



**FINANCIAL CONDITION
UNION COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

UNION COUNTY

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UNION COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001

FEDERAL GRANTOR/Pass-Through Grantor / County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT/			
<i>Ohio Department of Development/</i>			
<i>County Commissioners/</i>			
Community Development Block Grants/State's Program	BF980731	14.228	\$ 42,700
	BC980731		66,718
	BF990731		132,300
	BF000731		9,800
	BC010731		<u>10,000</u>
Total Community Development Block Grant/State's Program			261,518
Mental Health and Recovery Board			
Supportive Housing Program	NA	14.235	<u>70,454</u>
Total U.S. Department of Housing and Urban Development			331,972
U.S. DEPARTMENT OF JUSTICE/			
<i>Attorney General of the State of Ohio</i>			
<i>County Prosecutor</i>			
Crime Victim Assistance	2001VAGX0039	16.575	80,753
<i>Ohio Office of Criminal Justice Services</i>			
<i>County Prosecutor</i>			
Violence Against Women Formula Grants	2000WFVX0044	16.588	33,148
<i>Ohio Office of Criminal Justice Services</i>			
<i>County Sheriff</i>			
Local Law Enforcement Block Grants Program	1999-LE-LEB-3073/2000-LE-LEB-3450	16.592	27,358
County Sheriff			
Public Safety Partnership and Community Policing Grants	1995CFWX4934/1999SHWX0099	16.710	260,431
County Sheriff			
Juvenile Mentoring Program	1999MWX2345/2000MWX0455	16.726	<u>46,642</u>
Total U.S. Department of Justice			448,332
U.S. DEPARTMENT OF LABOR			
<i>Ohio Department of Jobs and Family Services</i>			
<i>Department of Jobs and Family Services</i>			
Workforce Investment Act	NA	17.255	<u>148,400</u>
Total U.S. Department of Labor			148,400
U.S. DEPARTMENT OF TRANSPORTATION/			
<i>Airport Authority</i>			
Airport Improvement Program	AIP 3-39-0051-0899	20.106	8,980
<i>Ohio Department of Transportation</i>			
<i>County Engineer</i>			
Highway Planning and Construction	Agreement 9716 PID #19647	20.205	389,210
<i>Ohio Department of Jobs and Family Services</i>			
<i>County Department of Jobs and Family Services</i>			
Capital Assistance Program for Elderly Persons and Persons with Disabilities	NA	20.513	72,000

UNION COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)

FEDERAL GRANTOR/Pass-Through Grantor / County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF TRANSPORTATION (continued)			
<i>Ohio Department of Public Safety</i> County Sheriff State and Community Highway Safety	1488.0/1921.0	20.600	<u>29,139</u>
Total U.S. Department of Transportation			499,329
U.S. DEPARTMENT OF TREASURY			
County Sheriff Gang Resistance Education and Training	ATF000111/ATC010206	21.053	<u>44,114</u>
Total U.S. Department of Treasury			44,114
U.S. DEPARTMENT OF EDUCATION			
<i>Ohio Department of Education</i> Adult Basic Literacy Education Adult Education - State Grant Program	PL105-220	84.002	33,066
<i>Ohio Department of Education</i> Board of Mental Retardation Developmentally Disabled Special Education Cluster Special Education - Grants to States Special Education - Preschool Grants Total Special Education Cluster	071175-6B-SF-01P 071175PG-S1-2001P	84.027 84.173	23,533 <u>19,722</u> 43,255
Total U.S. Department of Education			76,321
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/			
<i>Ohio Department of Jobs and Family Services</i> Department of Jobs and Family Services Child Abuse Challenging Grants Independent Living	N/A N/A	93.672 93.674	1,053 11,934
<i>Ohio Department of Mental Retardation Developmentally Disabled</i> Board of Mental Retardation Developmentally Disabled Social Services Block Grant	N/A	93.667	32,399
<i>Ohio Department of Mental Health</i> Mental Health and Recovery Services Board Social Services Block Grant Total Social Services Block Grant	MH-47-1		<u>27,237</u> 59,636
<i>Ohio Department of Mental Health</i> Mental Health and Recovery Services Board Block Grants for Community Mental Health Services	NA	93.958	56,113
<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	N/A	93.959	109,072
<i>Ohio Department of Mental Health</i> Board of Mental Retardation Developmentally Disabled Medical Assistance Program	N/A	93.778	294,187
<i>Ohio Department of Mental Health</i> Mental Health and Recovery Services Board Medical Assistance Program	N/A		485,948
<i>Ohio Department of Alcohol and Drug Addiction Services</i> Mental Health and Recovery Services Board Medical Assistance Program Total Medical Assistance Program	N/A		<u>49,019</u> 829,154
Total U.S. Department of Health and Human Services			<u>1,066,962</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u><u>\$2,615,430</u></u>

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

UNION COUNTY

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A -- SIGNIFICANT ACCOUNTING POLICIES

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

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

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

These loans are secured by interests in equipment purchased with the proceeds. At December 31, 2001, the gross amount of loans outstanding under this program was \$9,894.

NOTE C - MATCHING REQUIREMENTS

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

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**REPORT OF INDEPENDENT ACCOUNTANTS 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 general purpose financial statements of Union County, Ohio, (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 14, 2002, wherein we noted the County adopted *Governmental Accounting Standards Board Statements No. 33 and No. 36*, and the County restated beginning general obligation bonds payable in the General Long Term Obligations Account Group to include bonds issued in 1999 on behalf of the Pleasant Valley Joint Fire District. We did not audit the financial statements of Memorial Hospital of Union County and Affiliates, which represents eighty-eight percent and ninety-seven percent of the assets and revenues, respectively, of the enterprise fund type. We also did not audit the financial statements of U-Co Industries, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Memorial Hospital of Union County and Affiliates, and U-Co Industries, Inc., is based solely on the reports of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of U-Co Industries, Inc., a discretely presented component unit, were audited by 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 that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 14, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 14, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a stylized, cursive script.

JIM PETRO
Auditor of State

June 14, 2002



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**REPORT OF INDEPENDENT ACCOUNTANTS 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, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with 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, 2001. We noted certain immaterial instances of noncompliance that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 14, 2002.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 14, 2002, wherein we noted the County adopted *Governmental Accounting Standards Board Statements No. 33 and No. 36*, and the County restated beginning general obligation bonds payable in the General Long Term Obligations Account Group to include bonds issued in 1999 on behalf of the Pleasant Valley Joint Fire District. We did not audit the financial statements of Memorial Hospital of Union County and Affiliates, which represents eighty-eight percent and ninety-seven percent of the assets and revenues, respectively, of the enterprise fund type. We also did not audit the financial statements of U-Co Industries, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Memorial Hospital of Union County and Affiliates and U-Co Industries, Inc., is based on the reports of other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



JIM PETRO
Auditor of State

June 14, 2002

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

DECEMBER 31, 2001

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 93.778 - Medical Assistance Program CFDA #14.228 - Community Development Block Grant
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

UNION COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended December 31, 2001

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

**Mary H. Snider
County Auditor**

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UNION COUNTY, OHIO

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001**

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June 14, 2002

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, 2001. 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. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. This report reflects the financial data that will enable the citizens of Union County to gain a true understanding of Union County finances.

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

COUNTY ORGANIZATION AND SERVICES

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

REPORTING ENTITY

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled or can otherwise access the organization's resources; (3) the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or (4) the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County and the County approves the budget, the issuance of debt, or the levying of taxes. For 2001, the County had three component units, Union County Airport Authority and U-Co Industries, and Memorial Hospital of Union County, which is treated as a blended unit in the enterprise fund type.

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

The County is associated with certain organizations that are defined as jointly governed organizations and a group purchasing pool. A further discussion of these organizations is provided in Notes 23 and 24, respectively, to the combined financial statements.

ECONOMIC CONDITION AND OUTLOOK

Union County is primarily an agricultural community, with 239,499 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 2001.

Through December 2001, Union County issued 495 new single-family home permits and 257 other residential permits for an estimated construction value of \$76,000,000. There were 52 new commercial building permits and 232 other commercial permits issued at an estimated construction value of \$52,600,000. Final subdivision plats were reviewed for developments in New California Hills Phase 3 and Buck Allen Estates.

The Gables, a new nursing home located in Green Pastures Subdivision operated by the hospital, replaced Union Manor, the old "county home", in March 2001. The Union Manor facility has reverted back to the control of the Union County Commissioners.

Marysville Exempted Village School District voters approved an extended bond issue in 1999. A new building for grades 5 and 6 opened for the 2001/2002 school year on donated land in the Mill Valley subdivision, alleviating overcrowding at the Marysville Middle School. A new elementary building located on County Home Road in Paris Township is currently under construction and is scheduled to open for the 2002/2003 school year.

UNION COUNTY MAJOR INITIATIVES

Union County enhanced the information at our web site www.co.union.oh.us by developing an in house imaging program to view deeds, surveys and court documents. This project was completed in December of 2001.

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 is just now getting underway and will be financed by the issuance of Sales Tax Receipt Bonds and cash on hand.

The "old county home" building will also either be renovated or rebuilt with the proceeds of the Sales Tax Receipt Bond. This structure will relocate the offices of Ohio State University Extension, Union Soil and Water, and the Farm Service Agency. This is very much still in the early planning stages.

The Criminal Justice Center was near completion at the end of 2001 and will be accommodating the Sheriff, Prosecuting Attorney and Victims of Crime, along with the Adult Probation employees. The building is being connected to the courthouse through the common pleas area. It is designed to match the façade of the courthouse.

FINANCIAL INFORMATION

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

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

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

GENERAL GOVERNMENT FUNCTIONS

The following schedule presents a summary of General Fund, Special Revenue funds, Debt Service funds, and Capital Project funds revenues for the year ended December 31, 2001, and the percentages of increases and decreases in relation to the prior year.

<u>Revenues by Source</u>	<u>2000</u>	<u>2001</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent Change</u>
Taxes	\$ 11,713,064	\$ 14,298,887	41.8%	\$ 2,585,823	22.1%
Charges for Services	4,185,063	3,128,084	9.1%	(1,056,979)	(25.3%)
Licenses and Permits	94,907	140,079	0.4%	45,172	47.6%
Fines and Forfeitures	120,629	116,038	0.3%	(4,591)	(3.8%)
Intergovernmental	13,524,123	14,215,646	41.6%	691,523	5.1%
Special Assessments	26,411	41,108	0.1%	14,697	55.6%
Interest	1,633,319	1,275,488	3.7%	(357,831)	(21.9%)
Other	<u>1,191,178</u>	<u>1,030,973</u>	<u>3.0%</u>	<u>(160,205)</u>	<u>(13.4%)</u>
Total	\$ <u>32,488,694</u>	\$ <u>34,246,303</u>	<u>100.0%</u>	\$ <u>1,757,609</u>	<u>6.4%</u>

Taxes: Increase in taxes due to sales tax settlement. Ohio Department of Taxation settled a lawsuit with Honda of America. Honda was not paying sales tax on their contracted temporary workers.

Charges for Service: The 2001 revenue level is more in line with history. The 2000 revenues were unusually high due to contracts with the engineer to extend and widen roadways with private and public entities.

Intergovernmental: Increase was due to continued increases in governmental grants and support from the State of Ohio.

The following schedule presents a summary of General Fund, Special Revenue funds, Debt Service funds, and Capital Project funds expenditures for the year ended December 31, 2001 and the percentages of increases and decreases in relation to the prior year.

<u>Expenditures by Function</u>	<u>2000</u>	<u>2001</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent Change</u>
General Government :					
Legislative & Executive	\$ 6,301,260	\$ 7,001,821	20.3%	\$ 700,561	11.1%
Judicial	1,400,100	1,500,183	4.4%	100,083	7.1%
Public Safety	4,133,505	4,218,505	12.2%	85,000	2.1%
Public Works	6,284,628	3,787,974	11.0%	(2,496,654)	(39.7%)
Health	2,242,986	2,928,295	8.5%	685,309	30.6%
Human Services	8,318,217	9,814,676	28.5%	1,496,459	18.0%
Conservation & Recreation	99,305	106,860	0.3%	7,555	7.6%
Capital Outlay	3,440,648	3,429,797	10.0%	(10,851)	(0.3%)
Other	638,934	763,909	2.2%	124,975	19.6%
Debt Service :					
Principal	375,600	462,927	1.3%	87,327	23.3%
Interest	<u>370,480</u>	<u>438,696</u>	<u>1.3%</u>	<u>68,216</u>	<u>18.4%</u>
Total Expenditures	\$ <u>33,605,663</u>	\$ <u>34,453,643</u>	<u>100.0%</u>	\$ <u>847,980</u>	<u>2.5%</u>

Legislative & Executive: Increase due to assistance to the Union County Jobs and Family Services funding for juvenile offenders in maximum rehabilitation facilities.

Public Works: Decrease is not really a decrease but a reversion to normalcy. 2000 was unusually high due to contracts with the engineer to extend and widen roadways with private and public entities.

Human Services: Increase due to increased funding to the Union County Jobs and Family Services from the general fund and increased tariff money, which is federal money matched with state funds for expanded programs for the “welfare to work” and “children at risk.”

DEBT ADMINISTRATION

As of December 31, 2001 Union County’s outstanding debt included bond anticipation notes in the amount of \$4,700,000; general obligation bonds in the amount of \$21,520,000; Ohio Public Works Commission Loans in the amount of \$101,092; Note payable in the amount of \$816,502; and sales tax receipt bonds in the amount of \$2,575,000.

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

The general obligation bonds consist of \$770,000 for the construction of hangers and a fuel farm at Union County Airport; \$295,000 for the expansion of the Five County Joint Juvenile Detention Center, and \$1,885,000 for the construction of the Pleasant Valley Fire Station. The remaining \$3,420,000 is broken down by \$1,645,000 for re-issuance of the County Office Building renovation and \$1,775,000 for a new County Engineer's highway department garage.

Outstanding general obligation bonds for Memorial Hospital consist of \$15,150,000 of which \$10,375,000 was issued for the construction of the new nursing home; \$2,145,000 is a 1996 issue for reconstruction of the emergency room; and \$2,630,000 for building renovations in 1993 and to advance refund the hospital's 1987 general obligation bonds.

The Ohio Public Works Commission Loans consist of non-interest bearing loans in the amount of \$101,092 for the renovation of Jerome Industrial Park and Kimberly Woods wastewater treatment plants.

A Sales Tax Receipt Bond for the Sheriff, Prosecuting Attorney, Victims of Crime, and Adult Probation employees that will be known as the Justice Center has outstanding debt in the amount of \$2,575,000.

The Memorial Hospital of Union County Note Payable consists of an interest bearing loan in the amount of \$816,502 for the purchase of the Morey Medical Building.

RISK MANAGEMENT

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

Property

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

Liability

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

Crime

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

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

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

Union County is a member in the County Commissioners Association of Ohio Service Corporation’s workers’ compensation group rating plan, an insurance purchasing pool. This plan is intended to achieve lower workers’ compensation rates. The workers’ compensation experience of the participating counties is calculated as one experience and a common premium to the State based on the rate for the Plan rather than its individual rate. Participation of the Plan is limited to counties that can meet the Plan’s selection criteria. The firm Comp Management, Inc. provides administrative, cost control, and actuarial services to the Plan. Each year the County pays an enrollment fee to the Plan to cover the costs of administrating the program.

CASH MANAGEMENT

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

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

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

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

The County pools cash balances to achieve maximum investment efficiency and to enhance accountability. Based on the expected cash requirements of the County, the Treasurer invests available balances in eligible instruments. During the year ended December 31, 2001, the County's cash resources were divided among investments allowable under the Ohio Revised Code. All of the investments are insured and collateralized in accordance with the Ohio Revised Code.

Union County booked interest income during 2001 in the amount of \$ 1,479,857 and had an average daily collected balance of \$24,558,654. This reflects an average daily yield of approximately 5.37%. Interest was credited to the general fund, various construction funds, and other funds as stipulated by the Ohio Revised Code and opinions of the Union County Prosecutor. The general fund recorded a total of \$1,122,740 of interest revenue in 2001.

INDEPENDENT AUDIT

Included in this report is an unqualified opinion rendered on the County's financial statements for the year ended December 31, 2001, 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 1984 and the related U.S. Office of Management and Budget's Circular A-133, Revised. United States of America generally accepted auditing standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditor's report on the general-purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2000. The Certificate of Achievement is a prestigious national

award, recognizing conformance with the highest standards for preparation of a state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. Union County has received a Certificate of Achievement for the last six consecutive years (fiscal years ended 1995-2000). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

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

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

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

Respectfully submitted,



Mary H Snider
Union County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Union County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2000

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.



Timothy A. Crave
President

Jeffrey L. Esser
Executive Director

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UNION COUNTY, OHIO

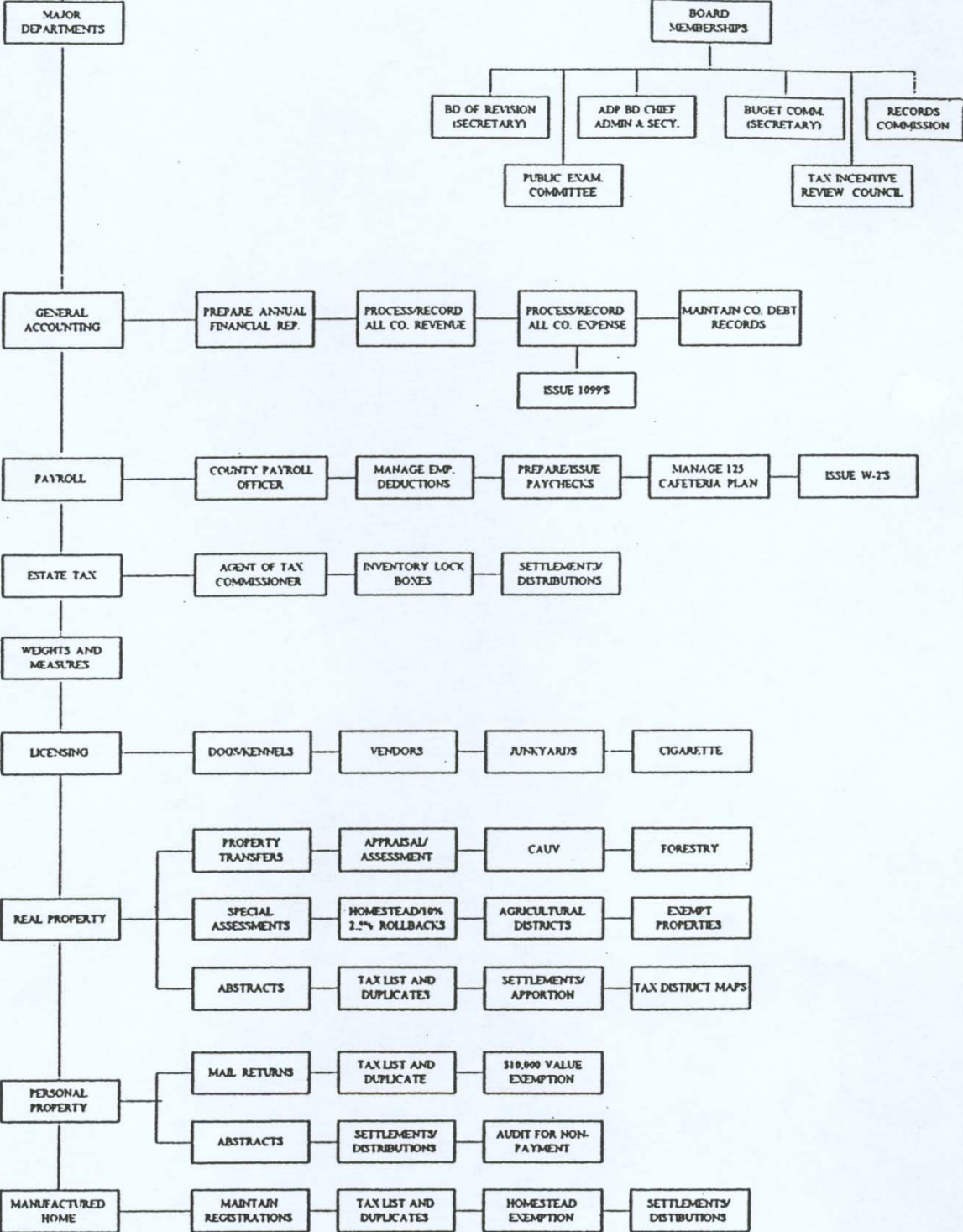
PRINCIPAL OFFICIALS

DECEMBER 31, 2001

ELECTED OFFICIALS

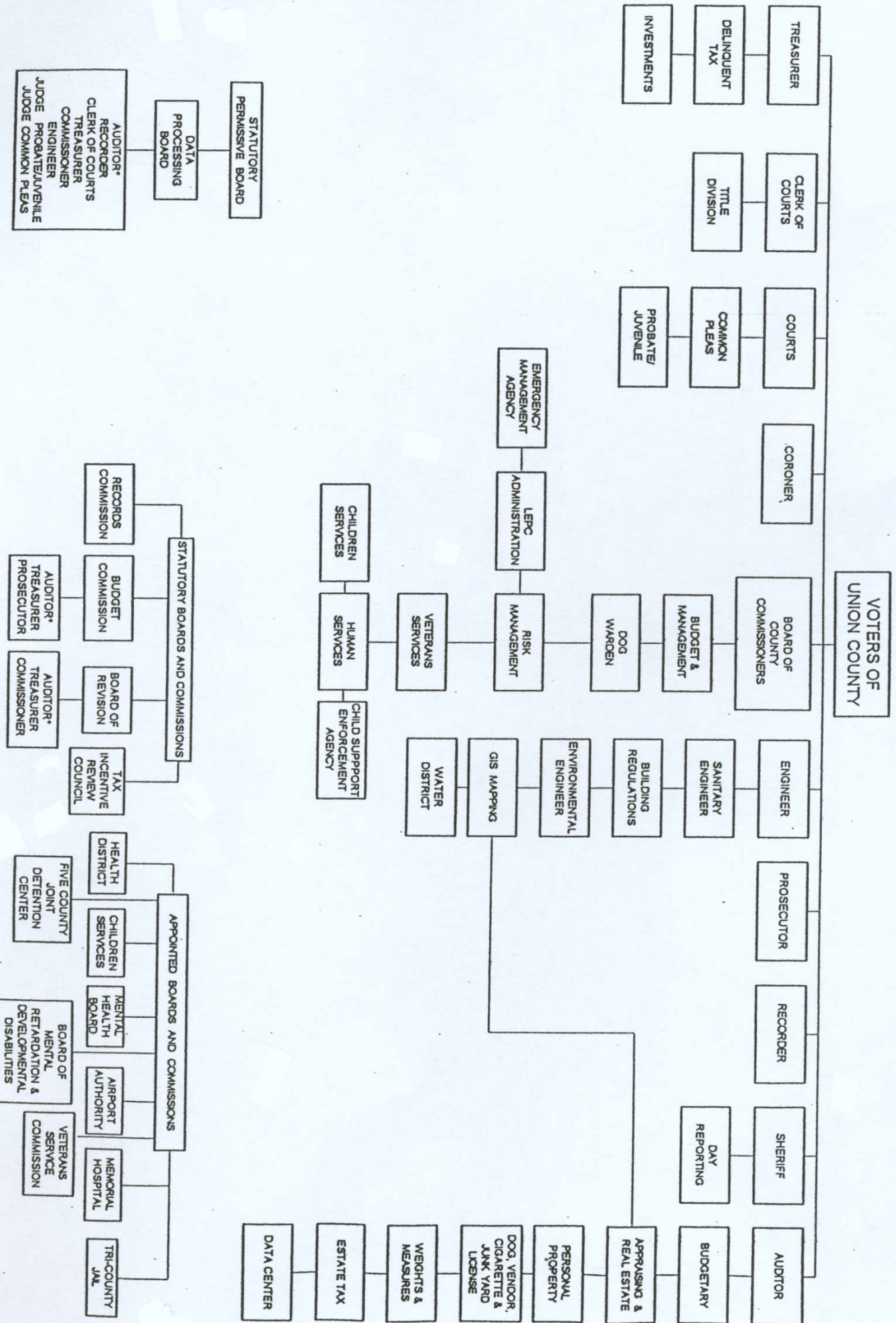
Commissioner.....	Tom McCarthy
Commissioner.....	Jim Mitchell
Commissioner.....	Don W. Fraser
Auditor.....	Mary H. Snider
Treasurer.....	Tamara K. Lowe
Prosecuting Attorney.....	Alison Boggs
Common Pleas Judge.....	Richard E. Parrott
Probate and Juvenile Judge.....	Gary F. McKinley
Clerk of Courts.....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

DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



MARY H SNIDER, UNION COUNTY AUDITOR

ORGANIZATION CHART



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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Union County, Ohio (the County) as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Memorial Hospital of Union County and Affiliates, which represents eighty-eight percent and ninety-seven percent of the assets and revenues, respectively, of the enterprise fund type. We also did not audit the financial statements of U-Co Industries, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Memorial Hospital of Union County and Affiliates, and U-Co Industries, Inc., is based solely 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 financial statements of U-Co Industries, Inc. 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*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Union County, Ohio, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund type and discretely presented component unit for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 4, the County restated beginning general obligation bonds payable in the General Long Term Obligations Account Group to include bonds issued in 1999 on behalf of the Pleasant Valley Joint Fire District.

As described in Note 29, during the year ended December 31, 2001, the County adopted *Governmental Accounting Standards Board Statements No. 33 and No. 36*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2002 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.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

JIM PETRO
Auditor of State

June 14, 2002

**GENERAL PURPOSE
FINANCIAL
STATEMENTS**

UNION COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2001

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type		Account Groups			Totals			Total Reporting Entity (Memorandum Only)
				Fund Types		Fund Type		General			Primary Government (Memorandum Only)			
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	Fixed Assets	Long-Term Obligations	General	U-CO Industries	Airport Authority	U-CO Industries	Government (Memorandum Only)	
ASSETS & OTHER DEBITS														
ASSETS:														
Equity In Pooled Cash And Cash Equivalents.....	\$2,413,342	\$5,327,171	\$309,663	\$2,845,152	\$1,887,386	\$3,681,244							\$16,463,958	\$16,863,170
Cash In Segregated Accounts.....	86,318	18,419				351,741							456,478	1,231,637
Investments.....	647,629	1,422,685	29,646	763,509	296,831	994,764							4,155,064	4,860,506
Receivables:														
Taxes.....	9,615,849	4,280,000	472,265			39,356,276							53,724,390	53,724,390
Accounts.....	137,400	58,600			8,720,494								8,916,494	10,103,996
Special Assessments.....		29,830											29,830	29,830
Accrued Interest.....	98,410	1,540		90	1,170								101,210	101,410
Due From Other Funds.....				292,081		10,000						200	302,081	302,081
Due From Other Governments.....	80,000	1,725,638		320,865									2,126,503	2,126,503
Materials & Supplies														
Inventory.....	228,887	27,058			700,551								956,496	1,396,268
Loans Receivable.....	35,000	9,894			467,099								44,894	44,894
Unamortized Bond Issuance Costs													467,099	467,099
Restricted Assets:														
Cash in Segregated Accounts.....				234,015	1,405,261								1,639,276	1,639,276
Cash with fiscal and escrow agents.....					1,869,245								1,869,245	1,869,245
Prepaid Items.....	46,750	24,635			441,107								512,492	519,850
Fixed Assets (Net, where applicable, of Accumulated Depreciation).....					35,180,868		\$31,062,932						66,243,800	66,530,986
OTHER DEBITS:														
Amount Available In Debt Service Fund For Retirement of General Long-Term Obligations.....														
Amount To Be Provided from General Government Resources.....													352,176	352,176
Total Assets and Other Debits	\$13,389,585	\$12,925,470	\$811,574	\$4,455,712	\$50,970,012	\$44,394,025	\$31,062,932	\$9,590,953	\$9,238,777	\$506,541	\$3,295,290	\$167,600,263	\$171,402,094	

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

continued

UNION COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 2001
(CONTINUED)

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type		Account Groups			Component Units			Total Reporting Entity (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General Fixed Assets	General Long-Term Obligations	Primary Government (Memorandum Only)	Airport Authority	U-CO Industries	Totals	Total Reporting Entity (Memorandum Only)	
LIABILITIES, EQUITY AND OTHER CREDITS														
LIABILITIES:														
Accounts Payable.....	\$125,305	\$447,804		\$471,676	\$1,815,327					\$2,388,436	\$2,369	\$1,975,448	\$4,366,253	
Contracts Payable.....					151,800					623,476			623,476	
Accrued Wages & Benefits Payable..	277,400	401,668			3,144,548					3,823,616	160		3,823,776	
Compensated Absences Payable.....	25,624	54,237			617,571					1,187,189			1,187,189	
Other Accrued Expenses.....									\$489,757	0		23,266	23,266	
Due To Other Funds.....		292,081					\$10,000			302,081			302,081	
Due To Other Governments.....	275,986	348,125			709,864					1,333,975	155		1,334,130	
Deferred Revenue.....	9,137,081	5,500,266	\$453,265	320,865						15,411,477			15,411,477	
Undistributed Assets.....							44,384,025			44,384,025			44,384,025	
Accrued Interest Payable.....			6,133	12,720	122,436					141,289			141,289	
Notes Payable.....					5,516,502					5,516,502			5,516,502	
Mortgage Loans Payable.....								156,196		156,196			156,196	
OPWC Loans Payable.....					101,092					101,092			101,092	
General Obligation Bonds Payable.....					15,150,000			8,945,000		24,095,000			24,095,000	
Obligations Under Capital Lease.....					1,516,407					1,516,407			1,516,407	
Total Liabilities	9,841,396	7,044,181	459,398	805,261	28,845,547	44,394,025	9,590,953	2,684	1,998,714	100,980,761	2,684	1,998,714	102,982,159	
EQUITY & OTHER CREDITS:														
Investment in General Fixed Assets								\$31,062,932		31,062,932			31,062,932	
Contributed Capital.....					1,932,194					1,932,194			1,932,194	
Retained Earnings:														
Unreserved					20,192,271					20,192,271		1,296,576	21,488,847	
Fund Balance:														
Reserved For Encumbrances.....	285,117	231,102		267,300						783,519	236,790		1,020,309	
Reserved For Inventory	228,887	27,058								255,945			255,945	
Reserved For Prepayments.....	46,750	24,635								71,385			71,385	
Reserved For Loans.....	35,000	9,894								44,894			44,894	
Unreserved, Undesignated.....	2,952,435	5,588,600	352,176	3,383,151						12,276,362	267,067		12,543,429	
Total Equity and Other Credits	3,548,189	5,881,289	352,176	3,650,451	22,124,465	31,062,932	9,590,953	503,857	\$167,600,263	66,619,502	503,857	1,296,576	68,419,935	
Total Liabilities, Equity and Other Credits	\$13,389,585	\$12,925,470	\$811,574	\$4,455,712	\$50,970,012	\$44,394,025	\$9,590,953	\$506,541	\$171,402,094	\$167,600,263	\$3,295,290	\$3,295,290	\$171,402,094	

