



**FINANCIAL CONDITION  
UNION COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**FINANCIAL CONDITION  
UNION COUNTY**

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**FINANCIAL CONDITION  
UNION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

<b>Federal Grantor/ Pass Through Grantor/County Department Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE/</u></b>			
Ohio Department of Education/ Board of Mental Retardation Developmentally Disabled/ National School Lunch Program	07115-03-04-PU-00	10.555	\$5,346
Ohio Department of Education/ Department of Human Services/ Child and Adult Care Food Program	036208	10.558	<u>93,238</u>
Total U.S. Department of Agriculture			<u><b>98,584</b></u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT/</u></b>			
Ohio Department of Development/ County Commissioners/ Community Development Block Grants/State's Program	B-F-93/97/98-073-1/2	14.228	269,150
Direct Program/ Mental Health and Recovery Board/ Supportive Housing Program	OH16T8941701	14.235	<u>66,360</u>
Total U.S. Department of Housing and Urban Development			<u><b>335,510</b></u>
<b><u>U.S. DEPARTMENT OF JUSTICE/</u></b>			
Attorney General of the State of Ohio/ County Prosecutor/ Crime Victim Assistance	316400087	16.575	48,130
Ohio Office of Criminal Justice Services/ County Prosecutor/ Violence Against Women Formula Grants	316400087	16.588	5,483
Ohio Office of Criminal Justice Services/ Sheriff's Department/ Local Law Enforcement Block Grants Program	97/98-LE-LEB-3073	16.592	20,579
Direct Program/ Sheriff's Department/ Public Safety Partnership and Community Policing Grants	95-CFWX4934	16.710	<u>132,542</u>
Total U.S. Department of Justice			<u><b>206,734</b></u>

**FINANCIAL CONDITION  
UNION COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999  
(Continued)**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION/</u></b>			
Direct Funding from Federal Aviation Administration/ Airport Improvement Program	316400087	20.106	93,077
Ohio Department of Transportation Highway Planning and Construction	Agreement 8964 PID #15595	20.205	832,525
Office of Governor's Highway Safety Rep. County Engineer/ State and Community Highway Safety	GR-1 #1068	20.600	14,248
Ohio Department of Public Safety/ County Sheriff/ State and Community Highway Safety	1103	20.600	<u>5,240</u>
Total U.S. Department of Transportation			<b>945,090</b>
<b><u>U.S. DEPARTMENT OF EDUCATION/</u></b>			
Ohio Department of Education/ Adult Basic Literacy Education/ Adult Education - State Grant Program	114975-AB-51-99	84.002	42,112
Ohio Department of Education/ Board of Mental Retardation Developmentally Disabled/ Special Education Cluster Special Education - Grants to States Special Education - Preschool Grants	07175-68-SF-98P 07175PG-S198P	84.027 84.173	33,510 <u>19,791</u> 53,301
Total U.S. Department of Education			<b>95,413</b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/</u></b>			
Ohio Department of Human Services/ Department of Human Services/ Child Abuse Challenging Grants Independent Living	316400087 316400087	93.672 93.674	1,813 2,676
Ohio Department of Mental Retardation Developmentally Disabled/ Board of Mental Retardation Developmentally Disabled/ Social Services Block Grant	316400087	93.667	32,157
Ohio Department of Mental Retardation Developmentally Disabled/ Board of Mental Retardation Developmentally Disabled/ Social Services Block Grant Medical Assistance Program Alcohol and Drug Abuse and Mental Health Services Block Grant	MH-47-1 316400087 316400087	93.667 93.778 93.992	24,204 193,284 103,091
Ohio Department of Alcohol and Drug Addiction Services/ Mental Health and Recovery Board/ Block Grants for Prevention and Treatment of Substance Abuse Medical Assistance Program	316400087 316400087	93.959 93.778	129,380 <u>25,540</u>
Total U.S. Department of Health and Human Services			<b>512,145</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$2,193,476</u></b>

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

**FINANCIAL CONDITION  
UNION COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

**NOTE A -- SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

These loans are secured by interests in equipment purchased with the proceeds. At December 31, 1999, the gross amount of loans outstanding under this program was \$10,074.

**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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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Board of County Commissioners  
Union County  
233 West 6<sup>th</sup> Street  
Marysville, Ohio 43040

We have audited the general-purpose financial statements of Union County, Ohio (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 16, 2000. We did not audit the financial statements of Memorial Hospital of Union County and Subsidiary, which represents 86 percent and 97 percent respectively of the assets and revenues of the enterprise fund type. We also did not audit the financial statements of U-Co Industries, Inc, a discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for U-Co Industries, Inc. and Memorial Hospital of Union County and Subsidiary, is based on the reports of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of U-Co Industries, Inc., a discretely presented component unit, were not audited in accordance with *Governmental Auditing Standards* and accordingly this report does not extend to that component unit.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 16, 2000.

**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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 1999-60680-001.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also 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 16, 2000.

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



**JIM PETRO**  
Auditor of State

June 16, 2000



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

Board of County Commissioners  
Union County  
233 West 6<sup>th</sup> Street  
Marysville, Ohio 43040

**Compliance**

We have audited the compliance of Union County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1999. The County's major federal program is 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 its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999.

**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, 1999, and have issued our report thereon dated June 16, 2000. We did not audit the financial statements of Memorial Hospital of Union County and Subsidiary, which represents 86 percent and 97 percent respectively of the assets and revenues of the enterprise fund type. We also did not audit the financial statements of U-Co Industries, Inc., a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Memorial Hospital of Union County and Subsidiary and U-Co Industries, Inc. is based on the reports of other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



**JIM PETRO**  
Auditor of State

June 16, 2000

**FINANCIAL CONDITION  
UNION COUNTY**

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

**DECEMBER 31, 1999**

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

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

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

<b>Finding Number</b>	1999-60680-001
-----------------------	----------------

During 1999, the County Child Support Enforcement Agency (CSEA) fully implemented the Support Enforcement Tracking System (SETS). SETS is a federally mandated system established to record and issue child support payments for each county. Since implementation, CSEA has experienced difficulties in reconciling SETS to its bank accounts and has encountered various errors in relation to disbursements made by SETS. The State of Ohio is responsible for SETS and has guaranteed funds to correct all errors with the system.

**FINANCIAL CONDITION  
UNION COUNTY**

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

**DECEMBER 31, 1999  
(Continued)**

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

<b>Finding Number</b>	1999-60680-001 (Continued)
-----------------------	----------------------------

The County CSEA receives payments for child support and enters the data into SETS. CSEA has various monitoring controls in place to ensure that accurate data are input into SETS. At the time of payment, it becomes the responsibility of the State to ensure that accurate payments are made to the guardian of the child or children. However, many errors have come to the attention of CSEA that have been attributed to SETS and not CSEA.

We recommend CSEA and the State continue to coordinate their efforts to eliminate the cause of errors and correct the limitations imposed on the reconciliation process.

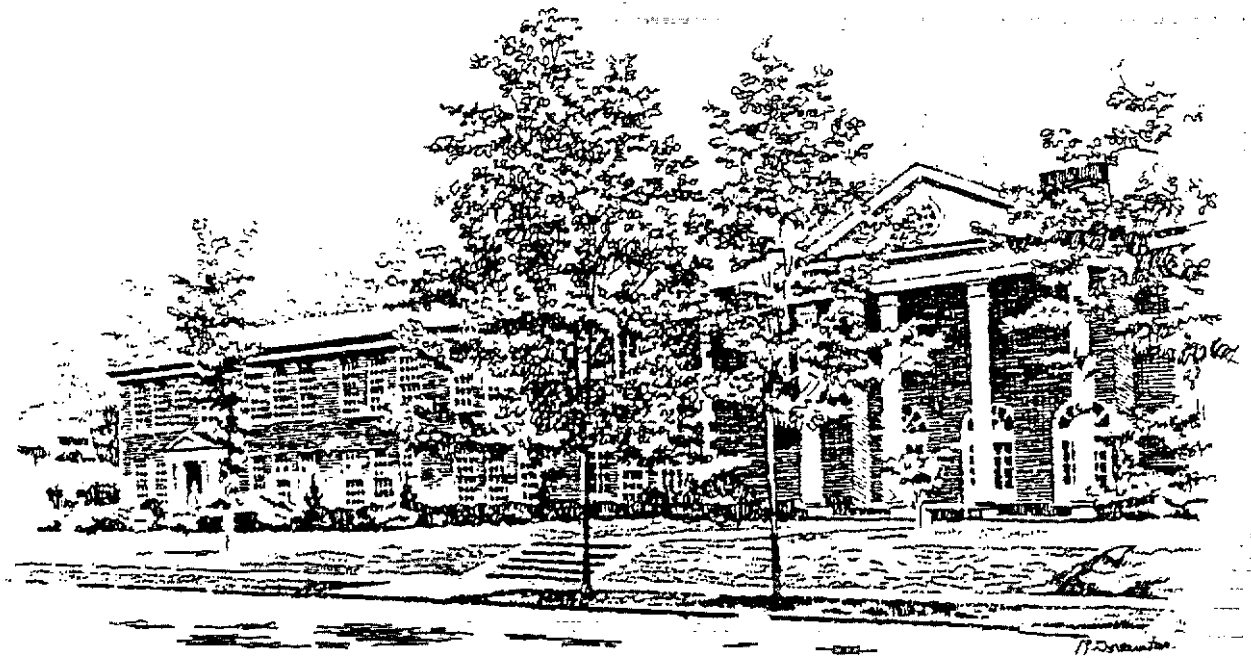
**3. FINDINGS FOR FEDERAL AWARDS**

None

# **UNION COUNTY, OHIO**

## **Comprehensive Annual Financial Report**

**For The Year Ended  
December 31, 1999**



**Issued By Mary H. Snider**

# **UNION COUNTY, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

For The Fiscal Year Ended December 31, 1999

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, 1999**

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# INTRODUCTORY SECTION



## Mary H. Snider

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

CIS  
645-3054

Payroll  
645-3063

Accounting  
645-3064

Real Estate  
645-3068

Settlements  
645-3071

Citizens of Union County  
Union County Commissioners

June 16, 2000

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

It is my pleasure to present Union County's Comprehensive Annual Financial Report (CAFR) for year ended December 31, 1999. This CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information, which provide a complete and full disclosure of all material financial aspects of Union County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. This report reflects the financial data that will enable the citizens of Union County to gain a true understanding of Union County's 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 and individual funds 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 efforts 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, which is now wholly in a fifteenth township, and five other municipalities are within the 434 square miles of the County that contained 31,969 people as of the 1990 census. The 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 includes all funds, account groups, agencies, boards, and commissions, which comprise the County's reporting entity.

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled or can otherwise access the organization's resources; (3) the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or (4) the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County and the County approves the budget, the issuance of debt, or the levying of taxes. For 1999, the County had three component units, Union County Airport Authority and U-Co Industries, and Memorial Hospital of Union County, which is treated as a blended unit in the enterprise fund.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Union County General Health District, the Union County Soil and Water Conservation District and the Five-County Joint Juvenile Detention Center. 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 250,577 acres of its 277,760 total acreage being devoted to agricultural use. The County's remaining acreage is experiencing rapid development. Through December 1999, Union County issued 497 new single-family home permits at an estimated construction value of \$70,652,300 with 260 being in the City of Marysville and 237 in the outlying townships and villages. Five permits for eight multi-family units were issued for the City of Marysville. There were 100 new commercial building permits issued at an estimated construction value of \$21,917,800. Of these 100 permits, 23 are located inside the city and 77 in the remainder of the county.

The new 90-bed West Central Community Correctional Facility, which will serve eight counties, opened in 1999. Also, bids were opened for a tri-county jail to be located in Champaign County. The Union County Commissioners entered a consortium in 1996 with Champaign and Madison County, and a grant for \$6,720,000 from the State of Ohio was secured for this purpose. The tri-county jail should be opened by December 31, 2000.

New facilities to house the Union County Engineer's highway maintenance department were opened during 1999. In addition, Marysville's 21,500 square foot Public Service Center is under construction to house their street, water and parks departments.

Several area churches have undergone building expansions within the last two years; this year ground has been broken for the Lady of Lords Catholic Church.

Memorial Hospital of Union County has completed its 31,000 square foot emergency room addition that was primarily funded from fund-raisers and pledges, and the Hospital has broken ground for Green Gables Nursing Home, a new nursing home located in Green Pastures Subdivision, replacing Union Manor an older structure that does not meet the standards for Medicare recipients.

Marysville Exempted Village School District voters approved an extended bond issue to construct a new building for grades 5 and 6 on donated land in the Mill Valley subdivision.

Ground was broken in Marysville last October for the \$7 million Premier Printing of Central Ohio, a company owned jointly between newspaper firms in Bellefontaine, Kenton, Delaware and Marysville. The company will print the four daily newspapers as well as the weekly Richwood Gazette and other products of the newspaper companies.

Goodyear has made \$40 million dollars worth of improvements in equipment and expansion at their plant.

The Scott's Company has 30 new jobs with the \$50 million dollar investment of "System 4".

Marcy's Industries has invested \$1.5 million in the old Wacsator building in the Village of Richwood, creating 25 jobs.

The Transportation Research Center expanded its testing site for the vehicles by investing \$3.5 million in its facility.

### UNION COUNTY MAJOR INITIATIVES

Union County is now part of the World Wide Web and County information can be accessed at [www.co.union.oh.us](http://www.co.union.oh.us). In order to accomplish this feat, fiber optic was run from the Court House into the Union County Office Complex and every office has Internet and Intranet capabilities. Union County has developed several new internet programs including a GIS query program and dog tag query program which can be accessed through Union County's Auditors web page.

In May of 1999, Union County Commissioners awarded bids for the renovation of the Veterans Memorial Auditorium. The remodeling consists of new lighting, sound, heating and air conditioning with the refurbishment of seating and stage. The Marysville Arts Council has been soliciting pledges for the partial repayment to the county. The construction is now complete and this beautifully restored facility is being used.

The County purchased a merchandise facility, which sat vacant for many years. It has been renamed the London Avenue Government Building. It has the potential to house many of the satellite departments; thereby eliminating the paying of rent at their existing accommodations. A feasibility and space study will be conducted.

With the completion expected for the new Green Gables Nursing Home at the end of the year, the Union Manor nursing facility will be returned for the use of the County.

Ground has been broken for a criminal justice center. This will accommodate the Sheriff, Prosecuting Attorney and staff, along with the Adult Probation employees. The building is to connect with the courthouse through the common pleas area.

### 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, 1999, and the percentages of increases and decreases in relation to the prior year.

<u>Revenues by Source</u>	<u>1998</u>	<u>1999</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent Change</u>
Taxes	\$ 9,756,273	\$11,428,747	36.9%	\$1,672,474	17.1%
Charges for Services	2,582,249	2,698,400	8.7%	116,151	4.5%
Licenses and Permits	85,261	113,732	.4%	28,471	33.4%
Fines and Forfeitures	160,341	147,522	.5%	( 12,819)	( 8.0%)
Intergovernmental	10,189,867	12,459,328	40.2%	2,269,461	22.3%
Special Assessments	33,154	34,610	.1%	1,456	4.4%
Interest	1,290,064	1,311,588	4.2%	21,524	1.7%
Other	<u>1,445,181</u>	<u>2,776,321</u>	<u>9.0%</u>	<u>1,331,140</u>	<u>92.1%</u>
Total	<u>\$25,542,390</u>	<u>\$30,970,248</u>	<u>100.0%</u>	<u>\$5,427,858</u>	

The increase in taxes is primarily from the triennial update and 1% permissive sales tax collections.

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

The increase in "other" revenue tends to fluctuate each year because it includes revenue accounts such as rental income, reimbursements, etc. The increase in 1999 was due to the sale of various county assets and overall increases in the other miscellaneous revenue accounts.

The following schedule presents a summary of General Fund, Special Revenue funds, Debt Service funds, and Capital Project funds expenditures for the year ended December 31, 1999 and the percentages of increases and decreases in relation to the prior year.

<u>Expenditures by Function</u>	<u>1998</u>	<u>1999</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent Change</u>
Current:					
General Government:-					
Legislative &					
Executive	\$ 5,608,806	\$ 6,837,983	20.0%	\$ 1,229,177	21.9%
Judicial	999,959	1,210,768	3.5%	210,809	21.1%
Public Safety	3,178,073	3,171,988	9.3%	( 6,085)	( .2%)
Public Works	3,623,706	5,734,699	16.8%	2,110,993	58.3%
Health	2,407,204	2,733,691	8.0%	326,487	13.6%
Human Services	6,268,847	8,329,001	24.4%	2,060,154	32.9%
Conservation/					
Recreation	81,872	171,029	.5%	89,157	208.9%
Capital Outlay	1,703,328	4,740,518	13.9%	3,037,190	278.3%
Intergovernmental	79	5,085	.0%	5,006	636.7%
Other	1,053,033	479,329	1.4%	( 573,704)	(54.5%)
Debt Service:					
Principal	302,927	367,927	1.1%	65,000	21.5%
Interest	546,032	381,988	1.1%	( 164,040)	(30.0%)
<b>Total Expenditures</b>	<b>\$25,773,866</b>	<b>\$34,164,006</b>	<b>100.0%</b>	<b>\$ 8,390,140</b>	

The increase in public works expenditures was a result of more road and bridge construction in 1999.

The increase in human services expenditures for 1999 is primarily from the County's Mental Retardation and Development Disabilities (MRDD) and Human Services growth from new programs that are being provided.

The increase in capital outlay expenditures was due to continued construction for sheriff's facility, Veteran's Memorial Auditorium, and county garage construction, as well as acquiring the London Avenue Government Building.

The 1999 legislative and executive expenditures increased due to various factors, but the primary increase was due to park grants and increased support to Union County entities such as Union County Humane Society and the two agricultural societies.

### DEBT ADMINISTRATION

As of December 31, 1999 Union County's outstanding debt included bond anticipation notes in the amount of \$5,000,000; general obligation bonds in the amount of \$21,650,000; Ohio Public Works Commission Loans in the amount of \$116,946; and sales tax receipt bonds in the amount of \$2,770,000.

The bond anticipation notes consist of \$3,500,000 for the construction of sanitary sewer lines, and \$1,500,000 for the construction of a water line.

The general obligation bonds consist of \$860,000 for the construction of hangers and a fuel farm at Union County Airport; and \$395,000 for the expansion of the Five County Joint Juvenile Detention Center. The remaining \$3,810,000 is broken down by \$1,900,000 for re-issuance of the County Office Building renovation and \$1,910,000 for a new County Engineer's highway department garage.

A Sales Tax Receipt Bond for Sheriff, Prosecuting Attorney, and Adult Probation employees that will be known as the Justice Center has outstanding debt in the amount of \$2,770,000.

Outstanding general obligation bonds consists of \$16,585,000, of which \$10,945,000 is a new issue for the construction of a new nursing home.

The Ohio Public Works Commission Loans consist of non-interest bearing loans in the amount of \$116,946 for the renovation of Jerome Industrial Park and Kimberly Woods wastewater treatment plants.

Other outstanding debt at the end of the year includes \$251,597 due on a mortgage loan for a building acquired to house the Mental Health Board.

### RISK MANAGEMENT

The County maintains general casualty insurance in the amount of \$1,000,000 and umbrella liability insurance in the amount of \$ 5,000,000 with a \$2,500 deductible. In addition, the County maintains property insurance which includes all buildings and personal property at replacement cost with a \$ 2,500 deductible.

Union County has insurance coverage in the following amounts for various items: commercial fleet liability \$1,000,000, physical damage insurance at actual cash value; actual loss sustained on valuable papers; employees' benefits insurance \$250,000; actual

cash value for county engineer contractor equipment; replacement cost for electronic data equipment; \$1,000,000 each for law enforcement, public officials, employment practices, and stop gap liability. All of the above coverages have a \$2,500 deductible. The county pays for all bonds on elected officials according to statute.

