General Obligation Bonds	(19,060,000)	(19,060,000)
OPWC Loans	(85,237)	(85,237)
	(26,950,118)	(26,950,118)
Total Exemptions		
Less: Amount in Debt Service	(90,000)	(90,000)
	4,880,000	4,880,000
Net Debt Subject to Limitation		
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$20,286,399	\$5,786,560

**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	19,166,399
	\$25,166,399

{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	\$22,530,000	100.00%	\$22,530,000
All Villages and Cities wholly within the County	9,795,000	100.00%	9,795,000
City of Dublin	58,538,478	0.94%	550,262
All Townships wholly within the County	0	100.00%	0
Washington Township-Franklin County	2,835,000	0.92%	26,082
<u>All School Districts</u>			
Dublin City School District	162,361,573	2.56%	4,156,456
Benjamin Logan Local School District	7,084,113	1.11%	78,634
Buckeye Valley Local School District	11,470,000	0.08%	9,176
Jonathaan Alder Local School District	24,784,958	41.85%	10,372,505
Marysville Exempted Village School District	42,412,162	100.00%	42,412,162
North Union Local School District	12,884,989	95.64%	12,323,203
Triad Local School District	2,928,669	6.25%	183,042
Tri-Rivers Joint Vocational School	419,000	7.76%	32,514
SE Ambulance District Misc.	186,841	22.24%	41,553
Total Applicable to County			<u>\$102,510,589</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 2003 tax year. The source was Ohio Municipal Advisory Board as provided by Bricker & Eckler.

# UNION COUNTY, OHIO

*Ratio of Annual Debt Expenditures for General Obligation Bonded  
Debt to Total Governmental Expenditures  
Last Ten Years*

CALENDAR YEAR	PRINCIPAL	INTEREST AND FISCAL CHARGES	TOTAL DEBT SERVICE	TOTAL GENERAL GOVERNMENTAL EXPENDITURES	RATIO OF DEBT SERVICE TO TOTAL GENERAL FUND EXPENDITURES
2003	\$300,000	\$186,488	\$486,488	41,159,108	1.18%
2002	530,000	215,591	745,591	39,991,709	1.86%
2001	250,000	179,920	429,920	34,453,643	1.25%
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%

Source: Union County Auditor

# 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>
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%
2001	19,600	500	2.70%	4.30%	4.80%
2002	20,000	800	3.80%	5.60%	5.80%
2003	20,600	900	4.10%	6.10%	6.00%

## 2003 Employment, Union County

<u>Month</u>	<u>Employment</u>	<u>Unemployment</u>	<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
January	20,100	1,000	4.80%	6.80%	6.50%
February	20,000	1,100	5.10%	6.90%	6.40%
March	20,300	1,100	4.90%	6.80%	6.20%
April	20,500	900	4.20%	6.20%	5.80%
May	20,700	800	3.80%	5.90%	5.80%
June	20,900	900	4.20%	6.50%	6.50%
July	21,000	900	4.10%	6.40%	6.30%
August	21,000	800	3.80%	5.60%	6.30%
September	20,600	800	3.70%	5.70%	5.80%
October	20,800	700	3.50%	5.40%	5.60%
November	20,700	800	3.50%	5.60%	5.60%
December	20,400	800	3.80%	5.70%	5.40%

Source: Ohio Department of Job and Family Services  
Office of Workplace Development  
Bureau of Labor Market Information  
Columbus, Ohio 43215

Estimates are not seasonally adjusted.

# UNION COUNTY, OHIO

*Property Value, Construction and Financial Institution Deposits  
Last Ten Years*

COLLECTION YEAR	REAL PROPERTY ASSESSED VALUE [A] [B]			NEW CONSTRUCTION		
	AGRICULTURAL /RESIDENTIAL	COMMERCIAL /INDUSTRIAL	TAX EXEMPT	AGRICULTURAL /RESIDENTIAL	COMMERCIAL /INDUSTRIAL	TOTAL
2003	638,517,540	173,478,300	59,839,870	27,471,710	4,787,720	32,259,430
2002	605,098,020	160,071,330	69,177,220	30,729,820	6,568,570	37,298,390
2001	508,203,710	142,941,850	66,818,290	24,799,740	6,441,390	31,241,130
2000	475,679,830	136,991,250	66,987,890	20,806,230	10,247,020	31,053,250
1999	450,591,320	123,941,980	63,869,370	20,657,690	5,153,510	25,811,200
1998	364,169,170	115,160,330	61,467,570	12,165,410	4,563,300	16,728,710
1997	351,669,290	106,551,490	63,441,790	13,694,100	6,187,640	19,881,740
1996	335,808,040	109,297,710	79,350,460	10,576,700	6,543,590	17,120,290
1995	273,054,618	102,026,310	74,324,070	10,763,590	1,662,390	12,425,980
1994	259,687,098	98,393,150	76,163,090	8,122,990	1,519,090	9,642,080

[A] UNION COUNTY AUDITOR  
[B] REAL PROPERTY VALUES DO NOT INCLUDE PUBLIC UTILITY REAL OR MINERAL RIGHTS

**UNION COUNTY, OHIO**

*Principal Taxpayers  
December 31, 2003*

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>
Honda of America	Business	\$51,377,570
Ohio Power Company	Utility	14,242,330
O M Scotts & Sons	Business	12,289,910
Union Rural Electric	Utility	9,775,800
Dayton Power & Light	Utility	9,391,060
United Telephone	Utility	5,181,510
Dominion Homes	Business	4,111,660
Ohio Edison	Utility	3,846,730
Nestle USA	Business	3,840,970
Watkins Glen Holding	Business	3,079,060
		<u>\$117,136,600</u>

Source: Union County Auditor

**UNION COUNTY, OHIO**

*Ten Largest Taxpayers  
December 31, 2003*

<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
Memorial Hospital of Union County and The Gables at Green Pastures	Health Care	700
Honda R & D	Technical Consultants	675
Midwest Express	Tire Assem/Material Hand	557
Marysville Exempted Village Schools	Education	550
Ohio Reformatory for Women	Penal Institution	500
Union County	Government	450
Invensys Climate Controls	Electromechanical Controls	400
G.I.Plastek, Inc.	Injection Molded Plastics	387

Source: Union County Chamber of Commerce

**UNION COUNTY, OHIO***Miscellaneous Statistics*

<b>Date of Incorporation</b>		April 1, 1820
<b>County Seat</b>		Marysville, Ohio
<b>Area- Square Miles</b>		434
<b>Road Mileage</b>		
State & U.S. Highways		196 Miles
County Roads		471 Miles
Township Roads		152 Miles
<b>Population (2000 Census)</b>		40,909
<b>Number of Households</b>		14,346
Average Number of Persons Per Household		2.85
<b>Number of Political Subdivisions Located in Union County</b>		
Municipalities		2
Villages		5
Townships		15
School Districts		3
<b>Communications</b>		
Radio Stations		1
Daily Newspapers		1
Weekly Newspapers		1
<b>Voter Statistics, Election of November 2003</b>		
Number of Registered Voters		26,457
Number of Voters Last General Election		10,675
Percentage of Registered Voters Voting		40.35%
<b>Union County's Agricultural</b>		
Number of Parcels		5,405
Land in Agriculture		237,745
Animal Claims 2003		2 Claims
Animal Claims Paid		2 Claims
Number of Dog Licenses Sold	6,716 at \$10.00 each	\$67,160
Number of Kennels Licenses Sold	85 at \$50.00 each	\$4,250

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**Auditor of State  
Betty Montgomery**

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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  
SEPTEMBER 2, 2004**