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

UNION COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2001

	Governmental Fund Types				Total Primary Government (Memorandum Only)	Component Unit Airport Authority	Total Reporting Entity (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects			
Revenues:							
Taxes.....	\$9,641,564	\$4,190,477	\$466,846		\$14,298,887		\$14,298,887
Charges For Services.....	1,668,955	1,459,129			3,128,084	\$148,837	3,276,921
Licenses and Permits.....		140,079			140,079		140,079
Fines and Forfeitures.....	68,331	47,707			116,038		116,038
Intergovernmental.....	1,972,234	11,934,885		\$308,527	14,215,646	148,231	14,363,877
Special Assessments.....		41,107		1	41,108		41,108
Interest.....	1,122,740	45,337	48,650	58,761	1,275,488	6,198	1,281,686
Other.....	159,643	675,092	174,575	21,663	1,030,973	18,807	1,049,780
Total Revenues.....	14,633,467	18,533,813	690,071	388,952	34,246,303	322,073	34,568,376
Expenditures:							
Current:							
General Government:							
Legislative and Executive.....	3,878,545	3,123,276			7,001,821	81	7,001,902
Judicial.....	1,252,370	247,813			1,500,183		1,500,183
Public Safety.....	3,208,506	1,009,999			4,218,505		4,218,505
Public Works.....	97,735	3,690,239			3,787,974		3,787,974
Health.....	149,298	2,778,997			2,928,295		2,928,295
Human Services.....	1,317,615	8,497,061			9,814,676		9,814,676
Conservation and Recreation.....	106,860				106,860	158,866	265,726
Other.....	642,153	97,000			739,153	1,213	740,366
Capital Outlay.....				3,429,797	3,429,797	10,035	3,439,832
Intergovernmental.....		19,597		5,159	24,756		24,756
Debt Service:							
Principal Retirement.....			462,927		462,927		462,927
Interest and Fiscal Charges.....			438,696		438,696	94,723	533,419
Total Expenditures.....	10,653,082	19,463,982	901,623	3,434,956	34,453,643	264,918	34,718,561
Excess of Revenues Over (Under) Expenditures.....	3,980,385	(930,169)	(211,552)	(3,046,004)	(207,340)	57,155	(150,185)
Other Financing Sources (Uses):							
Operating Transfers In.....	28,186	1,712,455	449,676	4,496,625	6,686,942		6,686,942
Operating Transfers Out.....	(3,920,832)	(1,275,584)	(350)	(1,490,176)	(6,686,942)		(6,686,942)
Total Other Financing Sources (Uses).....	(3,892,646)	436,871	449,326	3,006,449	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	87,739	(493,298)	237,774	(39,555)	(207,340)	57,155	(150,185)
Fund Balances, January 1 (Restated) Note 4.....	3,458,304	6,369,919	114,402	3,690,006	13,632,631	446,702	14,079,333
Increase In Reserve For Inventory.....	2,146	4,668			6,814		6,814
Fund Balances, December 31.....	\$3,548,189	\$5,881,289	\$352,176	\$3,650,451	\$13,432,105	\$503,857	\$13,935,962

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

UNION COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001

Total

	General Fund				Special Revenue Funds				Debt Service Funds				Capital Projects Funds				Memorandum Only	
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Actual	Variance: Favorable (Unfavorable)	
Revenues:																		
Taxes	\$8,770,000	\$9,592,392	\$822,392	\$4,280,000	\$4,190,477	(\$89,523)	\$434,265	\$466,846	\$32,581						\$13,484,265	\$14,249,715	\$765,450	
Charges for services	1,293,200	1,652,855	359,655	1,242,852	1,446,610	203,758									2,536,052	3,093,465	563,413	
Licenses and permits	4,400	4,397	(3)	130,300	136,179	5,879									134,700	140,576	5,876	
Fines and forfeitures	56,500	68,331	11,831	23,840	47,707	23,867									80,340	116,038	35,698	
Intergovernmental	1,562,256	1,895,934	333,678	13,329,823	11,712,313	(1,617,510)									15,608,175	13,950,074	(1,658,101)	
Special assessments	1,058,255	1,167,990	109,735	69,540	52,927	(16,613)	24,324	48,650	24,326						31,690	41,108	9,418	
Interest	100,900	186,943	86,043	1,561,585	2,129,201	567,616	174,575	174,575							1,213,166	1,336,417	125,251	
Other	12,865,511	14,568,842	1,703,331	20,669,630	19,756,521	(913,109)	633,164	690,071	56,907						34,925,448	35,447,775	522,327	
Expenditures:																		
Current:																		
General Government:																		
Legislative and executive	4,636,109	4,054,076	582,033	3,285,943	3,139,028	146,915									7,922,052	7,193,104	728,948	
Judicial	1,296,661	1,250,127	46,534	299,694	252,480	47,214									1,596,355	1,502,607	93,748	
Public Safety	3,370,468	3,341,480	28,988	1,311,942	1,056,007	255,935									4,682,410	4,397,487	284,923	
Public Works	98,000	96,497	1,503	4,383,916	3,819,379	564,537									4,481,916	3,915,876	566,040	
Health	1,652,489	1,584,859	67,630	3,573,737	2,792,762	780,975									3,739,226	2,951,621	787,605	
Human Services	1,382,997	1,288,657	94,340	10,256,110	8,340,080	1,916,030									11,639,107	9,628,370	2,010,737	
Economic Development	114,820	94,820	19,000	97,129	97,000	129									211,949	191,820	20,129	
Other	667,666	615,611	52,055												667,666	615,611	52,055	
Capital Outlay							4,144,408	4,076,299	68,109						4,144,408	4,076,299	68,109	
Debt service:																		
Principal retirement							402,927	462,927	(60,000)						402,927	462,927	(60,000)	
Interest and fiscal charges							354,712	432,563	(77,851)						354,712	432,563	(77,851)	
Total expenditures	11,732,210	10,900,127	832,083	23,208,471	19,496,736	3,711,735	757,639	895,490	(137,851)						39,842,728	35,365,652	4,477,076	
Excess of Revenues Over (Under) Expenditures	1,133,301	3,668,715	2,535,414	(2,538,841)	289,785	2,798,626	(124,475)	(205,419)	(60,944)						(4,917,280)	79,123	4,996,403	
Other financing sources (uses):																		
Advances In	750,000	992,500	242,500	0	76,468	76,468									750,000	1,076,171	326,171	
Advances Out	0	(242,500)	(242,500)	(682,735)	(759,203)	(76,468)									(750,000)	(1,076,171)	(1,828,171)	
Sale of fixed assets	17,000	0	(17,000)												17,000	0	(17,000)	
Operating transfers in	0	28,186	28,186	1,169,612	1,712,455	542,843	569,774	449,676	(120,098)						3,843,628	6,686,942	2,843,314	
Operating transfers (out)	(3,974,295)	(3,920,832)	53,463	(1,641,243)	(1,275,584)	365,659	(350)	(950)	0						(7,106,064)	(6,666,942)	419,122	
Other financing sources (uses)	(3,207,295)	(3,142,646)	64,649	(1,154,366)	(245,864)	908,502	569,424	449,326	(120,098)						0	0	3,245,436	
Total other financing sources (uses)							546,801	2,939,184	2,392,383						(3,245,436)	0	3,245,436	
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses																		
	(2,073,994)	526,069	2,600,063	(3,693,207)	13,921	3,707,128	444,949	243,907	(201,042)						(8,162,716)	79,123	8,241,839	
Fund Balance, January 1 (restated)	1,975,694	1,975,594	0	5,774,415	5,774,415	0	95,402	95,402	0						11,461,086	11,461,086	0	
Prior year encumbrances appropriated	248,713	248,713	0	627,121	627,121	0	0	0	0						883,134	883,134	0	
Fund Balance, December 31	\$150,313	\$2,750,376	\$2,600,063	\$2,708,329	\$6,415,457	\$3,707,128	\$540,351	\$339,309	(\$201,042)						\$4,181,504	\$12,423,343	\$9,241,839	

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

UNION COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND EQUITY
PROPRIETARY FUND TYPE AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2001

	Proprietary Fund Type	Total (Memorandum Only) Primary Government	Component Unit U-CO Industries	Total (Memorandum Only) Reporting Entity
	Enterprise Funds			
Operating Revenues:				
Charges for services.....	\$548,919	\$548,919	\$5,501,619	\$6,050,538
Net patient services.....	47,872,379	47,872,379		47,872,379
Tap in fees.....	386,210	386,210		386,210
Other operating revenues.....	2,909,283	2,909,283	14,069	2,923,352
Total operating revenues	51,716,791	51,716,791	5,515,688	57,232,479
Operating expenses:				
Personal services.....	27,292,679	27,292,679	332,711	27,625,390
Contract services.....	7,099,622	7,099,622	39,908	7,139,530
Materials and supplies.....	9,402,586	9,402,586	5,494,843	14,897,429
Bad debts.....	2,917,083	2,917,083		2,917,083
Depreciation and amortization.....	2,438,544	2,438,544	5,432	2,443,976
Interest and fiscal charges.....	822,055	822,055		822,055
Other operating expenses.....	117,549	117,549	21,117	138,666
Total operating expenses	50,090,118	50,090,118	5,894,011	55,984,129
Operating income (loss)	1,626,673	1,626,673	(378,323)	1,248,350
Non-operating revenues (expenses):				
Interest income.....	133,021	133,021	65,150	198,171
Gifts, grants, and bequests.....	325,342	325,342	486,000	811,342
Payments on behalf of affiliate.....	(600,000)	(600,000)		(600,000)
Restricted expenses.....	(153,880)	(153,880)		(153,880)
Interest and fiscal charges.....	(237,978)	(237,978)		(237,978)
Other non-operating revenue.....	0	0	10,322	10,322
Total non-operating revenues/(expenses)	(533,495)	(533,495)	561,472	27,977
Net Income	1,093,178	1,093,178	183,149	1,276,327
Retained earnings				
at January 1.....	19,099,093	19,099,093	1,113,427	20,212,520
Retained earnings				
at December 31.....	20,192,271	20,192,271	1,296,576	21,488,847
Contributed capital at January 1	1,932,194	1,932,194	0	1,932,194
Contributed capital at December 31	1,932,194	1,932,194	0	1,932,194
Total fund equity at December 31	\$22,124,465	\$22,124,465	\$1,296,576	\$23,421,041

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

UNION COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPE AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2001

	Proprietary Fund Type Enterprise Funds	Total (Memorandum Only) Primary Government	Component Unit U-CO Industries	Total (Memorandum Only) Reporting Entity
Cash flows from operating activities:				
Cash received from sales/service charges.....	\$1,561,291	\$1,561,291	\$4,163,550	\$5,724,841
Cash received from patients and third-party payer.....	44,318,876	44,318,876		44,318,876
Cash received from other operations.....	2,246,633	2,246,633	19,654	2,266,287
Cash payments for personal services.....	(27,311,765)	(27,311,765)	(188,376)	(27,500,141)
Cash payments for contract services.....	(317,178)	(317,178)	(66,268)	(383,446)
Cash payments for supplies and materials.....	(16,086,315)	(16,086,315)	(4,098,046)	(20,184,361)
Other cash payments.....	(60,451)	(60,451)		(60,451)
Cash payments for restricted expenses.....	(153,880)	(153,880)		(153,880)
Cash payments for interest.....	(826,137)	(826,137)		(826,137)
Net cash provided by operating activities.....	3,371,074	3,371,074	(169,486)	3,201,588
Cash flows from non-capital financing activities:				
Cash received from gifts, grants, and bequests	322,184	322,184	486,000	808,184
Net cash provided by non-capital financing activities.....	322,184	322,184	486,000	808,184
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	(3,509,128)	(3,509,128)		(3,509,128)
Proceeds of debt issues.....	4,745,000	4,745,000		4,745,000
Principal retirement.....	(5,624,861)	(5,624,861)		(5,624,861)
Interest and fiscal charges.....	(244,190)	(244,190)		(244,190)
Proceeds from sale of fixed assets.....	25,400	25,400		25,400
Purchase of fixed assets.....			(2,293)	(2,293)
Net cash provided by capital and related financing activities.....	(4,607,779)	(4,607,779)	(2,293)	(4,610,072)
Cash flows from investing activities:				
Redemption of investments.....	336,728	336,728		336,728
Purchase of investments.....			(276,254)	(276,254)
Distribution to related party.....	(600,000)	(600,000)		(600,000)
Interest income.....	203,077	203,077	65,150	268,227
Net cash used in investing activities.....	(60,195)	(60,195)	(211,104)	(271,299)
Net increase/(decrease) in cash and cash equivalents.....	(974,716)	(974,716)	103,117	(871,599)
Cash and cash equivalents at beginning of year....	6,136,608	6,136,608	672,042	6,808,650
Cash and cash equivalents at end of year.....	\$5,161,892	\$5,161,892	\$775,159	\$5,937,051
Operating income (loss).....	\$1,626,673	\$1,626,673	(\$378,323)	\$1,248,350
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization.....	2,438,544	2,438,544	5,432	2,443,976
Other non-operating revenue.....			19,654	19,654
Bad debts.....	2,917,083	2,917,083		2,917,083
Changes in assets and liabilities:				
Supplies inventory and other current assets.....	(344,319)	(344,319)	(2,590)	(346,909)
Accounts receivable.....	(3,584,301)	(3,584,301)	(866,138)	(4,450,439)
Prepayments.....			(5,119)	(5,119)
Accrued Interest.....	10,697	10,697		10,697
Contracts payable.....	374,663	374,663	1,058,053	1,432,716
Accrued wages and benefits.....	3,635	3,635		3,635
Compensated absences payable.....	(22,833)	(22,833)		(22,833)
Other accrued expenses.....	(59,052)	(59,052)	(455)	(59,507)
Due from other governments.....	10,284	10,284		10,284
Net cash provided by operating activities.....	\$3,371,074	\$3,371,074	(\$169,486)	\$3,201,588
Non-cash investing/financing activities:-				
During 2001, Memorial Hospital obtained fixed assets in the amount of \$1,006,985 by entering into capital lease obligations.				

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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 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.

Union County Memorial Hospital is treated as a blended unit in the enterprise fund type.

Discretely Presented Component Units:

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

Union County Airport Authority.

The Union County Airport Authority was established according to Section 308.03 of the Ohio Revised Code. The Airport Authority is governed by a seven member board of trustees appointed by the Union County Commissioners. The County Commissioners budget funds for airport operations and are responsible for the debt and deficits of the Airport Authority. Due to the imposition of will exerted by the County Commissioners as well as the financial burden for the Airport Authority, the Airport Authority is presented separately as a governmental fund type component unit of Union County. The Airport Authority operates on a fiscal year ending December 31. The Airport Authority does not issue separate financial statements.

U-Co Industries, Inc.

U-Co Industries, Inc. is a legally separate, not-for-profit corporation, served by a board of trustees appointed by the Union County board of MRDD. The Industries, under a contractual agreement with the Union County Board of MRDD, provides sheltered employment for mentally retarded or handicapped adults in Union County. The Union County Board of MRDD provides the Industries with staff to administer and supervise training programs, facilities, transportation, supplies, equipment and other funds as necessary for operation of the Industries. Based on the significant services and resources provided by the County to the Industries, the Industries is presented separately as an enterprise fund type 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 within the combined financial statements:

Union County General Health District
Union County Soil and Water Conservation District
The Five County Joint Juvenile Detention Center
Union County Convention and Visitor's Bureau

The County is associated with certain organizations which are defined as jointly governed organizations and a group purchasing pool. These organizations are presented in Note 23 and Note 24 to the combined financial statements. These organizations are:

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

A. Fund Accounting

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

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

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

Governmental Fund Types

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

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

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

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

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

Proprietary Fund Type

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

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

Fiduciary Fund Types

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

Account Groups

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

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

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

B. Measurement Focus And Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

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

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

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available; permissive sales and use tax (see Note 9), charges for current services, fines and forfeitures, federal and state grants and entitlements, and earnings on investments. Major revenue sources not susceptible to accrual include licenses and permits which are not considered measurable until received.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

The County reports deferred revenues on its combined balance sheet. Deferred revenues also arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2001, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2002 operations, have been recorded as deferred revenue.

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

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

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

The Airport Authority component unit uses the modified accrual basis of accounting as utilized by governmental fund types. The U-Co Industries component unit is presented as a proprietary operation using the accrual basis of accounting.

C. Budgetary Process

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

Tax Budget

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

Estimated Resources

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include the actual unencumbered fund balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

Appropriations

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

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the County Commissioners. Several supplemental appropriations resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

Budgeted Level of Expenditures

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

The County did not budget for the debt payments related to the Pleasant Valley Joint Fire District general obligation bond issue.

Encumbrances

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

Lapsing of Appropriations

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

D. Cash and Investments

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

During 2001 the County's investments included STAR Ohio, treasury notes, federal agency securities and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposits are reported at cost.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2001. 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, 2001.

Cash and cash equivalents that are held separately within departments of the County or held separately for the County by fiscal agents and not held with the County Treasurer are recorded on the balance sheet as "Cash 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 on the balance sheet as "Equity in Pooled Cash and Cash Equivalents".

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

Interest is distributed by the County Treasurer to the General Fund; the Motor Vehicle Gasoline Tax, Revolving Loan, Treasurer Prepaid Interest, and Dispute Resolution, special revenue funds; the Bond Retirement, debt service fund; the Courthouse Renovation, Sheriff's Facility Construction and County Garage Construction, capital projects funds; and the Airport Authority, component unit. Interest revenue earned by these funds during 2001 amounted to \$1,281,686. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$133,021 and \$65,150, respectively.

E. Interfund Assets and Liabilities

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

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

The County did not have any short or long-term interfund loans at December 31, 2001.

F. Inventories of Supplies

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

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

G. Prepaids and Deferrals

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

H. Unamortized Bond Issuance Costs

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

I. Restricted Assets

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

J. Fixed Assets

The fixed asset values were initially determined at December 31, 1990, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. Donated fixed assets are capitalized at fair market value on the date donated. During 2001, the County increased its fixed asset capitalization threshold from \$500 to \$2,000; this did not cause a material change in fixed assets.

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

General Fixed Assets

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

Enterprise Fund Fixed Assets

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

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

Capitalization of Interest

Interest is capitalized on enterprise fund assets acquired with tax-exempt debt. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from the temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2001 there were no capitalized interest costs incurred on enterprise fund construction projects.

K. Compensated Absences

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

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

L. Accrued Liabilities and Long-Term Obligations

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

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

M. Contributed Capital

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

Because the County had not prepared financial statements in accordance with accounting principles generally accepted in the United States of America prior to 1991, the exact amount of contributed capital cannot be determined. Consequently, only those amounts that have been specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to proprietary funds have been classified as retained earnings. At December 31, 2001, the County had contributed capital of \$1,932,194.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

N. Reserves of Fund Equity

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

O. Intergovernmental Revenues

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

P. Patient Service Revenues and Accounts Receivable

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

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

Q. Interfund Transactions

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

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

R. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

S. Total Columns on General Purpose Financial Statements

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

NOTE 3 - ACCOUNTABILITY:-

The following funds had a deficit fund balance/retained earnings as of December 31, 2001:

<u>Fund Type/Fund</u>	<u>Deficit Fund Balance/ Retained Earnings</u>
<u>Special Revenue Fund</u>	
Grant Mediation	\$ 1,216
<u>Enterprise Fund</u>	
Sanitary Sewer District	\$ 466,012
Water District	746,233
<u>Capital Projects Fund</u>	
Capital Projects Issue II	\$ 320,865

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 4 – PRIOR PERIOD ADJUSTMENTS:-

In 2001, the County adjusted beginning general obligation bonds payable in the General Long Term Obligations Account Group by \$1,945,000 to include bonds issued in 1999 on behalf of the Pleasant Valley Joint Fire District.

In 2001 certain funds were reclassified as follows:-

Kile Ditch was reclassified from the Agency Fund to Special Revenue Fund (\$15,355).

County Airport Construction was reclassified from Capital Projects Fund to Component Unit Airport Authority (\$185,755).

Airport Federal was reclassified from Capital Projects to Component Unit Airport Authority (\$7,089).

Union Manor was to have reimbursed Union County \$400,000, payable in four consecutive annual installments of \$100,000. Union County would forgive the \$400,000 when a new nursing home was completed and the old facility abandoned. In 2001, the new nursing home facility, The Gables at Green Pastures (the Gables), was completed and the debt forgiven.

	<u>Beginning Fund Balance</u>	<u>Reclass of Funds</u>	<u>Forgiveness of Advance</u>	<u>Restated Beginning Fund Balance</u>
General Fund;	\$ 3,819,328		(\$ 361,024)	\$ 3,458,304
Special Revue Fund;				
Ditch Maintenance	\$ 132,797	\$ 15,355		\$ 148,152
Capital Projects Fund;				
County Airport Construction	\$ 185,755	(\$ 185,755)		\$ 0
Airport Federal	7,089	(7,089)		0
Federal Grant	79,206		(38,976)	40,230
Agency Fund;				
Kile Ditch	\$ 15,355	(\$ 15,355)		\$ 0
Component Unit;				
Airport Authority	\$ 253,858	\$ 192,844		\$ 446,702

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING:-

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

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

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
Budget Basis	\$ 526,069	\$ 13,921	\$ 243,907	\$ (704,774)
Net adjustments for revenue accruals	64,625	(1,222,708)	174,575	(43,389)
Net adjustments for expeniture accruals	247,045	32,754	(6,133)	641,343
Net adjustment for sources/(uses) accruals	<u>(750,000)</u>	<u>682,735</u>	<u>(174,575)</u>	<u>67,265</u>
GAAP Basis	<u>\$ 87,739</u>	<u>\$ (493,298)</u>	<u>\$ 237,774</u>	<u>\$ (39,555)</u>

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 type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Cash Equivalents".

A. LEGAL REQUIREMENTS

Statutes require the classification of monies held by the county into two categories. The first category consists of "active" monies, those monies required to be kept in a "cash" or "near-cash" status for current demands upon the County Treasury. Such monies must be maintained either as cash in the County Treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

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;

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 6 - DEPOSITS AND INVESTMENTS;- (CONTINUED)

2. Bonds, notes, debentures or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions, 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 270 days and high grade commercial paper, the sum of which may not exceed twenty five percent of the County's average total portfolio;

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited.

An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 6 - DEPOSITS AND INVESTMENTS;- (CONTINUED)

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

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 \$14,390,277 and the bank balance, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1 was \$16,487,228. Of the bank balance:

1. \$1,802,044 was covered by federal depository insurance; and
2. \$9,889,562 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name; and
3. \$4,795,622 was uncollateralized because the securities held by the pledging institution are not in the County's name.

2. Component Unit

At year-end, the carrying amount of the U-Co Industries component unit's deposits, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1, was \$1,373,472 and the bank balance, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1 was \$1,383,858. Of the bank balance:

1. \$200,000 was covered by federal depository insurance; and
2. \$1,173,472 was covered by collateral held by a third party trustee pursuant to Section 135.181, Revised Code, in collateralized pools securing all public funds on deposits with specific depository institutions.

C. INVESTMENTS

Category 1 includes investments that are insured or registered or for which the securities are held by the County 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 GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 6 - DEPOSITS AND INVESTMENTS;- (CONTINUED)

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

As of December 31, 2001, 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	\$ 3,960,283	\$ 0	\$ 3,960,283	\$ 3,960,283
Repurchase Agreement			301,910	301,910	301,910
<u>Investments not subject to categorization:</u>					
Investment in State Treasurer's Investment Pool	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,437,892</u>	<u>6,437,892</u>
Total Investments	<u>\$ 0</u>	<u>\$ 3,960,283</u>	<u>\$ 301,910</u>	<u>\$ 10,700,085</u>	<u>\$ 10,700,085</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>
Per Combined Balance Sheet	\$ 18,094,807	\$ 4,860,506
Reclassifications;		
State Treasurer's Investment Pool	(6,437,892)	6,437,892
Certificates of Deposit	598,313	(598,313)
Restricted Assts:		
Cash in Segregated Accounts	2,103,260	
Cash with Fiscal & Escrow Agents	<u>1,405,261</u>	
Per GASB 3	<u>\$ 15,763,749</u>	<u>\$ 10,700,085</u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 6 - DEPOSITS AND INVESTMENTS;- (CONTINUED)

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

NOTE 7 - INTERFUND TRANSACTIONS:-

A. Interfund balances at December 31, 2001, consist of the following individual fund receivables and payables:

	<u>Due From Other Funds</u>	<u>Due (To) Other Funds</u>
Special Revenue Funds		
MVGT	\$ 0	\$ (292,081)
Capital Project Funds		
DOD Road Construction	292,081	0
Agency Funds		
Soil & Water Conservation	0	(10,000)
CFHS Grant	<u>10,000</u>	<u>0</u>
Total Due From/To Other Funds	<u>\$ 302,081</u>	<u>\$ (302,081)</u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 7 - INTERFUND TRANSACTIONS:- (CONTINUED)

B. The following is a summarized breakdown of the County's operating transfers for 2001:

	<u>Transfers (Out)</u>	<u>Transfers In</u>
General Fund		
General	\$ (3,920,832)	\$ 28,186
Special Revenue Funds		
Motor Vehicle Gas Tax	\$ (96,862)	\$ 460,000
Public Assistance	(58,740)	928,285
Sheriff Policing Rotary	0	4,522
Dare Community Education	(4,736)	4,458
ADAMH	(17,026)	0
MRDD	(250,000)	5,000
Coordination Transportation	0	141,822
CSEA	(271,110)	460
Delinquent Real Estate Tax	(1,000)	0
Children Services	(546,561)	150,882
Treasurer Prepaid Interest	(4,450)	0
Community Support Services	0	17,026
D.A.R.E.	(18,000)	0
Ohio Law Block Grant	(2,641)	0
Sheriff's Commissary	<u>(4,458)</u>	<u>0</u>
Total Special Revenue Funds	<u>\$ (1,275,584)</u>	<u>\$ 1,712,455</u>
Debt Service Fund		
Bond Retirement Fund	\$ (350)	\$ 449,676
Capital Project Funds		
Sheriff Facility Construction	\$ 0	\$ 1,846,625
Capital Improvements	(1,463,870)	2,400,000
County Garage Construction	(21,306)	0
MRDD Capital Fund	<u>(5,000)</u>	<u>250,000</u>
Total Capital Project Funds	<u>\$ (1,490,176)</u>	<u>\$ 4,496,625</u>
Total Transfers, All Funds	<u>\$ (6,686,942)</u>	<u>\$ 6,686,942</u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 8 - PROPERTY TAXES:-

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Taxes collected on real property (other than public utility property) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at thirty-five percent of appraised market value. All property is required to be revalued every six years. The last reappraisal was completed in 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.

Taxes collected on tangible personal property (other than public utility property) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at twenty-five percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single-county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at eighty-eight percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Taxes receivable which are subsequently due to other subdivisions are reported in an agency fund. The County's tax receivable is reported in the governmental fund which will receive the distribution. Both amounts are offset by a credit to deferred revenue. Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility property taxes which were measurable and unpaid as of December 31, 2001. 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 2001 operations.

The full tax rate for all County operations for the year ended December 31, 2001, was \$10.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 8 - PROPERTY TAXES:- (CONTINUED)

Real Property	
Agriculture	\$ 114,375,180
Residential	393,828,530
Commercial/Industrial/Mineral	142,709,780
Tangible Personal Property	198,335,360
Public Utility	
Real	232,070
Personal	<u>67,930,360</u>
Total Assessed Value	\$ <u><u>917,411,280</u></u>

NOTE 9 - 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 2001 amounted to \$7,089,976 and \$228,000 for the General and Debt Service Funds, respectively.

NOTE 10 - RECEIVABLES:-

Receivables at December 31, 2001, consisted of taxes, accounts (e.g., billings for user charged services, including unbilled utility services), special assessments, interest, intergovernmental receivables arising from grants, entitlements, and shared revenues, and loans receivable. All receivables are considered fully collectible except for patient accounts receivable at Union County Memorial Hospital and receivables related to child support as reflected in the Alimony and Child support agency fund. These receivables are presented net of an allowance for uncollectible accounts. Delinquent utility accounts receivable are certified and collected as a special assessment, subject to foreclosure for nonpayment.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 10 - RECEIVABLES:- (CONTINUED)

	<u>Enterprise</u>
Gross Patient Accounts Receivable	\$ 12,598,776
Less Allowance for:	
Uncollectible Accounts	(2,242,532)
Contractual Adjustments	(3,643,000)
Other accounts receivable	<u>2,007,250</u>
Net Total Accounts Receivable	<u>\$ 8,720,494</u>

NOTE 11 - LOANS RECEIVABLE:-

A summary of the changes in loans receivable during 2001 follows:

	<u>Interest Rate</u>	<u>Outstanding 12/31/00</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Outstanding 12/31/01</u>
General Fund:					
Union County Agriculture Society	0.00%	\$ 25,000	\$ 0	\$ 0	\$ 25,000
Richwood Agriculture Society	0.00%	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
Total General Fund		<u>\$ 35,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 35,000</u>
Special Revenue Fund:					
Revolving Loan Fund					
Northern Lights Neon	5.90%	\$ 7,769	\$ 0	\$ 0	\$ 7,769
Northern Lights Neon	5.90%	<u>2,125</u>	<u>0</u>	<u>0</u>	<u>2,125</u>
Total Special Revenue Fund		<u>9,894</u>	<u>0</u>	<u>0</u>	<u>9,894</u>
Total all Funds		<u>\$ 44,894</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 44,894</u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 12 - FIXED ASSETS:-

A summary of the enterprise funds' and U-Co Industries (component unit) fixed assets at December 31, 2001, follows:

	Sanitary Sewer District	Water District	Building & Development	Memorial Hospital	Total Primary Government Enterprise	U-Co Industries	Total Reporting Entity Enterprise
Land and Improvements	\$ 601,149	\$ 0	\$ 0	\$ 1,930,024	\$ 2,531,173	\$ 40,115	\$ 2,571,288
Buildings	121,430	0	0	32,932,836	33,054,266	254,273	33,308,539
Water and Sewer Lines	3,408,522	1,750,308	0	10,581,726	15,740,556	0	15,740,556
Equipment	119,574	0	0	3,125,109	3,244,683	80,554	3,325,237
Furniture/Fixtures	6,509	0	0	0	6,509	0	6,509
Vehicles	24,307	0	28,194	0	52,501	0	52,501
Construction in Progress	<u>0</u>	<u>0</u>	<u>0</u>	<u>911,983</u>	<u>911,983</u>	<u>0</u>	<u>911,983</u>
	4,281,491	1,750,308	28,194	49,481,678	55,541,671	374,942	55,916,613
Less:							
Accumulated Depreciation	<u>(1,011,686)</u>	<u>(115,430)</u>	<u>(7,388)</u>	<u>(19,226,299)</u>	<u>(20,360,803)</u>	<u>(87,756)</u>	<u>(20,448,559)</u>
	<u>\$ 3,269,805</u>	<u>\$ 1,634,878</u>	<u>\$ 20,806</u>	<u>\$ 30,255,379</u>	<u>\$ 35,180,868</u>	<u>\$ 287,186</u>	<u>\$ 35,468,054</u>

A summary of the changes in general fixed assets during 2001 follows:

	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
Land	\$ 1,414,880	\$ 0	\$ 7,429	\$ 1,407,451
Improvements	250,348	0	6,208	244,140
Buildings	17,785,296	2,078	0	17,787,374
Equipment	2,580,972	188,305	85,381	2,683,896
Furniture/Fixtures	458,496	33,175	0	491,671
Vehicles	3,873,468	354,385	197,752	4,030,101
Construction in Progress	<u>1,672,119</u>	<u>2,746,180</u>	<u>0</u>	<u>4,418,299</u>
Total	<u>\$ 28,035,579</u>	<u>\$ 3,324,123</u>	<u>\$ 296,770</u>	<u>\$ 31,062,932</u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 13 - 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 2001, 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 Cincinnati Insurance Company for six complexes. Building and personal property coverage ranges from \$2,000 to \$810,000 with \$250 deductibles. Each complex has a \$1,000,000 general liability policy.