The County also has in place a crime coverage policy encompassing employee dishonesty, money and securities (in), money and securities (out), and depositors' forgery. These also are in the amount of \$1,000,000 with \$2,500 deductibles.

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 in 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 administering the program.

### CASH MANAGEMENT

The County believes that appropriate cash management activities are central to the County's overall financial condition. Management is enhanced using electronic fund 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, 1999, 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 Ohio Revised Code.

Union County earned interest income during 1999 of \$ 1,545,412. This interest earned is allocated to the general fund, except as stipulated by State statute or the Union County Prosecutor's opinions. The general fund recorded \$1,038,088 of interest revenue in 1999.

## INDEPENDENT AUDIT

Included in this report is an unqualified opinion rendered on the County's financial statements for the year ended December 31, 1999, by the Auditor of the State of Ohio. As part of the preparation of the comprehensive annual financial report, the County subjects its financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal, and budgetary controls.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet requirements of the Federal Single Audit Act of 1996 and the related U.S. Office of Management and Budget's Circular A-133, Revised. Generally accepted auditing standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditor's report on the general-purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

## CERTIFICATE OF ACHIEVEMENT

The Government Financial Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Union County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of a state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. Union County has received a Certificate of Achievement for the last four consecutive years (fiscal years ended 1995-1998). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

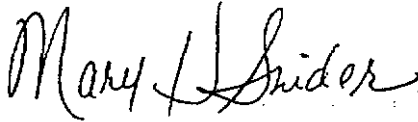
## ACKNOWLEDGMENTS

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 the LUC Planning Commission, 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 & Manter, LLP. I also want to acknowledge Chuck Dersom and staff of the Auditor of State's office who audited the report.

Respectfully submitted,

A handwritten signature in cursive script that reads "Mary H Snider".

Mary H Snider  
Union County Auditor



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# 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, 1998

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.



*Greg Brueckner*  
President

*Jeffrey L. Essler*  
Executive Director

# UNION COUNTY, OHIO

## PRINCIPAL OFFICIALS DECEMBER 31, 1999

### ELECTED OFFICIALS

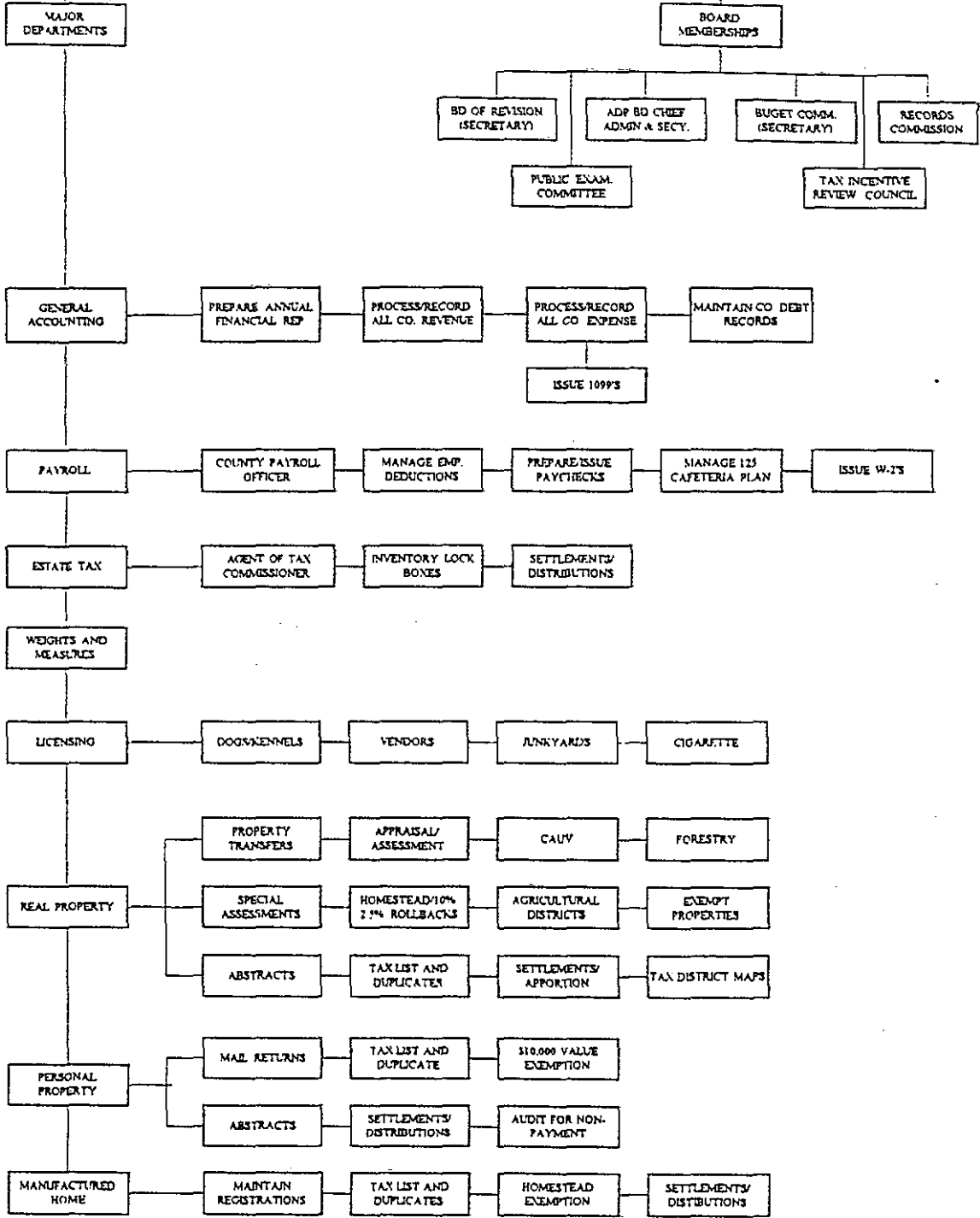
Commissioner.....Tom McCarthy  
Commissioner.....Jim Mitchell  
Commissioner.....Don W. Fraser  
Auditor.....Mary H. Snider  
Treasurer.....Tamara K. Lowe  
Prosecuting Attorney.....R. Lawrence Schneider  
Common Pleas Judge.....Richard E. Parrott  
Probate and Juvenile Judge.....Gary F. McKinley  
Clerk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



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DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

- TO OTHER TAXING AUTHORITIES
- FINANCIAL ADVISOR
- CERTIFY AMOUNTS & SOURCES
- CERTIFY THAT APPROX DO NOT EXCEED REVENUE
- MAINT. & DISTR. TAX BUDGETS
- MAINT REC OF COUNTY DEBT
- DISTR. LIND LCL GOVT FUND & LCL GOVT REV ASST
- DISTR. MOTOR VEH TAX FUNDS
- DISTR. GAS TAX FUNDS
- DISTR. 15.00 PERMISSIVE TAX
- EST. TAX LEV & BOND ISSUES
- DISTRIBUTE TAX ADVANCES
- DISTRIBUTE MUNI CT FINES
- DISTR. LIBRARY/ LOC GOVT. FUNDS
- DISTRIBUTE PROPERTY TAXES



MARY H SNIDER, UNION COUNTY AUDITOR

# FINANCIAL SECTION



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

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

## REPORT OF INDEPENDENT ACCOUNTANTS

Board of County Commissioners  
Union County  
233 West 6<sup>th</sup> Street  
Marysville, Ohio 43040

We have audited the accompanying general-purpose financial statements of Union County, Ohio (the County) as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Memorial Hospital of Union County and Subsidiary, which represents 86 percent and 97 percent of the assets and revenues respectively of the enterprise funds. We also did not audit the financial statements of U-Co Industries, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for U-Co Industries, Inc. and Memorial Hospital of Union County and Subsidiary, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of U-Co Industries, Inc. were audited by the other auditors in accordance with generally accepted auditing standards, rather than *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Union County, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2000 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.



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

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

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

**JIM PETRO**  
Auditor of State

June 16, 2000

**GENERAL PURPOSE  
FINANCIAL  
STATEMENTS**

**UNION COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND DISCREETLY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 1992**

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups			Totals		Component Units		Total Reporting Entity (Memorandum Only)
				Enterprise		Trust and Agency		General			Primary Government (Memorandum Only)		Airport Authority (Memorandum Only)		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Trust and Agency	General	Fixed Assets	Long-Term Obligations	General	Primary Government (Memorandum Only)	Primary Government (Memorandum Only)	U-CO	Industries	
<b>ASSETS &amp; OTHER DEBITS</b>															
<b>ASSETS:</b>															
Equity in Pooled Cash And Cash Equivalents.....	\$1,408,399	\$5,158,058	\$57,195	\$3,273,558	\$1,444,545	\$2,281,664						\$13,623,419			\$13,738,310
Cash in Segregated Accounts.....	78,452	50,621			447,232							576,305		\$481,750	1,058,055
Investments.....	856,852	3,138,095	34,797	1,991,589	503,991	1,388,136						7,913,460		404,369	8,387,728
Receivables:															
Taxes.....	3,470,918	4,144,100	276,065			39,562,460						47,443,543			47,443,543
Accounts.....	171,100	76,600			7,680,642							7,928,342		372,376	8,303,018
Special Assessments.....		29,830										29,830			29,830
Accrued Interest.....	12,980	6,930		720	4,000							24,630			24,630
Due From Other Funds.....	1,220,000			286,299		10,000						1,516,299			1,516,299
Materials & Supplies												149,600			149,600
Inventory.....	255,076	26,095										977,250		349,444	1,326,694
Loans Receivable.....	40,000	10,074										50,074			50,074
Unamortized Bond Issuance Costs.....												522,714			522,714
Restricted Assets:															
Cash in Segregated Accounts.....				239,358								8,748,963			8,748,963
Cash with fiscal and escrow agents.....												1,478,908			1,478,908
Prepaid Items.....	37,300	21,540										209,184		3,882	213,066
Fixed Assets (Net, where applicable, of Accumulated Depreciation).....					26,003,566				\$25,110,712			51,114,278		294,254	51,408,532
<b>OTHER DEBITS:</b>															
Amount Available in Debt Service Fund For Retirement of General Long-Term Obligations.....								110,992				110,992			110,992
Amount To Be Provided from General Government Resources.....								8,446,057				8,446,057			8,446,057
<b>Total Assets and Other Debits</b>	<b>\$7,551,077</b>	<b>\$12,811,543</b>	<b>\$368,057</b>	<b>\$5,791,524</b>	<b>\$46,994,394</b>	<b>\$43,679,492</b>	<b>\$25,110,712</b>	<b>\$8,557,049</b>	<b>\$25,110,712</b>	<b>\$150,863,848</b>	<b>\$187,090</b>	<b>\$1,906,075</b>	<b>\$152,957,013</b>	<b>\$1,906,075</b>	<b>\$152,957,013</b>

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

continued

**UNION COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND DISCREETLY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 1999**  
**(CONTINUED)**

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups			Totals		Component Units		Total Reporting Entity (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Trust and Agency	General	Fixed Assets	Long-Term Obligations	General	Primary Government (Memorandum Only)	Airport Authority	U-CO Industries		
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>															
<b>LIABILITIES:</b>															
Accounts Payable.....	\$241,522	\$686,125		\$529,114	\$1,457,383					\$2,395,030	\$2,217	\$845,130		\$3,242,377	
Contracts Payable.....					78,265					607,379				607,379	
Accrued Wages.....	178,249	289,305			2,511,989					2,979,543	102			2,979,645	
Compensated Absences Payable.....	16,292	15,033			532,883			\$464,122		1,028,330				1,028,330	
Other Accrued Expenses.....									0			17,050		17,050	
Due To Other Funds.....		1,106,299			400,000	\$10,000				1,516,299				1,516,299	
Due To Other Governments.....	303,536	290,046			531,500					1,125,082	133			1,125,215	
Deferred Revenue.....	3,135,766	4,144,100	\$257,065							7,536,931				7,536,931	
Undistributed Assets.....										43,669,492				43,669,492	
Accrued Interest Payable.....					100,250					100,250				100,250	
Notes Payable.....					5,000,000					5,000,000				5,000,000	
Mortgage Loans Payable.....					116,946			251,597		251,597				251,597	
OPWC Loans Payable.....					16,585,000			7,835,000		116,946				116,946	
General Obligation Bonds Payable.....					414,813			6,330		24,420,000				24,420,000	
Obligations Under Capital Lease.....										421,143				421,143	
<b>Total Liabilities</b>	<b>3,875,365</b>	<b>6,530,908</b>	<b>257,065</b>	<b>529,114</b>	<b>27,739,029</b>	<b>43,679,492</b>		<b>8,557,049</b>		<b>91,168,022</b>	<b>2,452</b>	<b>862,180</b>		<b>92,032,654</b>	
<b>EQUITY &amp; OTHER CREDITS:</b>															
Investment in General Fixed Assets									\$25,110,712					\$25,110,712	
Contributed Capital.....					\$1,932,194					1,932,194				1,932,194	
Retained Earnings:															
Unreserved (Deficit).....					17,323,171					17,323,171				17,323,171	
Unrestricted.....													\$1,043,895	1,043,895	
Fund Balance:															
Reserved For Encumbrances.....	\$199,265	\$362,181		\$248,059						809,505	\$18,835			828,340	
Reserved For Inventory.....	255,076	26,095								281,171				281,171	
Reserved For Prepayments.....	37,300	21,540								58,840				58,840	
Unreserved, Undesignated.....	3,184,071	5,870,819	110,992	5,014,351						14,180,233	165,803			14,346,036	
<b>Total Equity and Other Credits</b>	<b>3,675,712</b>	<b>6,280,635</b>	<b>110,992</b>	<b>5,262,410</b>	<b>19,255,365</b>			<b>25,110,712</b>		<b>59,695,826</b>	<b>184,638</b>	<b>1,043,895</b>		<b>60,924,359</b>	
<b>Total Liabilities, Equity and Other Credits</b>	<b>\$7,551,077</b>	<b>\$12,811,543</b>	<b>\$368,057</b>	<b>\$5,791,524</b>	<b>\$46,994,394</b>	<b>\$43,679,492</b>		<b>\$8,557,049</b>		<b>\$150,863,848</b>	<b>\$187,090</b>	<b>\$1,906,075</b>		<b>\$152,957,013</b>	

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

**UNION COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES/EQUITY**  
**ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Governmental Fund Types				Total Primary Government (Memorandum Only)	Component Unit Airport Authority	Total Reporting Entity (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects			
<b>Revenues:</b>							
Taxes.....	\$6,891,030	\$4,084,262	\$453,455		\$11,428,747		\$11,428,747
Charges For Services.....	1,477,847	1,220,553			2,698,400	\$148,559	2,846,959
Licenses and Permits.....	48,118	65,614			113,732		113,732
Fines and Forfeitures.....	55,963	91,559			147,522		147,522
Intergovernmental.....	1,124,273	10,555,405		\$779,650	12,459,328	50,000	12,509,328
Special Assessments.....		27,073		7,537	34,610		34,610
Interest.....	1,038,088	58,026		215,474	1,311,588		1,311,588
Other.....	184,285	1,613,862		978,174	2,776,321		2,776,321
<b>Total Revenues.....</b>	<b>\$10,819,604</b>	<b>\$17,716,354</b>	<b>\$453,455</b>	<b>\$1,980,835</b>	<b>\$30,970,248</b>	<b>\$198,559</b>	<b>\$31,168,807</b>
<b>Expenditures:</b>							
<b>Current:</b>							
<b>General Government:</b>							
Legislative and Executive.....	\$4,999,573	\$1,838,410			6,837,983		6,837,983
Judicial.....	989,162	221,606			1,210,768		1,210,768
Public Safety.....	2,658,264	513,724			3,171,988		3,171,988
Public Works.....	79,959	5,654,555		\$185	5,734,699		5,734,699
Health.....	94,010	2,639,681			2,733,691		2,733,691
Human Services.....	573,214	7,755,787			8,329,001		8,329,001
Economic Development.....	171,029				171,029	\$76,948	247,977
Other.....	426,444	52,885			479,329		479,329
Capital Outlay.....				4,740,518	4,740,518		4,740,518
Intergovernmental.....		5,085			5,085		5,085
<b>Debt Service:</b>							
Principal Retirement.....			\$367,927		367,927		367,927
Interest and Fiscal Charges.....			375,526	6,462	381,988	27,743	409,731
<b>Total Expenditures.....</b>	<b>9,991,655</b>	<b>18,681,733</b>	<b>743,453</b>	<b>4,747,165</b>	<b>34,164,006</b>	<b>104,691</b>	<b>34,268,697</b>
<b>Excess of Revenues Over (Under) Expenditures.....</b>	<b>827,949</b>	<b>(965,379)</b>	<b>(289,998)</b>	<b>(2,766,330)</b>	<b>(3,193,758)</b>	<b>93,868</b>	<b>(3,099,890)</b>
<b>Other Financing Sources (Uses):</b>							
Operating Transfers In.....	287,830	961,158	304,657	984,005	2,537,650		2,537,650
Operating Transfers Out.....	(145,536)	(805,467)		(1,586,647)	(2,537,650)		(2,537,650)
Operating Transfers Out to Component Unit						(70,750)	(70,750)
Proceeds from sale of assets.....	74,713				74,713		74,713
<b>Total Other Financing Sources (Uses).....</b>	<b>217,007</b>	<b>155,691</b>	<b>304,657</b>	<b>(602,642)</b>	<b>74,713</b>	<b>(70,750)</b>	<b>3,963</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses.....</b>	<b>1,044,956</b>	<b>(809,688)</b>	<b>14,659</b>	<b>(3,368,972)</b>	<b>(3,119,045)</b>	<b>23,118</b>	<b>(3,095,927)</b>
Fund Balances, January 1.....	2,376,450	7,090,900	96,333	8,631,382	18,195,065	161,520	18,356,585
Residual Equity Transfer In.....	231,396				231,396		231,396
Increase (Decrease) In Reserve For Inventory...	22,910	(577)			22,333		22,333
<b>Fund Balances/Equity, December 31.....</b>	<b>\$3,675,712</b>	<b>\$6,280,635</b>	<b>\$110,992</b>	<b>\$5,262,410</b>	<b>\$15,329,749</b>	<b>\$184,638</b>	<b>\$15,514,387</b>