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 13 - RISK MANAGEMENT:- (CONTINUED)

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

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

For 2001, 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 24). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

The Union County Memorial Hospital purchases professional liability insurance on a claims-made basis up to specified policy limits of \$1,000,000 per claim, \$3,000,000 in annual aggregate, and total excess coverage of \$9,000,000.

Union County Memorial Hospital has a self-insured program for employee health benefits. Under this program the Hospital provides coverage up to a maximum of \$80,000 for each individual with an aggregate of \$1,500,000 per lifetime for each individual. The Hospital has purchased commercial insurance for claims in excess of coverage provided under the self-insured program.

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 13 - RISK MANAGEMENT:- (CONTINUED)

The liability for unpaid claims costs is determined by actuarial estimates of the amounts needed to pay prior-and current-year claims. The \$386,829 claims liability reported in the Memorial Hospital enterprise fund at December 31, 2001, is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Hospital's claims liability amount in 2001 and the prior two years are as follows:

	<u>Beginning Balance</u>	<u>Current Year Claims and Changes in Estimate</u>	<u>Claims Payment</u>	<u>Ending Balance</u>
2001	\$ 650,077	\$ 1,763,279	\$ 2,026,527	\$ 386,829
2000	509,639	1,712,171	1,571,733	650,077
1999	424,639	1,589,807	1,504,807	509,639

NOTE 14 - DEFINED BENEFIT PENSION PLANS:-

A. Public Employees Retirement System

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 10 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.55 percent of covered salary for 2001. The County contribution for law enforcement employees for 2001 was 19.5 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. The county's contribution to PERS for the years ended December 31, 2001, 2000 and 1999 were, \$3,846,431, \$3,534,930, and \$3,731,842, respectively, equal to the required contributions for each year.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 14 - DEFINED BENEFIT PENSION PLANS:- (CONTINUED)

B. State Teachers Retirement System

The County contributes to 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 basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The county's contributions to STRS for the years ended December 31, 2001, 2000 and 1999 were \$81,688, \$77,443, and \$57,205, respectively, equal to the required contributions for each year.

NOTE 15 - POSTEMPLOYMENT BENEFITS:-

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Post employment Benefits Other Than Pension Benefits by State and Local Government Employers". A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on the authority granted by State statute. The employer contribution rate for 2001 was 13.55 percent of covered payroll for employees not engage in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 19.5 percent; 7.5 percent was used to fund health care.

OPEB are advance-funded on an actuarially determined basis. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience becomes part of unfounded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation. The investment assumption rate for 2000 was 7.75%. Individual base pay was assumed to increase 4.75% compounded annually with no change in the number of active employees. Health care costs were assumed to increase 4.75% annually.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 15 - POSTEMPLOYMENT BENEFITS:- (CONTINUED)

The number of active contributing participants was 411,076 as of December 31, 2000, the date of the latest actuarial review was performed. The Funds actuarially determined accrued liability for OPEBs at December 31, 2000, are \$14,364.60 million with net assets available for OPEBs of \$11,735.90 million, leaving an unfunded actuarial liability of \$2,628.70 million.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of 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. The board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$48,189 during 2001.

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

NOTE 16 - OTHER EMPLOYEE BENEFITS:-

A. Compensated Absences

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 16 - OTHER EMPLOYEE BENEFITS:- (CONTINUED)

B. Employee Health Insurance

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

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

NOTE 17 - SHORT-TERM OBLIGATIONS:-

The changes in the county's short-term obligations during 2001 consisted of the following:

	<u>Outstanding 12/31/00</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding 12/31/01</u>
<u>Enterprise Funds:</u>				
Sanitary Sewer				
Sanitary Sewer Notes 4.01%	\$ 2,350,000	\$ 0	\$ 2,350,000	\$ 0
Sanitary Sewer Notes 5.21%	0	2,350,000	0	2,350,000
Water District				
Water District Notes 4.01%	2,350,000	0	2,350,000	0
Water District Notes 5.21%	<u>0</u>	<u>2,350,000</u>	<u>0</u>	<u>2,350,000</u>
Total Enterprise Funds	<u>4,700,000</u>	<u>4,700,000</u>	<u>4,700,000</u>	<u>4,700,000</u>
Total short-term obligations	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>

The retired notes in the enterprise funds were bond anticipation notes. Bond anticipation notes are backed by the full faith and credit of Union County and are payable from governmental revenues. The note liability was reflected in the fund which received the proceeds. Bond anticipation notes issued during 2001 have a maturity of one year.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 18 - LONG-TERM OBLIGATIONS:-

The changes in the County's long-term obligations during 2001 consisted of the following:

	<u>Outstanding</u> <u>12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/01</u>
General Long-Term Obligations:				
General Obligation Bonds:				
1986 Airport - 8.00%	\$ 70,000	\$ 0	\$ 10,000	\$ 60,000
1992 Airport - 5.50%	250,000	0	15,000	235,000
1996 JDC Construction - 4.20% - 5.60%	345,000	0	50,000	295,000
1997 Airport - 4.20% - 5.40%	495,000	0	20,000	475,000
1998 Sheriff Facility - 3.90% - 4.90%	2,675,000	0	100,000	2,575,000
1998 Building Renovation - 3.60% - 4.85% (Refunding Bonds)	3,620,000	0	200,000	3,420,000
Pleasant Valley Joint Fire District Bonds	<u>1,945,000</u>	<u>0</u>	<u>60,000</u>	<u>1,885,000</u>
Total General Obligation Bonds	<u>9,400,000</u>	<u>0</u>	<u>455,000</u>	<u>8,945,000</u>
Other Long-Term Obligations				
1993 Mortgage Loan - 7.50%	168,038	0	11,842	156,196
Compensated Absences	494,288	0	4,531	489,757
Capital Leases	<u>3,099</u>	<u>0</u>	<u>3,099</u>	<u>0</u>
Total Other Long-Term Obligations	<u>665,425</u>	<u>0</u>	<u>19,472</u>	<u>645,953</u>
Total General Long-Term Obligations	<u>\$ 10,065,425</u>	<u>\$ 0</u>	<u>\$ 474,472</u>	<u>\$ 9,590,953</u>
	<u>Outstanding</u> <u>12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/01</u>
Enterprise Fund Obligations:				
1993 Memorial Hospital - 3.00%				
Refunding General Obligations Bonds	\$ 2,975,000	\$ 0	\$ 345,000	\$ 2,630,000
1996 Memorial Hospital - 3.75% to 5.50%				
General Obligations Bond	2,240,000	0	95,000	2,145,000
1999 Memorial Hospital - 2.50% to 5.55%				
General Obligations Bonds	10,665,000	0	290,000	10,375,000
OPWC Loans Payable - 0.00%	109,019	0	7,927	101,092
Note Payable	839,183	0	22,681	816,502
Compensated Absences	576,117	64,719	23,265	617,571
Capital Leases	<u>1,218,883</u>	<u>510,391</u>	<u>212,867</u>	<u>1,516,407</u>
Total Enterprise Fund Obligations	<u>18,623,202</u>	<u>575,110</u>	<u>996,740</u>	<u>18,201,572</u>
Total Long-Term Obligations	<u>\$ 28,688,627</u>	<u>\$ 575,110</u>	<u>\$ 1,471,212</u>	<u>\$ 27,792,525</u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 18 - LONG-TERM OBLIGATIONS:- (CONTINUED)

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

1993 Memorial Hospital Refunding Bonds

The Union County Memorial Hospital Refunding Bonds, with an original issue of \$5,170,000, were issued to advance refund the hospital's 1987 general obligation bonds as well as to provide the Hospital additional funds for improvements. The bonds are presented as a liability in the enterprise fund and are payable from unvoted property tax revenues to the extent that operating resources of the Hospital are not available to meet annual principal and interest expenditures. The refunding bonds defeased in-substance \$2,700,000 in general obligation bonds. At December 31, 2001, \$1,550,000 of this debt was still outstanding.

The Memorial Hospital Refund general obligation bonds include serial and term bonds. The term bonds have annual mandatory sinking fund redemption requirements and there are optional redemption provisions for the serial bonds. The term bonds mature on December 1, 2008, in the amount of \$1,085,000, at a redemption price equal to 100% of the principal plus accrued interest to the redemption date. The serial bonds maturing on or after December 1, 2004, are subject to early redemption, at the sole option of the County, either in whole on any date or in part on any interest payment date, on or after December 1, 2003, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 18- LONG-TERM OBLIGATIONS:- (CONTINUED)

1996 Memorial Hospital Bonds

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

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

1998 Building Renovation Bonds

The Building Renovation Refunding Bonds, with an original issue of \$4,110,000, were issued to advance refund the County's 1992 general obligation bonds as well as to provide the County additional funds for improvements. The refunding Bonds defeased in-substance \$1,955,000 in general obligation bonds. At December 31, 2001, \$1,545,000 of this debt was still outstanding.

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 18- LONG-TERM OBLIGATIONS:- (CONTINUED)

1998 Sheriff Facility Bonds

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

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

1999 Memorial Hospital Bonds

The Union County Memorial Hospital Refunding Bonds, with an original issue of \$11,000,000, were issued to advance refund the hospital's 1990 general obligation bonds as well as to provide for the construction of a long-term care facility and construction of emergency room improvements. The bonds are presented as a liability in the enterprise fund and are payable from unvoted property tax revenues to the extent that operating resources of the Hospital are not available to meet annual principal and interest expenditures. The refunding bonds defeased in-substance \$865,000 in general obligation bonds. At December 31, 2001, \$865,000 of this debt was still outstanding.

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 18- LONG-TERM OBLIGATIONS:- (CONTINUED)

1999 Pleasant Valley Joint Fire District Bonds

The Pleasant Valley Joint Fire District 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, 2006 (\$460,000) and 2019 (\$1,540,000) at a redemption price of 100% of the principal plus accrued interest to the redemption date. The serial bonds maturing after December 1, 2009 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 interest payment date on or after December 1, 2009, in multiples of \$5,000, at following redemption prices, plus accrued interest:

<u>Redemption Dates</u>	<u>Redemption Prices</u>
December 1, 2009 through November 30, 2010	102 percent
December 1, 2010 through November 30, 2011	101 percent
December 1, 2011 and thereafter	100 percent

Mental Health Recovery Board Mortgage

The Mental Health and Recovery Board of Union County (ADAMH) entered into a mortgage loan agreement for the acquisition of housing for homeless and at risk of being homeless persons. The twenty-year mortgage loan is presented as a liability in the general long-term obligations account group and is payable from unvoted property tax revenues to the extent that other resources, in the form of grants and rent charges, are not available to meet principal and interest expenditures.

Principal and interest payments are reflected as health expenditures in the ADAMH special revenue fund.

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.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 18- LONG-TERM OBLIGATIONS:- (CONTINUED)

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, 2001 are an overall debt margin of \$15,630,813 and an unvoted debt margin of \$3,045,362.

The following is a summary of the County's future annual debt service requirements for long-term obligations, including interest of \$13,115,832:

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Mortgage Loan</u>	<u>OPWC Loans</u>	<u>Memorial Hospital General Obligation Bonds</u>	<u>Total</u>
2002	923,905	22,811	7,927	1,534,708	2,489,351
2003	922,675	22,811	7,927	1,535,268	2,488,681
2004	925,144	22,811	7,927	1,533,433	2,489,315
2005	921,224	22,811	7,927	1,538,873	2,490,835
2006	921,083	22,811	7,927	1,531,163	2,482,984
Thereafter	<u>8,549,892</u>	<u>95,055</u>	<u>61,457</u>	<u>16,320,550</u>	<u>25,026,954</u>
	<u>\$13,163,923</u>	<u>\$209,110</u>	<u>\$101,092</u>	<u>\$23,993,995</u>	<u>\$37,468,120</u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 19 - CAPITAL LEASES - LESSEE DISCLOSURE:-

The County has entered into capitalized leases for land, building, equipment, and furniture and fixtures. Each lease meets the criteria of a capital lease as defined by Statement of financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts "capital outlay" and "inception of capital lease" in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures in the combined financial statements for the governmental funds and as a reduction of the liability in the enterprise funds. Enterprise fund fixed assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the funds in the amount of \$3,125,109. These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group and in the enterprise funds. Principal payments in 2001 totaled \$212,867 in the enterprise funds.

	<u>MEMORIAL HOSPITAL</u>
Property under Capital Lease	\$ 3,125,109
Less Accumulated Depreciation	<u>(1,727,224)</u>
Total	\$ <u>1,397,885</u>

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2001.

<u>YEAR</u>	<u>ENTERPRISE</u>
2002	\$ 449,565
2003	448,973
2004	299,857
2005	237,547
2006	<u>193,290</u>
Total	1,629,232
Less: amount representing interest	<u>(112,825)</u>
Present value of net minimum lease payments	\$ <u><u>1,516,407</u></u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 20 - 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	\$ 2,679
Amount received for distribution	829,422
Amount distributed to entitled recipients	<u>(829,614)</u>
Balance at end of year	<u><u>\$ 2,487</u></u>

NOTE 21 - 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, 2001, are as follows:

Gross patient service revenue	\$ 76,176,977
Less third party allowances:-	
Medicare	(10,420,013)
Medicaid	(3,227,191)
Other	<u>(14,657,394)</u>
Total allowances	<u>(28,304,598)</u>
Net patient service revenue	<u><u>\$ 47,872,379</u></u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 22 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS:-

The County maintains four enterprise funds which are intended to be self-supporting through user fees charged for services provided to consumers for sewer services, water services, building permits, and medical services. The component unit, U-Co Industries, provides various services for the mentally retarded/developmentally disabled. Financial segment information as of and for the year ended December 31, 2001, is as follows:

	<u>Sanitary Sewer District</u>	<u>Water District</u>	<u>Building & Development</u>	<u>Union Co. Memorial Hospital</u>	<u>Total Primary Government</u>	<u>U-Co Industries (Component Unit)</u>	<u>Total Reporting Entity</u>
Operating Revenue	\$ 591,435	\$ 362,757	\$ 643,587	\$ 50,119,012	\$ 51,716,791	\$ 5,515,688	\$ 57,232,479
Operating Expenses Before Depreciation	517,796	386,644	540,811	46,206,323	47,651,574	5,888,579	53,540,153
Depreciation Expense	87,825	35,004	4,029	2,311,686	2,438,544	5,432	2,443,976
Operating Income (Loss)	(14,186)	(58,891)	98,747	1,601,003	1,626,673	(378,323)	1,248,350
Net Income (Loss)	(90,697)	(143,329)	98,747	1,228,457	1,093,178	183,149	1,276,327
Contributed Capital	1,893,294	38,900	0	0	1,932,194	0	1,932,194
Property, Plant, & Equipment (Net)	3,269,805	1,634,878	20,806	30,255,379	35,180,868	287,186	35,468,054
Net Working Capital	(1,741,431)	(2,342,211)	224,768	7,919,373	4,060,499	1,009,390	5,069,889
Total Assets	4,027,545	1,790,171	317,903	44,834,393	50,970,012	3,295,290	54,265,302
Notes Payable	2,350,000	2,350,000	0	816,502	5,516,502	0	5,516,502
General Obligation Bonds Payable	0	0	0	15,150,000	15,150,000	0	15,150,000
Total Liabilities	2,600,263	2,497,504	72,329	23,675,451	28,845,547	1,998,714	30,844,261
Total Equity	1,427,282	(707,333)	245,574	21,158,942	22,124,465	1,296,576	23,421,041

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS:-

A. Five County Joint Juvenile Detention and Rehabilitation Center

The Five County Joint Juvenile Detention and Rehabilitation Center is a jointly governed organization involving Union, Champaign, Delaware, Logan and Madison Counties. The Center provides facilities for the training, treatment and rehabilitation of delinquent, dependent, abused or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, two appointees of the Delaware County Commissioners and one appointee from 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 2001, Union County contributed \$164,095 for the Center's operations which represents 12.204 percent of total contributions. Additional information may be obtained by writing to the Five County Joint Juvenile Detention and Rehabilitation Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

B. North Central Ohio Solid Waste Management District

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The board of directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to their representation on the board of directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2001, 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 2001, Union County contributed \$21,717. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS:- (CONTINUED)

D. Marysville/Union County Joint Recreation District

The Marysville/Union County Joint Recreation District is a jointly governed organization involving Union County, the City of Marysville and Paris Township. The District was established for the purpose of acquiring, developing, operating and maintaining a sports complex and bicycle/walking trail in Union County. The district's board of trustees consists of seven members, three appointed by the County Commissioners, three appointed by the Mayor of Marysville, and one appointed by the Paris Township Trustees. Each entity's ability to influence the operations of the District is limited to their representation on the board of trustees. In 2001, Union County contributed \$54,820 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6th Street, Marysville, Ohio 43040.

E. Tri-County Corrections Board

The Tri-County Corrections Board is a joint venture for the establishment of a central jail facility for the use of Champaign, Madison, and Union Counties. The operation of the jail is controlled by a joint board whose membership consists of the sheriff, one judge, and one commissioner from each of the participating counties. Each county's ability to influence the operations of the jail is limited to their representation on the board. Champaign County has been appointed the fiscal agent for the joint venture. In 2001, Union County contributed \$647,890. Additional information may be obtained by writing to the Tri-County Corrections Board, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

NOTE 24 - INSURANCE PURCHASING POOL:-

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTES 25 - RELATED PARTY TRANSACTIONS:-

During 2001, 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 \$486,000 for such contributions. U-Co Industries, Inc. recorded non-operating revenues at cost or fair market value as applicable, to the extent the contribution is related to the vocational purpose of the workshop.

During 2001, 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 2001, the County provided rent-free office space to Children, Inc. Children, Inc. constructed a building on County-owned land, adjacent to the Union County MRDD Board. The value of annual rent is estimated at \$85,000.

In 1995, the Board of Trustees of the Union County Hospital formed a related entity, Memorial Physicians, Inc. (MPI). This entity is a professional for-profit corporation organized to bring primary care physicians together from multiple sites. Their goals include increasing efficiency, sharing information and resources and managing the care of their patients throughout the integrated system of care. The Hospital funds MPI's basic operating needs, which include employee services and various purchases of goods and services. As of December 31, 2001, a \$1,163,589 receivable from MPI has been reflected in the County's financial statements for the hospital fund. During 2001 billing and administrative services to MPI were provided by a third party.

NOTE 26 - 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, 2001, \$7,000,000 of conduit debt remained outstanding.

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, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 27 - CONTINGENT LIABILITIES:- (CONTINUED)

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

Reimbursement for Medicare or Medicaid patients is subject to audit and final settlements by the respective intermediaries. Final settlements have been reached for the Hospital and the Gables with Medicare through 1998 and with Medicaid through 1996. The amounts reported in the financial statements represent the estimated settlements outstanding at December 31, 2001, which Hospital management believes will approximate final settlements after audit by the respective agencies. Interim settlements that occurred during 2001 resulted in receipts of \$192,000.

NOTE 28 – SUBSEQUENT EVENT:-

In May 2002, the County Commissioners approved the issuance of \$4,500,000 in notes for improvement of the water supply and the distribution system.

In May 2002, the County Commissioners approved the issuance of \$3,500,000 in additional sales tax debt for improvements of the London Avenue Government Building and the Old County Home.

NOTE 29 – CHANGE IN ACCOUNTING PRINCIPLE:-

For the year ended December 31, 2001, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and Statement No. 36 "Recipient Reporting for Certain Shared Nonexchange Revenues". These statements established accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures/expenses resulting from nonexchange transactions will be the same whether the accrual or modified accrual basis of accounting is required. However, for revenue recognition to occur on the modified accrual basis, the criteria established for accrual basis revenue recognition must be met and the revenues must be available.

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

UNION COUNTY, OHIO
DECEMBER 31, 2001

GENERAL FUND

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

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

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

EXPENDITURES:	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Current Operations:			
General Government-Legislative and Executive			
<i>Commissioners</i>			
Personal Services	\$179,159	\$177,747	\$1,412
Supplies	3,204	2,909	295
Contractual Services	147,304	133,930	13,374
Other	60,385	36,635	23,750
<i>Total Commissioners</i>	<u>390,052</u>	<u>351,221</u>	<u>38,831</u>
<i>Environmental Engineer</i>			
Personal Services	38,900	38,890	10
<i>Total Engineer</i>	<u>38,900</u>	<u>38,890</u>	<u>10</u>
<i>Auditor</i>			
Personal Services	229,538	217,708	11,830
Supplies	25,024	24,437	587
Contractual Services	46,150	43,746	2,404
Other	7,840	7,287	553
<i>Total Auditor</i>	<u>308,552</u>	<u>293,178</u>	<u>15,374</u>
<i>Treasurer</i>			
Personal Services	102,687	98,554	4,133
Supplies	26,841	26,344	497
Contractual Services	6,480	6,091	389
Other	2,210	1,565	645
<i>Total Treasurer</i>	<u>138,218</u>	<u>132,554</u>	<u>5,664</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

EXPENDITURES:	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Current Operations:			
General Government-Legislative and Executive (Continued)			
<i>Prosecutor</i>			
Personal Services	271,821	235,229	36,592
Supplies	9,990	9,359	631
Contractual Services	13,538	13,223	315
Other	25,470	24,883	587
<i>Total Prosecutor</i>	<u>320,819</u>	<u>282,694</u>	<u>38,125</u>
 <i>Risk Management</i>			
Personal Services	73,600	72,106	1,494
Supplies	8,150	7,880	270
Contractual Services	17,801	14,713	3,088
Other	4,719	4,319	400
Capital Outlay	27,188	948	26,240
<i>Total Risk Management</i>	<u>131,458</u>	<u>99,966</u>	<u>31,492</u>
 <i>Data Processing</i>			
Personal Services	81,000	79,303	1,697
Supplies	350	228	122
Contractual Services	98,850	82,832	16,018
Other	4,200	1,456	2,744
<i>Total Data Processing</i>	<u>184,400</u>	<u>163,819</u>	<u>20,581</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

EXPENDITURES:	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Current Operations:			
<i>(Continued)</i>			
General Government-Legislative and Executive			
<i>Board of Elections</i>			
Personal Services	130,611	100,787	29,824
Supplies	14,000	9,458	4,542
Contractual Services	29,300	21,541	7,759
Other	2,700	1,613	1,087
<i>Total Board of Elections</i>	<u>176,611</u>	<u>133,399</u>	<u>43,212</u>
<i>Recorder</i>			
Personal Services	131,594	130,723	871
Supplies	11,682	9,699	1,983
Contractual Services	1,600	1,584	16
Other	1,450	1,404	46
<i>Total Recorder</i>	<u>146,326</u>	<u>143,410</u>	<u>2,916</u>
<i>Maintenance & Operations</i>			
Personal Services	261,125	235,186	25,939
Supplies	60,120	58,040	2,080
Contractual Services	843,008	800,578	42,430
Other	4,000	1,902	2,098
<i>Total Maintenance & Operations</i>	<u>1,168,253</u>	<u>1,095,706</u>	<u>72,547</u>
<i>Board of Revisions</i>			
Other	200	0	200
<i>Total Board of Revisions</i>	<u>200</u>	<u>0</u>	<u>200</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

EXPENDITURES:	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<i>Current Operations:</i>			
(Continued)			
General Government-Legislative and Executive			
<i>Capital Improvements</i>			
Contract Service	77,244	67,821	9,423
<i>Total Capital Improvements</i>	<u>77,244</u>	<u>67,821</u>	<u>9,423</u>
<i>Assessing Property Taxes</i>			
Personal Services	40,500	39,184	1,316
<i>Total Assessments of Personal Property Taxes</i>	<u>40,500</u>	<u>39,184</u>	<u>1,316</u>
<i>Insurance & Bonds</i>			
Contractual Services	190,211	164,968	25,243
Other	5,000	3,038	1,962
<i>Total Insurance & Bonds</i>	<u>195,211</u>	<u>168,006</u>	<u>27,205</u>
<i>Bureau of Inspection</i>			
Contractual Services	40,127	40,078	49
<i>Total Bureau of Inspection</i>	<u>40,127</u>	<u>40,078</u>	<u>49</u>
<i>County Planning Commission</i>			
Other	10,858	10,858	0
<i>Total County Planning Commission</i>	<u>10,858</u>	<u>10,858</u>	<u>0</u>
<i>Fringe Benefits</i>			
Group Liability Insurance	438,000	392,544	45,456
Public Employees Retirement	551,462	400,992	150,470
Medicare	59,013	45,682	13,331
Workers Compensation	48,778	0	48,778
Retirement buyout	30,000	12,948	17,052
<i>Total Fringe Benefits</i>	<u>1,127,253</u>	<u>852,166</u>	<u>275,087</u>
<i>Equipment</i>			
Capital Outlay	141,127	141,126	1
<i>Total Equipment</i>	<u>141,127</u>	<u>141,126</u>	<u>1</u>
Total General Government-Legislative and Executive	<u><u>4,636,109</u></u>	<u><u>4,054,076</u></u>	<u><u>582,033</u></u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u>
Current Operations:			
General Government-Judicial			
<i>Common Pleas Court</i>			
Personal Services	149,398	146,872	2,526
Supplies	16,057	12,966	3,091
Contractual Services	27,743	26,199	1,544
Other	90,693	88,750	1,943
Capital Outlay	209	209	0
<i>Total Common Pleas</i>	<u>284,100</u>	<u>274,996</u>	<u>9,104</u>
 <i>Juvenile Court</i>			
Personal Services	234,629	230,171	4,458
Contractual Services	19,700	18,468	1,232
Other	16,664	15,884	780
<i>Total Juvenile Court</i>	<u>270,993</u>	<u>264,523</u>	<u>6,470</u>
 <i>Probate Court</i>			
Personal Services	75,688	74,965	723
Supplies	16,000	15,696	304
Contractual Services	7,990	3,489	4,501
Other	1,675	1,612	63
<i>Total Probate Court</i>	<u>101,353</u>	<u>95,762</u>	<u>5,591</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u>
Current Operations:			
General Government-Judicial (Continued)			
<i>Clerk of Courts</i>			
Personal Services	155,380	153,059	2,321
Supplies	25,000	24,986	14
Contractual Services	5,090	4,770	320
Other	2,400	2,200	200
<i>Total Clerk of Courts</i>	<u>187,870</u>	<u>185,015</u>	<u>2,855</u>
<i>Public Defender</i>			
Contractual Services	<u>247,475</u>	<u>247,474</u>	<u>1</u>
<i>Total Public Defender</i>	<u>247,475</u>	<u>247,474</u>	<u>1</u>
<i>Law Library</i>			
Personal Services	<u>500</u>	<u>500</u>	<u>0</u>
<i>Total Law Library</i>	<u>500</u>	<u>500</u>	<u>0</u>
<i>District Court of Appeals</i>			
Contractual Services	900	812	88
Other	13,300	10,015	3,285
<i>Total Appellate Court</i>	<u>14,200</u>	<u>10,827</u>	<u>3,373</u>
<i>Jury Commission</i>			
Personal Services	720	720	0
Supplies	<u>136</u>	<u>136</u>	<u>0</u>
<i>Total Jury Commission</i>	<u>856</u>	<u>856</u>	<u>0</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u>
Current Operations:			
General Government-Judicial (Continued)			
<i>County Court</i>			
Personal Services	71,000	55,644	15,356
Contractual Services	9,000	5,480	3,520
<i>Total County Court</i>	<u>80,000</u>	<u>61,124</u>	<u>18,876</u>
 <i>Data Processing</i>			
Grant	71,814	71,814	
<i>Total Data Processing</i>	<u>71,814</u>	<u>71,814</u>	<u>0</u>
 <i>Juvenile Probation</i>			
Fringe Benefits	31,200	31,154	46
Other	6,300	6,082	218
<i>Total Juvenile Probation</i>	<u>37,500</u>	<u>37,236</u>	<u>264</u>
 Total General Government- Judicial	 <u><u>1,296,661</u></u>	 <u><u>1,250,127</u></u>	 <u><u>46,534</u></u>

CONTINUED

UNION COUNTY, OHIO
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u>
Current Operations:			
Public Safety			
<i>Coroner</i>			
Personal Services	29,478	28,054	1,424
Supplies	650	492	158
Contractual Services	45,000	32,176	12,824
Other	1,924	1,250	674
<i>Total Coroner</i>	<u>77,052</u>	<u>61,972</u>	<u>15,080</u>
<i>Sheriff</i>			
Personal Services	1,975,169	1,974,462	707
Supplies	150,912	150,054	858
Contractual Services	911,887	906,708	5,179
Fringe Benefits	3,600	3,535	65
Other	86,465	80,653	5,812
<i>Total Sheriff</i>	<u>3,128,033</u>	<u>3,115,412</u>	<u>12,621</u>
<i>Building Regulation</i>			
Capital Outlay	1,188	0	1,188
<i>Total Building Regulation</i>	<u>1,188</u>	<u>0</u>	<u>1,188</u>
<i>Detention Home</i>			
Contractual Services	164,195	164,096	99
<i>Total Detention Home</i>	<u>164,195</u>	<u>164,096</u>	<u>99</u>
Total Public Safety	<u>3,370,468</u>	<u>3,341,480</u>	<u>28,988</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:			
Public Works			
<i>Engineer</i>			
Personal Services	93,500	93,490	10
Contractual Services	4,500	3,007	1,493
<i>Total Engineer</i>	<u>98,000</u>	<u>96,497</u>	<u>1,503</u>
Total Public Works	<u>98,000</u>	<u>96,497</u>	<u>1,503</u>
Health			
<i>TB Hospital</i>			
Contractual Services	750	0	750
<i>Total TB Hospital</i>	<u>750</u>	<u>0</u>	<u>750</u>
<i>Vital Statistics</i>			
Contractual Services	1,000	869	131
<i>Total Vital Statistics</i>	<u>1,000</u>	<u>869</u>	<u>131</u>
<i>Other Health</i>			
Crippled Children Contractual Service	64,749	62,490	2,259
Senior Outreach contractual service	58,000	58,000	0
<i>Total Other Health</i>	<u>122,749</u>	<u>120,490</u>	<u>2,259</u>
<i>Humane Society</i>			
Other	37,500	37,500	0
<i>Total Humane Society</i>	<u>37,500</u>	<u>37,500</u>	<u>0</u>
<i>Agriculture</i>			
Other	3,490	0	3,490
<i>Total Agriculture</i>	<u>3,490</u>	<u>0</u>	<u>3,490</u>
Total Health	<u>165,489</u>	<u>158,859</u>	<u>6,630</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:			
Human Services			
<i>Soldiers Relief</i>			
Personal Services	110,200	94,857	15,343
Supplies	6,656	4,127	2,529
Contractual Services	50,217	41,636	8,581
Other	205,453	174,583	30,870
Capital Outlay	<u>24,100</u>	<u>5,892</u>	<u>18,208</u>
<i>Total Soldiers Relief</i>	<u>396,626</u>	<u>321,095</u>	<u>75,531</u>
<i>Veterans Services</i>			
Other	<u>12,000</u>	<u>4,788</u>	<u>7,212</u>
<i>Total Veterans Services</i>	<u>12,000</u>	<u>4,788</u>	<u>7,212</u>
<i>Children's Services</i>			
Other	<u>448,297</u>	<u>436,700</u>	<u>11,597</u>
<i>Total Children's Services</i>	<u>448,297</u>	<u>436,700</u>	<u>11,597</u>
<i>Victims of Crimes</i>			
Other	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Total Victims of Crimes</i>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Public Assistance</i>			
Other	<u>511,074</u>	<u>511,074</u>	<u>0</u>
<i>Total Public Assistance</i>	<u>511,074</u>	<u>511,074</u>	<u>0</u>
Total Human Services	<u>1,382,997</u>	<u>1,288,657</u>	<u>94,340</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:			
Conservation & Recreation			
<i>Conservation & Recreation</i>			
Other	114,820	94,820	20,000
<i>Total Conservation & Recreation</i>	<u>114,820</u>	<u>94,820</u>	<u>20,000</u>
Total Conservation & Recreation	<u><u>114,820</u></u>	<u><u>94,820</u></u>	<u><u>20,000</u></u>
Other			
<i>Economic Development</i>			
Contractual Services-CIC	260,000	140,000	120,000
Contractual Services- Director	97,280	97,280	0
Contractual Services-Airport	55,752	55,752	0
<i>Total Economic Development/Airport</i>	<u>413,032</u>	<u>293,032</u>	<u>120,000</u>
<i>Agriculture</i>			
Other	217,320	217,320	0
<i>Total Agriculture</i>	<u>217,320</u>	<u>217,320</u>	<u>0</u>
<i>Miscellaneous</i>			
Other	9,800	77,745	(67,945)
<i>Total Miscellaneous</i>	<u>9,800</u>	<u>77,745</u>	<u>(67,945)</u>
<i>Education</i>			
Other	9,014	9,014	0
<i>Total Education</i>	<u>9,014</u>	<u>9,014</u>	<u>0</u>
<i>Historical Society</i>			
Other	18,500	18,500	0
<i>Total Historical Society</i>	<u>18,500</u>	<u>18,500</u>	<u>0</u>
Total Other	<u><u>667,666</u></u>	<u><u>615,611</u></u>	<u><u>52,055</u></u>
Other Financing Uses			
Operating Transfers - Out	3,974,295	3,920,832	53,463
Advances Out	0	242,500	(242,500)
<i>Total Other Financing Uses</i>	<u>3,974,295</u>	<u>4,163,332</u>	<u>(189,037)</u>
Total Expenditures and Other Financing Uses	<u><u>15,706,505</u></u>	<u><u>15,063,459</u></u>	<u><u>643,046</u></u>
Excess of revenues and other financing sources over (under) expenditures and other financing (uses)			
	(2,073,994)	526,069	2,600,063
Fund Balance, January 1	1,975,594	1,975,594	0
Prior year encumbrances appropriated	248,713	248,713	0
Fund Balance, December 31	<u><u>\$150,313</u></u>	<u><u>\$2,750,376</u></u>	<u><u>\$2,600,063</u></u>

UNION COUNTY, OHIO
DECEMBER 31, 2001

SPECIAL REVENUE FUNDS:

Real Estate Assessment Fund

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

Alcohol, Drug and Mental Health (ADAMH)

To account for a county-wide property tax levy and federal and state grants used to fund the costs of various services related to alcohol and drug dependencies and mental health consultation and support.

Mental Retardation and Developmental Disabilities Fund (MRDD)

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

Motor Vehicle and Gasoline Tax Fund

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

Public Assistance Fund

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

Dog and Kennel Fund

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

Probate Court Conduct of Business Fund

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

Sheriff Commissary Fund

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

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.

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.

UNION COUNTY, OHIO
DECEMBER 31, 2001

SPECIAL REVENUE FUNDS: (continued)

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.

Drug Law Enforcement Fund

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

Ohio Children's Trust Fund

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

Children Services Fund

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

Revolving Loan Fund

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

9-1-1 Emergency Fund

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

Union Recycling Fund

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

Delinquent Real Estate Tax Collection Fund

To account for five percent of all collected delinquent real estate taxes, personal property taxes, and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

Treasurer Prepaid Interest Fund

To account for interest earned from real estate tax prepayments to be used for the tax repayment program.

Local Emergency Planning Fund

To account for state monies and local revenues used to operate the County emergency program and Increase community awareness of emergency plans.

UNION COUNTY, OHIO
DECEMBER 31, 2001

SPECIAL REVENUE FUNDS: (continued)

Indigent Guardianship Fund

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

Driving Under Influence Fund (DUI)

To account for fines collected through the courts from offenders operating motor vehicles under the influence of alcohol or drugs. These monies are used for enforcement and education programs.

Forfeitures

To account for funds collected from forfeiture of bonds.

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.

Adult Basic Literacy Education Grant Fund (ABLE)

To account for state and federal grants and local revenues used to pay for adult basic literacy education.

Clerk of Courts Computerization Fund

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

Felony Delinquent Care and Custody Fund

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

Juvenile Court Indigent Offenders Fund

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

UNION COUNTY, OHIO
DECEMBER 31, 2001

SPECIAL REVENUE FUNDS: (continued)

Computerized Legal Research Fund

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

Convention and Tourist Bureau Fund

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

Court Security Grant

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

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:

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

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2001

	<u>REAL ESTATE ASSESSMENT</u>	<u>ADAMH</u>	<u>MRDD</u>	<u>MOTOR VEHICLE/GAS TAX</u>
ASSETS:				
Equity In Pooled Cash and Cash Equivalents	\$175,957	\$594,215	\$1,894,600	\$796,870
Cash In Segregated Accounts	0	0	0	0
Investments	47,219	159,461	508,425	213,845
Receivables (net of allowance for uncollectibles)				
Taxes	0	390,000	3,500,000	0
Accounts	0	0	1,600	21,700
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	970
Loans	0	0	0	0
Due From Other Governments	0	0	69,400	1,423,838
Materials & Supplies Inventory	0	18,929	1,547	0
Prepaid Items	0	7,110	17,525	0
TOTAL ASSETS	<u>223,176</u>	<u>1,169,715</u>	<u>5,993,097</u>	<u>2,457,223</u>
LIABILITIES:				
Accounts Payable	3,558	8,802	131,321	59,668
Accrued Wages & Benefits Payable	11,295	9,991	145,295	65,674
Compensated Absences Payable	617	0	0	6,337
Due To Other Funds	0	0	0	292,081
Due To Other Governments	10,645	9,550	112,334	64,132
Deferred Revenue	0	390,000	3,500,000	1,220,266
TOTAL LIABILITIES	<u>26,115</u>	<u>418,343</u>	<u>3,888,950</u>	<u>1,708,158</u>
FUND EQUITY:				
Reserved For Encumbrances	12,978	0	41,726	121,162
Reserved For Inventory	0	18,929	1,547	0
Reserved For Prepayments	0	7,110	17,525	0
Reserved For Loans	0	0	0	0
Unreserved:				
Undesignated:	184,083	725,333	2,043,349	627,903
TOTAL FUND EQUITY	<u>197,061</u>	<u>751,372</u>	<u>2,104,147</u>	<u>749,065</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$223,176</u>	<u>\$1,169,715</u>	<u>\$5,993,097</u>	<u>\$2,457,223</u>

CONTINUED

<u>PUBLIC ASSISTANCE</u>	<u>DOG/KENNEL</u>	<u>PROBATE COURT CONDUCT BUSINESS</u>	<u>SHERIFF COMMISSARY</u>	<u>YOUTH SERVICES SUBSIDY GRANT</u>
\$252,795	\$25,840	\$607	\$0	\$54,672
0	0	0	0	0
67,839	6,934	163	0	14,671
0	0	0	0	0
6,100	3,900	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
198,400	0	0	0	0
6,582	0	0	0	0
0	0	0	0	0
<u>531,716</u>	<u>36,674</u>	<u>770</u>	<u>0</u>	<u>69,343</u>
66,359	0	0	0	0
94,934	2,368	0	0	3,365
36,765	0	0	0	768
0	0	0	0	0
78,723	1,902	0	0	3,184
0	0	0	0	0
<u>276,781</u>	<u>4,270</u>	<u>0</u>	<u>0</u>	<u>7,317</u>
0	0	0	0	0
6,582	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>248,353</u>	<u>32,404</u>	<u>770</u>	<u>0</u>	<u>62,026</u>
<u>254,935</u>	<u>32,404</u>	<u>770</u>	<u>0</u>	<u>62,026</u>
<u>\$531,716</u>	<u>\$36,674</u>	<u>\$770</u>	<u>\$0</u>	<u>\$69,343</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2001
CONTINUED

	<u>ROAD & BRIDGE</u>	<u>CHILD SUPPORT ENFORCEMENT AGENCY</u>	<u>DRUG LAW ENFORCEMENT</u>
<u>ASSETS:</u>			
Equity In Pooled Cash and			
Cash Equivalents	\$30,890	\$51,277	\$0
Cash In Segregated Accounts	0	0	18,419
Investments	8,290	13,761	0
Receivables (net of allowance for uncollectibles)			
Taxes	0	0	0
Accounts	0	7,100	0
Special Assessments	0	0	0
Accrued Interest	0	0	0
Loans	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
TOTAL ASSETS	<u>39,180</u>	<u>72,138</u>	<u>18,419</u>
<u>LIABILITIES:</u>			
Accounts Payable	0	22,634	0
Accrued Wages & Benefits Payable	1,194	20,471	0
Compensated Absences Payable	878	2,760	0
Due To Other Funds	0	0	0
Due To Other Governments	1,019	19,987	0
Deferred Revenue	0	0	0
TOTAL LIABILITIES	<u>3,091</u>	<u>65,852</u>	<u>0</u>
<u>FUND EQUITY:</u>			
Reserved For Encumbrances	3,700	0	0
Reserved For Inventory	0	0	0
Reserved For Prepayments	0	0	0
Reserved For Loans	0	0	0
Unreserved:			
Undesignated:	<u>32,389</u>	<u>6,286</u>	<u>18,419</u>
TOTAL FUND EQUITY	<u>36,089</u>	<u>6,286</u>	<u>18,419</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$39,180</u>	<u>\$72,138</u>	<u>\$18,419</u>

CONTINUED

<u>OHIO CHILDREN'S TRUST</u>	<u>CHILDREN SERVICES</u>	<u>REVOLVING LOAN</u>	<u>911 EMERGENCY</u>	<u>UNION RECYCLING</u>
\$7,425	\$107,653	\$54,924	\$200,136	\$0
0	0	0	0	0
1,992	28,889	14,739	53,708	0
0	0	0	390,000	0
0	0	0	0	0
0	0	0	0	0
0	0	80	0	0
0	0	9,894	0	0
0	22,600	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>9,417</u>	<u>159,142</u>	<u>79,637</u>	<u>643,844</u>	<u>0</u>
0	57,000	0	69,032	0
0	0	0	11,134	0
0	0	0	202	0
0	0	0	0	0
0	0	0	11,456	0
0	0	0	390,000	0
<u>0</u>	<u>57,000</u>	<u>0</u>	<u>481,824</u>	<u>0</u>
0	0	0	41,167	0
0	0	0	0	0
0	0	0	0	0
0	0	9,894	0	0
<u>9,417</u>	<u>102,142</u>	<u>69,743</u>	<u>120,853</u>	<u>0</u>
<u>9,417</u>	<u>102,142</u>	<u>79,637</u>	<u>162,020</u>	<u>0</u>
<u>\$9,417</u>	<u>\$159,142</u>	<u>\$79,637</u>	<u>\$643,844</u>	<u>\$0</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2001
CONTINUED

	<u>DELINQUENT REAL ESTATE TAX COLLECTION</u>	<u>TREASURER PREPAID INTEREST</u>	<u>LOCAL EMERGENCY PLANNING</u>
<u>ASSETS:</u>			
Equity In Pooled Cash and			
Cash Equivalents	\$87,305	\$31,926	\$33,920
Cash In Segregated Accounts	0	0	0
Investments	23,429	8,567	9,103
Receivables (net of allowance for uncollectibles)			
Taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	470	0
Loans	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
TOTAL ASSETS	<u>110,734</u>	<u>40,963</u>	<u>43,023</u>
<u>LIABILITIES:</u>			
Accounts Payable	0	0	0
Accrued Wages & Benefits Payable	3,867	0	0
Compensated Absences Payable	95	0	0
Due To Other Funds	0	0	0
Due To Other Governments	3,666	0	0
Deferred Revenue	0	0	0
TOTAL LIABILITIES	<u>7,628</u>	<u>0</u>	<u>0</u>
<u>FUND EQUITY:</u>			
Reserved For Encumbrances	0	0	0
Reserved For Inventory	0	0	0
Reserved For Prepayments	0	0	0
Reserved For Loans	0	0	0
Unreserved:			
	<u>103,106</u>	<u>40,963</u>	<u>43,023</u>
TOTAL FUND EQUITY	<u>103,106</u>	<u>40,963</u>	<u>43,023</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$110,734</u>	<u>\$40,963</u>	<u>\$43,023</u>

CONTINUED

<u>INDIGENT GUARDIANSHIP</u>	<u>DUI</u>	<u>FORFEITURES</u>	<u>DITCH MAINTENANCE</u>	<u>PROBATE/JUV COURT COMPUTER</u>
\$474	\$15,258	\$0	\$98,048	\$3,280
0	0	0	0	0
127	4,095	0	26,309	880
0	0	0	0	0
0	0	0	0	0
0	0	0	29,830	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>601</u>	<u>19,353</u>	<u>0</u>	<u>154,187</u>	<u>4,160</u>
0	0	0	0	0
0	1,762	0	0	0
0	0	0	0	0
0	0	0	0	0
94	467	0	0	0
0	0	0	0	0
<u>94</u>	<u>2,229</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>507</u>	<u>17,124</u>	<u>0</u>	<u>154,187</u>	<u>4,160</u>
<u>507</u>	<u>17,124</u>	<u>0</u>	<u>154,187</u>	<u>4,160</u>
<u>\$601</u>	<u>\$19,353</u>	<u>\$0</u>	<u>\$154,187</u>	<u>\$4,160</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2001
CONTINUED

	<u>PROBATE/JUV COURT COMPUTER RESEARCH</u>	<u>CERTIFICATE TITLE ADMIN</u>	<u>ADULT BASIC LITERACY GRANT</u>
ASSETS:			
Equity In Pooled Cash and			
Cash Equivalents	\$14,015	\$81,675	\$17,036
Cash In Segregated Accounts	0	0	0
Investments	3,761	21,919	4,572
Receivables (net of allowance for uncollectibles)			
Taxes	0	0	0
Accounts	0	12,700	4,000
Special Assessments	0	0	0
Accrued Interest	0	0	0
Loans	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
TOTAL ASSETS	<u>17,776</u>	<u>116,294</u>	<u>25,608</u>
LIABILITIES:			
Accounts Payable	0	0	0
Accrued Wages & Benefits Payable	0	6,830	3,795
Compensated Absences Payable	0	114	2,710
Due To Other Funds	0	0	0
Due To Other Governments	0	6,579	3,844
Deferred Revenue	0	0	0
TOTAL LIABILITIES	<u>0</u>	<u>13,523</u>	<u>10,349</u>
FUND EQUITY:			
Reserved For Encumbrances	0	0	3,231
Reserved For Inventory	0	0	0
Reserved For Prepayments	0	0	0
Reserved For Loans	0	0	0
Unreserved:			
Undesignated:	<u>17,776</u>	<u>102,771</u>	<u>12,028</u>
TOTAL FUND EQUITY	<u>17,776</u>	<u>102,771</u>	<u>15,259</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$17,776</u>	<u>\$116,294</u>	<u>\$25,608</u>

CONTINUED

<u>CLERK OF COURTS COMPUTER</u>	<u>FELONY DELINQ CARE/CUSTODY</u>	<u>JUVENILE COURT INDIGENT OFFENDERS</u>	<u>COMPUTER LEGAL RESEARCH SERVICE</u>	<u>CONVENTION & TOURIST BUREAU</u>
\$32,046	\$50,448	\$543	\$9,028	\$49,997
0	0	0	0	0
8,600	13,538	145	2,423	13,417
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	4,300	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>40,646</u>	<u>68,286</u>	<u>688</u>	<u>11,451</u>	<u>63,414</u>
0	2,294	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>2,294</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>40,646</u>	<u>65,992</u>	<u>688</u>	<u>11,451</u>	<u>63,414</u>
<u>40,646</u>	<u>65,992</u>	<u>688</u>	<u>11,451</u>	<u>63,414</u>
<u>\$40,646</u>	<u>\$68,286</u>	<u>\$688</u>	<u>\$11,451</u>	<u>\$63,414</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2001
CONTINUED

	<u>COURT SECURITY GRANT</u>	<u>ECONOMIC DEVELOPMENT</u>	<u>SUPPORTING HOUSING GRANT</u>
<u>ASSETS:</u>			
Equity In Pooled Cash and Cash Equivalents	\$17,712	\$25,662	\$0
Cash In Segregated Accounts	0	0	0
Investments	4,753	0	0
Receivables (net of allowance for uncollectibles)			
Taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	0	0
Loans	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
TOTAL ASSETS	<u>22,465</u>	<u>25,662</u>	<u>0</u>
 <u>LIABILITIES:</u>			
Accounts Payable	0	0	0
Accrued Wages & Benefits Payable	0	0	0
Compensated Absences Payable	0	0	0
Due To Other Funds	0	0	0
Due To Other Governments	0	0	0
Deferred Revenue	0	0	0
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>
 <u>FUND EQUITY:</u>			
Reserved For Encumbrances	0	0	0
Reserved For Inventory	0	0	0
Reserved For Prepayments	0	0	0
Reserved For Loans	0	0	0
Unreserved:			
Undesignated:	<u>22,465</u>	<u>25,662</u>	<u>0</u>
TOTAL FUND EQUITY	<u>22,465</u>	<u>25,662</u>	<u>0</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$22,465</u>	 <u>\$25,662</u>	 <u>\$0</u>

CONTINUED

<u>PRESCHOOL GRANT</u>	<u>COMMUNITY SUPPORT SERVICES</u>	<u>D.A.R.E.</u>	<u>PASS- TEACHER</u>	<u>PRISON/JAIL DIVERSION</u>
\$26,493	\$130,339	\$0	\$59	\$94,351
0	0	0	0	0
7,109	34,977	0	16	25,320
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>33,602</u>	<u>165,316</u>	<u>0</u>	<u>75</u>	<u>119,671</u>
0	1,449	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	223
0	0	0	0	0
<u>0</u>	<u>1,449</u>	<u>0</u>	<u>0</u>	<u>223</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>33,602</u>	<u>163,867</u>	<u>0</u>	<u>75</u>	<u>119,448</u>
<u>33,602</u>	<u>163,867</u>	<u>0</u>	<u>75</u>	<u>119,448</u>
<u>\$33,602</u>	<u>\$165,316</u>	<u>\$0</u>	<u>\$75</u>	<u>\$119,671</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2001
CONTINUED

	OHIO LAW BLOCK GRANT	DARE COMMUNITY EDUCATION	HELP ME GROW
<u>ASSETS:</u>			
Equity In Pooled Cash and			
Cash Equivalents	\$0	\$14,704	\$29,393
Cash In Segregated Accounts	0	0	0
Investments	0	3,946	7,888
Receivables (net of allowance for uncollectibles)			
Taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	0	0
Loans	0	0	0
Due From Other Governments	0	1,600	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
TOTAL ASSETS	0	20,250	37,281
 <u>LIABILITIES:</u>			
Accounts Payable	0	0	0
Accrued Wages & Benefits Payable	0	0	0
Compensated Absences Payable	0	0	0
Due To Other Funds	0	0	0
Due To Other Governments	0	0	0
Deferred Revenue	0	0	0
TOTAL LIABILITIES	0	0	0
 <u>FUND EQUITY:</u>			
Reserved For Encumbrances	0	0	0
Reserved For Inventory	0	0	0
Reserved For Prepayments	0	0	0
Reserved For Loans	0	0	0
Unreserved:			
Undesignated:	0	20,250	37,281
TOTAL FUND EQUITY	0	20,250	37,281
 TOTAL LIABILITIES AND FUND EQUITY	 \$0	 \$20,250	 \$37,281

CONTINUED

<u>SHERIFF POLICING ROTARY</u>	<u>FAMILY & CHILDREN FIRST COUNCIL</u>	<u>GRANT MEDIATION</u>	<u>VOCA GRANT</u>	<u>VAWA GRANT</u>
\$12,579	\$43,038	\$68	\$6,617	\$3,078
0	0	0	0	0
3,375	11,549	18	1,775	826
0	0	0	0	0
1,500	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	5,500	0
0	0	0	0	0
0	0	0	0	0
<u>17,454</u>	<u>54,587</u>	<u>86</u>	<u>13,892</u>	<u>3,904</u>
0	1,066	0	0	0
727	2,558	0	4,923	864
0	0	0	689	232
0	0	0	0	0
1,042	2,413	1,302	4,674	797
0	0	0	0	0
<u>1,769</u>	<u>6,037</u>	<u>1,302</u>	<u>10,286</u>	<u>1,893</u>
1,595	0	0	5,543	0
0	0	0	0	0
0	0	0	0	0
	0	0	0	0
<u>14,090</u>	<u>48,550</u>	<u>(1,216)</u>	<u>(1,937)</u>	<u>2,011</u>
<u>15,685</u>	<u>48,550</u>	<u>(1,216)</u>	<u>3,606</u>	<u>2,011</u>
<u>\$17,454</u>	<u>\$54,587</u>	<u>\$86</u>	<u>\$13,892</u>	<u>\$3,904</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2001
CONTINUED

	<u>CSEA IV-D GRANT</u>	<u>COORDINATION TRANSPORTATION</u>	<u>DISPUTE RESOLUTION</u>
<u>ASSETS:</u>			
Equity In Pooled Cash and			
Cash Equivalents	\$28,215	\$106,541	\$9,531
Cash In Segregated Accounts	0	0	0
Investments	7,571	28,591	2,558
Receivables (net of allowance for uncollectibles)			
Taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	0	20
Loans	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
TOTAL ASSETS	<u>35,786</u>	<u>135,132</u>	<u>12,109</u>
<u>LIABILITIES:</u>			
Accounts Payable	0	21,058	0
Accrued Wages & Benefits Payable	0	10,621	0
Compensated Absences Payable	0	2,070	0
Due To Other Funds	0	0	0
Due To Other Governments	0	10,092	0
Deferred Revenue	0	0	0
TOTAL LIABILITIES	<u>0</u>	<u>43,841</u>	<u>0</u>
<u>FUND EQUITY:</u>			
Reserved For Encumbrances	0	0	0
Reserved For Inventory	0	0	0
Reserved For Prepayments	0	0	0
Reserved For Loans	0	0	0
Unreserved:			
Undesignated:	35,786	91,291	12,109
TOTAL FUND EQUITY	<u>35,786</u>	<u>91,291</u>	<u>12,109</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$35,786</u>	<u>\$135,132</u>	<u>\$12,109</u>

CONTINUED

<u>WELLNESS BLOCK GRANT</u>	<u>VOCA EXPANSION GRANT</u>	<u>TOTAL</u>
\$3,728	\$2,203	\$5,327,171
0	0	18,419
1,001	591	1,422,685
0	0	4,280,000
0	0	58,600
0	0	29,830
0	0	1,540
0	0	9,894
0	0	1,725,638
0	0	27,058
0	0	24,635
<u>4,729</u>	<u>2,794</u>	<u>12,925,470</u>
3,563	0	447,804
0	0	401,668
0	0	54,237
0	0	292,081
0	0	348,125
0	0	5,500,266
<u>3,563</u>	<u>0</u>	<u>7,044,181</u>
0	0	231,102
0	0	27,058
0	0	24,635
0	0	9,894
<u>1,166</u>	<u>2,794</u>	<u>5,588,600</u>
<u>1,166</u>	<u>2,794</u>	<u>5,881,289</u>
<u>\$4,729</u>	<u>\$2,794</u>	<u>\$12,925,470</u>

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2001

	<u>REAL ESTATE ASSESSMENT</u>	<u>ADAMH</u>	<u>MRDD</u>	<u>MOTOR VEHICLE/GAS TAX</u>
REVENUES:				
Charges For Services	\$484,687	\$19,000	\$0	\$348,080
Taxes	0	379,958	3,430,989	0
Intergovernmental	0	1,933,555	1,073,266	3,364,604
Fines & Forfeitures	0	0	0	0
Special Assessments	0	0	0	0
Licenses & Permits	4,263	0	0	0
Interest	0	0	0	35,442
Other	0	16,186	134,007	20,696
Total Revenues	<u>488,950</u>	<u>2,348,699</u>	<u>4,638,262</u>	<u>3,768,822</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative & Executive	477,930	0	0	384,935
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	3,623,159
Health	0	2,188,673	0	0
Human Services	0	0	4,993,436	0
Intergovernmental	0	0	0	0
Other	0	0	0	0
Total Expenditures	<u>477,930</u>	<u>2,188,673</u>	<u>4,993,436</u>	<u>4,008,094</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	11,020	160,026	(355,174)	(239,272)
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	0	0	5,000	460,000
Operating Transfers Out	0	(17,026)	(250,000)	(96,862)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(17,026)</u>	<u>(245,000)</u>	<u>363,138</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	11,020	143,000	(600,174)	123,866
Fund Balances, January 1	186,041	605,399	2,704,122	625,199
Increase (Decrease) In Reserve For Inventory	0	2,973	199	0
Fund Balances (Deficits), December 31, 2001	<u>\$197,061</u>	<u>\$751,372</u>	<u>\$2,104,147</u>	<u>\$749,065</u>

CONTINUED

<u>PUBLIC ASSISTANCE</u>	<u>DOG/KENNEL</u>	<u>PROBATE COURT CONDUCT BUSINESS</u>	<u>SHERIFF COMMISSARY</u>	<u>YOUTH SERVICES SUBSIDY GRANT</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
2,673,720	0	0	0	74,446
0	1,776	0	0	0
0	0	0	0	0
0	75,470	316	0	0
0	0	0	0	0
<u>205,219</u>	<u>52</u>	<u>0</u>	<u>769</u>	<u>70</u>
<u>2,878,939</u>	<u>77,298</u>	<u>316</u>	<u>769</u>	<u>74,516</u>
2,182,792	0	0	0	0
0	0	149	0	0
0	0	0	0	63,348
0	0	0	0	0
0	55,280	0	0	0
1,561,805	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,744,597</u>	<u>55,280</u>	<u>149</u>	<u>0</u>	<u>63,348</u>
(865,658)	22,018	167	769	11,168
928,285	0	0	0	0
<u>(58,740)</u>	<u>0</u>	<u>0</u>	<u>(4,458)</u>	<u>0</u>
<u>869,545</u>	<u>0</u>	<u>0</u>	<u>(4,458)</u>	<u>0</u>
3,887	22,018	167	(3,689)	11,168
249,552	10,386	603	3,689	50,858
<u>1,496</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$254,935</u>	<u>\$32,404</u>	<u>\$770</u>	<u>\$0</u>	<u>\$62,026</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2001
CONTINUED

	<u>ROAD & BRIDGE</u>	<u>CHILD SUPPORT ENFORCEMENT AGENCY</u>	<u>COURT SECURITY GRANT</u>
<u>REVENUES:</u>			
Charges For Services	\$0	\$158,062	\$0
Taxes	0	0	0
Intergovernmental	0	594,355	0
Fines & Forfeitures	44,203	0	0
Special Assessments	0	0	0
Licenses & Permits	0	0	0
Interest	0	0	0
Other	26	7,359	10,410
	<hr/>	<hr/>	<hr/>
Total Revenues	44,229	759,776	10,410
<u>EXPENDITURES:</u>			
Current:			
General Government:			
Legislative & Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	22,008	0	0
Health	0	0	0
Human Services	0	653,573	0
Intergovernmental	0	0	0
Other	0	0	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	22,008	653,573	0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	22,221	106,203	10,410
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating Transfers In	0	460	0
Operating Transfers Out	0	(271,110)	0
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0	(270,650)	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	22,221	(164,447)	10,410
Fund Balances, January 1	13,868	170,733	8,009
Increase (Decrease) In Reserve For Inventory	0	0	0
	<hr/>	<hr/>	<hr/>
Fund Balances (Deficits), December 31, 2001	\$36,089	\$6,286	\$18,419