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

**UNION COUNTY, OHIO**  
**COMPARATIVE 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, 1999**

Total

	General Fund				Special Revenue Funds				Debt Service Funds				Capital Projects Funds				Memorandum Only	
	Actual		Variance: Favorable (Unfavorable)		Revised Budget		Variance: Favorable (Unfavorable)		Actual		Variance: Favorable (Unfavorable)		Revised Budget		Variance: Favorable (Unfavorable)		Actual	Variance: Favorable (Unfavorable)
	Budget				Budget				Budget		Budget		Budget					
<b>Revenues:</b>																		
Taxes	\$6,250,000	\$6,678,603	\$628,603	\$4,117,762	\$3,622,990	\$4,117,762	\$494,772	\$464,460	\$453,465	(\$11,006)	\$0	10,337,450	\$11,450,020	\$1,112,570				
Charges for services	1,456,400	1,520,375	63,975	1,256,621	989,852	1,256,621	266,769	0	0	0	0	2,446,252	2,776,995	330,744				
Licenses and permits	4,370	4,666	296	7,214	61,300	68,514	7,214	0	0	0	0	65,670	73,180	7,510				
Fines and forfeitures	73,000	55,963	(17,037)	114,275	91,569	(22,716)	1,040,291	0	0	0	0	187,275	147,522	(39,753)				
Intergovernmental	1,035,690	1,124,273	88,583	9,628,714	10,649,006	1,040,291	429	0	0	0	0	11,821,531	12,877,828	1,056,297				
Special assessments	995,975	1,071,708	75,733	26,644	27,073	429	0	0	0	0	0	857,127	784,260	(72,867)				
Investment income	173,126	208,074	34,948	1,128,827	56,300	(1,072,527)	(924)	0	0	0	0	1,362,956	34,610	(1,328,346)				
Other	9,988,561	10,863,862	875,301	15,628,902	17,763,228	2,134,326	338,491	453,465	(11,005)	1,874,787	1,995,833	27,956,710	31,066,378	3,109,668				
<b>Total revenues</b>																		
<b>Expenditures:</b>																		
Current:																		
General Government:																		
Legislative and executive	6,128,175	6,450,044	678,111	2,206,786	1,854,005	352,781	90,651	352,781	352,781	0	0	8,334,961	7,304,069	(1,030,892)				
Judicial	1,017,402	982,970	54,432	292,666	202,015	90,651	0	0	0	0	0	1,310,068	1,164,985	(145,083)				
Public Safety	3,434,198	3,098,374	335,824	704,066	508,782	195,314	544,487	544,487	544,487	0	0	4,138,264	3,607,126	(531,138)				
Public Works	79,423	77,782	1,671	6,131,048	5,586,561	544,487	0	0	0	0	0	6,210,471	5,664,313	(546,158)				
Health	137,559	98,202	39,357	3,070,701	2,701,864	368,837	0	0	0	0	0	3,208,260	2,800,066	(408,194)				
Human Services	792,148	645,783	246,365	10,485,284	8,002,419	2,482,865	0	0	0	0	0	11,277,432	8,548,202	(2,729,230)				
Conservation and recreation	167,766	167,766	0	50,000	50,000	0	0	0	0	0	0	217,766	217,766	0				
Other	501,326	427,124	74,202	0	0	0	0	0	0	0	0	501,326	427,124	74,202				
Capital Outlay																		
Debt service:																		
Principal retirement	12,257,997	10,828,035	1,429,962	22,940,551	18,905,616	4,034,935	758,767	758,767	758,767	0	0	25,639	377,302	(351,663)				
Interest and fiscal charges	(2,269,436)	35,827	2,305,263	(7,311,649)	(1,152,368)	6,159,261	(294,307)	(300,720)	(300,720)	(6,413)	(6,413)	(7,104,854)	(2,884,561)	4,220,293				
Total expenditures																		
Excess (deficiency) of revenues over (under) expenditures																		
Other financing sources (uses):																		
Advances in	0	60,000	60,000	0	829,221	829,221	0	0	0	0	0	387,927	383,336	(4,592)				
Advances out	0	(820,000)	(820,000)	0	(3,702)	(3,702)	0	0	0	0	0	396,379	377,302	19,077				
Operating transfers in	100,000	287,830	187,830	1,425,078	961,158	(463,920)	643,920	643,920	643,920	11,005	11,005	1,400,189	984,005	(416,184)				
Operating transfers (out)	(419,545)	(145,536)	274,009	(1,149,084)	(805,467)	343,617	0	0	0	0	0	(2,774,427)	(1,586,647)	1,187,780				
Other financing sources (uses)	(319,545)	(627,706)	(308,161)	506,050	1,021,953	515,903	293,652	304,667	304,667	11,005	11,005	(1,374,238)	(608,161)	766,077				
Total other financing sources (uses)																		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)																		
Fund Balance, January 1	2,060,326	2,060,326	0	7,805,914	7,805,914	0	88,055	88,055	88,055	0	0	8,148,306	8,148,306	0				
Residual Equity transfer in	231,396	231,396	0	0	0	0	0	0	0	0	0	231,396	231,396	0				
Prior year encumbrances appropriated	565,408	565,408	0	620,675	620,675	0	0	0	0	0	0	609,562	609,562	0				
Fund Balance, December 31	\$2,848,149	\$2,265,251	\$1,997,102	\$1,620,990	\$8,296,154	\$6,675,164	\$87,400	\$91,992	\$91,992	\$4,592	\$4,592	\$278,776	\$5,265,146	\$4,986,370	\$15,918,543	\$13,653,228		

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**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Proprietary Fund Types		Total (Memorandum Only) Primary Government	Component Unit	Total (Memorandum Only) Reporting Entity
	Enterprise Funds	Internal Service Fund		U-CO Industries	
<b>Operating Revenues:</b>					
Charges for services.....	\$421,208		\$421,208	\$3,877,108	\$4,298,316
Net patient services.....	37,205,390		37,205,390		37,205,390
Tap in fees.....	230,440		230,440		230,440
Other operating revenues.....	3,428,286		3,428,286	14,104	3,442,390
Total operating revenues	41,285,324	0	41,285,324	3,891,212	45,176,536
<b>Operating expenses:</b>					
Personal services.....	22,549,162		22,549,162	286,522	22,835,684
Contract services.....	5,388,122		5,388,122	20,247	5,408,369
Materials and supplies.....	7,570,468		7,570,468	3,897,612	11,468,080
Bad debts.....	2,304,701		2,304,701		2,304,701
Depreciation and amortization.....	1,871,872		1,871,872	3,493	1,875,365
Interest and fiscal charges.....	419,695		419,695		419,695
Other operating expenses.....	44,363		44,363	11,807	56,170
Total operating expenses.....	40,148,383	0	40,148,383	4,219,681	44,368,064
Operating income (loss).....	1,136,941	0	1,136,941	(328,469)	808,472
<b>Non-operating revenues (expenses):</b>					
Interest income.....	233,824		233,824	33,602	267,426
Gifts, grants, and bequests.....	559,982		559,982	427,964	987,946
Payments on behalf of affiliate.....	(1,026,412)		(1,026,412)		(1,026,412)
Restricted expenses.....	(91,901)		(91,901)		(91,901)
Interest and fiscal charges.....	(335,256)		(335,256)		(335,256)
Other non-operating revenue (expense)...			0	1,987	1,987
Total non-operating revenues/(expenses).....	(659,763)	0	(659,763)	463,553	(196,210)
Net Income/(loss) before operating transfers	477,178	0	477,178	135,084	612,262
Operating Transfers In.....	334,632		334,632		334,632
Operating Transfers (Out).....	(263,882)		(263,882)		(263,882)
Net Income/(Loss)	547,928	0	547,928	135,084	683,012
<b>Retained earnings/fund balances</b>					
at January 1, .....	16,775,243	206,396	16,981,639	908,811	17,890,450
Residual equity transfer out.....		(206,396)	(206,396)		(206,396)
Retained earnings/fund balances at December 31.....	17,323,171	0	17,323,171	1,043,895	18,367,066
Contributed capital at January 1.....	1,932,194	25,000	1,957,194	0	1,957,194
Residual equity transfer out.....		(25,000)	(25,000)		(25,000)
Contributed capital at December 31.....	1,932,194	0	1,932,194	0	1,932,194
Total fund equity at December 31.....	\$19,255,365	\$0	\$19,255,365	\$1,043,895	\$20,299,260

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

**UNION COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Proprietary Fund Types		Total (Memorandum Only)	Component Unit	Total (Memorandum Only)
	Enterprise Funds	Internal Service Fund	Primary Government	U-CO Industries	Reporting Entity
<b>Cash flows from operating activities:</b>					
Cash received from sales/service charges.....	\$1,237,730		\$1,237,730	\$4,205,579	\$5,443,309
Cash received from patients and third-party payer.....	34,863,132		34,863,132		34,863,132
Cash received from other operations.....	2,842,204		2,842,204	35,589	2,877,793
Cash payments for personal services.....	(22,703,418)		(22,703,418)	(161,335)	(22,864,753)
Cash payments for contract services.....	(344,738)		(344,738)	(36,382)	(381,120)
Cash payments for supplies and materials.....	(12,580,834)		(12,580,834)	(3,778,866)	(16,359,700)
Other cash (payments)/receipts.....	(144,446)		(144,446)		(144,446)
Cash payments for restricted expenses.....	(91,901)		(91,901)		(91,901)
Cash payments for interest.....	(380,650)		(380,650)		(380,650)
<b>Net cash provided by operating activities.....</b>	<b>2,697,079</b>	<b>0</b>	<b>2,697,079</b>	<b>264,585</b>	<b>2,961,664</b>
<b>Cash flows from non-capital financing activities:</b>					
Cash received from gifts, grants, and bequests	557,423		557,423		557,423
Residual equity transfer out.....		(231,396)	(231,396)		(231,396)
<b>Net cash provided by non-capital financing activities.....</b>	<b>557,423</b>	<b>(231,396)</b>	<b>326,027</b>	<b>0</b>	<b>326,027</b>
<b>Cash flows from capital and related financing activities:</b>					
Acquisition of capital assets.....	(6,292,505)		(6,292,505)		(6,292,505)
Proceeds of debt issues.....	16,000,000		16,000,000		16,000,000
Principal retirement.....	(6,984,088)		(6,984,088)		(6,984,088)
Interest and fiscal charges.....	(339,266)		(339,266)		(339,266)
Proceeds from sale of fixed assets.....	9,750		9,750		9,750
<b>Net cash provided by capital and related financing activities.....</b>	<b>2,393,891</b>	<b>0</b>	<b>2,393,891</b>	<b>0</b>	<b>2,393,891</b>
<b>Cash flows from investing activities:</b>					
Net (purchase)/disposition of investments.....	(196,669)		(196,669)	(9,234)	(205,903)
Investment in general fixed assets.....			0	(10,952)	(10,952)
Distribution to related party.....	(1,347,200)		(1,347,200)		(1,347,200)
Interest income.....	233,824		233,824		233,824
<b>Net cash used in investing activities.....</b>	<b>(1,310,045)</b>	<b>0</b>	<b>(1,310,045)</b>	<b>(20,186)</b>	<b>(1,330,231)</b>
<b>Net increase/(decrease) in cash and cash equivalents.....</b>	<b>4,338,348</b>	<b>(231,396)</b>	<b>4,106,952</b>	<b>244,399</b>	<b>4,351,351</b>
Cash and cash equivalents at beginning of year....	7,094,710	231,396	7,326,106	237,351	7,563,457
Cash and cash equivalents at end of year.....	\$11,433,058	\$0	\$11,433,058	\$481,750	\$11,914,808
<b>Operating income (loss).....</b>	<b>\$1,136,941</b>	<b>\$0</b>	<b>\$1,136,941</b>	<b>(\$328,469)</b>	<b>\$808,472</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Depreciation and amortization.....	1,871,872		1,871,872	3,493	1,875,365
Interest income.....				33,602	33,602
Gifts, grants, and bequests.....				427,964	427,964
Other non-operating revenue.....				1,987	1,987
Transfers-In.....	334,632		334,632		334,632
Transfers-Out.....	(263,882)		(263,882)		(263,882)
Bad debts.....	2,304,701		2,304,701		2,304,701
<b>Changes in assets and liabilities:</b>					
Supplies inventory and other current assets.....	(348,271)		(348,271)	(9,658)	(357,929)
Accounts receivable.....	(2,400,111)		(2,400,111)	323,627	(2,076,484)
Prepayments.....			0	316	316
Accounts payable.....	429,400		429,400	(189,763)	239,637
Accrued wages and benefits.....	6,054		6,054		6,054
Compensated absences payable.....	9,101		9,101		9,101
Other accrued expenses.....	(341,525)		(341,525)	1,486	(340,039)
Due from/(to) other funds.....	(50,000)		(50,000)		(50,000)
Due from/(to) other governments.....	8,167		8,167		8,167
<b>Net cash provided by operating activities.....</b>	<b>\$2,697,079</b>	<b>\$0</b>	<b>\$2,697,079</b>	<b>\$264,585</b>	<b>\$2,961,664</b>

**Non-cash investing/financing activities:-**

During 1999, Memorial Hospital obtained fixed assets in the amount of \$251,935 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, 1999

NOTE 1 - DESCRIPTION OF THE COUNTY:-

Union County, Ohio (the County), was created in 1820. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that are responsible for various aspects of the County's government are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, a Common Pleas Court Judge, a Probate and Juvenile Court Judge, and a Municipal Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

The reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements of the County are not misleading.

Primary Government:

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Union County, this includes the Union County Board of Mental Retardation and Developmental Disabilities (MRDD); Mental Health and Recovery Board of Union county (MHRB); Union County Memorial Hospital; Union County Children's Services Board; and departments and activities that are directly operated by the elected County officials.

Component Units:

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes.

Discretely Presented Component Units:

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

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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 December 31. Separately issued financial statements can be obtained from U-Co Industries, Inc., 835 E. Fifth Street, Marysville, Ohio 43040.

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

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

The County is associated with certain organizations which are defined as jointly governed organizations and a group purchasing pool. These organizations are presented in Note 24 and Note 25 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, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-

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

Union County Memorial Hospital applies the provisions of Governmental Accounting Standards Board Statement No. 29, "The Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities". This statement provides that governmental entities that use proprietary fund accounting should apply only those Financial Accounting Standards Board Statements and Interpretations issued after November 30, 1989, that are developed for business enterprises. These entities should not apply Financial Accounting Standards Board Statements and Interpretations whose provisions are limited to not-for-profit organizations or address issues concerning primarily such organizations.

A. Fund Accounting

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

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

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

Governmental Fund Types

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

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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.

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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

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:

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

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

B. Measurement Focus And Basis of Accounting

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

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

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

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

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

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have been recorded as deferred revenue.

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

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

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

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

C. Budgetary Process

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

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

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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 1999.

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, 1999

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

Budgeted Level of Expenditures

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

Encumbrances

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

Lapsing of Appropriations

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

D. Cash and Investments

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

During 1999 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, 1999

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 1999. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio 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 STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

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

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

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

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

Interest is distributed by the County Treasurer to the General Fund; the Motor Vehicle Gasoline Tax, Revolving Loan, Treasurer Prepay Interest, Ohio Law Block Grant, and Memorial Fountain Trust, special revenue funds; the Airport Construction, JDC Construction, Courthouse Renovation, Sheriff's Construction and County Garage Construction, capital projects funds; the Sanitary Sewer and Water District (enterprise funds). Interest revenue earned by these funds during 1999 amounted to \$1,311,588. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$233,824 and \$33,602, 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".

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.

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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

The County did not have any short or long-term interfund loans in 1999.

F. Inventories of Supplies

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

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

G. Prepaids and Deferrals

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

H. Unamortized Bond Issuance Costs

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

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.

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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

J. Fixed Assets

The fixed asset values were initially determined at December 31, 1990, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. Donated fixed assets are capitalized at fair market value on the date donated. The County does not capitalize assets with an initial cost (or estimated historical cost) of less than \$500.

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

General Fixed Assets

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

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

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

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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

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 1999 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.

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.

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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

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

M. Contributed Capital

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

Because the County had not prepared financial statements in accordance with generally accepted accounting principles prior to 1991, the exact amount of contributed capital cannot be determined. Consequently, only those amounts that have been specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to proprietary funds have been classified as retained earnings. At December 31, 1999, the County had contributed capital of \$1,932,194.

N. Reserves of Fund Equity

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

O. Intergovernmental Revenues

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

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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

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.

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

R. Use of Estimates

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

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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

S. Total Columns on General Purpose Financial Statements

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

NOTE 3 - ACCOUNTABILITY:-

The following funds had a deficit fund balance/retained earnings as of December 31, 1999:

<u>Fund Type/Fund</u>	<u>Deficit Fund Balance/ Retained Earnings</u>
<u>Special Revenue Fund</u>	
Grant Mediation	\$ 8,203
Coordination Transportation	5,871
 <u>Capital Projects Fund</u>	
Airport Federal Fund	977
 <u>Enterprise Fund</u>	
Sanitary Sewer District	1,289,434

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  
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NOTE 4- RESIDUAL EQUITY TRANSFER:-

In January of 1999, the County eliminated its sole internal service fund by transferring the residual equity balance in that fund to the general fund:

	<u>General Fund</u>	<u>Internal Service Fund</u>
Balance at January 1, 1999	\$ 2,376,450	\$ 231,396
Residual equity transfer	<u>231,396</u>	<u>( 231,396)</u>
Adjusted balance at January 1, 1999	<u>\$ 2,607,846</u>	<u>\$ 0</u>

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:

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	\$ ( 591,879)	\$ ( 130,435)	\$ 3,937	\$ ( 3,492,722)
Net adjustment for revenue accruals	( 44,258)	( 36,874)	0	( 14,998)
Net adjustment for expenditure accruals	836,380	223,883	10,722	133,229
Net adjustment for sources/(uses) accruals	<u>844,713</u>	<u>( 866,262)</u>	<u>0</u>	<u>5,519</u>
GAAP Basis	<u>\$ 1,044,956</u>	<u>\$ ( 809,688)</u>	<u>\$ 14,659</u>	<u>\$ ( 3,368,972)</u>



UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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 with County Treasurer".

A. LEGAL REQUIREMENTS

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

The second category consists of "inactive" monies, those monies in excess of the amount determined to be "active" monies. Inactive monies may be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
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NOTE 6 - DEPOSITS AND INVESTMENTS;- (CONTINUED)

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio;

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

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

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

B. DEPOSITS

1. Primary Government

At year-end, the carrying amount of the County's (including the Airport Authority component unit) deposits, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1, was \$19,111,194 and the bank balance, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1 was \$21,275,933. Of the bank balance:

1. \$1,035,160 was covered by federal depository insurance; and
2. \$20,240,773 was covered by collateral held by a third party trustee pursuant to Section 135.181, Revised Code, in collateralized or pledged pools securing all public funds on deposits with specific depository institutions.

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 6 - DEPOSITS AND INVESTMENTS;- (CONTINUED)

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 \$886,119 and the bank balance, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in note 1 was \$886,119. Of the bank balance:

1. \$200,000 was covered by federal depository insurance; and
2. \$686,119 was covered by collateral held by a third party trustee pursuant to Section 135.181, Revised Code, in collateralized pools securing all public funds on deposits with specific depository institutions.

C. INVESTMENTS

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

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

As of December 31, 1999, the County's (including the component units) 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>
U.S. Government Securities	\$ 0	\$ 8,387,728	\$ 0	\$ 8,387,728	\$ 8,465,644
<u>Investments not subject to categorization:</u>					
Investment in State					
Treasurer's Investment Pool	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,913,042</u>	<u>5,913,042</u>
Total investments	<u>\$ 0</u>	<u>\$ 8,387,728</u>	<u>\$ 0</u>	<u>\$14,300,770</u>	<u>\$14,378,686</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.

**UNION COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

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

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

	<u>Equity with County Treasurer</u>	<u>Investments</u>
Per Combined Balance Sheet	\$13,738,310	\$ 8,387,728
Reclassifications:		
State Treasurer's Investment Pool	( 5,913,042)	5,913,042
Cash in Segregated Accounts	1,058,055	
Restricted Assets:		
Cash in Segregated Accounts	8,748,963	
Cash with Fiscal & Escrow Agents	<u>1,478,908</u>	
Per GASB 3	<u>\$19,111,194</u>	<u>\$14,300,770</u>

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

**NOTE 7 - INTERFUND TRANSACTIONS:-**

A. Interfund balances at December 31, 1999, consist of the following individual fund receivables and payables:

	<u>Due From Other Funds</u>	<u>Due (To) Other Funds</u>
General Fund	\$ 1,220,000	\$ 0
Special Revenue Funds		
MVGT	0	( 1,086,299)
Grant Mediation	0	( 20,000)
Capital Projects Funds		
DOD Road Construction	286,299	0
Enterprise Funds		
Memorial Hospital	0	( 400,000)
Agency Funds		
Soil & Water Conservation	0	( 10,000)
CFHS Grant	<u>10,000</u>	<u>0</u>
Total Interfund Receivables/Payables	<u>\$ 1,516,299</u>	<u>\$ (1,516,299)</u>

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 7 - INTERFUND TRANSACTIONS:- (CONTINUED)

B. The following is a summarized breakdown of the County's operating transfers for 1999:

<u>Fund</u>	<u>Transfers (Out)</u>	<u>Transfers In</u>
General Fund		
General	\$( 145,536)	\$ 287,830
Special Revenue Funds		
Motor Vehicle Gas Tax	\$( 166,910)	\$ 587,394
Public Assistance	( 19,574)	258,570
Dog and Kennel	( 142)	0
ADAMH	( 100,698)	42,610
MRDD	( 265,466)	325
Coordination Transportation	0	19,574
CSEA	( 134,202)	0
Delinquent Real Estate Tax	( 721)	0
Children Services	( 49,435)	656
Treasurer Prepay Interest	( 4,039)	0
Supporting Housing	0	20,000
Community Support Services	0	31,029
Certificate Title Administration	( 46,801)	0
Ohio Law Block Grant	( 16,194)	1,000
Family & Children First	<u>( 1,285)</u>	<u>0</u>
Total Special Revenue Funds	\$( 805,467)	\$ 961,158

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 7 - INTERFUND TRANSACTIONS:- (CONTINUED)

<u>Fund</u>	<u>Transfers (Out)</u>	<u>Transfers In</u>
Debt Service Fund		
Bond Retirement Fund	\$ <u>0</u>	\$ <u>304,657</u>
Capital Project Funds		
Federal Fund	\$( 36,127)	\$ 0
Airport Federal	0	3,957
London Avenue Building	0	634,582
Capital Improvements	(1,550,520)	0
County Garage Construction	0	80,000
MRDD Capital Fund	<u>0</u>	<u>265,466</u>
Total Capital Project Funds	\$(1,586,647)	\$ <u>984,005</u>
Enterprise Funds		
Water District	\$( 70,955)	\$ 70,955
Sanitary Sewer	<u>( 192,927)</u>	<u>263,677</u>
Total Enterprise Funds	\$( <u>263,882</u> )	\$ <u>334,632</u>
Component Units		
Airport Hanger Fund	\$( <u>70,750</u> )	\$ <u>0</u>
Total Component Units	\$( <u>70,750</u> )	\$ <u>0</u>
Total Transfers, All Funds	\$(2,872,282)	\$ <u>2,872,282</u>

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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 1998. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20, unless extended.