CONTINUED

<u>OHIO CHILDREN'S TRUST</u>	<u>CHILDREN SERVICES</u>	<u>REVOLVING LOAN</u>	<u>911 EMERGENCY</u>	<u>UNION RECYCLING</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	379,530	0
13,200	1,062,224	0	34,750	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	2,012	0	0
0	79,964	0	275	0
<u>13,200</u>	<u>1,142,188</u>	<u>2,012</u>	<u>414,555</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	531,788	0
0	0	0	0	10,000
0	0	0	0	0
13,667	734,589	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>13,667</u>	<u>734,589</u>	<u>0</u>	<u>531,788</u>	<u>10,000</u>
(467)	407,599	2,012	(117,233)	(10,000)
0	150,882	0	0	0
0	(546,561)	0	0	0
<u>0</u>	<u>(395,679)</u>	<u>0</u>	<u>0</u>	<u>0</u>
(467)	11,920	2,012	(117,233)	(10,000)
9,884	90,222	77,625	279,253	10,000
0	0	0	0	0
<u>\$9,417</u>	<u>\$102,142</u>	<u>\$79,637</u>	<u>\$162,020</u>	<u>\$0</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2001
CONTINUED

	<u>DELINQUENT REAL ESTATE TAX COLLECTION</u>	<u>TREASURER PREPAID INTEREST</u>	<u>LOCAL EMERGENCY PLANNING</u>
<u>REVENUES:</u>			
Charges For Services	\$79,914	\$0	\$0
Taxes	0	0	0
Intergovernmental	0	0	9,685
Fines & Forfeitures	0	0	0
Special Assessments	0	0	0
Licenses & Permits	0	0	0
Interest	0	7,644	0
Other	171	0	0
	<hr/>	<hr/>	<hr/>
Total Revenues	80,085	7,644	9,685
<u>EXPENDITURES:</u>			
Current:			
General Government:			
Legislative & Executive	77,033	586	0
Judicial	0	0	0
Public Safety	0	0	4,043
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
Other	0	0	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	77,033	586	4,043
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,052	7,058	5,642
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating Transfers In	0	0	0
Operating Transfers Out	(1,000)	(4,450)	0
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(1,000)	(4,450)	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,052	2,608	5,642
Fund Balances, January 1	101,054	38,355	37,381
Increase (Decrease) In Reserve For Inventory	0	0	0
	<hr/>	<hr/>	<hr/>
Fund Balances (Deficits), December 31, 2001	\$103,106	\$40,963	\$43,023

CONTINUED

<u>INDIGENT GUARDIANSHIP</u>	<u>DUI</u>	<u>FORFEITURES</u>	<u>DITCH MAINTENANCE</u>	<u>PROBATE/JUV COURT COMPUTER</u>
\$4,820	\$1,840	\$0	\$0	\$10,986
0	0	0	0	0
0	0	0	0	0
0	1,690	0	0	0
0	0	0	41,107	0
0	0	0	0	0
0	0	0	0	0
24	34	0	0	0
<u>4,844</u>	<u>3,564</u>	<u>0</u>	<u>41,107</u>	<u>10,986</u>
0	0	0	0	0
5,142	2,182	0	0	11,558
0	565	0	0	0
0	0	0	35,072	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>5,142</u>	<u>2,747</u>	<u>0</u>	<u>35,072</u>	<u>11,558</u>
(298)	817	0	6,035	(572)
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(298)	817	0	6,035	(572)
805	16,307	0	148,152	4,732
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$507</u>	<u>\$17,124</u>	<u>\$0</u>	<u>\$154,187</u>	<u>\$4,160</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2001
CONTINUED

	<u>PROBATE/JUV COURT COMPUTER RESEARCH</u>	<u>CERTIFICATE TITLE ADMIN</u>	<u>ADULT BASIC LITERACY GRANT</u>
<u>REVENUES:</u>			
Charges For Services	\$2,340	\$181,487	\$37,842
Taxes	0	0	0
Intergovernmental	0	0	42,843
Fines & Forfeitures	0	0	0
Special Assessments	0	0	0
Licenses & Permits	0	0	0
Interest	0	0	0
Other	0	162	0
	<hr/>	<hr/>	<hr/>
Total Revenues	2,340	181,649	80,685
<u>EXPENDITURES:</u>			
Current:			
General Government:			
Legislative & Executive	0	0	0
Judicial	0	146,726	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	102,958
Intergovernmental	0	0	0
Other	0	0	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	0	146,726	102,958
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,340	34,923	(22,273)
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0	0	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,340	34,923	(22,273)
Fund Balances, January 1	15,436	67,848	37,532
Increase (Decrease) In Reserve For Inventory	0	0	0
	<hr/>	<hr/>	<hr/>
Fund Balances (Deficits), December 31, 2001	\$17,776	\$102,771	\$15,259

CONTINUED

<u>CLERK OF COURTS COMPUTER</u>	<u>FELONY DELINQ CARE/CUSTODY</u>	<u>JUVENILE COURT INDIGENT OFFENDERS</u>	<u>COMPUTER LEGAL RESEARCH SERVICE</u>	<u>CONVENTION & TOURIST BUREAU</u>
\$10,066	\$0	\$0	\$1,829	\$0
0	0	0	0	0
0	28,030	0	0	95,679
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
<u>10,066</u>	<u>28,030</u>	<u>38</u>	<u>1,829</u>	<u>95,679</u>
0	0	0	0	0
6,408	0	0	0	0
0	23,574	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	97,000
<u>6,408</u>	<u>23,574</u>	<u>0</u>	<u>0</u>	<u>97,000</u>
3,658	4,456	38	1,829	(1,321)
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3,658	4,456	38	1,829	(1,321)
36,988	61,536	650	9,622	64,735
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$40,646</u>	<u>\$65,992</u>	<u>\$688</u>	<u>\$11,451</u>	<u>\$63,414</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2001
CONTINUED

	<u>COURT SECURITY GRANT</u>	<u>ECONOMIC DEVELOPMENT</u>	<u>SUPPORTING HOUSING GRANT</u>
REVENUES:			
Charges For Services	\$0	\$19,250	\$0
Taxes	0	0	0
Intergovernmental	0	0	16,569
Fines & Forfeitures	0	0	0
Special Assessments	0	0	0
Licenses & Permits	0	60,030	0
Interest	0	0	0
Other	0	0	0
Total Revenues	<u>0</u>	<u>79,280</u>	<u>16,569</u>
EXPENDITURES:			
Current:			
General Government:			
Legislative & Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	56,517
Human Services	0	53,618	0
Intergovernmental	0	0	0
Other	0	0	0
Total Expenditures	<u>0</u>	<u>53,618</u>	<u>56,517</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0	25,662	(39,948)
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	25,662	(39,948)
Fund Balances, January 1	22,465	0	39,948
Increase (Decrease) In Reserve For Inventory	0	0	0
Fund Balances (Deficits), December 31, 2001	<u>\$22,465</u>	<u>\$25,662</u>	<u>\$0</u>

CONTINUED

<u>PRESCHOOL GRANT</u>	<u>COMMUNITY SUPPORT SERVICES</u>	<u>D.A.R.E.</u>	<u>PASS- TEACHER</u>	<u>PRISON/JAIL DIVERSION</u>
\$0	\$61,133	\$0	\$0	\$0
0	0	0	0	0
19,722	258,644	9,000	0	65,440
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	9,000	0	325
<u>19,722</u>	<u>319,777</u>	<u>18,000</u>	<u>0</u>	<u>65,765</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	122,861
0	0	0	0	0
19,864	278,656	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>19,864</u>	<u>278,656</u>	<u>0</u>	<u>0</u>	<u>122,861</u>
(142)	41,121	18,000	0	(57,096)
0	17,026	0	0	0
0	0	(18,000)	0	0
<u>0</u>	<u>17,026</u>	<u>(18,000)</u>	<u>0</u>	<u>0</u>
(142)	58,147	0	0	(57,096)
33,744	105,720	0	75	176,544
0	0	0	0	0
<u>\$33,602</u>	<u>\$163,867</u>	<u>\$0</u>	<u>\$75</u>	<u>\$119,448</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2001
CONTINUED

	<u>OHIO LAW BLOCK GRANT</u>	<u>DARE COMMUNITY EDUCATION</u>	<u>HELP ME GROW</u>
<u>REVENUES:</u>			
Charges For Services	\$0	\$0	\$0
Taxes	0	0	0
Intergovernmental	2,641	5,938	125,681
Fines & Forfeitures	0	0	0
Special Assessments	0	0	0
Licenses & Permits	0	0	0
Interest	0	0	0
Other	0	23,840	0
	<hr/>	<hr/>	<hr/>
Total Revenues	2,641	29,778	125,681
<u>EXPENDITURES:</u>			
Current:			
General Government:			
Legislative & Executive	0	0	0
Judicial	0	0	0
Public Safety	0	28,823	0
Public Works	0	0	0
Health	0	0	88,400
Human Services	0	0	0
Intergovernmental	0	0	0
Other	0	0	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	0	28,823	88,400
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,641	955	37,281
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating Transfers In	0	4,458	0
Operating Transfers Out	(2,641)	(4,736)	0
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(2,641)	(278)	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	677	37,281
Fund Balances, January 1	0	19,573	0
Increase (Decrease) In Reserve For Inventory	0	0	0
	<hr/>	<hr/>	<hr/>
Fund Balances (Deficits), December 31, 2001	\$0	\$20,250	\$37,281

CONTINUED

<u>SHERIFF POLICING ROTARY</u>	<u>FAMILY & CHILDREN FIRST COUNCIL</u>	<u>GRANT MEDIATION</u>	<u>VOCA GRANT</u>	<u>VAWA GRANT</u>
\$25,457	\$4,821	\$97	\$0	\$0
0	0	0	0	0
29,595	18,294	52,487	94,179	31,200
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
10,723	47,499	0	106	1,812
<u>65,775</u>	<u>70,614</u>	<u>52,584</u>	<u>94,285</u>	<u>33,012</u>
0	0	0	0	0
0	0	75,648	0	0
73,175	0	0	111,790	34,001
0	0	0	0	0
0	0	0	0	0
0	87,944	0	1,770	118
0	0	0	0	0
0	0	0	0	0
<u>73,175</u>	<u>87,944</u>	<u>75,648</u>	<u>113,560</u>	<u>34,119</u>
(7,400)	(17,330)	(23,064)	(19,275)	(1,107)
4,522	0	0	0	0
0	0	0	0	0
<u>4,522</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(2,878)	(17,330)	(23,064)	(19,275)	(1,107)
18,563	65,880	21,848	22,881	3,118
0	0	0	0	0
<u>\$15,685</u>	<u>\$48,550</u>	<u>(\$1,216)</u>	<u>\$3,606</u>	<u>\$2,011</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2001
CONTINUED

	<u>CSEA IV-D GRANT</u>	<u>COORDINATION TRANSPORTATION</u>	<u>DISPUTE RESOLUTION</u>
<u>REVENUES:</u>			
Charges For Services	\$0	\$896	\$6,522
Taxes	0	0	0
Intergovernmental	16,914	110,402	0
Fines & Forfeitures	0	0	0
Special Assessments	0	0	0
Licenses & Permits	0	0	0
Interest	0	0	239
Other	0	104,163	0
	<hr/>	<hr/>	<hr/>
Total Revenues	16,914	215,461	6,761
<u>EXPENDITURES:</u>			
Current:			
General Government:			
Legislative & Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	293,583	0
Intergovernmental	0	19,597	0
Other	0	0	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	0	313,180	0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	16,914	(97,719)	6,761
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating Transfers In	0	141,822	0
Operating Transfers Out	0	0	0
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0	141,822	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	16,914	44,103	6,761
Fund Balances, January 1	18,872	47,188	5,348
Increase (Decrease) In Reserve For Inventory	0	0	0
	<hr/>	<hr/>	<hr/>
Fund Balances (Deficits), December 31, 2001	\$35,786	\$91,291	\$12,109

CONTINUED

<u>WELLNESS BLOCK GRANT</u>	<u>VOCA EXPANSION GRANT</u>	<u>TOTAL</u>
\$0	\$0	\$1,459,129
0	0	4,190,477
67,012	10,810	11,934,885
0	0	47,707
0	0	41,107
0	0	140,079
0	0	45,337
<u>2,200</u>	<u>0</u>	<u>675,092</u>
<u>69,212</u>	<u>10,810</u>	<u>18,533,813</u>
0	0	3,123,276
0	0	247,813
0	16,031	1,009,999
0	0	3,690,239
91,607	0	2,778,997
0	0	8,497,061
0	0	19,597
<u>0</u>	<u>0</u>	<u>97,000</u>
<u>91,607</u>	<u>16,031</u>	<u>19,463,982</u>
(22,395)	(5,221)	(930,169)
0	0	1,712,455
<u>0</u>	<u>0</u>	<u>(1,275,584)</u>
<u>0</u>	<u>0</u>	<u>436,871</u>
(22,395)	(5,221)	(493,298)
23,561	8,015	6,369,919
<u>0</u>	<u>0</u>	<u>4,668</u>
<u>\$1,166</u>	<u>\$2,794</u>	<u>\$5,881,289</u>

UNION COUNTY, OHIO
REAL ESTATE ASSESSMENT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$320,000	\$484,687	\$164,687
Licenses and Permits	4,000	4,263	263
Total Revenues	<u>324,000</u>	<u>488,950</u>	<u>164,950</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	185,000	184,013	987
Contractual Services	265,058	241,619	23,439
Materials/Supplies	7,500	1,845	5,655
Other	30,452	28,240	2,212
Fringe Benefits	40,468	28,730	11,738
<i>Total legislative and executive</i>	<u>528,478</u>	<u>484,447</u>	<u>44,031</u>
Total Expenditures	528,478	484,447	44,031
Excess of Revenues Over (Under) Expenditures	(204,478)	4,503	208,981
Fund Balance, January 1	122,468	122,468	0
Prior year encumbrances appropriated	82,530	82,530	0
Fund Balance, December 31	<u><u>\$520</u></u>	<u><u>\$209,501</u></u>	<u><u>\$208,981</u></u>

UNION COUNTY, OHIO

ADAMH

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Taxes	\$390,000	\$379,958	\$(10,042)
Charges for Services	73,000	19,000	(54,000)
Intergovernmental	2,072,000	1,933,555	(138,445)
Other	20,000	16,186	(3,814)
Total Revenues	<u>2,555,000</u>	<u>2,348,699</u>	<u>(206,301)</u>
EXPENDITURES:			
Current:			
Health			
Personal Services	170,000	158,440	11,560
Contractual Services	2,151,000	1,934,813	216,187
Materials/Supplies	37,000	5,635	31,365
Capital Outlay	28,500	16,273	12,227
Other	63,000	44,458	18,542
Principal	132,200	11,843	120,357
Interest	18,000	10,969	7,031
Fringe Benefits	43,300	24,245	19,055
<i>Total health</i>	<u>2,643,000</u>	<u>2,206,676</u>	<u>436,324</u>
Total Expenditures	<u>2,643,000</u>	<u>2,206,676</u>	<u>436,324</u>
Excess of Revenues Over (Under) Expenditures	<u>(88,000)</u>	<u>142,023</u>	<u>230,023</u>
OTHER FINANCING SOURCES (USES):			
Transfers - Out	(110,000)	(17,026)	92,974
Total Other Financing Sources (Uses)	<u>(110,000)</u>	<u>(17,026)</u>	<u>92,974</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(198,000)</u>	<u>124,997</u>	<u>322,997</u>
Fund Balance, January 1	628,679	628,679	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$430,679</u>	<u>\$753,676</u>	<u>\$322,997</u>

UNION COUNTY, OHIO

MRDD

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Taxes	\$3,500,000	\$3,430,989	\$(69,011)
Intergovernmental	692,689	1,062,466	369,777
Other	120,800	132,407	11,607
Total Revenues	4,313,489	4,625,862	312,373
EXPENDITURES:			
Current:			
Human Services			
Personal Services	2,275,629	2,235,099	40,530
Contractual Services	2,530,194	2,233,575	296,619
Materials/Supplies	69,659	55,261	14,398
Capital Outlay	43,775	43,723	52
Other	1,184,070	98,675	1,085,395
Fringe Benefits	422,882	286,059	136,823
<i>Total human services</i>	6,526,209	4,952,392	1,573,817
Total Expenditures	6,526,209	4,952,392	1,573,817
Excess of Revenues (Under) Expenditures	(2,212,720)	(326,530)	1,886,190
OTHER FINANCING SOURCES (USES):			
Transfers - In	60,000	5,000	(55,000)
Transfers - Out	(415,000)	(250,000)	165,000
Total Other Financing Sources (Uses)	(355,000)	(245,000)	110,000
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(2,567,720)	(571,530)	1,996,190
Fund Balance, January 1	2,828,168	2,828,168	0
Prior year encumbrances appropriated	89,093	89,093	0
Fund Balance, December 31	\$349,541	\$2,345,731	\$1,996,190

UNION COUNTY, OHIO
MOTOR VEHICLE AND GASOLINE TAX
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$389,000	\$326,425	\$(62,575)
Intergovernmental	3,675,000	3,161,032	(513,968)
Interest	58,000	41,462	(16,538)
Other	1,014,380	1,489,551	475,171
Total Revenues	5,136,380	5,018,470	(117,910)
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	276,000	272,760	3,240
Contractual Services	20,000	10,153	9,847
Materials/Supplies	25,027	16,367	8,660
Capital Outlay	35,000	31,812	3,188
Other	24,000	22,927	1,073
Fringe Benefits	56,000	38,009	17,991
<i>Total legislative and executive</i>	436,027	392,028	43,999
Public Works			
Personal Services	906,000	873,259	32,741
Contractual Services	1,740,327	1,488,374	251,953
Materials/Supplies	1,020,424	961,924	58,500
Capital Outlay	267,023	255,830	11,193
Principal	27,138	0	27,138
Other	8,000	3,632	4,368
Fringe Benefits	218,000	156,433	61,567
<i>Total public works</i>	4,186,912	3,739,452	447,460
Total Expenditures	4,622,939	4,131,480	491,459
Excess of Revenues Over Expenditures	513,441	886,990	373,549
OTHER FINANCING SOURCES (USES):			
Advances - In	0	76,468	76,468
Advances - Out	(682,735)	(759,203)	(76,468)
Transfers - In	460,000	460,000	0
Transfers - Out	(185,862)	(96,862)	89,000
Total Other Financing Sources (Uses)	(408,597)	(319,597)	89,000
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	104,844	567,393	462,549
Fund Balance, January 1	7,741	7,741	0
Prior year encumbrances appropriated	299,562	299,562	0
Fund Balance, December 31	\$412,147	\$874,696	\$462,549

UNION COUNTY, OHIO
PUBLIC ASSISTANCE

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$3,155,913	\$2,483,520	\$(672,393)
Other	117,500	199,119	81,619
Total Revenues	3,273,413	2,682,639	(590,774)
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	687,937	687,846	91
Contractual Services	938,106	936,275	1,831
Materials/Supplies	40,882	40,881	1
Capital Outlay	9,000	8,971	29
Other	305,454	297,539	7,915
Fringe Benefits	243,328	211,280	32,048
<i>Total legislative and executive</i>	<i>2,224,707</i>	<i>2,182,792</i>	<i>41,915</i>
Human Services			
Personal Services	637,703	637,703	0
Contractual Services	610,842	605,646	5,196
Materials/Supplies	7,500	6,864	636
Capital Outlay	4,000	3,887	113
Other	83,500	78,527	4,973
Fringe Benefits	184,030	147,314	36,716
<i>Total human services</i>	<i>1,527,575</i>	<i>1,479,941</i>	<i>47,634</i>
Total Expenditures	3,752,282	3,662,733	89,549
Excess of Revenues (Under) Expenditures	(478,869)	(980,094)	(501,225)
OTHER FINANCING SOURCES (USES):			
Transfers - In	482,184	928,285	446,101
Transfers - Out	(58,740)	(58,740)	0
Total Other Financing Sources (Uses)	423,444	869,545	446,101
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(55,425)	(110,549)	(55,124)
Fund Balance, January 1	425,337	425,337	0
Prior year encumbrances appropriated	5,425	5,425	0
Fund Balance, December 31	\$375,337	\$320,213	\$(55,124)

UNION COUNTY, OHIO

DOG AND KENNEL

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Licenses and Permits	\$58,000	\$71,570	\$13,570
Fines and Forfeitures	2,140	1,776	(364)
Other	0	52	52
Total Revenues	60,140	73,398	13,258
EXPENDITURES:			
Current:			
Health			
Personal Services	35,303	33,275	2,028
Contractual Services	6,875	6,209	666
Materials/Supplies	4,735	4,133	602
Capital Outlay	452	224	228
Other	1,900	846	1,054
Fringe Benefits	12,672	9,161	3,511
<i>Total health</i>	61,937	53,848	8,089
Total Expenditures	61,937	53,848	8,089
Excess of Revenues Over (Under) Expenditures	(1,797)	19,550	21,347
Fund Balance, January 1	12,655	12,655	0
Prior year encumbrances appropriated	385	385	0
Fund Balance, December 31	\$11,243	\$32,590	\$21,347

UNION COUNTY, OHIO
PROBATE COURT CONDUCT BUSINESS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Licenses and Permits	\$300	\$316	\$16
Total Revenues	300	316	16
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Materials/Supplies	200	0	200
Capital Outlay	200	149	51
<i>Total judicial</i>	400	149	251
Total Expenditures	400	149	251
Excess of Revenues Over (Under) Expenditures	(100)	167	267
Fund Balance, January 1	603	603	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$503	\$770	\$267

UNION COUNTY, OHIO
SHERIFF COMMISSARY

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Other	\$1,500	\$769	\$(731)
Total Revenues	1,500	769	(731)
EXPENDITURES:			
Current:			
General Government:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	1,500	769	(731)
OTHER FINANCING USES:			
Transfers - Out	(4,458)	(4,458)	0
Total Other Financing Uses	(4,458)	(4,458)	0
Excess of Revenues (Under) Expenditures and Other Financing (Uses)	(2,958)	(3,689)	(731)
Fund Balance, January 1	3,644	3,644	0
Prior year encumbrances appropriated	45	45	0
Fund Balance, December 31	\$731	\$0	\$(731)

UNION COUNTY, OHIO
YOUTH SERVICES SUBSIDY GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$65,000	\$74,446	\$9,446
Other	0	70	70
Total Revenues	<u>65,000</u>	<u>74,516</u>	<u>9,516</u>
EXPENDITURES:			
Current:			
Public Safety			
Personal Services	74,503	55,637	18,866
Fringe Benefits	10,793	5,298	5,495
<i>Total public safety</i>	<u>85,296</u>	<u>60,935</u>	<u>24,361</u>
Total Expenditures	<u>85,296</u>	<u>60,935</u>	<u>24,361</u>
Excess of Revenues Over (Under) Expenditures	(20,296)	13,581	33,877
Fund Balance, January 1	55,762	55,762	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$35,466</u></u>	<u><u>\$69,343</u></u>	<u><u>\$33,877</u></u>

UNION COUNTY, OHIO

ROAD & BRIDGE

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Fines and Forfeitures	\$20,000	\$44,203	\$24,203
Other	0	26	26
Total Revenues	20,000	44,229	24,229
EXPENDITURES:			
Current:			
Public Works			
Personal Services	18,000	16,836	1,164
Contractual Services	13,405	13,405	0
Fringe Benefits	2,590	1,617	973
<i>Total public works</i>	<i>33,995</i>	<i>31,858</i>	<i>2,137</i>
Total Expenditures	33,995	31,858	2,137
Excess of Revenues Over (Under) Expenditures	(13,995)	12,371	26,366
Fund Balance, January 1	9,599	9,599	0
Prior year encumbrances appropriated	13,511	13,511	0
Fund Balance, December 31	\$9,115	\$35,481	\$26,366

UNION COUNTY, OHIO
CHILD SUPPORT ENFORCEMENT AGENCY

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$89,000	\$158,162	\$69,162
Intergovernmental	957,614	594,355	(363,259)
Other	3,000	7,359	4,359
Total Revenues	1,049,614	759,876	(289,738)
EXPENDITURES:			
Current:			
Human Services			
Personal Services	377,030	361,472	15,558
Contractual Services	305,000	173,377	131,623
Materials/Supplies	5,000	4,355	645
Capital Outlay	3,000	1,805	1,195
Other	20,500	17,064	3,436
Fringe Benefits	107,252	74,196	33,056
<i>Total human services</i>	<i>817,782</i>	<i>632,269</i>	<i>185,513</i>
Total Expenditures	817,782	632,269	185,513
Excess of Revenues Over Expenditures	231,832	127,607	(104,225)
OTHER FINANCING SOURCES (USES):			
Transfers - In	48,168	460	(47,708)
Transfers - Out	(280,000)	(271,110)	8,890
Total Other Financing Sources (Uses)	(231,832)	(270,650)	(38,818)
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	0	(143,043)	(143,043)
Fund Balance, January 1	206,399	206,399	0
Prior year encumbrances appropriated	1,682	1,682	0
Fund Balance, December 31	\$208,081	\$65,038	(\$143,043)

UNION COUNTY, OHIO
OHIO CHILDREN'S TRUST

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$18,200	\$13,200	\$(5,000)
Total Revenues	<u>18,200</u>	<u>13,200</u>	<u>(5,000)</u>
EXPENDITURES:			
Current:			
Human Services			
Other	27,717	13,667	14,050
<i>Total human services</i>	<u>27,717</u>	<u>13,667</u>	<u>14,050</u>
Total Expenditures	<u>27,717</u>	<u>13,667</u>	<u>14,050</u>
Excess of Revenues (Under) Expenditures	(9,517)	(467)	9,050
Fund Balance, January 1	9,884	9,884	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$367</u></u>	<u><u>\$9,417</u></u>	<u><u>\$9,050</u></u>

UNION COUNTY, OHIO
CHILDREN SERVICES

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$1,184,833	\$1,185,524	\$691
Other	111,537	79,964	(31,573)
Total Revenues	1,296,370	1,265,488	(30,882)
EXPENDITURES:			
Current:			
Human Services			
Contractual Services	677,768	665,884	11,884
Materials/Supplies	9,930	9,263	667
Capital Outlay	70	69	1
Other	61,490	58,478	3,012
<i>Total human services</i>	<u>749,258</u>	<u>733,694</u>	<u>15,564</u>
Total Expenditures	749,258	733,694	15,564
Excess of Revenues Over Expenditures	547,112	531,794	(15,318)
OTHER FINANCING SOURCES (USES):			
Transfers - In	0	150,882	150,882
Transfers - Out	(546,652)	(546,561)	91
Total Other Financing Sources (Uses)	<u>(546,652)</u>	<u>(395,679)</u>	<u>150,973</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	460	136,115	135,655
Fund Balance, January 1	(46,801)	(46,801)	0
Prior year encumbrances appropriated	47,173	47,173	0
Fund Balance, December 31	<u><u>\$832</u></u>	<u><u>\$136,487</u></u>	<u><u>\$135,655</u></u>

UNION COUNTY, OHIO

REVOLVING LOAN

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Interest	\$0	\$2,232	\$2,232
Total Revenues	0	2,232	2,232
EXPENDITURES:			
Current:			
General Government:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	2,232	2,232
Fund Balance, January 1	67,431	67,431	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$67,431	\$69,663	\$2,232

UNION COUNTY, OHIO

911 EMERGENCY

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Taxes	\$390,000	\$379,530	\$(10,470)
Intergovernmental	0	34,750	34,750
Other	0	275	275
Total Revenues	390,000	414,555	24,555
EXPENDITURES:			
Current:			
Public Safety			
Personal Services	187,140	187,084	56
Contractual Services	141,818	138,685	3,133
Materials/Supplies	2,000	817	1,183
Capital Outlay	196,934	196,621	313
Other	14,733	13,870	863
Fringe Benefits	36,450	28,345	8,105
<i>Total public safety</i>	<i>579,075</i>	<i>565,422</i>	<i>13,653</i>
Total Expenditures	579,075	565,422	13,653
Excess of Revenues (Under) Expenditures	(189,075)	(150,867)	38,208
Fund Balance, January 1	265,440	265,440	0
Prior year encumbrances appropriated	29,072	29,072	0
Fund Balance, December 31	\$105,437	\$143,645	\$38,208

UNION COUNTY, OHIO

UNION RECYCLING

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Total Revenues	\$0	\$0	\$0
EXPENDITURES:			
Current:			
Public Works			
Other	10,000	10,000	0
<i>Total public works</i>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Total Expenditures	10,000	10,000	0
Excess of Revenues (Under) Expenditures	(10,000)	(10,000)	0
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	10,000	10,000	0
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

UNION COUNTY, OHIO
DELINQUENT REAL ESTATE TAX COLLECTION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$70,000	\$79,914	\$9,914
Other	0	171	171
Total Revenues	70,000	80,085	10,085
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	67,000	64,887	2,113
Contractual Services	1,000	705	295
Materials/Supplies	300	100	200
Capital Outlay	6,610	1,966	4,644
Other	1,850	914	936
Fringe Benefits	17,421	10,433	6,988
<i>Total legislative and executive</i>	94,181	79,005	15,176
Total Expenditures	94,181	79,005	15,176
Excess of Revenues Over (Under) Expenditures	(24,181)	1,080	25,261
OTHER FINANCING USES:			
Transfers - Out	(1,000)	(1,000)	0
Total Other Financing Uses	(1,000)	(1,000)	0
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	(25,181)	80	25,261
Fund Balance, January 1	109,744	109,744	0
Prior year encumbrances appropriated	910	910	0
Fund Balance, December 31	\$85,473	\$110,734	\$25,261

UNION COUNTY, OHIO
TREASURER PREPAID INTEREST
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Interest	\$11,500	\$8,984	\$(2,516)
Total Revenues	11,500	8,984	(2,516)
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Materials/Supplies	1,050	756	294
Capital Outlay	1,500	0	1,500
<i>Total legislative and executive</i>	<i>2,550</i>	<i>756</i>	<i>1,794</i>
Total Expenditures	2,550	756	1,794
Excess of Revenues Over Expenditures	8,950	8,228	(722)
OTHER FINANCING USES:			
Transfers - Out	(4,950)	(4,450)	500
Total Other Financing Uses	(4,950)	(4,450)	500
Excess of Revenues Over Expenditures and Other Financing (Uses)	4,000	3,778	(222)
Fund Balance, January 1	36,545	36,545	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$40,545	\$40,323	\$(222)

UNION COUNTY, OHIO

LOCAL EMERGENCY PLANNING

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$11,000	\$9,685	\$(1,315)
Total Revenues	11,000	9,685	(1,315)
EXPENDITURES:			
Current:			
Public Safety			
Contractual Services	9,000	279	8,721
Materials/Supplies	2,000	1,450	550
Capital Outlay	14,164	2,071	12,093
Other	9,648	408	9,240
<i>Total public safety</i>	<i>34,812</i>	<i>4,208</i>	<i>30,604</i>
Total Expenditures	34,812	4,208	30,604
Excess of Revenues Over (Under) Expenditures	(23,812)	5,477	29,289
Fund Balance, January 1	37,546	37,546	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$13,734	\$43,023	\$29,289

**UNION COUNTY, OHIO
INDIGENT GUARDIANSHIP**

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$4,520	\$4,820	\$300
Other	24	24	0
Total Revenues	<u>4,544</u>	<u>4,844</u>	<u>300</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	1,525	1,525	0
Contractual Services	4,726	4,726	0
Other	243	243	0
Fringe Benefits	200	37	163
<i>Total judicial</i>	<u>6,694</u>	<u>6,531</u>	<u>0</u>
Total Expenditures	6,694	6,531	163
Excess of Revenues			
(Under) Expenditures	(2,150)	(1,687)	463
Fund Balance, January 1	2,288	2,288	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$138</u></u>	<u><u>\$601</u></u>	<u><u>\$463</u></u>

UNION COUNTY, OHIO

DUI

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$800	\$1,840	\$1,040
Fines and Forfeitures	1,700	1,690	(10)
Other	0	34	34
Total Revenues	2,500	3,564	1,064
EXPENDITURES:			
Current:			
Public Safety			
Personal Services	6,000	564	5,436
Fringe Benefits	1,167	1	1,166
<i>Total public safety</i>	<i>7,167</i>	<i>565</i>	<i>6,602</i>
Total Expenditures	7,167	565	6,602
Excess of Revenues Over (Under) Expenditures	(4,667)	2,999	7,666
Fund Balance, January 1	16,354	16,354	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$11,687	\$19,353	\$7,666

UNION COUNTY, OHIO

FORFEITURES

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Total Revenues	\$0	\$0	\$0
EXPENDITURES:			
Current:			
Public Safety			
Capital Outlay	1,306	1,306	0
<i>Total public safety</i>	<u>1,306</u>	<u>1,306</u>	<u>0</u>
Total Expenditures	1,306	1,306	0
Excess of Revenues (Under) Expenditures	(1,306)	(1,306)	0
Fund Balance, January 1	1,306	1,306	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

UNION COUNTY, OHIO
DITCH MAINTENANCE

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Special Assessments	\$31,690	\$41,107	\$9,417
Total Revenues	<u>31,690</u>	<u>41,107</u>	<u>9,417</u>
EXPENDITURES:			
Current:			
Public Works			
Contractual Services	153,009	38,069	114,940
<i>Total public works</i>	<u>153,009</u>	<u>38,069</u>	<u>114,940</u>
Total Expenditures	<u>153,009</u>	<u>38,069</u>	<u>114,940</u>
Excess of Revenues Over (Under) Expenditures	(121,319)	3,038	124,357
Fund Balance, January 1 (restated)	121,319	121,319	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$124,357</u></u>	<u><u>\$124,357</u></u>

UNION COUNTY, OHIO
PROBATE & JUVENILE COURT COMPUTERIZATION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$10,000	\$10,986	\$986
Total Revenues	10,000	10,986	986
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Other	12,000	11,558	442
<i>Total judicial</i>	12,000	11,558	442
Total Expenditures	12,000	11,558	442
Excess of Revenues (Under) Expenditures	(2,000)	(572)	1,428
Fund Balance, January 1	4,732	4,732	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$2,732	\$4,160	\$1,428

UNION COUNTY, OHIO
PROBATE & JUVENILE COURT COMPUTER RESEARCH

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$2,100	\$2,340	\$240
Total Revenues	<u>2,100</u>	<u>2,340</u>	<u>240</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Other	15,000	0	15,000
<i>Total judicial</i>	<u>15,000</u>	<u>0</u>	<u>15,000</u>
Total Expenditures	15,000	0	15,000
Excess of Revenues Over (Under) Expenditures	(12,900)	2,340	15,240
Fund Balance, January 1	15,436	15,436	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$2,536</u></u>	<u><u>\$17,776</u></u>	<u><u>\$15,240</u></u>

UNION COUNTY, OHIO
CERTIFICATE TITLE ADMINISTRATION
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$165,000	\$180,487	\$15,487
Other	2,800	162	(2,638)
Total Revenues	167,800	180,649	12,849
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Personal Services	114,045	111,436	2,609
Contractual Services	4,395	4,312	83
Materials/Supplies	7,011	6,775	236
Capital Outlay	400	375	25
Other	500	285	215
Fringe Benefits	34,691	22,090	12,601
<i>Total judicial</i>	161,042	145,273	15,769
Total Expenditures	161,042	145,273	15,769
Excess of Revenues Over (Under) Expenditures	6,758	35,376	28,618
Fund Balance, January 1	67,511	67,511	0
Prior year encumbrances appropriated	106	106	0
Fund Balance, December 31	\$74,375	\$102,993	\$28,618

UNION COUNTY, OHIO
ADULT BASIC LITERACY GRANT (ABLE)
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$61,432	\$47,878	\$(13,554)
Intergovernmental	50,315	42,843	(7,472)
Other	470	1,564	1,094
Total Revenues	112,217	92,285	(19,932)
EXPENDITURES:			
Current:			
Human Services			
Personal Services	67,019	62,037	4,982
Contractual Services	31,041	21,820	9,221
Materials/Supplies	6,151	5,231	920
Capital Outlay	6,314	4,450	1,864
Other	3,588	3,075	513
Fringe Benefits	10,988	6,491	4,497
<i>Total human services</i>	<i>125,101</i>	<i>103,104</i>	<i>21,997</i>
Total Expenditures	125,101	103,104	21,997
Excess of Revenues (Under) Expenditures	(12,884)	(10,819)	2,065
Fund Balance, January 1	24,984	24,984	0
Prior year encumbrances appropriated	3,252	3,252	0
Fund Balance, December 31	\$15,352	\$17,417	\$2,065

UNION COUNTY, OHIO
CLERK OF COURTS COMPUTERIZATION
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$9,000	\$10,066	\$1,066
Total Revenues	<u>9,000</u>	<u>10,066</u>	<u>1,066</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Capital Outlay	7,258	6,408	850
<i>Total judicial</i>	<u>7,258</u>	<u>6,408</u>	<u>850</u>
Total Expenditures	<u>7,258</u>	<u>6,408</u>	<u>850</u>
Excess of Revenues Over Expenditures	1,742	3,658	1,916
Fund Balance, January 1	36,987	36,987	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$38,729</u></u>	<u><u>\$40,645</u></u>	<u><u>\$1,916</u></u>

UNION COUNTY, OHIO
FELONY DELINQUENT CARE & CUSTODY
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$0	\$37,030	\$37,030
Total Revenues	0	37,030	37,030
EXPENDITURES:			
Current:			
Public Safety			
Contractual Services	30,000	24,558	5,442
<i>Total public safety</i>	<u>30,000</u>	<u>24,558</u>	<u>5,442</u>
Total Expenditures	30,000	24,558	5,442
Excess of Revenues Over (Under) Expenditures	(30,000)	12,472	42,472
Fund Balance, January 1	51,514	51,514	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$21,514</u></u>	<u><u>\$63,986</u></u>	<u><u>\$42,472</u></u>

UNION COUNTY, OHIO
JUVENILE COURT INDIGENT DRIVERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Fines and Forfeitures	\$0	\$38	\$38
Total Revenues	<u>0</u>	<u>38</u>	<u>38</u>
EXPENDITURES:			
Current:			
General Government:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	38	38
Fund Balance, January 1	650	650	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$650</u></u>	<u><u>\$688</u></u>	<u><u>\$38</u></u>

UNION COUNTY, OHIO
COMPUTER LEGAL RESEARCH SERVICE
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$0	\$1,829	\$1,829
Total Revenues	0	1,829	1,829
EXPENDITURES:			
Current:			
General Government:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	1,829	1,829
Fund Balance, January 1	9,622	9,622	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$9,622	\$11,451	\$1,829

UNION COUNTY, OHIO
CONVENTION /TOURIST BUREAU
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$64,000	\$95,679	\$31,679
Total Revenues	<u>64,000</u>	<u>95,679</u>	<u>31,679</u>
EXPENDITURES:			
Current:			
Economic Development			
Contract Services	97,129	97,000	129
<i>Total economic development</i>	<u>97,129</u>	<u>97,000</u>	<u>129</u>
Total Expenditures	97,129	97,000	129
Excess of Revenues (Under) Expenditures	(33,129)	(1,321)	31,808
Fund Balance, January 1	64,735	64,735	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$31,606</u></u>	<u><u>\$63,414</u></u>	<u><u>\$31,808</u></u>

UNION COUNTY, OHIO
COURT SECURITY GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

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

UNION COUNTY, OHIO
ECONOMIC DEVELOPMENT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$0	\$19,250	\$19,250
Licenses and Permits	68,000	60,030	(7,970)
Total Revenues	68,000	79,280	11,280
EXPENDITURES:			
Current:			
Human Services			
Personal Services	48,462	48,462	0
Fringe Benefits	9,620	5,156	4,464
<i>Total human services</i>	<i>58,082</i>	<i>53,618</i>	<i>4,464</i>
Total Expenditures	58,082	53,618	4,464
Excess of Revenues Over Expenditures	9,918	25,662	15,744
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$9,918	\$25,662	\$15,744

UNION COUNTY, OHIO
SUPPORTING HOUSING GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$100,000	\$16,569	\$(83,431)
Total Revenues	100,000	16,569	(83,431)
EXPENDITURES:			
Current:			
Health			
Contractual Services	150,000	56,517	93,483
Other	1,000	0	1,000
<i>Total health</i>	<i>151,000</i>	<i>56,517</i>	<i>94,483</i>
Total Expenditures	151,000	56,517	94,483
Excess of Revenues (Under) Expenditures	(51,000)	(39,948)	11,052
OTHER FINANCING SOURCES:			
Transfers - In	51,000	0	(51,000)
Total Other Financing Sources	51,000	0	(51,000)
Excess of Revenues and Other Financing Sources (Under) Expenditures	0	(39,948)	(39,948)
Fund Balance, January 1	39,948	39,948	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$39,948	\$0	\$(39,948)

UNION COUNTY, OHIO

PRESCHOOL GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$19,791	\$19,722	\$(69)
Total Revenues	<u>19,791</u>	<u>19,722</u>	<u>(69)</u>
EXPENDITURES:			
Current:			
Health			
Contractual Services	19,864	19,864	0
<i>Total health</i>	<u>19,864</u>	<u>19,864</u>	<u>0</u>
Total Expenditures	<u>19,864</u>	<u>19,864</u>	<u>0</u>
Excess of Revenues			
(Under) Expenditures	(73)	(142)	(69)
Fund Balance, January 1	91	91	0
Prior year encumbrances appropriated	33,653	33,653	0
Fund Balance, December 31	<u><u>\$33,671</u></u>	<u><u>\$33,602</u></u>	<u><u>\$(69)</u></u>

UNION COUNTY, OHIO
COMMUNITY SUPPORT SERVICES
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$25,000	\$61,133	\$36,133
Intergovernmental	295,000	258,644	(36,356)
Total Revenues	<u>320,000</u>	<u>319,777</u>	<u>(223)</u>
EXPENDITURES:			
Current:			
Health			
Contractual Services	310,000	276,477	33,523
Capital Outlay	10,000	550	9,450
Other	10,000	180	9,820
<i>Total health</i>	<u>330,000</u>	<u>277,207</u>	<u>52,793</u>
Total Expenditures	<u>330,000</u>	<u>277,207</u>	<u>52,793</u>
Excess of Revenues Over (Under) Expenditures	(10,000)	42,570	52,570
OTHER FINANCING SOURCES (USES):			
Transfers - In	10,000	17,026	7,026
Total Other Financing Sources	<u>10,000</u>	<u>17,026</u>	<u>7,026</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	59,596	59,596
Fund Balance, January 1	105,720	105,720	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$105,720</u></u>	<u><u>\$165,316</u></u>	<u><u>\$59,596</u></u>

UNION COUNTY, OHIO

D.A.R.E.

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>			
Intergovernmental	\$14,000	\$9,000	\$(5,000)
Other	0	9,000	9,000
Total Revenues	14,000	18,000	4,000
<u>EXPENDITURES:</u>			
Current:			
General Government:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	14,000	18,000	4,000
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers - In	5,000	0	(5,000)
Transfers - Out	(18,000)	(18,000)	0
Total Other Financing Sources (Uses)	(13,000)	(18,000)	(5,000)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	1,000	0	(1,000)
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$1,000	\$0	(\$1,000)

UNION COUNTY, OHIO

PASS-TEACHER

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

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

UNION COUNTY, OHIO
PRISON/JAIL DIVERSION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$130,647	\$81,940	\$(48,707)
Other	0	325	325
Total Revenues	<u>130,647</u>	<u>82,265</u>	<u>(48,382)</u>
EXPENDITURES:			
Current:			
Public Safety			
Personal Services	30,642	14,722	15,920
Contractual Services	79,928	68,931	10,997
Materials/Supplies	1,631	758	873
Other	130,787	35,734	95,053
Fringe Benefits	14,249	5,272	8,977
<i>Total public safety</i>	<u>257,237</u>	<u>125,417</u>	<u>131,820</u>
Total Expenditures	<u>257,237</u>	<u>125,417</u>	<u>131,820</u>
Excess of Revenues (Under) Expenditures	(126,590)	(43,152)	83,438
Fund Balance, January 1	162,823	162,823	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$36,233</u></u>	<u><u>\$119,671</u></u>	<u><u>\$83,438</u></u>

UNION COUNTY, OHIO
OHIO LAW BLOCK GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>			
Intergovernmental	\$27,778	\$2,641	\$(25,137)
Interest	40	0	(40)
Total Revenues	<u>27,818</u>	<u>2,641</u>	<u>(25,177)</u>
<u>EXPENDITURES:</u>			
Current:			
General Government:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	27,818	2,641	(25,177)
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers - In	260	0	(260)
Transfers - Out	(11,845)	(2,641)	9,204
Total Other Financing Sources (Uses)	<u>(11,585)</u>	<u>(2,641)</u>	<u>8,944</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	16,233	0	(16,233)
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$16,233</u></u>	<u><u>\$0</u></u>	<u><u>\$(16,233)</u></u>

UNION COUNTY, OHIO

DARE COMMUNITY EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$11,500	\$10,038	\$(1,462)
Other	19,574	23,840	4,266
Total Revenues	<u>31,074</u>	<u>33,878</u>	<u>2,804</u>
EXPENDITURES:			
Current:			
Public Safety			
Contractual Services	9,670	4,660	5,010
Materials/Supplies	22,367	20,738	1,629
Capital Outlay	5,876	4,587	1,289
Other	4,475	2,867	1,608
<i>Total public safety</i>	<u>42,388</u>	<u>32,852</u>	<u>9,536</u>
Total Expenditures	<u>42,388</u>	<u>32,852</u>	<u>9,536</u>
Excess of Revenues Over (Under) Expenditures	(11,314)	1,026	12,340
OTHER FINANCING SOURCES (USES):			
Transfers - In	0	4,458	4,458
Transfers - Out	(4,736)	(4,736)	0
Total Other Financing Sources (Uses)	<u>(4,736)</u>	<u>(278)</u>	<u>4,458</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(16,050)	748	16,798
Fund Balance, January 1	12,202	12,202	0
Prior year encumbrances appropriated	4,948	4,948	0
Fund Balance, December 31	<u>\$1,100</u>	<u>\$17,898</u>	<u>\$16,798</u>

UNION COUNTY, OHIO

HELP ME GROW

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$221,943	\$125,681	\$(96,262)
Total Revenues	<u>221,943</u>	<u>125,681</u>	<u>(96,262)</u>
EXPENDITURES:			
Current:			
Health			
Contractual Services	221,942	88,400	133,542
<i>Total health</i>	<u>221,942</u>	<u>88,400</u>	<u>133,542</u>
Total Expenditures	<u>221,942</u>	<u>88,400</u>	<u>133,542</u>
Excess of Revenues Over Expenditures	1	37,281	37,280
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$1</u>	<u>\$37,281</u>	<u>\$37,280</u>

UNION COUNTY, OHIO
SHERIFF POLICING ROTARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$24,000	\$25,457	\$1,457
Intergovernmental	45,000	29,595	(15,405)
Other	2,700	9,223	6,523
Total Revenues	<u>71,700</u>	<u>64,275</u>	<u>(7,425)</u>
EXPENDITURES:			
Current:			
Public Safety			
Personal Services	36,090	35,969	121
Contractual Services	9,024	8,960	64
Materials/Supplies	308	293	15
Capital Outlay	28,061	25,517	2,544
Fringe Benefits	6,499	4,182	2,317
<i>Total public safety</i>	<u>79,982</u>	<u>74,921</u>	<u>5,061</u>
Total Expenditures	79,982	74,921	5,061
Excess of Revenues (Under) Expenditures	(8,282)	(10,646)	(2,364)
OTHER FINANCING SOURCES (USES):			
Transfers - In	9,000	4,522	(4,478)
Total Other Financing Sources	<u>9,000</u>	<u>4,522</u>	<u>(4,478)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	718	(6,124)	(6,842)
Fund Balance, January 1	20,428	20,428	0
Prior year encumbrances appropriated	55	55	0
Fund Balance, December 31	<u>\$21,201</u>	<u>\$14,359</u>	<u>(\$6,842)</u>

UNION COUNTY, OHIO
FAMILY/CHILDREN FIRST COUNCIL
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$0	\$4,821	\$4,821
Intergovernmental	\$30,000	\$32,394	\$2,394
Other	26,100	47,499	21,399
Total Revenues	56,100	84,714	28,614
EXPENDITURES:			
Current:			
Human Services			
Personal Services	39,520	39,492	28
Contractual Services	5,598	3,723	1,875
Materials/Supplies	4,057	2,050	2,007
Capital Outlay	1,600	1,513	87
Other	49,525	33,558	15,967
Fringe Benefits	12,369	8,475	3,894
<i>Total human services</i>	<i>112,669</i>	<i>88,811</i>	<i>23,858</i>
Total Expenditures	112,669	88,811	23,858
Excess of Revenues (Under) Expenditures	(56,569)	(4,097)	52,472
Fund Balance, January 1	58,310	58,310	0
Prior year encumbrances appropriated	374	374	0
Fund Balance, December 31	\$2,115	\$54,587	\$52,472

UNION COUNTY, OHIO

GRANT MEDIATION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$0	\$97	\$97
Intergovernmental	88,000	67,487	(20,513)
Total Revenues	<u>88,000</u>	<u>67,584</u>	<u>(20,416)</u>
EXPENDITURES:			
Current:			
General Government:			
<i>Judicial</i>			
Other	97,300	82,561	14,739
<i>Total judicial</i>	<u>97,300</u>	<u>82,561</u>	<u>14,739</u>
Total Expenditures	<u>97,300</u>	<u>82,561</u>	<u>14,739</u>
Excess of Revenues (Under) Expenditures	(9,300)	(14,977)	(5,677)
Fund Balance, January 1	15,063	15,063	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$5,763</u></u>	<u><u>\$86</u></u>	<u><u>\$(5,677)</u></u>

UNION COUNTY, OHIO

VOCA GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$113,399	\$94,179	\$(19,220)
Other	0	106	106
Total Revenues	<u>113,399</u>	<u>94,285</u>	<u>(19,114)</u>
EXPENDITURES:			
Current:			
Public Safety			
Personal Services	91,280	84,821	6,459
Contractual Services	2,405	1,084	1,321
Materials/Supplies	5,550	4,588	962
Capital Outlay	200	0	200
Other	7,713	7,708	5
Fringe Benefits	30,447	18,443	12,004
<i>Total public safety</i>	<u>137,595</u>	<u>116,644</u>	<u>20,951</u>
Total Expenditures	<u>137,595</u>	<u>116,644</u>	<u>20,951</u>
Excess of Revenues (Under) Expenditures	(24,196)	(22,359)	1,837
Fund Balance, January 1	25,208	25,208	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$1,012</u>	<u>\$2,849</u>	<u>\$1,837</u>

UNION COUNTY, OHIO

VAWA GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$42,187	\$31,200	\$(10,987)
Other	0	1,812	1,812
Total Revenues	<u>42,187</u>	<u>33,012</u>	<u>(9,175)</u>
EXPENDITURES:			
Current:			
Public Safety			
Personal Services	16,400	12,047	4,353
Contractual Services	12,735	11,957	778
Materials/Supplies	3,236	2,401	835
Capital Outlay	894	566	328
Other	2,400	2,359	41
Fringe Benefits	5,388	3,818	1,570
<i>Total public safety</i>	<u>41,053</u>	<u>33,148</u>	<u>7,905</u>
Total Expenditures	<u>41,053</u>	<u>33,148</u>	<u>7,905</u>
Excess of Revenues Over (Under) Expenditures	1,134	(136)	(1,270)
Fund Balance, January 1	4,040	4,040	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$5,174</u></u>	<u><u>\$3,904</u></u>	<u><u>\$(1,270)</u></u>

UNION COUNTY, OHIO

CSEA IV-D GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$0	\$16,914	\$16,914
Total Revenues	<u>0</u>	<u>16,914</u>	<u>16,914</u>
EXPENDITURES:			
Current:			
General Government:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	16,914	16,914
Fund Balance, January 1	18,872	18,872	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$18,872</u></u>	<u><u>\$35,786</u></u>	<u><u>\$16,914</u></u>

UNION COUNTY, OHIO
COORDINATION TRANSPORTATION
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$0	\$896	\$896
Intergovernmental	96,000	110,402	14,402
Other	119,000	107,463	(11,537)
Total Revenues	215,000	218,761	3,761
EXPENDITURES:			
Current:			
Human Services			
Personal Services	170,160	165,765	4,395
Contractual Services	37,244	33,261	3,983
Materials/Supplies	14,523	9,976	4,547
Capital Outlay	40,090	37,767	2,323
Other	19,511	15,371	4,140
Fringe Benefits	30,189	20,444	9,745
<i>Total human services</i>	<i>311,717</i>	<i>282,584</i>	<i>29,133</i>
Total Expenditures	311,717	282,584	29,133
Excess of Revenues Under Expenditures	(96,717)	(63,823)	32,894
OTHER FINANCING SOURCES:			
Transfers - In	44,000	141,822	97,822
Total Other Financing Sources	44,000	141,822	97,822
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(52,717)	77,999	130,716
Fund Balance, January 1	55,929	55,929	0
Prior year encumbrances appropriated	1,204	1,204	0
Fund Balance, December 31	\$4,416	\$135,132	\$130,716

UNION COUNTY, OHIO
DISPUTE RESOLUTION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services	\$0	\$6,522	\$6,522
Interest	0	249	249
Total Revenues	<u>0</u>	<u>6,771</u>	<u>6,771</u>
EXPENDITURES:			
Current:			
General Government:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	6,771	6,771
Fund Balance, January 1	5,318	5,318	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$5,318</u>	<u>\$12,089</u>	<u>\$6,771</u>

UNION COUNTY, OHIO

WELLNESS BLOCK GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$139,998	\$67,012	\$(72,986)
Other	2,200	2,200	0
Total Revenues	<u>142,198</u>	<u>69,212</u>	<u>(72,986)</u>
EXPENDITURES:			
Current:			
Health			
Contractual Services	145,994	90,250	55,744
<i>Total health</i>	<u>145,994</u>	<u>90,250</u>	<u>55,744</u>
Total Expenditures	<u>145,994</u>	<u>90,250</u>	<u>55,744</u>
Excess of Revenues (Under) Expenditures	(3,796)	(21,038)	(17,242)
Fund Balance, January 1	21,626	21,626	0
Prior year encumbrances appropriated	4,141	4,141	0
Fund Balance, December 31	<u><u>\$21,971</u></u>	<u><u>\$4,729</u></u>	<u><u>(\$17,242)</u></u>

UNION COUNTY, OHIO
VOCA EXPANSION GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$8,016	\$10,810	\$2,794
Total Revenues	<u>8,016</u>	<u>10,810</u>	<u>2,794</u>
EXPENDITURES:			
Current:			
Public Safety			
Other	16,031	16,031	0
<i>Total public safety</i>	<u>16,031</u>	<u>16,031</u>	<u>0</u>
Total Expenditures	<u>16,031</u>	<u>16,031</u>	<u>0</u>
Excess of Revenues (Under) Expenditures	(8,015)	(5,221)	2,794
Fund Balance, January 1	8,015	8,015	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$2,794</u></u>	<u><u>\$2,794</u></u>

UNION COUNTY, OHIO
ALL SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Taxes	\$4,280,000	\$4,190,477	\$(89,523)
Charges for Services	1,242,852	1,446,610	203,758
Licenses and Permits	130,300	136,179	5,879
Fines and Forfeitures	23,840	47,707	23,867
Intergovernmental	13,329,823	11,712,313	(1,617,510)
Special Assessments	31,690	41,107	9,417
Interest	69,540	52,927	(16,613)
Other	1,561,585	2,129,201	567,616
Total Revenues	20,669,630	19,756,521	(913,109)
EXPENDITURES:			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	1,215,937	1,209,506	6,431
Contractual Services	1,224,164	1,188,752	35,412
Materials/Supplies	74,759	59,949	14,810
Capital Outlay	52,110	42,749	9,361
Other	361,756	349,620	12,136
Fringe Benefits	357,217	288,452	68,765
<i>Total Legislative and Executive</i>	3,285,943	3,139,028	146,915
<i>Judicial</i>			
Personal Services	115,570	112,961	2,609
Contractual Services	9,121	9,038	83
Materials/Supplies	7,211	6,775	436
Capital Outlay	7,858	6,932	926
Other	125,043	94,647	30,396
Fringe Benefits	34,891	22,127	12,764
<i>Total Judicial</i>	299,694	252,480	47,214
Public Safety			
Personal Services	442,055	390,844	51,211
Contractual Services	294,580	259,114	35,466
Materials/Supplies	37,092	31,045	6,047
Capital Outlay	247,435	230,668	16,767
Other	185,787	78,977	106,810
Fringe Benefits	104,993	65,359	39,634
Total Public Safety	1,311,942	1,056,007	255,935
Public Works			
Personal Services	924,000	890,095	33,905
Contractual Services	1,906,741	1,539,848	366,893
Materials/Supplies	1,020,424	961,924	58,500
Capital Outlay	267,023	255,830	11,193
Principal	27,138	0	27,138
Other	18,000	13,632	4,368
Fringe Benefits	220,590	158,050	62,540
Total Public Works	4,383,916	3,819,379	564,537

CONTINUED

UNION COUNTY, OHIO
ALL SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Health			
Personal Services	205,303	191,715	13,588
Contractual Services	3,005,675	2,472,530	533,145
Materials/Supplies	41,735	9,768	31,967
Capital Outlay	38,952	17,047	21,905
Other	75,900	45,484	30,416
Principal	132,200	11,843	120,357
Interest	18,000	10,969	7,031
Fringe Benefits	55,972	33,406	22,566
Total Health	<u>3,573,737</u>	<u>2,792,762</u>	<u>780,975</u>
Human Services			
Personal Services	3,615,523	3,550,030	65,493
Contractual Services	4,197,687	3,737,286	460,401
Materials/Supplies	116,820	93,000	23,820
Capital Outlay	98,849	93,214	5,635
Other	1,449,901	318,415	1,131,486
Fringe Benefits	777,330	548,135	229,195
Total Human Services	<u>10,256,110</u>	<u>8,340,080</u>	<u>1,916,030</u>
Economic Development			
Contract Services	97,129	97,000	129
Total Economic Development	<u>97,129</u>	<u>97,000</u>	<u>129</u>
Total Expenditures	23,208,471	19,496,736	3,711,735
Excess of Revenues Over (Under) Expenditures	(2,538,841)	259,785	2,798,626
<u>OTHER FINANCING SOURCES (USES):</u>			
Advances - In	0	76,468	76,468
Advances - Out	(682,735)	(759,203)	(76,468)
Transfers - In	1,169,612	1,712,455	542,843
Transfers - Out	(1,641,243)	(1,275,584)	365,659
Total Other Financing Sources (Uses)	<u>(1,154,366)</u>	<u>(245,864)</u>	<u>908,502</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(3,693,207)	13,921	3,707,128
Fund Balance, January 1 (restated)	5,774,415	5,774,415	0
Prior year encumbrances appropriated	627,121	627,121	0
Fund Balance, December 31	<u><u>\$2,708,329</u></u>	<u><u>\$6,415,457</u></u>	<u><u>\$3,707,128</u></u>

UNION COUNTY, OHIO
DECEMBER 31, 2001

DEBT SERVICE FUNDS

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

Bond Retirement Fund

To account for the retirement of debt contained in the general long-term obligations account group.

Sales Tax Debt Fund

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

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	BOND RETIREMENT FUND	SALES TAX DEBT FUND	TOTAL
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$204,025	\$105,638	\$309,663
Investments	1,298	28,348	29,646
Receivables (net of allowance for uncollectibles)			
Taxes	206,265	266,000	472,265
TOTAL ASSETS	<u>411,588</u>	<u>399,986</u>	<u>811,574</u>
Deferred Revenue	206,265	247,000	453,265
Accrued interest payable	6,133	0	6,133
TOTAL LIABILITIES	<u>212,398</u>	<u>247,000</u>	<u>459,398</u>
FUND EQUITY:			
Unreserved:			
Undesignated	199,190	152,986	352,176
TOTAL FUND EQUITY	<u>199,190</u>	<u>152,986</u>	<u>352,176</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$411,588</u>	<u>\$399,986</u>	<u>\$811,574</u>

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

ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	BOND RETIREMENT FUND	SALES TAX DEBT FUND	TOTAL
<u>REVENUES:</u>			
Taxes	\$238,846	\$228,000	\$466,846
Interest	48,650	0	48,650
Other	174,575	0	174,575
Total Revenues	462,071	228,000	690,071
 <u>EXPENDITURES:</u>			
Debt Service:			
Principal Retirement	362,927	100,000	462,927
Interest & Fiscal Charges	349,280	89,416	438,696
Total Expenditures	712,207	189,416	901,623
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	 (250,136)	 38,584	 (211,552)
 <u>OTHER FINANCING SOURCES (USES):</u>			
Operating Transfers In	449,676	0	449,676
Operating Transfers Out	(350)	0	(350)
Total Other Financing Sources (Uses)	449,326	0	449,326
 EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	 199,190	 38,584	 237,774
 Fund Balance, January 1	 0	 114,402	 114,402
Fund Balance, December 31	\$199,190	\$152,986	\$352,176

UNION COUNTY, OHIO
BOND RETIREMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Taxes	\$206,265	\$238,846	\$32,581
Interest	24,324	48,650	24,326
Other	174,575	174,575	0
Total Revenues	405,164	462,071	56,907
EXPENDITURES:			
Debt Service:			
Principal Retirement	302,927	362,927	(60,000)
Interest and Fiscal Charges	228,922	343,147	(114,225)
Total Expenditures	531,849	706,074	(174,225)
Excess of Revenues (Under) Expenditures	(126,685)	(244,003)	(117,318)
OTHER FINANCING SOURCES (USES):			
Transfers In	569,774	449,676	(120,098)
Transfers Out	(350)	(350)	0
Total Other Financing Sources (Uses)	569,424	449,326	(120,098)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	442,739	205,323	(237,416)
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$442,739	\$205,323	\$(237,416)

UNION COUNTY, OHIO
SALES TAX DEBT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Taxes	\$228,000	\$228,000	\$0
Total Revenues	\$228,000	\$228,000	\$0
EXPENDITURES:			
Debt Service:			
Principal Retirement	100,000	100,000	0
Interest and Fiscal Charges	125,790	89,416	36,374
Total Expenditures	225,790	189,416	36,374
Excess of Revenues Over Expenditures	2,210	38,584	36,374
Fund Balance, January 1	95,402	95,402	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$97,612	\$133,986	\$36,374

UNION COUNTY, OHIO

ALL DEBT SERVICE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Taxes	\$434,265	\$466,846	\$32,581
Interest	24,324	48,650	24,326
Other	174,575	174,575	0
Total Revenues	633,164	690,071	56,907
EXPENDITURES:			
Debt Service:			
Principal Retirement	402,927	462,927	(60,000)
Interest and Fiscal Charges	354,712	432,563	(77,851)
Total Expenditures	757,639	895,490	(137,851)
Excess of Revenues (Under) Expenditures	(124,475)	(205,419)	(80,944)
OTHER FINANCING SOURCES (USES):			
Transfers In	569,774	449,676	(120,098)
Transfers Out	(350)	(350)	0
Total Other Financing Sources (Uses)	569,424	449,326	(120,098)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	444,949	243,907	(201,042)
Fund Balance, January 1	95,402	95,402	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	\$540,351	\$339,309	(\$201,042)

UNION COUNTY, OHIO
DECEMBER 31, 2001

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.