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, 1999. 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 1999 operations.

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 8 - PROPERTY TAX:- (CONTINUED)

The full tax rate for all County operations for the year ended December 31, 1999, was \$9.90 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	
Agricultural	\$112,901,860
Residential	337,689,460
Commercial/Industrial/Mineral	123,771,380
Tangible Personal Property	183,927,680
Public Utility	
Real	170,600
Personal	<u>69,188,050</u>
Total Assessed Value	<u>\$827,649,030</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 1999 amounted to \$ 4,337,710 and \$228,000 for the General and Debt Service Funds, respectively.



UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 10 - RECEIVABLES:-

Receivables at December 31, 1999, consisted of taxes, accounts (e.g., billings for user charged services, including unbilled utility services), special assessments, interest, intergovernmental receivables arising from grants, entitlements, and shared revenues, and notes receivable. All receivables are considered fully collectible except for patient accounts receivable at Union County Memorial Hospital and receivables related to child support as reflected in the Alimony and Child support agency fund. These receivables are presented net of an allowance for uncollectible accounts. Delinquent utility accounts receivable are certified and collected as a special assessment, subject to foreclosure for nonpayment.

	<u>Enterprise</u>
Gross Patient Accounts Receivable	\$10,834,779
Less Allowance for:	
Uncollectible Accounts	(1,605,313)
Contractual Adjustments	(3,179,000)
Other accounts receivable	<u>1,630,176</u>
Net Total Accounts Receivable	<u>\$ 7,680,642</u>

NOTE 11 - LOANS RECEIVABLE:-

A summary of the changes in loans receivable during 1999 follows:

	<u>Interest Rate</u>	<u>Outstanding 12/31/98</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Outstanding 12/31/99</u>
General Fund :					
Union County Agricultural Society	0.00%	\$ 25,000	\$ 0	\$ 5,000	\$ 20,000
Richwood Agricultural Society	0.00%	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
Total General Fund		<u>\$ 45,000</u>	<u>\$ 0</u>	<u>\$ 5,000</u>	<u>\$ 40,000</u>
Special Revenue Fund:					
<i>Revolving Loan Fund</i>					
Northern Lights Neon	5.90%	0	10,000	2,077	7,923
Northern Lights Neon	5.90%	<u>0</u>	<u>2,500</u>	<u>349</u>	<u>2,151</u>
Total Special Revenue Fund		<u>0</u>	<u>12,500</u>	<u>2,426</u>	<u>10,074</u>
Total all funds		<u>\$ 45,000</u>	<u>\$ 12,500</u>	<u>\$ 7,426</u>	<u>\$ 50,074</u>

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 12 - FIXED ASSETS:-

A summary of the enterprise funds' and U-Co Industries (component unit) fixed assets at December 31, 1999, follows:

	<u>Sanitary Sewer</u>	<u>Water District</u>	<u>Memorial Hospital</u>	<u>Total Primary Government Enterprise</u>	<u>U-Co Industries</u>	<u>Total Reporting Entity Enterprise</u>
Land and Improvements	\$ 740,313	\$ 0	\$ 1,512,306	\$ 2,252,619	\$ 40,115	\$ 2,292,734
Buildings	132,670	0	23,175,951	23,308,621	254,273	23,562,894
Water and Sewer Lines	3,422,816	1,790,608	11,630,073	16,843,497	0	6,843,497
Equipment	165,519	653	4,496,903	4,663,075	68,139	4,731,214
Furniture/Fixtures	8,223	0	0	8,223	0	8,223
Vehicles	24,307	0	0	24,307	0	24,307
Construction in Progress	<u>0</u>	<u>0</u>	<u>2,364,017</u>	<u>2,364,017</u>	<u>0</u>	<u>2,364,017</u>
	4,493,848	1,791,261	43,179,250	49,464,359	362,527	49,826,886
Less Accumulated Depreciation	<u>( 1,020,691)</u>	<u>( 59,536)</u>	<u>(22,380,566)</u>	<u>(23,460,793)</u>	<u>( 68,273)</u>	<u>(23,529,066)</u>
	<u>\$ 3,473,157</u>	<u>\$ 1,731,725</u>	<u>\$20,798,684</u>	<u>\$26,003,566</u>	<u>\$ 294,254</u>	<u>\$26,297,820</u>

A summary of the changes in general fixed assets during 1999 follows:

	<u>Balance 12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/99</u>
Land	\$ 1,236,144	\$ 81,702	\$ 0	\$ 1,317,846
Improvements	258,628	0	0	258,628
Buildings	11,745,325	2,967,197	236,878	14,475,644
Equipment	2,936,332	318,692	25,136	3,229,888
Furniture/Fixtures	799,823	43,768	0	843,591
Vehicles	3,399,975	164,074	25,332	3,538,717
Construction In Progress	<u>0</u>	<u>1,446,398</u>	<u>0</u>	<u>1,446,398</u>
Total	<u>\$20,376,227</u>	<u>\$ 5,021,831</u>	<u>\$ 287,346</u>	<u>\$25,110,712</u>

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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 1999, the County contracted with the County Risk Sharing Authority (CORSA) for property, general liability, commercial fleet, liability employee's benefit, data processing equipment, 911 equipment, County Engineer contractor equipment, valuable paper's additional, theft/disappearance/destruction for inside and outside, crime coverage, forgery and alteration of checks, and umbrella liability insurance.

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

The Mental Health and Recovery Board has property and liability insurance with Cincinnati Insurance Company for three complexes. Building and personal property coverage ranges from \$40,000 to \$790,000 with \$100/250 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, 1999

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 1999, 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 \$5,000,000.

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

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

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
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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 \$509,639 claims liability reported in the Memorial Hospital enterprise fund at December 31, 1999, 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 1999 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>
1999	\$ 424,639	\$ 1,589,807	\$ 1,504,807	\$ 509,639
1998	510,185	1,464,154	1,549,700	424,639
1997	441,000	1,403,193	1,334,008	510,185

NOTE 14 - DEFINED BENEFIT PENSION PLANS:-

A. Public Employees Retirement System

The County contributes to 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. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. The Public Employees Retirement System issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 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 and the County is required to contribute 13.55 percent; 8.44 percent was the portion used to fund pension obligations. For law enforcement employees, the employee contribution is 9.0 percent and the employer contribution is 12.5 percent. Contributions are authorized by state statute, and the contribution rates are determined actuarially. The county's contribution to PERS for the years ended December 31, 1999, 1998 and 1997 were, \$3,731,842, \$3,509,032 and \$3,195,104, 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, 1999, 1998 and 1997 were \$57,205, \$52,166 and \$51,539, 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 retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor 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. 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 1999 employer contribution rate was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care in 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

The Ohio Revised code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

OPEB are financed through employer contributions and investment earnings there on. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely.

The number of benefit recipients eligible for OPEB was 118,062. The County's actual contributions for 1999 which were used to fund postemployment benefits were \$1,156,733. The actual contribution and the actuarially required contribution amounts are the same. PERS's unaudited amount of estimated net assets available for payment of benefits at December 31, 1999 was \$9,870,285,641.

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 15 - POSTEMPLOYMENT BENEFITS;- (CONTINUED)

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. All benefit recipients are required to pay a portion of their health care cost in the form of a monthly premium. Under 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 currently allocates employer contributions equal to eight percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$8,172 during 1999. The balance in the Fund was \$2,783 million at June 30, 1999. Eligible benefit recipients totaled 95,796. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000.

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.

B. Employee Health Insurance

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

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

**UNION COUNTY, OHIO**  
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**NOTE 17 - SHORT-TERM OBLIGATIONS:-**

The changes in the county's short-term obligations during 1999 consisted of the following

	<u>Outstanding</u> <u>12/31/98</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u> <u>12/31/99</u>
<b>Enterprise Funds:</b>				
<b>Sanitary Sewer</b>				
Sanitary Sewer Notes 3.61%	\$0	\$3,500,000	\$0	\$3,500,000
Sanitary Sewer Notes 4.01%	3,700,000	0	3,700,000	0
<b>Water District</b>				
Water District Notes 3.61%	0	1,500,000	0	1,500,000
Water District Notes 4.01%	<u>1,500,000</u>	<u>0</u>	<u>1,500,000</u>	<u>0</u>
<b>Total Enterprise Funds</b>	<u>5,200,000</u>	<u>5,000,000</u>	<u>5,200,000</u>	<u>5,000,000</u>
<b>Total short-term obligations</b>	<u>\$ 5,200,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,200,000</u>	<u>\$ 5,000,000</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 1999 have a maturity of one year.

**NOTE 18 - LONG-TERM OBLIGATIONS:-**

The changes in the County's long-term obligations during 1999 consisted of the following:

	<u>Outstanding</u> <u>12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/99</u>
<b>General Long-term Obligations:</b>				
<b>General Obligation Bonds:</b>				
1986 Airport - 8.00%	\$ 90,000	\$ 0	\$ 10,000	\$ 80,000
1992 Airport - 5.50%	280,000	0	15,000	265,000
1996 JDC Construction - 4.20%-5.60%	440,000	0	45,000	395,000
1997 Airport - 4.20% - 5.40%	530,000	0	15,000	515,000
1998 Sheriff Facility - 3.9% - 4.9%	2,860,000	0	90,000	2,770,000
1998 Building Renovation - 3.60% - 4.85% (Refunding Bonds)	<u>3,995,000</u>	<u>0</u>	<u>185,000</u>	<u>3,810,000</u>
<b>Total General Obligation Bonds</b>	<u>8,195,000</u>	<u>0</u>	<u>360,000</u>	<u>7,835,000</u>
<b>Other Long-Term Obligations:</b>				
1993 Mortgage loan - 7.50%	257,914	0	6,317	251,597
Compensated absences	429,981	34,141	0	464,122
Capital leases	<u>13,159</u>	<u>0</u>	<u>6,829</u>	<u>6,330</u>
<b>Total other long-term obligations</b>	<u>701,054</u>	<u>34,141</u>	<u>13,146</u>	<u>722,049</u>
<b>Total General Long-term Obligations</b>	<u>\$ 8,896,054</u>	<u>\$ 34,141</u>	<u>\$ 373,146</u>	<u>\$ 8,557,049</u>



UNION COUNTY, OHIO  
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NOTE 18 - LONG-TERM OBLIGATIONS:- (CONTINUED)

	<u>Outstanding</u> <u>12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/99</u>
<u>Enterprise Fund Obligations:</u>				
1989 Ohio Variable Rate Demand Hospital Revenue Bonds	\$ 360,000	\$ 0	\$ 360,000	\$ 0
1990 Memorial Hospital - 6.55% General Obligations Bonds	795,000	0	795,000	0
1993 Memorial Hospital - 3.00% Refunding General Obligations Bonds	3,615,000	0	310,000	3,305,000
1996 Memorial Hospital - 3.75% to 5.50% General Obligations Bonds	2,425,000	0	90,000	2,335,000
1999 Memorial Hospital - 2.50% to 5.55% General Obligations Bonds	0	11,000,000	55,000	10,945,000
OPWC Loans Payable - 0.00%	124,873	0	7,927	116,946
Compensated Absences	532,848	35	0	532,883
Capital Leases	<u>311,214</u>	<u>251,935</u>	<u>148,336</u>	<u>414,813</u>
Total Enterprise Fund Obligations	<u>8,163,935</u>	<u>11,251,970</u>	<u>1,766,263</u>	<u>17,649,642</u>
 Total Long-Term Obligations	 <u>\$17,059,989</u>	 <u>\$11,286,111</u>	 <u>\$ 2,139,409</u>	 <u>\$26,206,691</u>

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

1992 Building Renovation Bonds

The Building Renovation general obligation bonds include serial and term bonds. The term bonds have annual mandatory sinking fund redemption requirements and there are optional redemption provisions for the serial bonds. The term bonds mature on December 1, 2011, in the amount of \$1,305,000, at a redemption price equal to 100% of the principal plus accrued interest to the redemption date. The serial bonds maturing on or after December 1, 2003, are subject to early redemption, at the sole option of the County, either in whole on any date or in part on any interest payment date, on or after December 1, 2002, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

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

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

1990 Memorial Hospital Bonds

The Memorial Hospital general obligation bonds include serial and term bonds. The term bonds have annual mandatory sinking fund redemption requirements and there are optional redemption provisions for the serial bonds. The term bonds mature on December 1, 2010, in the amount of \$705,000, at a redemption price equal to 100% of the principal plus accrued interest to the redemption date. The serial bonds maturing on or after December 1, 2001, are subject to early redemption, at the sole option of the County, either in whole on any date or in part on any interest payment date, on or after December 1, 2000, in multiples of \$5,000, at the following redemption prices, plus accrued interest:

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

1993 Memorial Hospital Refunding Bonds

The Union County Memorial Hospital Refunding Bonds, with an original issue of \$5,170,000, were issued to advance refund the hospital's 1987 general obligation bonds as well as to provide the Hospital additional funds for improvements. The bonds are presented as a liability in the enterprise fund and are payable from unvoted property tax revenues to the extent that operating resources of the Hospital are not available to meet annual principal and interest expenditures. The refunding bonds defeased in-substance \$2,700,000 in general obligation bonds. At December 31, 1999, \$1,750,000 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, 1999

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, 1999, \$1,760,000 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, 1999

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, 1999, \$865,000 of this debt was still outstanding.

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

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

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

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

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

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

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

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 1999 are an overall debt margin of \$14,008,833 and an unvoted debt margin of \$3,385,367.

The following is a summary of the County's future annual debt service requirements for long-term obligations, including interest of \$12,015,543:

<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>
2000	\$750,480	\$25,411	\$7,927	\$1,536,690	\$2,320,508
2001	749,363	25,411	7,927	1,531,650	2,314,351
2002	752,330	25,411	7,927	1,534,708	2,320,376
2003	748,698	25,411	7,927	1,535,268	2,317,304
2004	749,818	25,411	7,927	1,533,433	2,316,589
Thereafter	<u>7,773,519</u>	<u>124,542</u>	<u>77,311</u>	<u>19,360,975</u>	<u>27,336,347</u>
	<u>\$11,524,208</u>	<u>\$251,597</u>	<u>\$116,946</u>	<u>\$27,032,724</u>	<u>\$38,925,475</u>

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

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. General fixed assets consisting of equipment have been capitalized in the general fixed assets account group in the amount of \$46,108 and enterprise fund fixed assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the funds in the amount of \$4,496,903. 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 1999 totaled \$148,336 in the enterprise funds.

MEMORIAL HOSPITAL

Property under Capital lease	\$ 4,496,903
Less accumulated depreciation	<u>(4,033,419)</u>
 Total	 <u>\$ 463,484</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, 1999.

<u>YEAR</u>	<u>GLTDAG</u>	<u>ENTERPRISE</u>
2000	\$ 4,128	\$ 127,521
2001	3,785	119,765
2002	0	114,225
2003	0	99,545
2004	0	10,068
Thereafter	<u>0</u>	<u>0</u>
Total	7,913	471,124
 Less: amount representing interest	 <u>( 1,583)</u>	 <u>( 56,311)</u>
 Present value of net minimum lease payments	 <u>\$ 6,330</u>	 <u>\$ 414,813</u>

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
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NOTE 20 - FEDERAL FOOD STAMP PROGRAM:-

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

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

Balance at beginning of year	\$ 109,280
Amount received for distribution	613,115
Amount distributed to entitled recipients	<u>( 719,716)</u>
Balance at end of year	<u>\$ 2,679</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, 1999, are as follows:

Gross patient service revenue	\$56,109,956
Less third party allowances:-	
Medicare	(8,107,611)
Medicaid	(1,772,606)
Other	<u>(9,024,349)</u>
Total allowances	<u>18,904,566</u>
Net patient service revenue	<u>\$37,205,390</u>

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
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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, 1999, is as follows:

	Sanitary Sewer District	Water District	Building & Development	Union Co. Memorial Hospital	Total Primary Government	U-Co Industries (Component Unit)	Total Reporting Entity
Operating Revenue	\$431,688	\$291,979	\$514,063	\$40,047,594	\$41,285,324	\$3,891,212	\$45,176,536
Operating Expenses Before Depreciation	359,050	184,280	477,038	37,406,129	38,426,497	4,216,188	42,642,685
Depreciation Expense	100,001	14,486	0	1,757,385	1,871,872	3,493	1,875,365
Operating Income (Loss)	122,623	93,213	37,025	884,080	1,136,941	(328,469)	808,472
Net Income (Loss)	(136,080)	87,987	37,025	558,996	547,928	135,084	683,012
Current Contributed Capital	1,893,294	38,900	0	0	1,932,194	0	1,932,194
Property, Plant, & Equipment (Net)	3,473,157	1,731,725	0	20,798,684	26,003,566	294,254	26,297,820
Net Working Capital	747,649	230,829	91,386	13,775,980	14,845,844	749,641	15,595,485
Total Assets	4,329,846	2,038,613	178,121	40,447,814	46,994,394	1,906,075	48,900,469
Notes Payable	3,500,000	1,500,000	0	0	5,000,000	0	5,000,000
General Obligation Bonds Payable	0	0	0	16,585,000	16,585,000	0	16,585,000
Total Liabilities	3,725,986	1,576,059	86,735	22,350,249	27,739,029	862,180	28,601,209
Total Equity	603,860	462,554	91,386	18,097,565	19,255,365	1,043,895	20,299,260



UNION COUNTY, OHIO  
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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 Champaign, Logan and Madison Counties. Each county's ability to influence the operations of the Center is limited to their representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating costs of the Center based on the number of individuals from their County in attendance. In 1999, Union County contributed \$154,258 for the Center's operations which represents 23.41 percent of total contributions.

B. North Central Ohio Solid Waste Management District

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The board of directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to their representation on the board of directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 1999, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District.

C. LUC Regional Planning Commission

Union County participates in the LUC Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 1999, Union County contributed \$18,118, which represents 20 percent of the total contributions.

UNION COUNTY, OHIO  
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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 1999, Union County did not contribute to the District's operations.

E. Tri-County Corrections Board

The Tri-County Corrections Board is a joint venture for the establishment of a central jail facility for the use of Champaign, Madison, and Union Counties. The operation of the jail is controlled by a joint board whose membership consists of the sheriff, one judge, and one commissioner from each of the participating counties. Each county's ability to influence the operations of the jail is limited to their representation on the board. Champaign County has been appointed the fiscal agent for the joint venture.

NOTE 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.

NOTES 25 - RELATED PARTY TRANSACTIONS:-

During 1999, Union County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to U-Co Industries, Inc. U-Co Industries, Inc., a discretely presented component unit of Union County reported \$428,000 for such contributions. U-Co Industries, Inc. recorded non-operating revenues at cost or fair market value as applicable, to the extent the contribution is related to the vocational purpose of the workshop.

UNION COUNTY, OHIO  
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DECEMBER 31, 1999

NOTES 26 - RELATED PARTY TRANSACTIONS:- (CONTINUED)

During 1999, the County provided the Union County YMCA with use of a County-owned gymnasium free of charge. The estimated value of rent is less than \$1,000 annually.

During 1999, the County provided rent-free office space to Children, Inc. Children, Inc. constructed a building on County-owned land, adjacent to the Union County MRDD Board. The value of annual rent is estimated at \$85,000.

In 1995, the Board of Trustees of the Union County Hospital formed a related entity, Memorial Physicians, Inc. (MPI). This entity is a professional for-profit corporation organized to bring primary care physicians together from multiple sites. Their goals include increasing efficiency, sharing information and resources and managing the care of their patients throughout the integrated system of care. The Hospital funds MPI's basic operating needs, which include employee services and various purchases of goods and services. As of December 31, 1999, a \$1,101,406 receivable from MPI has been reflected in the County's financial statements for the hospital fund. Fees charged to MPI in 1999 were approximately \$482,152.

NOTE 27 - 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.

NOTE 28 - CONTINGENT LIABILITIES:-

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

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

Reimbursement for Medicare or Medicaid patients is subject to audit and final settlements by the respective intermediaries. Final settlements have been reached with Medicare through 1996 and with Medicaid through 1993. The amounts reported in the financial statements represent the estimated settlements outstanding at December 31, 1999, which Hospital management believes will approximate final settlements after audit by the respective agencies.

UNION COUNTY, OHIO  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 28 - SUBSEQUENT EVENT:-

In May 2000, the County Commissioners approved the issuance of \$4,700,000 in notes for improvement of the water supply and the distribution system.

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

UNION COUNTY, OHIO  
DECEMBER 31, 1999

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, 1999

<b>EXPENDITURES:</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
Current Operations:			
<b>General Government-Legislative and Executive</b>			
<i>Commissioners</i>			
Personal Services	\$151,701	\$151,626	\$75
Supplies	3,100	2,544	556
Contractual Services	145,975	106,845	39,130
Other	76,961	54,802	22,159
<i>Total Commissioners</i>	<u>377,737</u>	<u>315,817</u>	<u>61,920</u>
 <i>Environmental Engineer</i>			
Personal Services	<u>34,090</u>	<u>33,088</u>	<u>1,002</u>
<i>Total Engineer</i>	<u>34,090</u>	<u>33,088</u>	<u>1,002</u>
 <i>Auditor</i>			
Personal Services	174,491	173,467	1,024
Supplies	19,737	17,906	1,831
Contractual Services	49,871	46,824	3,047
Other	6,212	6,012	200
<i>Total Auditor</i>	<u>250,311</u>	<u>244,209</u>	<u>6,102</u>
 <i>Treasurer</i>			
Personal Services	86,061	85,901	160
Supplies	26,011	21,746	4,266
Contractual Services	7,400	6,797	603
Other	4,309	2,812	1,497
<i>Total Treasurer</i>	<u>123,781</u>	<u>117,255</u>	<u>6,526</u>

**CONTINUED**



**UNION COUNTY, OHIO**  
**GENERAL FUND**  
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 1999

<b>EXPENDITURES:</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
Current Operations:			
<b>General Government-Legislative and Executive</b>			
<i>(Continued)</i>			
<i>Prosecutor</i>			
Personal Services	256,853	254,867	1,986
Supplies	9,000	8,386	614
Contractual Services	24,000	21,666	2,334
Other	71,958	71,958	0
<i>Total Prosecutor</i>	<u>361,811</u>	<u>356,877</u>	<u>4,934</u>
<i>Risk Management</i>			
Personal Services	46,271	38,187	8,084
Supplies	1,366	533	833
Contractual Services	6,134	4,739	1,395
Other	6,000	1,300	4,700
Capital Outlay	6,618	2,411	4,207
<i>Total Risk Management</i>	<u>66,389</u>	<u>47,170</u>	<u>19,219</u>
<i>Data Processing</i>			
Contractual Services	182,300	177,175	5,125
Other	2,400	1,372	1,028
<i>Total Data Processing</i>	<u>184,700</u>	<u>178,547</u>	<u>6,153</u>

**CONTINUED**

**UNION COUNTY, OHIO**  
**GENERAL FUND**  
 SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

<b>EXPENDITURES:</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
<i>Current Operations:</i>			
<i>(Continued)</i>			
<b>General Government-Legislative and Executive</b>			
<i>Board of Elections</i>			
Personal Services	123,612	120,370	3,242
Supplies	15,302	14,447	855
Contractual Services	18,449	18,287	162
Other	2,249	2,226	23
<i>Total Board of Elections</i>	<u>159,612</u>	<u>155,330</u>	<u>4,282</u>
<i>Recorder</i>			
Personal Services	111,306	110,927	379
Supplies	9,171	7,961	1,210
Contractual Services	2,550	2,405	145
Fringe Benefits	1,500	186	1,314
Other	1,577	1,551	26
<i>Total Recorder</i>	<u>126,104</u>	<u>123,030</u>	<u>3,074</u>
<i>Maintenance &amp; Operations</i>			
Personal Services	166,123	155,372	10,751
Supplies	64,755	62,216	2,539
Contractual Services	1,138,395	958,874	179,521
Other	2,000	212	1,788
<i>Total Maintenance &amp; Operations</i>	<u>1,371,273</u>	<u>1,176,674</u>	<u>194,599</u>
<i>Board of Revisions</i>			
Other	240	40	200
<i>Total Board of Revisions</i>	<u>240</u>	<u>40</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, 1999

<b>EXPENDITURES:</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
Current Operations: (Continued)			
<b>General Government-Legislative and Executive</b>			
<i>Capital Improvements</i>			
Contract Service	902,666	717,930	184,736
<i>Total Capital Improvements</i>	<u>902,666</u>	<u>717,930</u>	<u>184,736</u>
 <i>Assessing Property Taxes</i>			
Personal Services	29,500	16,917	12,583
Supplies	300	240	60
Other	300	47	253
<i>Total Assessments of Personal Property Taxes</i>	<u>30,100</u>	<u>17,204</u>	<u>12,896</u>
 <i>Insurance &amp; Bonds</i>			
Contractual Services	118,077	117,035	1,042
Other	5,000	427	4,573
<i>Total Insurance &amp; Bonds</i>	<u>123,077</u>	<u>117,462</u>	<u>5,615</u>
 <i>Bureau of Inspection</i>			
Contractual Services	53,250	52,998	252
<i>Total Bureau of Inspection</i>	<u>53,250</u>	<u>52,998</u>	<u>252</u>
 <i>Fringe Benefits</i>			
Group Liability Insurance	348,000	333,872	14,128
Public Employees Retirement	475,717	469,352	6,365
Medicare	50,664	32,871	17,793
Workers Compensation	76,508	55,143	21,365
<i>Total Fringe Benefits</i>	<u>950,889</u>	<u>891,238</u>	<u>59,651</u>
 <i>Equipment</i>			
Capital Outlay	1,012,145	905,195	106,950
<i>Total Equipment</i>	<u>1,012,145</u>	<u>905,195</u>	<u>106,950</u>
 <b>Total General Government-Legislative and Executive</b>	<u>\$ 6,128,175</u>	<u>\$ 5,450,064</u>	<u>\$ 678,111</u>

CONTINUED

**UNION COUNTY, OHIO  
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 1999

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:			
<b>General Government-Judicial</b>			
<i>Common Pleas Court</i>			
Personal Services	\$107,393	\$107,015	\$378
Supplies	14,149	12,353	1,796
Contractual Services	24,098	23,744	354
Grant	64,992	46,584	18,408
Other	7,310	6,351	959
Capital Outlay	2,140	0	2,140
<i>Total Common Pleas</i>	<u>220,082</u>	<u>196,047</u>	<u>24,035</u>
 <i>Juvenile Court</i>			
Personal Services	141,393	138,302	3,091
Contractual Services	22,600	18,862	3,738
Other	17,371	7,037	10,334
<i>Total Juvenile Court</i>	<u>181,364</u>	<u>164,201</u>	<u>17,163</u>
 <i>Probate Court</i>			
Personal Services	94,774	94,601	173
Supplies	13,100	12,164	936
Contractual Services	8,300	5,414	2,886
Other	1,500	1,362	138
<i>Total Probate Court</i>	<u>117,674</u>	<u>113,541</u>	<u>4,133</u>

**CONTINUED**

**UNION COUNTY, OHIO**  
**GENERAL FUND**  
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 1999

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u>
Current Operations:			
<b>General Government-Judicial (Continued)</b>			
<i>Clerk of Courts</i>			
Personal Services	113,791	112,006	1,785
Supplies	28,926	27,951	975
Contractual Services	4,958	3,443	1,515
Other	2,042	1,972	70
<i>Total Clerk of Courts</i>	<u>149,717</u>	<u>145,372</u>	<u>4,345</u>
<i>Public Defender</i>			
Contractual Services	209,500	209,481	19
<i>Total Public Defender</i>	<u>209,500</u>	<u>209,481</u>	<u>19</u>
<i>Law Library</i>			
Personal Services	500	500	0
<i>Total Law Library</i>	<u>500</u>	<u>500</u>	<u>0</u>
<i>District Court of Appeals</i>			
Contractual Services	1,700	0	1,700
Other	8,803	8,455	348
<i>Total Appellate Court</i>	<u>10,503</u>	<u>8,455</u>	<u>2,048</u>
<i>Jury Commission</i>			
Personal Services	600	600	0
Supplies	100	28	72
<i>Total Jury Commission</i>	<u>700</u>	<u>628</u>	<u>72</u>

**CONTINUED**

**UNION COUNTY, OHIO  
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 1999

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:			
<b>General Government-Judicial (Continued)</b>			
<i>County Court</i>			
<i>Personal Services</i>	69,062	69,062	0
<i>Other</i>	0	0	0
<i>Contractual Services</i>	<u>9,500</u>	<u>8,505</u>	<u>995</u>
<i>Total County Court</i>	<u>78,562</u>	<u>77,567</u>	<u>995</u>
<i>Data Processing</i>			
<i>Supplies</i>	<u>900</u>	<u>0</u>	<u>900</u>
<i>Total Data Processing</i>	<u>900</u>	<u>0</u>	<u>900</u>
<i>Juvenile Probation</i>			
<i>Personal Services</i>	42,900	42,808	92
<i>Other</i>	<u>5,000</u>	<u>4,370</u>	<u>630</u>
<i>Total Juvenile Probation</i>	<u>47,900</u>	<u>47,178</u>	<u>722</u>
<b>Total General Government- Judicial</b>	<u>\$ 1,017,402</u>	<u>\$ 962,970</u>	<u>\$ 54,432</u>

**CONTINUED**

**UNION COUNTY, OHIO**  
**GENERAL FUND**  
 SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u>
Current Operations:			
<b>Public Safety</b>			
<i>Coroner</i>			
Personal Services	\$23,660	\$22,860	\$800
Supplies	50	0	50
Contractual Services	13,000	10,810	2,190
Other	<u>1,762</u>	<u>1,289</u>	<u>473</u>
<i>Total Coroner</i>	<u>38,472</u>	<u>34,959</u>	<u>3,513</u>
<i>Sheriff</i>			
Personal Services	1,661,316	1,561,901	99,415
Supplies	187,782	150,234	37,548
Contractual Services	713,335	582,328	131,007
Fringe Benefits	10,725	8,094	2,631
Other	30,310	22,430	7,880
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Sheriff</i>	<u>2,603,468</u>	<u>2,324,987</u>	<u>278,481</u>
<i>Building Regulation</i>			
Personal Services	0	0	0
Supplies	0	0	0
Contractual Services	0	0	0
Other	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Building Regulation</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Detention Home</i>			
Other	<u>154,258</u>	<u>154,258</u>	<u>0</u>
<i>Total Detention Home</i>	<u>154,258</u>	<u>154,258</u>	<u>0</u>
<i>Risk Manager</i>			
Supplies	2,567	2,318	249
Contractual Services	<u>5,433</u>	<u>5,105</u>	<u>328</u>
<i>Total Risk Manager</i>	<u>8,000</u>	<u>7,423</u>	<u>577</u>
<i>Maintenance &amp; Operations</i>			
Contractual Services	<u>630,000</u>	<u>576,747</u>	<u>53,253</u>
<i>Total Maintenance &amp; Operations</i>	<u>630,000</u>	<u>576,747</u>	<u>53,253</u>
<b>Total Public Safety</b>	<u>\$ 3,434,198</u>	<u>\$ 3,098,374</u>	<u>\$ 335,824</u>

**CONTINUED**

**UNION COUNTY, OHIO**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

<b>EXPENDITURES:</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
Current Operations:			
<b>Public Works</b>			
<i>Engineer</i>			
Personal Services	\$74,500	\$74,159	\$341
Contractual Services	4,923	3,593	1,330
Other	0	0	0
<i>Total Engineer</i>	<u>79,423</u>	<u>77,752</u>	<u>1,671</u>
<b>Total Public Works</b>	<u>79,423</u>	<u>77,752</u>	<u>1,671</u>
<b>Health</b>			
<i>TB Hospital</i>			
Contractual Services	750	120	630
<i>Total TB Hospital</i>	<u>750</u>	<u>120</u>	<u>630</u>
<i>Vital Statistics</i>			
Contractual Services	761	756	5
<i>Total Vital Statistics</i>	<u>761</u>	<u>756</u>	<u>5</u>
<i>Other Health</i>			
Crippled Children Contractual Service	66,973	30,541	36,432
Senior Outreach contractual service	55,585	55,585	0
Other	1,750	0	1,750
<i>Total Other Health</i>	<u>124,308</u>	<u>86,126</u>	<u>38,182</u>
<i>Humane Society</i>			
Other	10,000	10,000	0
<i>Total Humane Society</i>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Agriculture</i>			
Contractual Services	1,200	1,200	0
Other	540	0	540
<i>Total Agriculture</i>	<u>1,740</u>	<u>1,200</u>	<u>540</u>
<b>Total Health</b>	<u>137,559</u>	<u>98,202</u>	<u>39,357</u>

**CONTINUED**



**UNION COUNTY, OHIO**  
**GENERAL FUND**  
 SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u>
<i>Current Operations:</i>			
<b>Human Services</b>			
<i>Soldiers Relief</i>			
Personal Services	\$82,700	\$82,514	\$186
Supplies	6,521	4,742	1,779
Contractual Services	48,810	34,075	14,735
Fringe Benefits	13,519	0	13,519
Other	166,021	112,127	53,894
Capital Outlay	25,343	9,469	15,874
<i>Total Soldiers Relief</i>	<u>342,914</u>	<u>242,927</u>	<u>99,987</u>
<i>Veterans Services</i>			
Other	10,750	6,178	4,572
<i>Total Veterans Services</i>	<u>10,750</u>	<u>6,178</u>	<u>4,572</u>
<i>Children's Services</i>			
Contractual Services	368,000	241,406	126,594
Other	61,072	46,072	15,000
<i>Total Children's Services</i>	<u>429,072</u>	<u>287,478</u>	<u>141,594</u>
<i>Victims of Crimes</i>			
Other	9,412	9,200	212
<i>Total Victims of Crimes</i>	<u>9,412</u>	<u>9,200</u>	<u>212</u>
<b>Total Human Services</b>	<u>792,148</u>	<u>545,783</u>	<u>246,365</u>

CONTINUED

**UNION COUNTY, OHIO**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

<b>EXPENDITURES:</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance: Favorable (Unfavorable)</b>
Current Operations:			
<b>Conservation &amp; Recreation</b>			
Conservation & Recreation			
Other	\$167,766	\$167,766	\$0
Total Conservation & Recreation	<u>167,766</u>	<u>167,766</u>	<u>0</u>
<b>Total Conservation &amp; Recreation</b>	<u>\$ 167,766</u>	<u>\$ 167,766</u>	<u>\$ -</u>
<b>Other</b>			
Economic Development			
Contractual Services-CIC	192,000	92,000	\$100,000
Contractual Services-Airport	0	0	0
Total Economic Development/Airport	<u>192,000</u>	<u>92,000</u>	<u>100,000</u>
Agriculture			
Other	70,975	62,051	8,924
Total Agriculture	<u>70,975</u>	<u>62,051</u>	<u>8,924</u>
Miscellaneous			
Other	26,951	76,673	(49,722)
Total Miscellaneous	<u>26,951</u>	<u>76,673</u>	<u>(49,722)</u>
Education			
Other	192,900	177,900	15,000
Total Education	<u>192,900</u>	<u>177,900</u>	<u>15,000</u>
Historical Society			
Other	18,500	18,500	0
Total Historical Society	<u>18,500</u>	<u>18,500</u>	<u>0</u>
<b>Total Other</b>	<u>\$ 501,326</u>	<u>\$ 427,124</u>	<u>\$ 74,202</u>
<b>Other Financing Uses</b>			
Operating Transfers - Out	419,545	145,536	\$274,009
Advances Out	0	820,000	(820,000)
Total Other Financing Uses	<u>419,545</u>	<u>965,536</u>	<u>(545,991)</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>12,677,542</u>	<u>11,793,571</u>	<u>883,971</u>
Excess (deficiency) of revenues and other financings sources over (under) expenditures and other (uses)	(\$2,588,981)	(\$591,879)	\$1,997,102
Fund Balance, January 1	2,080,326	2,060,326	0
Residual equity transfer in	231,396	231,396	0
Prior year encumbrances appropriated	565,408	565,408	0
<b>Fund Balance, December 31</b>	<u>\$ 268,149</u>	<u>\$ 2,265,251</u>	<u>\$ 1,997,102</u>

UNION COUNTY, OHIO  
DECEMBER 31, 1999

SPECIAL REVENUE FUNDS:-

Real Estate Assessment Fund

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

Alcohol, Drug and Mental Health (ADAMH)

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

Mental Retardation and Developmental Disabilities Fund (MRDD)

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

Motor Vehicle and Gasoline Tax Fund

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

Public Assistance Fund

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

Dog and Kennel Fund

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

Probate Court Conduct of Business Fund

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

Sheriff Commissary Fund

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

Road and Bridge Fund

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

Youth Services Subsidy Fund

To account for state grant monies received from the Ohio Department of Youth Services and used for placement of children, diversion program-juvenile delinquency prevention, and other related activities.

UNION COUNTY, OHIO  
DECEMBER 31, 1999

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.

Court Security Grant

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

Drug Law Enforcement Fund

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

Ohio Children's Trust Fund

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

Children Services Fund

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

Revolving Loan Fund

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

9-1-1 Emergency Fund

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

Union Recycling Fund

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

Delinquent Real Estate Tax Collection Fund

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

Treasurer Prepaid Interest Fund

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

Local Emergency Planning Fund

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

UNION COUNTY, OHIO  
DECEMBER 31, 1999

SPECIAL REVENUE FUNDS:- (continued)

Indigent Guardianship Fund

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

Driving Under Influence Fund (DUI)

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

Forfeitures

To account for funds collected from forfeiture of bonds.

Adult Basic Literacy Education Grant Fund (ABLE)

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

Clerk of Courts Computerization Fund

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

Ditch Maintenance Fund

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

Probate and Juvenile Court Computerization Fund

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

Probate and Juvenile Court Computer Research Fund

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

Certificate Title Administration Fund

To account for fees collected by the Clerk of Courts. These monies are used for costs associated with the processing of titles.

Felony Delinquent Care and Custody Fund

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

Juvenile Court Indigent Offenders Fund

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

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".