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.

DOD Road Construction

To account for various construction costs.

County Garage Construction

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

London Avenue Government Building

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

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
DECEMBER 31, 2001

	<u>FEDERAL GRANT FUND</u>	<u>DITCH CONSTRUCTION</u>	<u>CAPITAL PROJECTS ISSUE II</u>
ASSETS:			
Equity in Pooled Cash and			
Cash Equivalents	\$20,584	\$30,600	\$0
Investments	5,524	8,212	0
Receivables (net of allowance for uncollectibles)			
Accrued Interest	0	0	0
Due From Other Funds	0	0	0
Due From Other Governments	0	0	320,865
Restricted assets:			
Cash in Segregated Accounts	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>26,108</u>	<u>38,812</u>	<u>320,865</u>
LIABILITIES:			
Contracts payable	5,159	0	320,865
Accrued interest payable	0	0	0
Deferred Revenue	0	0	320,865
TOTAL LIABILITIES	<u>5,159</u>	<u>0</u>	<u>641,730</u>
FUND EQUITY:			
Reserved for encumbrances	0	0	0
Unreserved:			
Undesignated	<u>20,949</u>	<u>38,812</u>	<u>(320,865)</u>
TOTAL FUND EQUITY	<u>20,949</u>	<u>38,812</u>	<u>(320,865)</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$26,108</u>	 <u>\$38,812</u>	 <u>\$320,865</u>

CONTINUED

<u>COURTHOUSE RENOVATION</u>	<u>SHERIFF'S FACILITY CONSTRUCTION</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>MRDD CAPITAL FUND</u>	<u>DOD ROAD CONSTRUCTION</u>
\$5,278	\$290,561	\$2,074,373	\$96,474	\$0
1,417	77,973	556,665	25,890	0
10	80	0	0	0
0	0	0	0	292,081
0	0	0	0	0
<u>0</u>	<u>234,015</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6,705</u>	<u>602,629</u>	<u>2,631,038</u>	<u>122,364</u>	<u>292,081</u>
0	144,200	0	1,452	0
0	12,720	0	0	0
0	0	0	0	0
<u>0</u>	<u>156,920</u>	<u>0</u>	<u>1,452</u>	<u>0</u>
0	267,300	0	0	0
<u>6,705</u>	<u>178,409</u>	<u>2,631,038</u>	<u>120,912</u>	<u>292,081</u>
<u>6,705</u>	<u>445,709</u>	<u>2,631,038</u>	<u>120,912</u>	<u>292,081</u>
<u>\$6,705</u>	<u>\$602,629</u>	<u>\$2,631,038</u>	<u>\$122,364</u>	<u>\$292,081</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
DECEMBER 31, 2001
CONTINUED

	<u>COUNTY GARAGE CONSTRUCTION</u>	<u>LONDON AVE. GOVT. BLDG.</u>	<u>TOTAL</u>
ASSETS:			
Equity in Pooled Cash and			
Cash Equivalents	\$0	\$327,282	\$2,845,152
Investments	0	87,828	763,509
Receivables (net of allowance for uncollectibles)			
Accrued Interest	0	0	90
Due From Other Funds	0	0	292,081
Due From Other Governments	0	0	320,865
Restricted assets:			
Cash in Segregated Accounts	<u>0</u>	<u>0</u>	<u>234,015</u>
TOTAL ASSETS	<u><u>0</u></u>	<u><u>415,110</u></u>	<u><u>4,455,712</u></u>
LIABILITIES:			
Contracts Payable	0	0	471,676
Accrued Interest Payable	0	0	12,720
Deferred Revenue	<u>0</u>	<u>0</u>	<u>320,865</u>
TOTAL LIABILITIES	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>805,261</u></u>
FUND EQUITY:			
Reserved for encumbrances	0	0	267,300
Unreserved:			
Undesignated:	<u>0</u>	<u>415,110</u>	<u>3,383,151</u>
TOTAL FUND EQUITY	<u><u>0</u></u>	<u><u>415,110</u></u>	<u><u>3,650,451</u></u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$0</u></u>	<u><u>\$415,110</u></u>	<u><u>\$4,455,712</u></u>

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UNION COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>FEDERAL GRANT FUND</u>	<u>DITCH CONSTRUCTION</u>	<u>CAPITAL PROJECTS ISSUE II</u>
REVENUES:			
Intergovernmental	\$182,129	\$0	\$49,930
Special Assessments	0	1	0
Interest	0	0	0
Other	21,663	0	0
Total Revenues	<u>203,792</u>	<u>1</u>	<u>49,930</u>
EXPENDITURES:			
Capital Outlay	217,914	0	370,795
Intergovernmental	5,159	0	0
Total Expenditures	<u>223,073</u>	<u>0</u>	<u>370,795</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(19,281)	1	(320,865)
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	(19,281)	1	(320,865)
Fund Balance January 1	40,230	38,811	0
Fund Balance, December 31	<u>\$20,949</u>	<u>\$38,812</u>	<u>(\$320,865)</u>

CONTINUED

<u>COURTHOUSE RENOVATION</u>	<u>SHERIFF'S FACILITY CONSTRUCTION</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>MRDD CAPITAL FUND</u>	<u>DOD ROAD CONSTRUCTION</u>
\$0	\$0	\$0	\$0	\$76,468
0	0	0	0	0
166	52,183	0	0	0
0	0	0	0	0
<u>166</u>	<u>52,183</u>	<u>0</u>	<u>0</u>	<u>76,468</u>
0	2,537,943	0	292,525	9,203
0	0	0	0	0
<u>0</u>	<u>2,537,943</u>	<u>0</u>	<u>292,525</u>	<u>9,203</u>
166	(2,485,760)	0	(292,525)	67,265
0	1,846,625	2,400,000	250,000	0
0	0	(1,463,870)	(5,000)	0
<u>0</u>	<u>1,846,625</u>	<u>936,130</u>	<u>245,000</u>	<u>0</u>
166	(639,135)	936,130	(47,525)	67,265
6,539	1,084,844	1,694,908	168,437	224,816
<u>\$6,705</u>	<u>\$445,709</u>	<u>\$2,631,038</u>	<u>\$120,912</u>	<u>\$292,081</u>

CONTINUED

UNION COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001
CONTINUED

	<u>COUNTY GARAGE CONSTRUCTION</u>	<u>LONDON AVE. GOVT. BLDG.</u>	<u>TOTAL</u>
REVENUES:			
Intergovernmental	\$0	\$0	\$ 308,527
Special Assessments	0	0	1
Interest	6,412	0	58,761
Other	0	0	21,663
Total Revenues	<u>6,412</u>	<u>0</u>	<u>388,952</u>
EXPENDITURES:			
Capital Outlay	1,417	0	3,429,797
Intergovernmental	0	0	5,159
Total Expenditures	<u>1,417</u>	<u>0</u>	<u>3,434,956</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,995	0	(3,046,004)
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	0	0	4,496,625
Operating Transfers Out	(21,306)	0	(1,490,176)
Total Other Financing Sources (Uses)	<u>(21,306)</u>	<u>0</u>	<u>3,006,449</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	(16,311)	0	(39,555)
Fund Balance January 1	16,311	415,110	3,690,006
Fund Balance, December 31	<u>\$0</u>	<u>\$415,110</u>	<u>\$3,650,451</u>

UNION COUNTY, OHIO
FEDERAL GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$239,630	\$215,429	\$(24,201)
Other	0	21,663	21,663
Total Revenues	<u>239,630</u>	<u>237,092</u>	<u>(2,538)</u>
EXPENDITURES:			
Capital Outlay:			
Capital Outlay	290,979	288,035	2,944
Total Expenditures	<u>290,979</u>	<u>288,035</u>	<u>2,944</u>
Excess of Revenues (Under) Expenditures	(51,349)	(50,943)	406
Fund Balance, January 1	77,051	77,051	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$25,702</u>	<u>\$26,108</u>	<u>\$406</u>

UNION COUNTY, OHIO
DITCH CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Special Assessments	\$0	\$1	\$1
Total Revenues	<u>0</u>	<u>1</u>	<u>1</u>
EXPENDITURES:			
Capital Outlay:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	1	1
Fund Balance, January 1	38,811	38,811	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$38,811</u>	<u>\$38,812</u>	<u>\$1</u>

UNION COUNTY, OHIO
CAPITAL PROJECTS ISSUE II
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$370,795	\$49,930	\$(320,865)
Total Revenues	<u>370,795</u>	<u>49,930</u>	<u>(320,865)</u>
EXPENDITURES:			
Capital Outlay:			
Contractual Services	370,795	370,795	0
Total Expenditures	<u>370,795</u>	<u>370,795</u>	<u>0</u>
Excess of Revenues			
(Under) Expenditures	0	(320,865)	(320,865)
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$0</u>	<u>\$(320,865)</u>	<u>\$(320,865)</u>

UNION COUNTY, OHIO
COURTHOUSE RENOVATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>			
Interest	\$0	\$186	\$186
Total Revenues	<u>0</u>	<u>186</u>	<u>186</u>
<u>EXPENDITURES:</u>			
Capital Outlay:			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	186	186
Fund Balance, January 1	6,509	6,509	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$6,509</u></u>	<u><u>\$6,695</u></u>	<u><u>\$186</u></u>

UNION COUNTY, OHIO
SHERIFF'S FACILITY CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>			
Interest	\$60,000	\$67,617	\$7,617
Total Revenues	<u>60,000</u>	<u>67,617</u>	<u>7,617</u>
<u>EXPENDITURES:</u>			
Capital Outlay:			
Contractual Services	3,114,714	3,114,324	390
Total Expenditures	<u>3,114,714</u>	<u>3,114,324</u>	<u>390</u>
Excess of Revenues (Under) Expenditures	(3,054,714)	(3,046,707)	8,007
<u>OTHER FINANCING SOURCES:</u>			
Transfers - In	1,854,242	1,846,625	(7,617)
Total other financing sources	<u>1,854,242</u>	<u>1,846,625</u>	<u>(7,617)</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures	(1,200,472)	(1,200,082)	390
Fund Balance, January 1	1,200,472	1,200,472	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$0</u>	<u>\$390</u>	<u>\$390</u>

UNION COUNTY, OHIO
CAPITAL IMPROVEMENTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>			
Total Revenues	0	0	0
<u>EXPENDITURES:</u>			
Capital Outlay:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers - In	0	2,400,000	2,400,000
Transfers - Out	(1,463,870)	(1,463,870)	0
Total other financing sources (uses)	<u>(1,463,870)</u>	<u>936,130</u>	<u>2,400,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,463,870)	936,130	2,400,000
Fund Balance, January 1	1,694,908	1,694,908	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$231,038</u>	<u>\$2,631,038</u>	<u>\$2,400,000</u>

UNION COUNTY, OHIO
MRDD CAPITAL FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>			
Total Revenues	\$0	\$0	\$0
<u>EXPENDITURES:</u>			
Capital Outlay:			
Contractual Services	297,300	239,315	57,985
Capital Outlay	60,000	53,210	6,790
Total Expenditures	<u>357,300</u>	<u>292,525</u>	<u>64,775</u>
Excess of Revenues (Under) Expenditures	(357,300)	(292,525)	64,775
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers - In	250,000	250,000	0
Transfers - Out	(5,000)	(5,000)	0
Total other financing sources (uses)	<u>245,000</u>	<u>245,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(112,300)	(47,525)	64,775
Fund Balance, January 1	161,138	161,138	0
Prior year encumbrances appropriated	7,300	7,300	0
Fund Balance, December 31	<u>\$56,138</u>	<u>\$120,913</u>	<u>\$64,775</u>

UNION COUNTY, OHIO
DOD ROAD CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$85,671	\$76,468	\$(9,203)
Total Revenues	<u>85,671</u>	<u>76,468</u>	<u>(9,203)</u>
EXPENDITURES:			
Capital Outlay:			
Contractual Services	9,203	9,203	0
Total Expenditures	<u>9,203</u>	<u>9,203</u>	<u>0</u>
Excess of Revenues Over Expenditures	76,468	67,265	(9,203)
OTHER FINANCING SOURCES (USES):			
Advances - In	0	9,203	9,203
Advances - Out	(67,265)	(76,468)	(9,203)
Total other financing sources (uses)	<u>(67,265)</u>	<u>(67,265)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	9,203	0	(9,203)
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$9,203</u></u>	<u><u>\$0</u></u>	<u><u>\$(9,203)</u></u>

UNION COUNTY, OHIO
COUNTY GARAGE CONSTRUCTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>			
Interest	\$1,047	\$1,047	\$0
Total Revenues	<u>1,047</u>	<u>1,047</u>	<u>0</u>
<u>EXPENDITURES:</u>			
Capital Outlay:			
Contractual Services	1,417	1,417	0
Total Expenditures	<u>1,417</u>	<u>1,417</u>	<u>0</u>
Excess of Revenues (Under) Expenditures	(370)	(370)	0
<u>OTHER FINANCING USES:</u>			
Transfers - Out	(21,306)	(21,306)	0
Total other financing uses	<u>(21,306)</u>	<u>(21,306)</u>	<u>0</u>
Excess of Revenues (Under) Expenditures and Other Financing (Uses)	(21,676)	(21,676)	0
Fund Balance, January 1	21,676	21,676	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

UNION COUNTY, OHIO
LONDON AVENUE GOVERNMENT BUILDING
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Total Revenues	\$0	\$0	\$0
EXPENDITURES:			
Capital Outlay:			
Total Expenditures	0	0	0
Excess of Revenues			
Over (Under) Expenditures	0	0	0
Fund Balance, January 1	415,110	415,110	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$415,110</u>	<u>\$415,110</u>	<u>\$0</u>

UNION COUNTY, OHIO
ALL CAPITAL PROJECTS FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:			
Intergovernmental	\$696,096	\$341,827	\$(354,269)
Special Assessments	0	1	1
Interest	61,047	68,850	7,803
Other	0	21,663	21,663
Total Revenues	<u>757,143</u>	<u>432,341</u>	<u>(324,802)</u>
EXPENDITURES:			
Capital Outlay:			
Contractual Services	3,793,429	3,735,054	58,375
Capital Outlay	350,979	341,245	9,734
Other	0	0	0
Total Expenditures	<u>4,144,408</u>	<u>4,076,299</u>	<u>68,109</u>
Excess of Revenues (Under) Expenditures	(3,387,265)	(3,643,958)	(256,693)
OTHER FINANCING SOURCES (USES):			
Advances - In	0	9,203	9,203
Advances - Out	(67,265)	(76,468)	(9,203)
Transfers - In	2,104,242	4,496,625	2,392,383
Transfers - Out	(1,490,176)	(1,490,176)	0
Total other financing sources (uses)	<u>546,801</u>	<u>2,939,184</u>	<u>2,392,383</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(2,840,464)	(704,774)	2,135,690
Fund Balance, January 1 (restated)	3,615,675	3,615,675	0
Prior year encumbrances appropriated	7,300	7,300	0
Fund Balance, December 31	<u><u>\$782,511</u></u>	<u><u>\$2,918,201</u></u>	<u><u>\$2,135,690</u></u>

UNION COUNTY, OHIO
DECEMBER 31, 2001

ENTERPRISE FUNDS

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

Sanitary Sewer Fund

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

Water District Fund

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

Building and Development Fund

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

Memorial Hospital Fund

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

**UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
DECEMBER 31, 2001**

	<u>Sanitary Sewer District</u>	<u>Water District</u>	<u>Building and Development</u>	<u>Memorial Hospital</u>	<u>Total</u>
ASSETS:					
Equity In Pooled Cash and					
Cash Equivalents	\$575,639	\$101,152	\$230,138	\$980,457	\$1,887,386
Investments	181,201	53,871	61,759	0	296,831
Receivables (net of allowance for uncollectibles)					
Accounts	0	0	5,200	8,715,294	8,720,494
Accrued Interest	900	270	0	0	1,170
Materials & Supplies Inventory	0	0	0	700,551	700,551
Prepaid Items	0	0	0	441,107	441,107
Unamortized Bond Issuance Costs	0	0	0	467,099	467,099
Fixed Assets (net of accumulated depreciation)	3,269,805	1,634,878	20,806	30,255,379	35,180,868
Restricted assets:					
Cash in Segregated Accounts	0	0	0	1,405,261	1,405,261
Cash with Fiscal and Escrow Agents	0	0	0	1,869,245	1,869,245
TOTAL ASSETS	<u>4,027,545</u>	<u>1,790,171</u>	<u>317,903</u>	<u>44,834,393</u>	<u>50,970,012</u>
LIABILITIES:					
Accounts Payable	0	0	0	1,815,327	1,815,327
Contracts Payable	62,329	81,907	7,564	0	151,800
Accrued Wages & Benefits Payable	3,833	2,014	24,645	3,114,056	3,144,548
Compensated Absences Payable	18,002	432	16,272	582,865	617,571
Due To Other Funds	0	0	0	0	0
Due To Other Governments	3,789	1,933	23,848	680,294	709,864
OPWC Loans Payable	101,092	0	0	0	101,092
Accrued Interest Payable	61,218	61,218	0	0	122,436
Notes Payable	2,350,000	2,350,000	0	816,502	5,516,502
General Obligation Bonds Payable	0	0	0	15,150,000	15,150,000
Obligation Under Capital Lease	0	0	0	1,516,407	1,516,407
TOTAL LIABILITIES	<u>2,600,263</u>	<u>2,497,504</u>	<u>72,329</u>	<u>23,675,451</u>	<u>28,845,547</u>
FUND EQUITY:					
Contributed Capital	1,893,294	38,900	0	0	1,932,194
Retained Earnings-Unreserved	(466,012)	(746,233)	245,574	21,158,942	20,192,271
TOTAL FUND EQUITY	<u>1,427,282</u>	<u>(707,333)</u>	<u>245,574</u>	<u>21,158,942</u>	<u>22,124,465</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$4,027,545</u>	<u>\$1,790,171</u>	<u>\$317,903</u>	<u>\$44,834,393</u>	<u>\$50,970,012</u>

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND EQUITY
ALL ENTERPRISE FUNDS
DECEMBER 31, 2001

REVENUES:	Sanitary Sewer District	Water District	Building and Development	Memorial Hospital	Total
Charges For Services	\$379,179	\$138,336	\$31,404	\$0	\$548,919
Tap-in Fees	186,600	199,610	0	0	386,210
Net Patient Services	0	0	0	47,872,379	47,872,379
Other	25,656	24,811	612,183	2,246,633	2,909,283
Total operating revenue	591,435	362,757	643,587	50,119,012	51,716,791
OPERATING EXPENSES:					
Personal Services	208,952	163,029	445,110	26,475,588	27,292,679
Contract Services	291,559	156,606	43,925	6,607,532	7,099,622
Materials and Supplies	8,738	6,519	3,264	9,384,065	9,402,586
Bad Debts	0	0	0	2,917,083	2,917,083
Depreciation and Amortization	87,825	35,004	4,029	2,311,686	2,438,544
Interest and Fiscal Charges	0	0	0	822,055	822,055
Other Operating Expenses	8,547	60,490	48,512	0	117,549
Total Operating Expenses	605,621	421,648	544,840	48,518,009	50,090,118
OPERATING INCOME (LOSS)	(14,186)	(58,891)	98,747	1,601,003	1,626,673
NON-OPERATING REVENUES (EXPENSES):					
Interest income	0	0	0	133,021	133,021
Gifts, Grants, and Bequests	0	0	0	325,342	325,342
Payments on Behalf of Affiliate	0	0	0	(600,000)	(600,000)
Restricted Expenses	0	0	0	(153,880)	(153,880)
Interest and Fiscal Charges	(76,511)	(84,438)	0	(77,029)	(237,978)
Total Non-Operating Revenues (Expenses)	(76,511)	(84,438)	0	(372,546)	(533,495)
NET INCOME (LOSS)	(90,697)	(143,329)	98,747	1,228,457	1,093,178
Retained Earnings at January 1	(375,315)	(602,904)	146,827	19,930,485	19,099,093
Retained Earnings at December 31	(466,012)	(746,233)	245,574	21,158,942	20,192,271
Contributed Capital at January 1	1,893,294	38,900	0	0	1,932,194
Contributed Capital at December 31	1,893,294	38,900	0	0	1,932,194
Total Fund Equity at December 31	\$1,427,282	(\$707,333)	\$245,574	\$21,158,942	\$22,124,465

UNION COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Sanitary Sewer District	Water District	Building and Development	Memorial Hospital	Total
Cash flows from operating activities:					
Cash received from sales/service charges.....	\$569,429	\$354,180	\$637,682	\$0	\$1,561,291
Cash received from patients and third-party payer.....	0	0	0	\$44,318,876	44,318,876
Cash received from other operations.....	0	0	0	2,246,633	2,246,633
Cash payments for personal services.....	(212,611)	(161,381)	(464,726)	(26,473,047)	(27,311,765)
Cash payments for contract services.....	(213,182)	(65,212)	(38,784)	0	(317,178)
Cash payments for supplies and materials.....	(8,738)	(6,519)	(3,264)	(16,067,794)	(16,086,315)
Other cash (payments)/receipts.....	26,016	(51,373)	(35,094)	0	(60,451)
Cash payments for restricted expenses.....	0	0	0	(153,880)	(153,880)
Cash payments for interest.....	0	0	0	(826,137)	(826,137)
Net cash provided by (used in) operating activities.....	160,914	69,695	95,814	3,044,651	3,371,074
Cash flows from non-capital financing activities:					
Cash received from gifts, grants, and bequests....	0	0	0	322,184	322,184
Net cash provided by non-capital financing activities.....	0	0	0	322,184	322,184
Cash flows from capital and related financing activities:					
Sale of capital assets.....	0	0	0	(3,509,128)	(3,509,128)
Proceeds of debt issues.....	2,372,500	2,372,500	0	0	4,745,000
Principal retirement.....	(2,357,927)	(2,350,000)	0	(916,934)	(5,624,861)
Interest and fiscal charges.....	(122,095)	(122,095)	0	0	(244,190)
Proceeds from sale of fixed assets.....	0	0	0	25,400	25,400
Net cash provided by (used in) capital and related financing activities.....	(107,522)	(99,595)	0	(4,400,662)	(4,607,779)
Cash flows from investing activities:					
Redemption of investments.....	108,254	22,222	18,925	187,327	336,728
Distribution to related party.....	0	0	0	(600,000)	(600,000)
Interest income.....	0	0	0	203,077	203,077
Net cash used in investing activities.....	108,254	22,222	18,925	(209,596)	(60,195)
Net increase (decrease) in cash and cash equivalents.....	161,646	(7,678)	114,739	(1,243,423)	(974,716)
Cash and cash equivalents at beginning of year.....	413,993	108,830	115,399	5,498,386	6,136,608
Cash and cash equivalents at end of year.....	\$575,639	\$101,152	\$230,138	\$4,254,963	\$5,161,892
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss).....	(14,186)	(58,891)	98,747	1,601,003	1,626,673
Adjustments to reconcile operating income to net cash provided by operating activities...					
Depreciation and amortization.....	87,825	35,004	4,029	2,311,686	2,438,544
Bad debts.....	0	0	0	2,917,083	2,917,083
Changes in assets and liabilities:					
Supplies inventory and other current assets....	0	0	0	(344,319)	(344,319)
Accounts receivable.....	2,400	0	(5,200)	(3,581,501)	(3,584,301)
Accrued interest.....	10,157	540	0	0	10,697
Contracts payable.....	78,377	91,394	5,141	199,751	374,663
Accrued wages and benefits.....	74	176	3,385	0	3,635
Compensated absences payable.....	(4,807)	432	(18,458)	0	(22,833)
Other accrued expenses.....	0	0	0	(59,052)	(59,052)
Due to other governments.....	1,074	1,040	8,170	0	10,284
Net cash provided by (used in) operating activities.....	\$160,914	\$69,695	\$95,814	\$3,044,651	\$3,371,074

UNION COUNTY, OHIO
SANITARY SEWER DISTRICT
 SCHEDULE OF REVENUES, EXPENSES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>OPERATING REVENUES:</u>			
Charges for Services	\$299,000	\$381,579	\$82,579
Tap in Fees	94,500	186,600	92,100
License/Permits	1,000	1,250	250
Interest	29,600	24,584	(5,016)
Other	0	2,052	2,052
Total Operating Revenues	424,100	596,065	171,965
<u>OPERATING EXPENSES:</u>			
Personal Services	335,670	198,509	137,161
Contractual Services	263,373	230,933	32,440
Material and Supplies	24,000	10,332	13,668
Capital Outlay	14,890	6,546	8,344
Fringe Benefits	23,300	14,102	9,198
Other Operating Expenses	2,009	2,001	8
Interest & Fiscal Charges	122,095	122,095	0
Total Expenses	785,337	584,518	200,819
Operating income (loss)	(361,237)	11,547	372,784
<u>NONOPERATING REVENUES (EXPENSES):</u>			
Principal	(2,350,000)	(2,350,000)	0
Proceeds of notes	2,262,712	2,372,500	109,788
Total nonoperating revenues (expenses)	(87,288)	22,500	109,788
Net income (loss)	(448,525)	34,047	482,572
Fund Balance, January 1	699,807	699,807	0
Prior year encumbrances appropriated	3,640	3,640	0
Fund Balance, December 31	\$254,922	\$737,494	\$482,572

UNION COUNTY, OHIO
WATER DISTRICT
 SCHEDULE OF REVENUES, EXPENSES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>OPERATING REVENUES:</u>			
Charges for Services	\$111,000	\$138,336	\$27,336
Tap in Fees	278,000	199,610	(78,390)
License/Permits	150	350	200
Special Assessments	15,000	15,884	884
Investment Income	8,000	8,793	793
Other	0	324	324
Total Operating Revenues	412,150	363,297	(48,853)
<u>OPERATING EXPENSES:</u>			
Personal Services	43,270	154,184	(110,914)
Contractual Services	68,133	65,562	2,571
Material and Supplies	7,400	6,519	881
Capital Outlay	1,600	325	1,275
Fringe Benefits	10,000	7,197	2,803
Other Operating Expenses	221,367	60,165	161,202
Interest & Fiscal Charges	242,095	122,095	120,000
Total Expenses	593,865	416,047	177,818
Operating income (loss)	(181,715)	(52,750)	128,965
<u>NONOPERATING REVENUES (EXPENSES):</u>			
Principal	(2,350,000)	(2,350,000)	0
Proceeds of notes	2,262,713	2,372,500	109,787
Total nonoperating revenues (expenses)	(87,287)	22,500	109,787
Net (loss)	(269,002)	(30,250)	238,752
Fund Balance, January 1	184,923	184,923	0
Prior year encumbrances appropriated	3,640	0	(3,640)
Fund Balance, December 31	(\$80,439)	\$154,673	\$235,112

UNION COUNTY, OHIO
BUILDING AND DEVELOPMENT
 SCHEDULE OF REVENUES, EXPENSES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>OPERATING REVENUES:</u>			
Charges for Services	\$56,500	\$31,404	\$(25,096)
Licenses/Permits	500,000	606,278	106,278
Other	0	705	705
Total Operating Revenues	<u>556,500</u>	<u>638,387</u>	<u>81,887</u>
<u>OPERATING EXPENSES:</u>			
Personal Services	412,000	398,671	13,329
Contractual Services	74,000	38,868	35,132
Material and Supplies	4,214	4,171	43
Capital Outlay	26,000	17,849	8,151
Fringe Benefits	96,000	66,055	29,945
Other Operating Expenses	41,000	33,470	7,530
Total Expenses	<u>653,214</u>	<u>559,084</u>	<u>94,130</u>
Net income (loss)	(96,714)	79,303	176,017
Fund Balance, January 1	195,772	195,772	0
Prior year encumbrances appropriated	311	311	0
Fund Balance, December 31	<u><u>\$99,369</u></u>	<u><u>\$275,386</u></u>	<u><u>\$176,017</u></u>

UNION COUNTY, OHIO
ALL ENTERPRISE FUNDS
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>OPERATING REVENUES:</u>			
Charges for Services	\$466,500	\$551,319	\$84,819
Tap in Fees	372,500	386,210	13,710
Licenses & Permits	501,150	607,878	106,728
Intergovernmental	0	0	0
Special Assessment	15,000	15,884	884
Interest	37,600	33,377	(4,223)
Other	0	3,081	3,081
Total Operating Revenues	1,392,750	1,597,749	204,999
<u>OPERATING EXPENSES:</u>			
Personal Services	1,047,880	1,007,881	39,999
Contractual Services	405,506	335,363	70,143
Material and Supplies	35,614	21,022	14,592
Capital Outlay	42,490	24,720	17,770
Fringe Benefits	129,300	87,354	41,946
Other Operating Expenses	264,376	95,636	168,740
Interest & Fiscal Charges	364,190	244,190	120,000
Total Expenses	2,289,356	1,816,166	473,190
Operating Income (loss)	(896,606)	(218,417)	678,189
<u>NONOPERATING REVENUES (EXPENSES):</u>			
Principal	(4,700,000)	(4,700,000)	0
Proceeds of notes	4,525,424	4,745,000	219,576
Total nonoperating revenues (expenses)	82,364	301,517	219,153
Net income (loss)	(814,242)	83,100	897,342
Fund Balance, January 1	1,080,502	1,080,502	0
Prior year encumbrances appropriated	7,591	3,951	(3,640)
Fund Balance, December 31	\$273,851	\$1,167,553	\$893,702

UNION COUNTY, OHIO
DECEMBER 31, 2001

FIDUCIARY FUNDS
AGENCY FUNDS

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are purely custodial and thus do not involve the measurement of operations.