UNION COUNTY, OHIO  
DECEMBER 31, 1999

SPECIAL REVENUE FUNDS:- (continued)

Other special Revenue Funds - smaller special revenue funds operated by the County and subsidized in part by local, state, and federal funds as well as miscellaneous sources. These funds are listed as follows:

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

**UNION COUNTY, OHIO**  
**ALL SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1999**

	<u>REAL ESTATE ASSESSMENT</u>	<u>ADAMH</u>	<u>MRDD</u>
<b>ASSETS:</b>			
Equity In Pooled Cash and Cash Equivalents	\$281,580	\$316,552	\$2,019,397
Cash In Segregated Accounts	0	0	0
Investments	171,310	192,586	1,228,576
Receivables (net of allowance for uncollectibles)			
Sales Taxes	0	0	0
Real and other taxes	0	377,735	3,406,365
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	0	0
Loans	0	0	0
Due From Other Funds	0	0	0
Due From Other Governments	0	10,000	48,900
Materials & Supplies Inventory	0	16,009	1,580
Prepaid Items	0	5,570	15,970
<b>TOTAL ASSETS</b>	<u>\$452,890</u>	<u>\$918,452</u>	<u>\$6,720,788</u>
<b>LIABILITIES:</b>			
Accounts Payable	0	38,461	145,175
Accrued Wages & Benefits Payable	6,653	8,448	101,768
Compensated Absences Payable	500	0	0
Retainage Payable	0	0	0
Due To Other Funds	0	0	0
Due To Other Governments	9,367	11,747	99,989
Due To Component Units	0	0	0
Deferred Revenue	0	377,735	3,406,365
<b>TOTAL LIABILITIES</b>	<u>16,520</u>	<u>436,391</u>	<u>3,753,297</u>
<b>FUND EQUITY:</b>			
Reserved For Encumbrances	226,028	0	17,360
Reserved For Supplies Inventory	0	16,009	1,580
Reserved For Prepayments	0	5,570	15,970
Unreserved:			
Undesignated:	210,342	460,482	2,932,581
<b>TOTAL FUND EQUITY</b>	<u>436,370</u>	<u>482,061</u>	<u>2,967,491</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$452,890</u>	<u>\$918,452</u>	<u>\$6,720,788</u>

CONTINUED

<u>MOTOR VEHICLE/GAS TAX</u>	<u>PUBLIC ASSISTANCE</u>	<u>DOG/KENNEL</u>	<u>PROBATE COURT CONDUCT BUSINESS</u>	<u>SHERIFF COMMISSARY</u>
\$1,238,291	\$186,416	\$7,276	\$1,301	\$673
0	39,517	0	0	0
753,360	113,413	4,427	791	409
0	0	0	0	0
0	0	0	0	0
0	6,500	1,100	0	0
0	0	0	0	0
5,310	0	0	0	0
0	0	0	0	0
0	0	0	0	0
67,100	0	0	0	0
0	8,506	0	0	0
0	0	0	0	0
<u>\$2,064,061</u>	<u>\$354,352</u>	<u>\$12,803</u>	<u>\$2,092</u>	<u>\$1,082</u>

367,980	49,747	0	0	0
51,101	63,981	1,383	0	0
2,134	8,259	0	0	0
0	0	0	0	0
1,086,299	0	0	0	0
65,167	36,065	1,734	0	0
0	0	0	0	0
0	0	0	0	0
<u>1,572,681</u>	<u>158,052</u>	<u>3,117</u>	<u>0</u>	<u>0</u>

64,751	2,328	0	0	0
0	8,506	0	0	0
0	0	0	0	0
<u>426,629</u>	<u>185,466</u>	<u>9,686</u>	<u>2,092</u>	<u>1,082</u>
<u>491,380</u>	<u>196,300</u>	<u>9,686</u>	<u>2,092</u>	<u>1,082</u>
<u>\$2,064,061</u>	<u>\$354,352</u>	<u>\$12,803</u>	<u>\$2,092</u>	<u>\$1,082</u>

CONTINUED



**UNION COUNTY, OHIO**  
**ALL SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1999**

	<u>YOUTH SERVICES SUBSIDY GRANT</u>	<u>ROAD &amp; BRIDGE</u>	<u>CHILD SUPPORT ENFORCEMENT AGENCY</u>
<b>ASSETS:</b>			
Equity In Pooled Cash and			
Cash Equivalents	\$32,896	\$22,473	\$52,292
Cash In Segregated Accounts	0	0	652
Investments	20,013	13,673	31,813
Receivables (net of allowance for uncollectibles)			
Sales Taxes	0	0	0
Real and other taxes	0	0	0
Accounts	0	0	6,700
Special Assessments	0	0	0
Accrued Interest	0	0	0
Loans	0	0	0
Due From Other Funds	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
<b>TOTAL ASSETS</b>	<u>\$52,909</u>	<u>\$36,146</u>	<u>\$91,457</u>
<b>LIABILITIES:</b>			
Accounts Payable	0	0	19,603
Accrued Wages & Benefits Payable	2,505	563	16,393
Compensated Absences Payable	0	0	2,454
Retainage Payable	0	0	0
Due To Other Funds	0	0	0
Due To Other Governments	2,917	717	21,810
Due To Component Units	0	0	0
Deferred Revenue	0	0	0
<b>TOTAL LIABILITIES</b>	<u>5,422</u>	<u>1,280</u>	<u>60,260</u>
<b>FUND EQUITY:</b>			
Reserved For Encumbrances	0	2,984	0
Reserved For Supplies Inventory	0	0	0
Reserved For Prepayments	0	0	0
Unreserved:			
Undesignated:	47,487	31,882	31,197
<b>TOTAL FUND EQUITY</b>	<u>47,487</u>	<u>34,866</u>	<u>31,197</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$52,909</u>	<u>\$36,146</u>	<u>\$91,457</u>

CONTINUED

<u>DRUG LAW ENFORCEMENT</u>	<u>OHIO CHILDREN TRUST</u>	<u>CHILDRENS SERVICES</u>	<u>REVOLVING LOAN</u>	<u>911 EMERGENCY</u>
\$0	\$1,411	\$69,296	\$39,598	\$169,820
10,452	0	0	0	0
0	859	42,159	24,091	103,317
0	0	0	0	360,000
0	0	0	0	0
0	0	43,400	0	0
0	0	0	0	0
0	0	0	220	0
0	0	0	10,074	0
0	0	0	0	0
0	0	16,500	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$10,452</u>	<u>\$2,270</u>	<u>\$171,355</u>	<u>\$73,983</u>	<u>\$633,137</u>
0	0	52,235	0	0
0	0	0	0	8,617
0	0	0	0	618
0	0	0	0	0
0	0	0	0	0
0	0	0	0	11,187
0	0	0	0	0
0	0	0	0	360,000
<u>0</u>	<u>0</u>	<u>52,235</u>	<u>0</u>	<u>380,422</u>
0	0	6,889	0	41,841
0	0	0	0	0
0	0	0	0	0
<u>10,452</u>	<u>2,270</u>	<u>112,231</u>	<u>73,983</u>	<u>210,874</u>
<u>10,452</u>	<u>2,270</u>	<u>119,120</u>	<u>73,983</u>	<u>252,715</u>
<u>\$10,452</u>	<u>\$2,270</u>	<u>\$171,355</u>	<u>\$73,983</u>	<u>\$633,137</u>

CONTINUED

**UNION COUNTY, OHIO**  
**ALL SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1999**

	<b>UNION RECYCLING</b>	<b>DELINQUENT REAL ESTATE TAX COLLECTION</b>	<b>TREASURER PREPAID INTEREST</b>
<b>ASSETS:</b>			
Equity In Pooled Cash and			
Cash Equivalents	\$18,652	\$87,617	\$18,097
Cash In Segregated Accounts	0	0	0
Investments	11,348	53,304	11,011
Receivables (net of allowance for uncollectibles)			
Sales Taxes	0	0	0
Real and other taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	0	1,330
Loans	0	0	0
Due From Other Funds	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
<b>TOTAL ASSETS</b>	<b>\$30,000</b>	<b>\$140,921</b>	<b>\$30,438</b>
 <b>LIABILITIES:</b>			
Accounts Payable	0	0	0
Accrued Wages & Benefits Payable	0	2,558	0
Compensated Absences Payable	0	0	0
Retainage Payable	0	0	0
Due To Other Funds	0	0	0
Due To Other Governments	0	3,448	0
Due To Component Units	0	0	0
Deferred Revenue	0	0	0
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>6,006</b>	<b>0</b>
 <b>FUND EQUITY:</b>			
Reserved For Encumbrances	0	0	0
Reserved For Supplies Inventory	0	0	0
Reserved For Prepayments	0	0	0
Unreserved:			
	30,000	134,915	30,438
<b>TOTAL FUND EQUITY</b>	<b>30,000</b>	<b>134,915</b>	<b>30,438</b>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b>\$30,000</b>	 <b>\$140,921</b>	 <b>\$30,438</b>

*CONTINUED*

<u>SUPPORTING HOUSING GRANT</u>	<u>LOCAL EMERGENCY PLANNING</u>	<u>INDIGENT GUARDIANSHIP</u>	<u>DUI</u>	<u>FORFEITURES</u>
\$8,043	\$23,344	\$574	\$8,798	\$0
0	0	0	0	0
4,894	14,202	350	5,353	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$12,937</u>	<u>\$37,546</u>	<u>\$924</u>	<u>\$14,151</u>	<u>\$0</u>
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	55	50	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>55</u>	<u>50</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>12,937</u>	<u>37,546</u>	<u>869</u>	<u>14,101</u>	<u>0</u>
<u>12,937</u>	<u>37,546</u>	<u>869</u>	<u>14,101</u>	<u>0</u>
<u>\$12,937</u>	<u>\$37,546</u>	<u>\$924</u>	<u>\$14,151</u>	<u>\$0</u>

CONTINUED

**UNION COUNTY, OHIO**  
**ALL SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1999**

	<u>DITCH MAINTENANCE</u>	<u>PROBATE/JUV COURT COMPUTER</u>	<u>PROBATE/JUV COURT COMPUTER RESEARCH</u>
<b>ASSETS:</b>			
Equity In Pooled Cash and Cash Equivalents	\$62,247	\$5,872	\$8,040
Cash In Segregated Accounts	0	0	0
Investments	37,870	3,572	4,892
Receivables (net of allowance for uncollectibles)			
Sales Taxes	0	0	0
Real and other taxes	0	0	0
Accounts	0	0	0
Special Assessments	29,830	0	0
Accrued Interest	0	0	0
Loans	0	0	0
Due From Other Funds	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
<b>TOTAL ASSETS</b>	<u>\$129,947</u>	<u>\$9,444</u>	<u>\$12,932</u>
 <b>LIABILITIES:</b>			
Accounts Payable	0	0	0
Accrued Wages & Benefits Payable	0	0	0
Compensated Absences Payable	0	0	0
Retainage Payable	0	0	0
Due To Other Funds	0	0	0
Due To Other Governments	0	0	0
Due To Component Units	0	0	0
Deferred Revenue	0	0	0
<b>TOTAL LIABILITIES</b>	<u>0</u>	<u>0</u>	<u>0</u>
 <b>FUND EQUITY:</b>			
Reserved For Encumbrances	0	0	0
Reserved For Supplies Inventory	0	0	0
Reserved For Prepayments	0	0	0
Unreserved:			
Undesignated:	<u>129,947</u>	<u>9,444</u>	<u>12,932</u>
<b>TOTAL FUND EQUITY</b>	<u>129,947</u>	<u>9,444</u>	<u>12,932</u>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <u>\$129,947</u>	 <u>\$9,444</u>	 <u>\$12,932</u>

CONTINUED

<u>CERTIFICATE TITLE ADMIN</u>	<u>PRESCHOOL GRANT</u>	<u>ADULT BASIC LITERACY GRANT</u>	<u>COMMUNITY SUPPORT SERVICES</u>	<u>CLERK OF COURTS COMPUTER</u>
\$35,448	\$20,935	\$20,900	\$44,975	\$22,744
0	0	0	0	0
21,567	12,736	12,715	27,362	13,836
0	0	0	0	0
0	0	0	0	0
12,300	0	6,600	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$69,315</u>	<u>\$33,671</u>	<u>\$40,215</u>	<u>\$72,337</u>	<u>\$36,580</u>
0	0	0	0	0
4,507	0	2,243	0	0
630	0	0	0	0
0	0	0	0	0
0	0	0	0	0
6,559	0	3,245	0	0
0	0	0	0	0
0	0	0	0	0
<u>11,696</u>	<u>0</u>	<u>5,488</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>57,619</u>	<u>33,671</u>	<u>34,727</u>	<u>72,337</u>	<u>36,580</u>
<u>57,619</u>	<u>33,671</u>	<u>34,727</u>	<u>72,337</u>	<u>36,580</u>
<u>\$69,315</u>	<u>\$33,671</u>	<u>\$40,215</u>	<u>\$72,337</u>	<u>\$36,580</u>

CONTINUED

**UNION COUNTY, OHIO**  
**ALL SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1999**

	<u>FELONY DELINQ CARE/CUSTODY</u>	<u>JUVENILE COURT INDIGENT DRIVERS ALCOHOL</u>	<u>D.A.R.E.</u>
<b>ASSETS:</b>			
Equity In Pooled Cash and Cash Equivalents	\$40,311	\$303	\$12,142
Cash In Segregated Accounts	0	0	0
Investments	24,524	185	7,387
Receivables (net of allowance for uncollectibles)			
Sales Taxes	0	0	0
Real and other taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	0	0
Loans	0	0	0
Due From Other Funds	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
<b>TOTAL ASSETS</b>	<u>\$64,835</u>	<u>\$488</u>	<u>\$19,529</u>
<b>LIABILITIES:</b>			
Accounts Payable	1,611	0	0
Accrued Wages & Benefits Payable	0	0	0
Compensated Absences Payable	0	0	0
Retainage Payable	0	0	0
Due To Other Funds	0	0	0
Due To Other Governments	0	0	0
Due To Component Units	0	0	0
Deferred Revenue	0	0	0
<b>TOTAL LIABILITIES</b>	<u>1,611</u>	<u>0</u>	<u>0</u>
<b>FUND EQUITY:</b>			
Reserved For Encumbrances	0	0	0
Reserved For Supplies Inventory	0	0	0
Reserved For Prepayments	0	0	0
Unreserved:			
Undesignated:	63,224	488	19,529
<b>TOTAL FUND EQUITY</b>	<u>63,224</u>	<u>488</u>	<u>19,529</u>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <u>\$64,835</u>	 <u>\$488</u>	 <u>\$19,529</u>

*CONTINUED*

<u>PASS- TEACHER</u>	<u>PRISON/JAIL DIVERSION</u>	<u>OHIO LAW BLOCK GRANT</u>	<u>COMPUTER LEGAL RESEARCH SERVICE</u>	<u>DARE COMMUNITY EDUCATION</u>
\$47	\$48,457	\$6,294	\$4,876	\$7,096
0	0	0	0	0
28	29,480	3,829	2,966	4,317
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	40	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$75</u>	<u>\$77,937</u>	<u>\$10,163</u>	<u>\$7,842</u>	<u>\$11,413</u>
0	0	0	0	0
0	1,249	0	0	0
0	0	0	0	0
0	0	0	0	0
0	1,861	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>3,110</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
<u>75</u>	<u>74,827</u>	<u>10,163</u>	<u>7,842</u>	<u>11,413</u>
<u>75</u>	<u>74,827</u>	<u>10,163</u>	<u>7,842</u>	<u>11,413</u>
<u>\$75</u>	<u>\$77,937</u>	<u>\$10,163</u>	<u>\$7,842</u>	<u>\$11,413</u>

CONTINUED



**UNION COUNTY, OHIO**  
**ALL SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1999**

	<b>MEMORIAL FOUNTAIN TRUST</b>	<b>CONVENTION &amp; TOURIST BUREAU</b>	<b>SHERIFF POLICING ROTARY</b>
<b>ASSETS:</b>			
Equity In Pooled Cash and			
Cash Equivalents	\$3,978	\$49,609	\$11,909
Cash In Segregated Accounts	0	0	0
Investments	2,420	30,181	7,246
Receivables (net of allowance for uncollectibles)			
Sales Taxes	0	0	0
Real and other taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	30	0	0
Loans	0	0	0
Due From Other Funds	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
<b>TOTAL ASSETS</b>	<b>\$6,428</b>	<b>\$79,790</b>	<b>\$19,155</b>
 <b>LIABILITIES:</b>			
Accounts Payable	0	0	2,495
Accrued Wages & Benefits Payable	0	0	5,738
Compensated Absences Payable	0	0	0
Retainage Payable	0	0	0
Due To Other Funds	0	0	0
Due To Other Governments	0	0	2,607
Due To Component Units	0	0	0
Deferred Revenue	0	0	0
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>0</b>	<b>10,840</b>
 <b>FUND EQUITY:</b>			
Reserved For Encumbrances	0	0	0
Reserved For Supplies Inventory	0	0	0
Reserved For Prepayments	0	0	0
Unreserved:			
Undesignated:	6,428	79,790	8,315
<b>TOTAL FUND EQUITY</b>	<b>6,428</b>	<b>79,790</b>	<b>8,315</b>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b>\$6,428</b>	 <b>\$79,790</b>	 <b>\$19,155</b>

*CONTINUED*

<u>FAMILY &amp; CHILDREN FIRST COUNCIL</u>	<u>COURT SECURITY GRANT</u>	<u>GRANT MEDIATION</u>	<u>VOCA GRANT</u>	<u>VAWA GRANT</u>
\$84,278	\$34,973	\$7,286	\$14,945	\$2,879
0	0	0	0	0
51,273	21,277	4,433	9,093	1,751
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	7,100	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$135,551</u>	<u>\$56,250</u>	<u>\$18,819</u>	<u>\$24,038</u>	<u>\$4,630</u>
5,361	0	0	1,996	0
1,236	0	3,446	3,833	499
0	0	0	0	0
0	0	0	0	0
0	0	20,000	0	0
1,476	0	3,576	2,643	1,044
0	0	0	0	0
0	0	0	0	0
<u>8,073</u>	<u>0</u>	<u>27,022</u>	<u>8,472</u>	<u>1,543</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>127,478</u>	<u>56,250</u>	<u>(8,203)</u>	<u>15,566</u>	<u>3,087</u>
<u>127,478</u>	<u>56,250</u>	<u>(8,203)</u>	<u>15,566</u>	<u>3,087</u>
<u>\$135,551</u>	<u>\$56,250</u>	<u>\$18,819</u>	<u>\$24,038</u>	<u>\$4,630</u>

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**UNION COUNTY, OHIO**  
**ALL SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1999**

	<u>CSEA IV-D GRANT</u>	<u>CO-ORDINATION TRANSPORTATION</u>	<u>TOTAL</u>
<b>ASSETS:</b>			
Equity In Pooled Cash and			
Cash Equivalents	\$2,250	\$867	\$5,158,058
Cash In Segregated Accounts	0	0	50,621
Investments	1,369	527	3,138,095
Receivables (net of allowance for uncollectibles)	0	0	0
Sales Taxes	0	0	360,000
Real and other taxes	0	0	3,784,100
Accounts	0	0	76,600
Special Assessments	0	0	29,830
Accrued Interest	0	0	6,930
Loans	0	0	10,074
Due From Other Funds	0	0	0
Due From Other Governments	0	0	149,600
Materials & Supplies Inventory	0	0	26,095
Prepaid Items	0	0	21,540
<b>TOTAL ASSETS</b>	<u>\$3,619</u>	<u>\$1,394</u>	<u>\$12,811,543</u>
<b>LIABILITIES:</b>			
Accounts Payable	0	1,461	686,125
Accrued Wages & Benefits Payable	0	2,584	289,305
Compensated Absences Payable	0	438	15,033
Retainage Payable	0	0	0
Due To Other Funds	0	0	1,106,299
Due To Other Governments	0	2,782	290,046
Due To Component Units	0	0	0
Deferred Revenue	0	0	4,144,100
<b>TOTAL LIABILITIES</b>	<u>0</u>	<u>7,265</u>	<u>6,530,908</u>
<b>FUND EQUITY:</b>			
Reserved For Encumbrances	0	0	362,181
Reserved For Supplies Inventory	0	0	26,095
Reserved For Prepayments	0	0	21,540
Unreserved:			
Undesignated:	3,619	(5,871)	5,870,819
<b>TOTAL FUND EQUITY</b>	<u>3,619</u>	<u>(5,871)</u>	<u>6,280,635</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$3,619</u>	<u>\$1,394</u>	<u>\$12,811,543</u>