Tax Collections Fund

To account for the collection of various property taxes. These taxes are periodically distributed to local governments in the County including Union County itself.

Joint Juvenile Detention Center Fund

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

Health Department Fund

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

Soil and Water Conservation District Fund

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

Fine Fund

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

Marriage License Fund

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

Indigent Counsel / Restitution Fund

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

Domestic Violence Fund

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

County Courts Fund

To account for Clerk of Courts, Probate Court, Juvenile Court and County Municipal Court receipts which are distributed to various agencies.

UNION COUNTY, OHIO
DECEMBER 31, 2001

FIDUCIARY FUNDS
AGENCY FUNDS: (Continued)

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.

CFHS Grant

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

Safe Communities Grant

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

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

Workmen's Compensation

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL AGENCY FUNDS

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
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Tax Collections

Assets:

Equity in Pooled Cash and Cash Equivalents	\$782,926	\$53,659,675	\$52,581,272	\$1,861,329
Taxes Receivable	41,729,196	39,356,276	41,729,196	39,356,276
Investments	1,529,255	994,764	1,529,255	994,764
Total Assets	44,041,377	94,010,715	95,839,723	42,212,369

Liabilities:

Undistributed Assets	44,041,377	94,010,715	95,839,723	42,212,369
Total Liabilities	\$44,041,377	\$94,010,715	\$95,839,723	\$42,212,369

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
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Joint Juvenile Detention Center

Assets:

Equity in Pooled Cash and Cash Equivalents	\$172,448	\$1,755,651	\$1,752,211	\$175,888
Total Assets	172,448	1,755,651	1,752,211	175,888

Liabilities:

Undistributed Assets	172,448	1,755,651	1,752,211	175,888
Total Liabilities	\$172,448	\$1,755,651	\$1,752,211	\$175,888

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
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Health Department

Assets:

Equity in Pooled Cash and Cash Equivalents	\$987,720	\$1,686,782	\$1,363,733	\$1,310,769
Total Assets	987,720	1,686,782	1,363,733	1,310,769

Liabilities:

Undistributed Assets	987,720	1,686,782	1,363,733	1,310,769
Total Liabilities	\$987,720	\$1,686,782	\$1,363,733	\$1,310,769

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL AGENCY FUNDS
 CONTINUED

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Soil & Water Conservation</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$78,917	\$221,746	\$232,988	\$67,675
Total Assets	78,917	221,746	232,988	67,675
<u>Liabilities:</u>				
Due to Other Funds	10,000	0	0	10,000
Undistributed Assets	68,917	221,746	232,988	57,675
Total Liabilities	78,917	221,746	232,988	67,675

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Fine Fund</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$20,709	\$287,998	\$253,677	\$55,030
Total Assets	20,709	287,998	253,677	55,030
<u>Liabilities:</u>				
Undistributed Assets	20,709	287,998	253,677	55,030
Total Liabilities	20,709	287,998	253,677	55,030

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Marriage Licenses</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,771	\$5,372	\$4,930	\$3,213
Total Assets	2,771	5,372	4,930	3,213
<u>Liabilities:</u>				
Undistributed Assets	2,771	5,372	4,930	3,213
Total Liabilities	2,771	5,372	4,930	3,213

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL AGENCY FUNDS
 CONTINUED

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Indigent Counsel/Restitution</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$10,063	\$7,384	\$10,560	\$6,887
Total Assets	10,063	7,384	10,560	6,887

<u>Liabilities:</u>				
Undistributed Assets	10,063	7,384	10,560	6,887
Total Liabilities	10,063	7,384	10,560	6,887

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Domestic Violence</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,265	\$7,330	\$8,011	\$3,584
Total Assets	4,265	7,330	8,011	3,584

<u>Liabilities:</u>				
Undistributed Assets	4,265	7,330	8,011	3,584
Total Liabilities	4,265	7,330	8,011	3,584

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>County Courts</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$29,796	\$9,186	\$3,708	\$35,274
Cash in Segregated Accounts	268,758	349,363	268,758	349,363
Total Assets	298,554	358,549	272,466	384,637

<u>Liabilities:</u>				
Undistributed Assets	298,554	358,549	272,466	384,637
Total Liabilities	298,554	358,549	272,466	384,637

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL AGENCY FUNDS
 CONTINUED

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Alimony & Child Support</u>				
<u>Assets:</u>				
Cash in Segregated Accounts	\$51,710	\$1,524	\$51,710	\$1,524
Total Assets	51,710	1,524	51,710	1,524

<u>Liabilities:</u>				
Undistributed Assets	51,710	1,524	51,710	1,524
Total Liabilities	51,710	1,524	51,710	1,524

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Payroll</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$71,618	\$13,323,753	\$13,311,784	\$83,587
Total Assets	71,618	13,323,753	13,311,784	83,587

<u>Liabilities:</u>				
Undistributed Assets	71,618	13,323,753	13,311,784	83,587
Total Liabilities	71,618	13,323,753	13,311,784	83,587

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>CFHS Grant</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$17,919	\$80,062	\$44,112	\$53,869
Due from Other Funds	10,000	0	0	10,000
Total Assets	27,919	80,062	44,112	63,869

<u>Liabilities:</u>				
Undistributed Assets	27,919	80,062	44,112	63,869
Total Liabilities	27,919	80,062	44,112	63,869

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL AGENCY FUNDS
 CONTINUED

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Safe Communities Grant</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$20,368	\$27,765	\$29,541	\$18,592
Cash in Segregated Accounts	149	556	(149)	854
Total Assets	20,517	28,321	29,392	19,446

<u>Liabilities:</u>				
Undistributed Assets	20,517	28,321	29,392	19,446
Total Liabilities	20,517	28,321	29,392	19,446

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>PHP County Health Insurance</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$257	\$1,077,408	\$1,076,545	\$1,120
Total Assets	257	1,077,408	1,076,545	1,120

<u>Liabilities:</u>				
Undistributed Assets	257	1,077,408	1,076,545	1,120
Total Liabilities	257	1,077,408	1,076,545	1,120

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Workmen's Compensation</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,832	\$168,485	\$167,570	\$2,747
Total Assets	1,832	168,485	167,570	2,747

<u>Liabilities:</u>				
Undistributed Assets	1,832	168,485	167,570	2,747
Total Liabilities	1,832	168,485	167,570	2,747

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL AGENCY FUNDS
 CONTINUED

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Ohio Elections Commission</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$30	\$1,760	\$110	\$1,680
Total Assets	30	1,760	110	1,680
<u>Liabilities:</u>				
Undistributed Assets	30	1,760	110	1,680
Total Liabilities	\$30	\$1,760	\$110	\$1,680

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL AGENCY FUNDS
CONTINUED

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Assets:</u>				
Equity in Pooled Cash and				
Cash Equivalents	\$2,201,639	\$72,320,357	\$70,840,752	\$3,681,244
Cash in Segregated Accounts	320,617	351,443	320,319	351,741
Taxes Receivable	41,729,196	39,356,276	41,729,196	39,356,276
Due from Other Funds	10,000	0	0	10,000
Investments	1,529,255	994,764	1,529,255	994,764
Total Assets	45,790,707	113,022,840	114,419,522	44,394,025
<u>Liabilities:</u>				
Due to Other Funds	10,000	0	0	10,000
Undistributed Assets	45,780,707	113,022,840	114,419,522	44,384,025
Total Liabilities	\$45,790,707	\$113,022,840	\$114,419,522	\$44,394,025

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UNION COUNTY, OHIO
DECEMBER 31, 2001

GENERAL FIXED ASSETS ACCOUNT GROUP

General Fixed Assets Account Group

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

**UNION COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION
DECEMBER 31, 2001**

FUNCTION	TOTAL	LAND	IMPROVEMENTS	BUILDINGS	EQUIPMENT	FURNITURE/ FIXTURES	VEHICLES	CONSTRUCTION IN PROGRESS
General Government								
Legislative and Executive	\$18,484,816	\$231,431	\$17,770	\$12,602,610	\$940,675	\$173,595	\$100,436	\$4,418,299
Judicial	332,874	0	0	0	212,312	120,562	0	0
Public Safety	1,743,146	130,000	2,780	23,800	687,267	36,965	862,334	0
Public Works	3,310,078	8,178	7,230	60,819	322,560	46,777	2,864,514	0
Health	4,895,598	357,157	72,200	3,985,476	365,759	50,083	64,923	0
Human Services	289,936	0	0	9,138	79,215	63,689	137,894	0
Conservation/Recreation	2,006,484	680,685	144,160	1,105,531	76,108	0	0	0
	<u>\$31,062,932</u>	<u>\$1,407,451</u>	<u>\$244,140</u>	<u>\$17,787,374</u>	<u>\$2,683,896</u>	<u>\$491,671</u>	<u>\$4,030,101</u>	<u>\$4,418,299</u>

**UNION COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION
DECEMBER 31, 2001**

<u>FUNCTION</u>	<u>BALANCE 12/31/2000</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 12/31/2001</u>
General Government				
Legislative and Executive	\$15,682,519	\$2,808,667	\$6,370	\$18,484,816
Judicial	295,089	49,044	\$11,259	332,874
Public Safety	1,700,762	69,953	\$27,569	1,743,146
Public Works	3,269,500	257,652	\$217,074	3,310,078
Health	4,877,262	48,275	\$29,939	4,895,598
Human Services	255,185	34,751	\$0	289,936
Conservation/Recreation	<u>1,955,262</u>	<u>55,781</u>	<u>\$4,559</u>	<u>2,006,484</u>
	<u>\$28,035,579</u>	<u>\$3,324,123</u>	<u>\$296,770</u>	<u>\$31,062,932</u>

**UNION COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
DECEMBER 31, 2001**

GENERAL FIXED ASSET BY CLASS:-

LAND	\$1,407,451
IMPROVEMENTS	244,140
BUILDINGS	17,787,374
EQUIPMENT	2,683,896
FURNITURE/FIXTURES	491,671
VEHICLES	4,030,101
CONSTRUCTION IN PROGRESS	4,418,299
TOTAL GENERAL FIXED ASSETS	<u>\$31,062,932</u>

SOURCE OF INVESTMENT IN GENERAL FIXED ASSETS:-

GENERAL FUND REVENUES	\$6,088,425
NOTE OR BONDED DEBT	16,967,657
SPECIAL REVENUE FUNDS	4,843,105
STATE GRANTS	1,314,746
FEDERAL GRANTS	968,878
DONATIONS	873,121
OTHER	7,000
	<u>\$31,062,932</u>

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UNION COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (a)
LAST TEN YEARS

	<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>1993</u>	<u>1992</u>
General Government:										
Legislative and Executive	\$ 7,001,821	\$ 6,301,260	\$ 6,837,983	\$ 5,608,806	\$ 3,294,404	\$ 2,871,376	\$ 2,634,940	\$ 2,547,639	\$ 2,396,483	\$ 2,894,548
Judicial	1,500,183	1,400,100	1,210,768	999,959	817,905	820,088	818,375	716,517	756,564	691,694
Public Safety	4,218,505	4,133,505	3,171,988	3,178,073	2,903,399	2,395,542	2,296,231	2,183,677	2,136,788	2,174,565
Public Works	3,787,974	6,284,628	5,734,699	3,623,706	4,777,562	3,841,595	3,689,676	3,267,845	3,153,911	3,056,504
Health	2,928,295	2,242,986	2,733,691	6,083,577	2,173,321	5,002,866	5,352,998	4,871,143	4,612,295	3,694,584
Human Services	9,814,676	8,318,217	8,329,001	2,592,474	5,125,314	3,007,631	2,763,588	2,767,648	2,581,034	2,352,709
Conservation/Recreation/ Economic Development	106,860	99,305	171,029	81,872	20,670	16,205	273,990	108,841	90,853	40,523
Employee Fringe Benefits(b)					939,644	-	-	-	-	-
Other	739,153	638,934	479,329	1,053,033	622,567	349,962	-	-	-	-
Capital Outlay	3,429,797	3,440,648	4,740,518	1,703,328	1,224,679	480,990	1,042,075	1,204,120	3,296,858	3,557,491
Intergovernmental	24,756		5,085	79	33,810	91,456	-	181,470	228,461	300,938
Debt Service	901,623	746,080	749,915	848,959	478,516	322,578	353,985	370,513	333,917	363,002
Total Expenditures	\$ 34,453,643	\$ 33,605,663	\$ 34,164,006	\$ 25,773,866	\$ 22,411,791	\$ 19,200,289	\$ 19,225,858	\$ 18,219,413	\$ 19,587,164	\$ 19,126,558

Source:
(a) Includes governmental funds only
(b) Allocated to functions prior to 1997

TABLE 2

UNION COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (a)
LAST TEN YEARS

	<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>1993</u>	<u>1992</u>
Taxes	\$ 14,298,887	\$ 11,713,064	\$ 11,428,747	\$ 9,756,273	\$ 9,759,399	\$ 8,158,997	\$ 8,897,885	\$ 8,067,721	\$ 7,457,702	\$ 6,991,229
Charges for Services	3,128,084	4,185,063	2,698,400	2,582,249	2,521,482	2,179,235	2,123,205	1,988,398	1,998,077	2,043,194
Licenses and Permits	140,079	94,907	113,732	85,261	288,869	78,066	58,889	57,984	64,102	56,525
Fines and Forfeitures	116,038	120,629	147,522	160,341	188,510	155,613	134,003	183,014	99,624	113,836
Intergovernmental	14,215,646	13,524,123	12,459,328	10,189,867	10,584,397	7,663,654	8,706,431	8,137,021	7,805,417	7,589,266
Special Assessments	41,108	26,411	34,610	33,154	7,390	38,429	50,577	52,334	153,714	57,523
Interest	1,275,488	1,633,319	1,311,588	1,290,064	965,879	854,930	842,726	463,440	346,689	416,200
Contributions				-	-	39,832	-	-	460,000	-
Other	1,030,973	1,191,178	2,776,321	1,445,181	969,192	429,573	365,778	316,437	282,143	308,557
Total Revenues	34,246,303	32,488,694	30,970,248	25,542,390	25,285,118	19,598,329	21,179,494	19,266,349	18,667,468	17,576,330

Source:

(a) Includes governmental funds only

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

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{a}	Ratio of Unpaid Taxes to Current Levy
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%
1993	1,026,154	1,212,692	118.18%	46,505	1,259,197	122.71%	52,908	5.16%
1992	1,104,680	1,064,468	96.36%	42,386	1,106,854	100.20%	53,822	4.87%

Source: Union County Auditor

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

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

Collection Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Total Unpaid Taxes{b}	Ratio of Unpaid Taxes to Current Levy
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%
1993	1,709,044	1,862,744	108.99%	68,688	1,931,432	113.01%	88,117	5.16%
1992	1,859,368	1,792,407	96.40%	70,668	1,863,075	100.20%	90,586	4.87%

Source: Union County Auditor

{a} Other funds include Mental Health, MRDD, and Emergency 911

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

TABLE 5

UNION COUNTY, OHIO
ASSESSED AND ESTIMATED ACTUAL VALUE 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	
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%
1993	347,855,000	993,871,429	139,708,199	558,832,796	59,859,560	68,022,227	547,422,759	1,620,726,452	33.78%
1992	301,713,237	862,037,820	158,347,212	633,388,848	58,313,470	66,285,307	518,373,919	1,561,691,975	33.19%

Source: Union County Auditor

(a) This amount is calculated based on the following percentages for 2001:

- Real Property is assessed at 35% of actual value
- Personal Property is assessed at 25% of actual value
- Public Utility Property is assessed at 88% of actual value

TABLE 6

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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
COUNTY UNITS										
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	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.00
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.50	1.50	1.50
9-1-1	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Health	1.25	1.25	1.25	0.50	0.50	0.50	0.80	0.80	0.80	0.80
SCHOOL DISTRICTS WITHIN COUNTY										
Fairbanks LSD	37.00	37.30	38.50	39.00	40.00	40.25	42.09	35.70	36.70	34.30
Marysville EVSD	47.56	47.56	47.71	47.71	42.86	42.86	42.91	43.21	43.38	34.16
North Union LSD	34.70	34.80	34.80	35.30	36.70	37.80	34.40	35.68	35.95	35.95
OVERLAPPING SCHOOL DISTRICTS										
Benjamin Logan LSD	41.95	42.95	36.70	36.90	36.90	36.90	37.50	37.91	36.91	32.20
Triad LSD	36.40	36.46	36.90	32.90	33.10	33.35	33.40	33.60	33.90	34.10
Jonathon Alder LSD	40.10	40.10	40.10	40.10	40.10	40.10	40.10	37.60	37.90	38.60
Hilliard CSD	65.61	65.61	59.71	59.71	59.96	60.28	60.65	52.15	50.37	51.58
Dublin CSD	65.22	65.22	65.22	65.50	57.90	57.90	58.41	58.41	50.51	51.42
Buckeye Valley LSD	34.33	34.40	34.75	36.00	36.05	35.92	36.92	30.90	30.90	30.96
CORPORATIONS										
Richwood	11.00	11.00	11.00	11.00	11.00	11.00	12.80	12.80	12.80	12.80
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Plain City	6.00	6.00	6.00	6.00	6.00	6.00	7.50	17.50	25.00	30.00
Magnetic Springs	5.90	5.90	5.90	5.90	15.9	15.90	15.90	15.90	15.90	10.90
Marysville	4.50	4.50	4.50	4.50	4.50	4.50	4.82	4.82	4.80	4.92
Milford Center	1.20	1.20	7.00	7.00	7.00	9.00	9.00	7.10	7.10	7.10
JOINT VOCATIONAL SCHOOLS										
Central Ohio JVS	1.10	1.10	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	3.10	3.10	3.10	3.10	3.10
Delaware Co JVS	3.20	3.40	3.40	3.40	3.40	4.40	2.50	2.50	2.57	2.55
TOWNSHIP/FIRE										
Allen	6.60	6.60	6.60	6.60	6.60	6.10	6.10	6.10	6.10	6.10
Claibourne	1.60	1.60	1.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Darby	3.30	3.30	3.30	1.60	3.30	3.30	3.30	6.30	6.30	6.30
Dover	5.40	1.40	5.40	5.40	5.40	8.40	2.40	2.40	2.40	2.40
Jackson	1.40	1.40	1.40	4.65	4.65	3.65	3.65	3.65	4.65	4.65
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	4.90	1.90
Liberty	6.40	5.40	5.40	5.40	3.65	2.65	2.65	2.65	4.65	4.65
Millcreek	6.95	6.95	6.95	6.95	6.95	6.95	3.95	3.50	3.50	2.80
Paris	5.00	4.40	4.40	4.40	4.40	2.90	2.90	2.90	3.40	3.40
Taylor	6.20	6.20	5.70	5.70	3.20	2.70	3.20	3.20	3.20	3.20
Union	8.30	7.55	8.38	8.50	8.60	8.60	8.75	7.75	7.97	7.97
Washington	4.20	4.20	4.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
York	5.40	5.40	4.90	4.90	3.90	3.90	3.90	4.90	4.90	4.90

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

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

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

Source: Union County Auditor

TABLE 7

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

<u>COLLECTION YEAR</u>	<u>AMOUNT BILLED</u>	<u>AMOUNT COLLECTED</u>	<u>PERCENT COLLECTED</u>
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%
1993	148,466	149,455	100.67%
1992	50,916	51,760	101.66%

Source: Union County Auditor

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

<u>YEAR</u>	<u>POPULATION</u>	<u>ASSESSED VALUE</u>	<u>GROSS BONDED DEBT</u>	<u>DEBT SERVICE MONIES AVAILABLE</u>	<u>DEBT PAYABLE FROM ENTERPRISE REVENUE AND SPECIAL ASSESSMENTS</u>	<u>NET BONDED DEBT</u>	<u>RATIO OF NET DEBT TO ASSESSED VALUE</u>	<u>NET BONDED DEBT PER CAPITA</u>
2001	40,909 {a}	\$ 907,569,540	\$ 21,520,000	\$ 0	\$ 17,695,000	\$ 2,710,000	0.30%	66.24
2000	40,909 {a}	866,998,670	20,660,000	0	18,540,000	2,935,000	0.34%	71.74
1999	31,969 {b}	808,231,040	21,705,000	0	19,410,000	3,155,000	0.39%	98.69
1998	31,969 {b}	699,361,871	12,170,000	0	9,695,000	3,360,000	0.48%	105.10
1997	31,969 {b}	663,243,910	10,645,000	0	7,265,000	3,380,000	0.51%	105.73
1996	31,969 {b}	649,411,460	10,670,000	0	7,680,000	2,990,000	0.46%	93.53
1995	31,969 {b}	583,555,878	8,765,000	0	6,190,000	2,575,000	0.44%	80.55
1994	31,969 {b}	558,928,079	9,295,000	0	6,615,000	2,680,000	0.48%	83.83
1993	31,969 {b}	547,428,469	9,815,000	0	7,030,000	2,785,000	0.51%	87.12
1992	31,969 {b}	518,373,919	7,670,000	0	4,785,000	2,885,000	0.56%	90.24

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

TABLE 9

**UNION COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
December 31, 2001**

	Total Debt Limit {a}	Total Unvoted Debt Limit {b}
Assessed Value of County Collection year 2001	\$ 907,569,540	\$ 907,569,540
Debt Limitation	21,189,239	9,075,695
Total Outstanding Debt:		
Water District Notes	2,350,000	2,350,000
Sanitary Sewer District Notes	2,350,000	2,350,000
Mortgage Loan	156,196	156,196
General Obligation Bonds	21,520,000	21,520,000
OPWC Loans	101,091	101,091
	<u>26,477,287</u>	<u>26,477,287</u>
Total Outstanding Debt		
Exemptions:		
Water District Notes	(2,350,000)	(2,350,000)
Sanitary Sewer District Notes	(2,350,000)	(2,350,000)
Mortgage Loan	(156,196)	(156,196)
General Obligation Bonds	(15,150,000)	(15,150,000)
OPWC Loans	(101,091)	(101,091)
	<u>(20,107,287)</u>	<u>(20,107,287)</u>
Total Exemptions		
Less: Amount in Debt Service	(811,574)	(339,667)
	<u>5,558,426</u>	<u>6,030,333</u>
Net Debt Subject to Limitation		
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 15,630,813</u>	<u>\$ 3,045,362</u>

Source: Union County Auditor

{a} The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$ 3,000,000
1-1/2% of next \$200,000,000 of assessed value	3,000,000
2-1/2% of amount of assessed value in excess of \$300,000,000	15,189,239
	<u>\$ 21,189,239</u>

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

TABLE 10

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	\$ 21,520,000	100.00%	\$ 21,520,000
All Villages and Cities wholly within the County	24,350,000	100.00%	24,350,000
City of Dublin	61,467,633	0.43%	264,311
All Townships wholly within the County	-	100.00%	-
Washington Township-Franklin County	900,000	0.51%	4,590
All School Districts			
Marysville Exempted Village School District	1,560,000	100.00%	1,560,000
North Union Local School District	-	100.00%	-
Fairbanks Local School District	405,500	100.00%	405,500
Tri-Rivers Joint Vocational School	653,206	7.34%	47,945
Total Overlapping Debt			26,632,346
Total Applicable to County			<u>\$ 48,152,346</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 2001 tax year.

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

<u>CALENDAR</u> <u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST AND</u> <u>FISCAL CHARGES</u>	<u>TOTAL</u> <u>DEBT</u> <u>SERVICE</u>	<u>TOTAL GENERAL</u> <u>GOVERNMENTAL</u> <u>EXPENDITURES</u>	<u>RATIO OF DEBT</u> <u>SERVICE TO TOTAL</u> <u>GENERAL FUND</u> <u>EXPENDITURES</u>
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
SCHEDULE OF REVENUE BOND COVERAGE
WATER DISTRICT ENTERPRISE FUND

<u>Year</u>	<u>Gross Revenues</u> {a}	<u>Operating Expenses Net of Depreciation</u> {b}	<u>Net Revenue Available For Debt Service</u>	<u>Principal</u>	<u>Debt Service Requirements Interest</u>	<u>Total</u> {c}	<u>Coverage</u>
2001	\$ 199,610	\$ 386,644	(\$ 187,034)	\$ 2,350,000	\$ 84,438	\$ 2,434,438	(0.08)
2000	90,138	88,245	1,893	2,350,000	136,049	2,486,049	0.00
1999	145,958	184,280	(38,322)	1,500,000	5,803	1,505,803	(0.03)
1998	78,819	512,909	(434,090)	2,800,000	67,603	2,867,603	(0.15)
1997	62,123	259,721	(197,598)	1,300,000	81,523	1,381,523	(0.14)
1996	79,809	412,613	(332,804)	1,200,000	53,499	1,253,499	(0.27)

Source: Union County Auditor

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

{b} Total operating expenses exclusive of depreciation.

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

TABLE 13

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>
1992	15,300	800	5.20%	6.40%	6.70%
1993	15,200	1,100	6.50%	7.20%	7.40%
1994	14,900	800	5.40%	6.50%	6.80%
1995	15,000	700	4.50%	5.50%	6.10%
1996	15,500	600	3.80%	4.80%	5.60%
1997	17,000	600	3.60%	4.60%	4.90%
1998	17,300	500	2.90%	4.30%	4.50%
1999	17,800	500	2.90%	4.30%	4.20%
2000	18,400	500	2.80%	4.10%	4.00%
2001	19,000	500	2.70%	4.30%	4.80%

2001 Employment, Union County

<u>Month</u>	<u>Employment</u>	<u>Unemployment</u>	<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
January	18,200	600	3.3	4.7	4.7
February	18,200	500	2.8	4.4	4.6
March	18,400	500	2.4	4.1	4.6
April	18,800	400	2.1	3.8	4.2
May	19,100	400	2.0	3.8	4.1
June	19,300	500	2.6	4.5	4.7
July	19,700	600	2.8	4.5	4.7
August	19,600	500	2.4	4.1	4.9
September	19,300	600	2.8	4.3	4.7
October	19,400	600	2.9	4.3	5.0
November	19,300	700	3.4	4.5	5.3
December	19,200	700	3.4	4.5	5.4

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

Estimates are not seasonally adjusted.

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

COLLECTION YEAR	REAL PROPERTY VALUE [A][B]			NEW CONSTRUCTION		
	AGRICULTURAL /RESIDENTIAL	COMMERCIAL /INDUSTRIAL	TAX EXEMPT	AGRICULTURAL /RESIDENTIAL	COMMERCIAL /INDUSTRIAL	TAX EXEMPT
2001	\$ 508,203,710	\$ 142,941,850	\$ 66,818,290	\$ 24,799,740	\$ 6,441,390	\$ 12,780
2000	475,679,830	136,991,250	66,987,890	20,806,230	10,247,020	2,925,660
1999	450,591,320	123,941,980	63,869,370	20,657,690	5,153,510	1,939,560
1998	364,169,170	115,160,330	61,467,570	12,165,410	4,563,300	234,420
1997	351,669,290	106,551,490	63,441,790	13,694,100	6,187,640	116,060
1996	335,808,040	109,297,710	79,350,460	10,576,700	6,543,590	561,960
1995	273,054,618	102,026,310	74,324,070	10,763,590	1,662,390	402,260
1994	259,687,098	98,393,150	76,163,090	8,122,990	1,519,090	288,190
1993	251,228,250	97,480,270	75,874,900	5,241,050	4,141,560	5,088,660
1992	208,905,777	92,744,720	70,786,240	5,113,320	6,445,770	312,000

[A] UNION COUNTY AUDITOR

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

TABLE 15

UNION COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2001

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>
Honda of America	Business	\$ 54,459,440
O M Scotts & Sons	Business	30,936,084
NHG Development	Business	12,774,057
Ohio Power Company	Utility	12,043,585
Union Rural Electric	Utility	10,619,394
Dayton Power & Light	Utility	10,035,991
Watkins Glen Holding	Business	8,797,314
Select Sires	Business	8,288,942
Connolly Construction	Business	8,137,914
Dominion Homes	Business	7,581,971
		<u>\$ 163,674,692</u>

Source: Union County Auditor

TABLE 16

UNION COUNTY, OHIO
TEN LARGEST EMPLOYERS
DECEMBER 31, 2001

<u>EMPLOYER</u>	<u>NATURE OF BUSINESS</u>	<u>NUMBER OF EMPLOYEES</u>
Honda of America	Automobile/Motorcycle Manufacturer (4 area plants)	14,000
The Scotts Company	Lawn Care Products	1,089
Ranco North America	Electromechanical Controls	700
Honda R & D NA	Technical Consultants	650
Union County School System	Education	640
Memorial Hospital of Union County and The Gables at Green Pastures	Health Care	600
Midwest Express	Tire Assem/Material Hand	557
Ohio Reformatory for Women	Penal Institution	500
Union County	Government	340
Goodyear Tire & Rubber	Conveyor Belts	314

Source: Union County Chamber of Commerce

UNION COUNTY, OHIO
MISCELLANEOUS STATISTICS

Date of Incorporation	April 1, 1820	
County Seat	Marysville, Ohio	
Area- Square Miles	437	
Road Mileage		
State & U.S. Highways	196 Miles	
County Roads	469 Miles	
Township Roads	152 Miles	
Population (2000 Census)	40,909	
Number of Households	14,346	
Average Number of Persons Per Household	2.70	
Number of Political Subdivisions Located in Union County		
Municipalities	2	
Villages	5	
Townships	15	
School Districts	3	
Communications		
Radio Stations	1	
Daily Newspapers	1	
Weekly Newspapers	1	
Voter Statistics, Election of November 2001		
Number of Registered Voters	24,598	
Number of Voters Last General Election	8,900	
Percentage of Registered Voters Voting	36.18%	
Union County's Agricultural		
Number of Parcels	5,352	
Land in Agriculture	239,499 Acres	
Animal Claims 2001	6 Claims	
Animal Claims Paid	6 Claims	
Number of Dog Licenses Sold	6,439 at \$10.00 each	\$64,390
Number of Kennels Licenses Sold	97 at \$50.00 each	\$4,850

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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FINANCIAL CONDITION

UNION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 11, 2002