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**UNION COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES / EQUITY**  
**ALL SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 1999**

	REAL ESTATE ASSESSMENT	ADAMH	MRDD
<b>REVENUES:</b>			
Charges For Services	\$320,027	\$28,891	\$0
Property Taxes	0	373,638	3,337,500
Intergovernmental	0	1,582,426	914,234
Fines & Forfeitures	0	0	0
Special Assessments	0	0	0
Licenses & Permits	9,387	0	0
Investment Income	0	0	0
Other	0	113,921	197,776
<b>Total Revenues</b>	<b>\$329,414</b>	<b>\$2,098,876</b>	<b>\$4,449,510</b>
<b>EXPENDITURES:</b>			
<i>Current:</i>			
<i>General Government:</i>			
Legislative & Executive	\$307,084	\$0	\$0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	2,125,383	145,175
Human Services	0	0	4,258,733
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Employee Fringe Benefits	0	0	0
Other	0	0	0
<i>Debt Service:</i>			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total expenditures</b>	<b>\$307,084</b>	<b>\$2,125,383</b>	<b>\$4,403,908</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>22,330</b>	<b>(26,507)</b>	<b>45,602</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of Fixed Assets	0	0	0
Inception of Proceeds of Capital Lease	0	0	0
Other Financing Sources (Uses)	0	0	0
Advances In	0	0	0
Operating Transfers In	0	42,610	325
Operating Transfers Out	0	(100,698)	(265,466)
<b>Total Other Financing Sources (Uses)</b>	<b>\$0</b>	<b>(\$58,088)</b>	<b>(\$265,141)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>22,330</b>	<b>(84,595)</b>	<b>(219,539)</b>
Fund Balance at January 1	414,040	565,925	3,186,730
Increase (decrease) in reserve for inventory	0	731	300
<b>TOTAL FUND EQUITY AT DECEMBER 31, 1999</b>	<b>\$436,370</b>	<b>\$482,061</b>	<b>\$2,967,491</b>

CONTINUED

<u>MOTOR VEHICLE/GAS TAX</u>	<u>PUBLIC ASSISTANCE</u>	<u>DOG/KENNEL</u>	<u>PROBATE COURT CONDUCT BUSINESS</u>	<u>SHERIFF COMMISSARY</u>
\$457,713	(\$17,200)	\$0	\$0	\$0
0	0	0	0	0
3,696,360	2,098,967	0	0	0
0	0	2,544	0	0
0	0	0	0	0
0	0	55,923	304	0
46,442	0	0	0	0
894,665	139,123	9	0	1,849
<u>\$5,095,180</u>	<u>\$2,220,890</u>	<u>\$58,476</u>	<u>\$304</u>	<u>\$1,849</u>
\$376,590	\$1,091,091	0	0	0
0	0	0	818	0
0	0	0	0	2,545
5,187,536	0	0	0	0
0	0	66,491	0	0
0	1,511,224	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>\$5,564,126</u>	<u>\$2,602,315</u>	<u>\$66,491</u>	<u>\$818</u>	<u>\$2,545</u>
(468,946)	(381,425)	(8,015)	(514)	(696)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
587,394	258,570	0	0	0
(166,910)	(19,574)	(142)	0	0
<u>\$420,484</u>	<u>\$238,996</u>	<u>(\$142)</u>	<u>\$0</u>	<u>\$0</u>
(48,462)	(142,429)	(8,157)	(514)	(696)
539,842	336,494	17,843	2,606	1,778
0	2,235	0	0	0
<u>\$491,380</u>	<u>\$196,300</u>	<u>\$9,686</u>	<u>\$2,092</u>	<u>\$1,082</u>

CONTINUED

**UNION COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES / EQUITY**  
**ALL SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 1999**  
**CONTINUED**

	YOUTH SERVICES SUBSIDY GRANT	ROAD & BRIDGE	CHILD SUPPORT ENFORCEMENT AGENCY
<b>REVENUES:</b>			
Charges For Services	\$0	\$0	\$118,611
Property Taxes	0	0	0
Intergovernmental	63,472	14,248	416,272
Fines & Forfeitures	0	86,234	0
Special Assessments	0	0	0
Licenses & Permits	0	0	0
Investment Income	0	0	0
Other	9	0	5,272
<b>Total Revenues</b>	<u>\$63,481</u>	<u>\$100,482</u>	<u>\$540,155</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative & Executive	0	0	0
Judicial	0	0	0
Public Safety	57,999	0	0
Public Works	0	129,996	0
Health	0	0	0
Human Services	0	0	559,059
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Employee Fringe Benefits	0	0	0
Other	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total expenditures</b>	<u>\$57,999</u>	<u>\$129,996</u>	<u>\$559,059</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	5,482	(29,514)	(18,904)
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of Fixed Assets	0	0	0
Inception of Proceeds of Capital Lease	0	0	0
Other Financing Sources (Uses)	0	0	0
Advances In	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	(134,202)
<b>Total Other Financing Sources (Uses)</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$134,202)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	5,482	(29,514)	(153,106)
Fund Balance at January 1	42,005	64,380	187,236
Increase (decrease) in reserve for inventory	0	0	(2,933)
<b>TOTAL FUND EQUITY AT DECEMBER 31, 1999</b>	<u>\$47,487</u>	<u>\$34,866</u>	<u>\$31,197</u>

*CONTINUED*

<u>DRUG LAW ENFORCEMENT</u>	<u>OHIO CHILDREN TRUST</u>	<u>CHILDRENS SERVICES</u>	<u>REVOLVING LOAN</u>	<u>911 EMERGENCY</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	373,124
0	7,650	786,390	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	2,426	0
0	0	133,120	12,171	327
<u>\$0</u>	<u>\$7,650</u>	<u>\$919,510</u>	<u>\$14,597</u>	<u>\$373,451</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	263,976
0	0	0	0	0
0	0	0	0	0
0	9,659	1,242,941	12,500	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2,885	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$2,885</u>	<u>\$9,659</u>	<u>\$1,242,941</u>	<u>\$12,500</u>	<u>\$263,976</u>
(2,885)	(2,009)	(323,431)	2,097	109,475
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	656	0	0
0	0	(49,435)	0	0
<u>\$0</u>	<u>\$0</u>	<u>(\$48,779)</u>	<u>\$0</u>	<u>\$0</u>
(2,885)	(2,009)	(372,210)	2,097	109,475
13,337	4,279	491,330	71,886	143,240
0	0	0	0	0
<u>\$10,452</u>	<u>\$2,270</u>	<u>\$119,120</u>	<u>\$73,983</u>	<u>\$252,715</u>

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**UNION COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES / EQUITY**  
**ALL SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 1999**  
**CONTINUED**

	<u>UNION RECYCLING</u>	<u>DELINQUENT REAL ESTATE TAX COLLECTION</u>	<u>TREASURER PREPAID INTEREST</u>
<b>REVENUES:</b>			
Charges For Services	\$0	\$52,756	\$0
Property Taxes	0	0	0
Intergovernmental	250,183	0	0
Fines & Forfeitures	0	0	0
Special Assessments	0	0	0
Licenses & Permits	0	0	0
Investment Income	0	0	8,478
Other	0	14	0
<b>Total Revenues</b>	<u>\$250,183</u>	<u>\$52,770</u>	<u>\$8,478</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative & Executive	0	63,447	198
Judicial	0	0	0
Public Safety	0	0	0
Public Works	280,183	0	0
Health	0	0	0
Human Services	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Employee Fringe Benefits	0	0	0
Other	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total expenditures</b>	<u>\$280,183</u>	<u>\$63,447</u>	<u>\$198</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(30,000)	(10,677)	8,280
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of Fixed Assets	0	0	0
Inception of Proceeds of Capital Lease	0	0	0
Other Financing Sources (Uses)	0	0	0
Advances In	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	(721)	(4,039)
<b>Total Other Financing Sources (Uses)</b>	<u>\$0</u>	<u>(\$721)</u>	<u>(\$4,039)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(30,000)	(11,398)	4,241
Fund Balance at January 1	60,000	146,313	26,197
Increase (decrease) in reserve for inventory	0	0	0
<b>TOTAL FUND EQUITY AT DECEMBER 31, 1999</b>	<u>\$30,000</u>	<u>\$134,915</u>	<u>\$30,438</u>

CONTINUED

<u>SUPPORTING HOUSING GRANT</u>	<u>LOCAL EMERGENCY PLANNING</u>	<u>INDIGENT GUARDIANSHIP</u>	<u>DUI</u>	<u>FORFEITURES</u>
\$0	\$0	\$4,265	\$2,805	\$0
0	0	0	0	0
90,406	9,208	0	0	0
0	0	0	2,718	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	1	2	0
<u>\$90,406</u>	<u>\$9,208</u>	<u>\$4,266</u>	<u>\$5,525</u>	<u>\$0</u>
0	0	0	0	0
0	0	3,402	0	0
0	0	0	1,350	0
0	0	0	0	0
120,920	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>\$120,920</u>	<u>\$0</u>	<u>\$3,402</u>	<u>\$1,350</u>	<u>\$0</u>
(30,514)	9,208	864	4,175	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
20,000	0	0	0	0
0	0	0	0	0
<u>\$20,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
(10,514)	9,208	864	4,175	0
23,451	28,338	5	9,926	0
0	0	0	0	0
<u>\$12,937</u>	<u>\$37,546</u>	<u>\$869</u>	<u>\$14,101</u>	<u>\$0</u>

CONTINUED

**UNION COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES / EQUITY**  
**ALL SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 1999**  
**CONTINUED**

	<u>DITCH MAINTENANCE</u>	<u>PROBATE/JUV COURT COMPUTER</u>	<u>PROBATE/JUV COURT COMPUTER RESEARCH</u>
<b>REVENUES:</b>			
Charges For Services	\$0	\$10,769	\$2,927
Property Taxes	0	0	0
Intergovernmental	0	0	0
Fines & Forfeitures	0	0	0
Special Assessments	27,073	0	0
Licenses & Permits	0	0	0
Investment Income	0	0	0
Other	0	0	0
<b>Total Revenues</b>	<u>\$27,073</u>	<u>\$10,769</u>	<u>\$2,927</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative & Executive	0	0	0
Judicial	0	16,523	0
Public Safety	0	0	0
Public Works	56,840	0	0
Health	0	0	0
Human Services	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Employee Fringe Benefits	0	0	0
Other	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total expenditures</b>	<u>\$56,840</u>	<u>\$16,523</u>	<u>\$0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(29,767)</b>	<b>(5,754)</b>	<b>2,927</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of Fixed Assets	0	0	0
Inception of Proceeds of Capital Lease	0	0	0
Other Financing Sources (Uses)	0	0	0
Advances In	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(29,767)</b>	<b>(5,754)</b>	<b>2,927</b>
Fund Balance at January 1	159,714	15,198	10,005
Increase (decrease) in reserve for inventory	0	0	0
<b>TOTAL FUND EQUITY AT DECEMBER 31, 1999</b>	<u>\$129,947</u>	<u>\$9,444</u>	<u>\$12,932</u>

CONTINUED

<u>CERTIFICATE TITLE ADMIN</u>	<u>PRESCHOOL GRANT</u>	<u>ADULT BASIC LITERACY GRANT</u>	<u>COMMUNITY SUPPORT SERVICES</u>	<u>CLERK OF COURTS COMPUTER</u>
\$158,301	\$0	\$8,143	\$37,848	\$7,742
0	0	0	0	0
0	19,791	73,857	103,996	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
3,103	0	6,612	0	0
<u>\$161,404</u>	<u>\$19,791</u>	<u>\$88,612</u>	<u>\$141,844</u>	<u>\$7,742</u>
0	0	0	0	0
137,517	0	0	0	3,990
0	0	0	0	0
0	0	0	0	0
0	19,773	0	161,939	0
0	0	67,594	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>\$137,517</u>	<u>\$19,773</u>	<u>\$67,594</u>	<u>\$161,939</u>	<u>\$3,990</u>
23,887	18	21,018	(20,095)	3,752
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	31,029	0
(46,801)	0	0	0	0
<u>(\$46,801)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$31,029</u>	<u>\$0</u>
(22,914)	18	21,018	10,934	3,752
80,533	33,653	13,709	61,403	32,828
0	0	0	0	0
<u>\$57,619</u>	<u>\$33,671</u>	<u>\$34,727</u>	<u>\$72,337</u>	<u>\$36,580</u>

CONTINUED

**UNION COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES / EQUITY**  
**ALL SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 1999**  
**CONTINUED**

	<b>FELONY DELINQ CARE/CUSTODY</b>	<b>JUVENILE COURT INDIGENT DRIVERS ALCOHOL</b>	<b>D.A.R.E.</b>
<b>REVENUES:</b>			
Charges For Services	\$0	\$0	\$0
Property Taxes	0	0	0
Intergovernmental	6,766	0	9,857
Fines & Forfeitures	0	63	0
Special Assessments	0	0	0
Licenses & Permits	0	0	0
Investment Income	0	0	0
Other	15	0	9,861
<b>Total Revenues</b>	<b>\$6,781</b>	<b>\$63</b>	<b>\$19,718</b>
<b>EXPENDITURES:</b>			
<i>Current:</i>			
<b>General Government:</b>			
Legislative & Executive	0	0	0
Judicial	12,679	0	0
Public Safety	1,611	0	18
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Employee Fringe Benefits	0	0	0
Other	0	0	0
<b>Debt Service:</b>			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total expenditures</b>	<b>\$14,290</b>	<b>\$0</b>	<b>\$18</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(7,509)</b>	<b>63</b>	<b>19,700</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of Fixed Assets	0	0	0
Inception of Proceeds of Capital Lease	0	0	0
Other Financing Sources (Uses)	0	0	0
Advances In	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(7,509)</b>	<b>63</b>	<b>19,700</b>
Fund Balance at January 1	70,733	425	(171)
Increase (decrease) in reserve for inventory	0	0	0
<b>TOTAL FUND EQUITY AT DECEMBER 31, 1999</b>	<b>\$63,224</b>	<b>\$488</b>	<b>\$19,529</b>

*CONTINUED*

<u>PASS-TEACHER</u>	<u>PRISON/JAIL DIVERSION</u>	<u>OHIO LAW BLOCK GRANT</u>	<u>COMPUTER LEGAL RESEARCH SERVICE</u>	<u>DARE COMMUNITY EDUCATION</u>
\$0	\$279	\$0	\$1,644	\$0
0	0	0	0	0
0	90,537	9,000	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	407	0	0
0	14	0	0	39,277
<u>\$0</u>	<u>\$90,830</u>	<u>\$9,407</u>	<u>\$1,644</u>	<u>\$39,277</u>
0	0	0	0	0
0	0	0	0	0
0	60,610	0	0	34,032
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>\$0</u>	<u>\$60,610</u>	<u>\$0</u>	<u>\$0</u>	<u>\$34,032</u>
0	30,220	9,407	1,644	5,245
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	1,000	0	0
0	0	(16,194)	0	0
<u>\$0</u>	<u>\$0</u>	<u>(\$15,194)</u>	<u>\$0</u>	<u>\$0</u>
0	30,220	(5,787)	1,644	5,245
75	44,607	15,950	6,198	6,168
0	0	0	0	0
<u>\$75</u>	<u>\$74,827</u>	<u>\$10,163</u>	<u>\$7,842</u>	<u>\$11,413</u>

CONTINUED

**UNION COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES / EQUITY**  
**ALL SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 1999**  
**CONTINUED**

	<u>MEMORIAL FOUNTAIN TRUST</u>	<u>CONVENTION &amp; TOURIST BUREAU</u>	<u>SHERIFF POLICING ROTARY</u>
<b>REVENUES:</b>			
Charges For Services	\$0	\$0	\$25,032
Property Taxes	0	0	0
Intergovernmental	0	68,716	4,066
Fines & Forfeitures	0	0	0
Special Assessments	0	0	0
Licenses & Permits	0	0	0
Investment Income	273	0	0
Other	0	0	16,194
<b>Total Revenues</b>	<u>\$273</u>	<u>\$68,716</u>	<u>\$45,292</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative & Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	71,210
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Employee Fringe Benefits	0	0	0
Other	0	50,000	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total expenditures</b>	<u>\$0</u>	<u>\$50,000</u>	<u>\$71,210</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	273	18,716	(25,918)
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of Fixed Assets	0	0	0
Inception of Proceeds of Capital Lease	0	0	0
Other Financing Sources (Uses)	0	0	0
Advances In	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	273	18,716	(25,918)
Fund Balance at January 1	6,155	61,074	34,233
Increase (decrease) in reserve for inventor	0	0	0
<b>TOTAL FUND EQUITY AT DECEMBER 31, 1999</b>	<u>\$6,428</u>	<u>\$79,790</u>	<u>\$8,315</u>

*CONTINUED*

<u>FAMILY &amp; CHILDREN FIRST COUNCIL</u>	<u>COURT SECURITY GRANT</u>	<u>GRANT MEDIATION</u>	<u>VOCA GRANT</u>	<u>VAWA GRANT</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
89,516	56,250	25,496	38,928	9,687
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
20,101	0	20,000	0	426
<u>\$109,617</u>	<u>\$56,250</u>	<u>\$45,496</u>	<u>\$38,928</u>	<u>\$10,113</u>

0	0	0	0	0
0	0	46,677	0	0
0	0	0	14,890	5,483
0	0	0	0	0
0	0	0	0	0
41,173	0	7,022	4,848	1,543
0	0	0	0	0
0	0	0	3,624	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$41,173</u>	<u>\$0</u>	<u>\$53,699</u>	<u>\$23,362</u>	<u>\$7,026</u>

68,444      56,250      (8,203)      15,566      3,087

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
(1,285)	0	0	0	0
<u>(\$1,285)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

67,159      56,250      (8,203)      15,566      3,087

61,229      0      0      0      0  
(910)      0      0      0      0

<u>\$127,478</u>	<u>\$56,250</u>	<u>(\$8,203)</u>	<u>\$15,566</u>	<u>\$3,087</u>
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**UNION COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES / EQUITY**  
**ALL SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 1999**  
**CONTINUED**

	<u>CSEA IV-D GRANT</u>	<u>CO-ORDINATION TRANSPORTATION</u>	<u>TOTAL</u>
<b>REVENUES:</b>			
Charges For Services	\$0	\$0	\$1,220,553
Property Taxes	0	0	4,084,262
Intergovernmental	3,619	15,507	10,555,405
Fines & Forfeitures	0	0	91,559
Special Assessments	0	0	27,073
Licenses & Permits	0	0	65,614
Investment Income	0	0	58,026
Other	0	0	1,613,862
<b>Total Revenues</b>	<u>\$3,619</u>	<u>\$15,507</u>	<u>\$17,716,354</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative & Executive	0	0	\$1,838,410
Judicial	0	0	221,606
Public Safety	0	0	513,724
Public Works	0	0	5,654,555
Health	0	0	2,639,681
Human Services	0	39,491	7,755,787
Capital Outlay	0	0	0
Intergovernmental	0	1,461	5,085
Employee Fringe Benefits	0	0	0
Other	0	0	52,885
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total expenditures</b>	<u>\$0</u>	<u>\$40,952</u>	<u>\$18,681,733</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	3,619	(25,445)	(965,379)
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of Fixed Assets	0	0	0
Inception of Proceeds of Capital Lease	0	0	0
Other Financing Sources (Uses)	0	0	0
Advances In	0	0	0
Operating Transfers In	0	19,574	961,158
Operating Transfers Out	0	0	(805,467)
<b>Total Other Financing Sources (Uses)</b>	<u>\$0</u>	<u>\$19,574</u>	<u>\$155,691</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	3,619	(5,871)	(809,688)
Fund Balance at January 1	0	0	7,090,900
Increase (decrease) in reserve for inventory	0	0	(577)
<b>TOTAL FUND EQUITY AT DECEMBER 31, 1999</b>	<u>\$3,619</u>	<u>(\$5,871)</u>	<u>\$6,280,635</u>

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**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Taxes	\$0	\$0	\$0
Charges for Services	280,000	320,027	40,027
Licenses and Permits	4,000	9,387	5,387
<b>Total Revenues</b>	<b>284,000</b>	<b>329,414</b>	<b>45,414</b>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	141,000	132,053	8,947
Contractual Services	341,716	108,376	233,340
Materials/Supplies	7,461	6,816	645
Other	48,600	33,317	15,283
Fringe Benefits	40,738	31,923	8,815
<i>Total legislative and executive</i>	<b>579,515</b>	<b>312,485</b>	<b>267,030</b>
 <b>Total expenditures</b>	 <b>579,515</b>	 <b>312,485</b>	 <b>267,030</b>
 Excess of Revenues Over (Under) Expenditures	 <b>(295,515)</b>	 <b>16,929</b>	 <b>312,444</b>
 <b>Fund Balance, January 1</b>	 <b>430,527</b>	 <b>430,527</b>	 <b>0</b>
Prior year encumbrances appropriated	5,434	5,434	0
<b>Fund Balance, December 31</b>	<b>\$140,446</b>	<b>\$452,890</b>	<b>\$312,444</b>

**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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$330,000	\$373,638	\$43,638
Charges for Services	39,864	38,891	(973)
Intergovernmental	1,672,808	1,794,426	121,618
Other	151,659	113,921	(37,738)
<b>Total Revenues</b>	<b>2,194,331</b>	<b>2,320,876</b>	<b>126,545</b>
<b>EXPENDITURES:</b>			
Current:			
Health			
Personal Services	190,500	169,285	21,215
Contractual Services	2,291,604	2,073,731	217,873
Materials/Supplies	9,000	7,262	1,738
Capital Outlay	10,500	6,833	3,667
Other	27,000	10,720	16,280
Principal	12,000	7,116	4,884
Interest	15,900	15,695	205
Fringe Benefits	58,000	41,986	16,014
<i>Total health</i>	<i>2,614,504</i>	<i>2,332,628</i>	<i>281,876</i>
<b>Total expenditures</b>	<b>2,614,504</b>	<b>2,332,628</b>	<b>281,876</b>
Excess of Revenues Over (Under) Expenditures	(420,173)	(11,752)	408,421
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	0	42,610	42,610
Transfers - Out	(103,000)	(100,698)	2,302
<b>Total Other Sources (Uses)</b>	<b>(103,000)</b>	<b>(58,088)</b>	<b>44,912</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(523,173)	(69,840)	453,333
<b>Fund Balance, January 1</b>	<b>448,634</b>	<b>448,634</b>	<b>0</b>
Prior year encumbrances appropriated	130,344	130,344	0
<b>Fund Balance, December 31</b>	<b>\$55,805</b>	<b>\$509,138</b>	<b>\$453,333</b>

**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Taxes	\$2,965,100	\$3,371,000	\$405,900
Intergovernmental	556,660	865,334	308,674
Other	221,500	199,430	(22,070)
<b>Total Revenues</b>	<b>3,743,260</b>	<b>4,435,764</b>	<b>692,504</b>
<b>EXPENDITURES:</b>			
Current:			
Human Services			
Personal Services	1,843,961	1,796,998	46,963
Contractual Services	2,200,939	2,169,125	31,814
Materials/Supplies	101,105	76,489	24,616
Capital Outlay	86,409	68,441	17,968
Other	2,259,761	84,160	2,175,601
Fringe Benefits	338,525	315,126	23,399
<i>Total human services</i>	<i>6,830,700</i>	<i>4,510,339</i>	<i>2,320,361</i>
<b>Total expenditures</b>	<b>6,830,700</b>	<b>4,510,339</b>	<b>2,320,361</b>
Excess of Revenues Over (Under) Expenditures	(3,087,440)	(74,575)	3,012,865
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	25,000	325	(24,675)
Transfers - Out	(535,410)	(265,466)	269,944
Other sources (uses)	500	1,446	946
<b>Total Other Sources (Uses)</b>	<b>(509,910)</b>	<b>(263,695)</b>	<b>246,215</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(3,597,350)	(338,270)	3,259,080
<b>Fund Balance, January 1</b>	<b>3,425,469</b>	<b>3,425,469</b>	<b>0</b>
Prior year encumbrances appropriated	160,774	160,774	0
<b>Fund Balance, December 31</b>	<b>(\$11,107)</b>	<b>\$3,247,973</b>	<b>\$3,259,080</b>

**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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$280,000	\$457,713	\$177,713
Intergovernmental	3,125,678	3,629,260	503,582
Investment Income	48,000	44,132	(3,868)
Other	633,549	894,665	261,116
<b>Total Revenues</b>	<b>4,087,227</b>	<b>5,025,770</b>	<b>938,543</b>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	280,000	263,685	16,315
Contractual Services	13,500	9,772	3,728
Materials/Supplies	23,700	14,373	9,327
Capital Outlay	32,948	8,711	24,237
Other	25,849	23,163	2,686
Fringe Benefits	67,529	63,237	4,292
<i>Total legislative and executive</i>	<b>443,526</b>	<b>382,941</b>	<b>60,585</b>
Public Works			
Personal Services	780,000	751,832	28,168
Contractual Services	3,189,802	3,017,186	172,616
Materials/Supplies	972,851	920,167	52,684
Capital Outlay	303,663	194,217	109,446
Principal	38,090	36,010	2,080
Other	8,352	6,209	2,143
Fringe Benefits	206,868	191,601	15,267
<i>Total public works</i>	<b>5,499,626</b>	<b>5,117,222</b>	<b>382,404</b>
<b>Total expenditures</b>	<b>5,943,152</b>	<b>5,500,163</b>	<b>442,989</b>
Excess of Revenues Over (Under) Expenditures	(1,855,925)	(474,393)	1,381,532
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances - In	0	805,519	805,519
Advances - Out	0	0	0
Transfers - In	770,000	587,394	(182,606)
Transfers - Out	(166,910)	(166,910)	0
<b>Total Other Sources (Uses)</b>	<b>603,090</b>	<b>1,226,003</b>	<b>622,913</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(1,252,835)	751,610	2,004,445
<b>Fund Balance, January 1</b>	<b>981,522</b>	<b>981,522</b>	<b>0</b>
Prior year encumbrances appropriated	258,519	258,519	0
<b>Fund Balance, December 31</b>	<b>(\$12,794)</b>	<b>\$1,991,651</b>	<b>\$2,004,445</b>

# 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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$1,793,756	\$2,098,967	\$305,211
Other	15,000	102,228	87,228
<b>Total Revenues</b>	<b>1,808,756</b>	<b>2,201,195</b>	<b>392,439</b>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	524,504	524,356	148
Contractual Services	247,835	245,944	1,891
Materials/Supplies	42,784	38,803	3,981
Capital Outlay	56,725	56,561	164
Other	100,140	95,286	4,854
Fringe Benefits	130,837	130,141	696
<i>Total legislative and executive</i>	<b>1,102,825</b>	<b>1,091,091</b>	<b>11,734</b>
Human Services			
Personal Services	633,220	633,220	0
Contractual Services	664,519	630,350	34,169
Materials/Supplies	11,313	10,844	469
Capital Outlay	2,702	2,702	0
Other	80,951	80,430	521
Fringe Benefits	160,646	159,734	912
<i>Total human services</i>	<b>1,553,351</b>	<b>1,517,280</b>	<b>36,071</b>
<b>Total expenditures</b>	<b>2,656,176</b>	<b>2,608,371</b>	<b>47,805</b>
Excess of Revenues Over (Under) Expenditures	(847,420)	(407,176)	440,244
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	695,942	258,570	(437,372)
Transfers - Out	(19,574)	(19,574)	0
<b>Total Other Sources (Uses)</b>	<b>676,368</b>	<b>238,996</b>	<b>(437,372)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(171,052)	(168,180)	2,872
<b>Fund Balance, January 1</b>	<b>456,280</b>	<b>456,280</b>	<b>0</b>
Prior year encumbrances appropriated	11,729	11,729	0
<b>Fund Balance, December 31</b>	<b>\$296,957</b>	<b>\$299,829</b>	<b>\$2,872</b>

**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Licenses and Permits	\$57,000	\$58,823	\$1,823
Fines and Forfeitures	1,500	2,544	1,044
Other	0	9	9
<b>Total Revenues</b>	<b>58,500</b>	<b>61,376</b>	<b>2,876</b>
<b>EXPENDITURES:</b>			
Current:			
Health			
Personal Services	30,765	30,445	320
Contractual Services	9,263	7,908	1,355
Materials/Supplies	3,908	3,368	540
Capital Outlay	85	85	0
Other	15,589	15,589	0
Principal	0	0	0
Interest	0	0	0
Fringe Benefits	9,339	9,209	130
<i>Total health</i>	<i>68,949</i>	<i>66,604</i>	<i>2,345</i>
<b>Total expenditures</b>	<b>68,949</b>	<b>66,604</b>	<b>2,345</b>
Excess of Revenues Over (Under) Expenditures	(10,449)	(5,228)	5,221
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - Out	(142)	(142)	0
<b>Total Other Sources (Uses)</b>	<b>(142)</b>	<b>(142)</b>	<b>0</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(10,591)	(5,370)	5,221
<b>Fund Balance, January 1</b>	<b>16,489</b>	<b>16,489</b>	<b>0</b>
Prior year encumbrances appropriated	585	585	0
<b>Fund Balance, December 31</b>	<b>\$6,483</b>	<b>\$11,704</b>	<b>\$5,221</b>



**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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Licenses and Permits	\$300	\$304	\$4
Total Revenues	<u>300</u>	<u>304</u>	<u>4</u>
<b>EXPENDITURES:</b>			
Current:			
<i>Judicia:</i>			
Materials/Supplies	1,150	0	1,150
Capital Outlay	1,150	818	332
<i>Total Judicia:</i>	<u>2,300</u>	<u>818</u>	<u>1,482</u>
<b>Total expenditures</b>	2,300	818	1,482
Excess of Revenues Over (Under) Expenditures	(2,000)	(514)	1,486
Fund Balance, January 1	2,606	2,606	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$606</u></u>	<u><u>\$2,092</u></u>	<u><u>\$1,486</u></u>

**UNION COUNTY, OHIO  
SHERRIFF COMMISSARY**

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Other	\$7,000	\$1,849	(\$5,151)
Total Revenues	<u>7,000</u>	<u>1,849</u>	<u>(5,151)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety			
Contractual Services	1,066	487	579
Materials/Supplies	7,666	2,066	5,600
Capital Outlay	1,955	1,955	0
Total public safety	<u>10,687</u>	<u>4,508</u>	<u>6,179</u>
<b>Total expenditures</b>	<b>10,687</b>	<b>4,508</b>	<b>6,179</b>
Excess of Revenues Over (Under) Expenditures	(3,687)	(2,659)	1,028
Fund Balance, January 1	2,728	2,728	0
Prior year encumbrances appropriated	1,013	1,013	0
Fund Balance, December 31	<u>\$54</u>	<u>\$1,082</u>	<u>\$1,028</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Fines and Forfeitures	\$109,000	\$86,234	(\$22,766)
Intergovernmental	0	14,248	14,248
<b>Total Revenues</b>	<u>109,000</u>	<u>100,482</u>	<u>(8,518)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Works			
Personal Services	22,480	15,025	7,455
Contractual Services	59,600	52,080	7,520
Materials/Supplies	37,372	36,792	580
Capital Outlay	28,000	26,000	2,000
Other	24,600	360	24,240
Fringe Benefits	2,600	2,059	541
<i>Total public works</i>	<u>174,652</u>	<u>132,316</u>	<u>42,336</u>
<b>Total expenditures</b>	174,652	132,316	42,336
Excess of Revenues Over (Under) Expenditures	(65,652)	(31,834)	33,818
<b>Fund Balance, January 1</b>	65,825	65,825	0
Prior year encumbrances appropriated	2,155	2,155	0
<b>Fund Balance, December 31</b>	<u>\$2,328</u>	<u>\$36,146</u>	<u>\$33,818</u>

**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$64,000	\$63,472	(\$528)
Other	0	9	9
<b>Total Revenues</b>	<u>64,000</u>	<u>63,481</u>	<u>(519)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety			
Personal Services	57,900	50,836	7,064
Fringe Benefits	4,775	4,137	638
<i>Total public safety</i>	<u>62,675</u>	<u>54,973</u>	<u>7,702</u>
<b>Total expenditures</b>	62,675	54,973	7,702
Excess of Revenues Over (Under) Expenditures	1,325	8,508	7,183
<b>Fund Balance, January 1</b>	44,401	44,401	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u>\$45,726</u>	<u>\$52,909</u>	<u>\$7,183</u>

**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$80,000	\$126,079	\$46,079
Intergovernmental	548,532	416,272	(132,260)
Other	200	4,620	4,420
<b>Total Revenues</b>	<b>628,732</b>	<b>546,971</b>	<b>(81,761)</b>
<b>EXPENDITURES:</b>			
Current:			
Human Services			
Personal Services	322,337	320,344	1,993
Contractual Services	120,692	120,356	336
Materials/Supplies	6,303	4,642	1,661
Capital Outlay	599	599	0
Other	25,093	24,091	1,002
Fringe Benefits	82,196	76,967	5,229
<i>Total human services</i>	<i>557,220</i>	<i>546,999</i>	<i>10,221</i>
<b>Total expenditures</b>	<b>557,220</b>	<b>546,999</b>	<b>10,221</b>
Excess of Revenues Over (Under) Expenditures	71,512	(28)	(71,540)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - Out	(134,203)	(134,202)	1
<b>Total Other Sources (Uses)</b>	<b>(134,203)</b>	<b>(134,202)</b>	<b>1</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(62,691)	(134,230)	(71,539)
<b>Fund Balance, January 1</b>	<b>214,797</b>	<b>214,797</b>	<b>0</b>
Prior year encumbrances appropriated	3,538	3,538	0
<b>Fund Balance, December 31</b>	<b>\$155,644</b>	<b>\$84,105</b>	<b>(\$71,539)</b>

**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$46,000	\$56,250	\$10,250
Total Revenues	<u>46,000</u>	<u>56,250</u>	<u>10,250</u>
<b>EXPENDITURES:</b>			
Current:			
Total expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	46,000	56,250	10,250
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$46,000</u>	<u>\$56,250</u>	<u>\$10,250</u>

**UNION COUNTY, OHIO  
OHIO CHILDREN TRUST**

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$7,500	\$7,650	\$150
Total Revenues	<u>7,500</u>	<u>7,650</u>	<u>150</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services			
Personal Services	9,659	9,659	0
Total human services	<u>9,659</u>	<u>9,659</u>	<u>0</u>
<b>Total expenditures</b>	<b>9,659</b>	<b>9,659</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(2,159)	(2,009)	150
Fund Balance, January 1	4,279	4,279	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$2,120</u></u>	<u><u>\$2,270</u></u>	<u><u>\$150</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$862,477	\$811,090	(\$51,387)
Other	97,919	98,420	501
<b>Total Revenues</b>	<u>960,396</u>	<u>909,510</u>	<u>(50,886)</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services			
Contractual Services	1,010,779	948,096	62,683
Materials/Supplies	19,199	19,148	51
Other	319,206	301,331	17,875
<i>Total human services</i>	<u>1,349,184</u>	<u>1,268,575</u>	<u>80,609</u>
<b>Total expenditures</b>	1,349,184	1,268,575	80,609
Excess of Revenues Over (Under) Expenditures	(388,788)	(359,065)	29,723
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	0	656	656
Transfers - Out	(110,300)	(49,435)	60,865
<b>Total Other Sources (Uses)</b>	<u>(110,300)</u>	<u>(48,779)</u>	<u>61,521</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(499,088)	(407,844)	91,244
<b>Fund Balance, January 1</b>	487,270	487,270	0
Prior year encumbrances appropriated	32,029	32,029	0
<b>Fund Balance, December 31</b>	<u>\$20,211</u>	<u>\$111,455</u>	<u>\$91,244</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Investment Income	\$0	\$2,426	\$2,426
Other	0	2,097	2,097
<b>Total Revenues</b>	<b>0</b>	<b>4,523</b>	<b>4,523</b>
<b>EXPENDITURES:</b>			
Current:			
Human Services			
Other	12,500	12,500	0
<i>Total human services</i>	<u>12,500</u>	<u>12,500</u>	<u>0</u>
<b>Total expenditures</b>	<b>12,500</b>	<b>12,500</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(12,500)	(7,977)	4,523
<b>Fund Balance, January 1</b>	<b>71,666</b>	<b>71,666</b>	<b>0</b>
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<b><u>\$59,166</u></b>	<b><u>\$63,689</u></b>	<b><u>\$4,523</u></b>

**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Taxes	\$327,890	\$373,124	\$45,234
Other	1,000	327	(673)
<b>Total Revenues</b>	<u>328,890</u>	<u>373,451</u>	<u>44,561</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety			
Personal Services	152,555	141,114	11,441
Contractual Services	112,796	63,955	48,841
Materials/Supplies	3,560	1,654	1,906
Capital Outlay	22,014	18,710	3,304
Other	1,000	4,551	(3,551)
Fringe Benefits	37,114	34,763	2,351
<i>Total public safety</i>	<u>329,039</u>	<u>264,747</u>	<u>64,292</u>
<b>Total expenditures</b>	329,039	264,747	64,292
Excess of Revenues Over (Under) Expenditures	(149)	108,704	108,853
<b>Fund Balance, January 1</b>	157,279	157,279	0
Prior year encumbrances appropriated	7,154	7,154	0
<b>Fund Balance, December 31</b>	<u>\$164,284</u>	<u>\$273,137</u>	<u>\$108,853</u>

**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$250,183	\$250,183	\$0
Total Revenues	<u>250,183</u>	<u>250,183</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
Public Works			
Contractual Services	310,183	280,183	30,000
<i>Total public works</i>	<u>310,183</u>	<u>280,183</u>	<u>30,000</u>
<b>Total expenditures</b>	<b>310,183</b>	<b>280,183</b>	<b>30,000</b>
Excess of Revenues Over (Under) Expenditures	(60,000)	(30,000)	30,000
Fund Balance, January 1	60,000	60,000	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$0</u></u>	<u><u>\$30,000</u></u>	<u><u>\$30,000</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$60,000	\$52,756	(\$7,244)
Other	0	14	14
<b>Total Revenues</b>	<u>60,000</u>	<u>52,770</u>	<u>(7,230)</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	61,360	53,597	7,763
Contractual Services	1,000	911	89
Materials/Supplies	279	0	279
Capital Outlay	1,000	138	862
Other	1,785	1,004	781
Fringe Benefits	12,416	11,640	776
<i>Total legislative and executive</i>	<u>77,840</u>	<u>67,290</u>	<u>10,550</u>
<b>Total expenditures</b>	77,840	67,290	10,550
Excess of Revenues Over (Under) Expenditures	(17,840)	(14,520)	3,320
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - Out	(721)	(721)	0
<b>Total Other Sources (Uses)</b>	<u>(721)</u>	<u>(721)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(18,561)	(15,241)	3,320
<b>Fund Balance, January 1</b>	156,162	156,162	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u>\$137,601</u>	<u>\$140,921</u>	<u>\$3,320</u>

**UNION COUNTY, OHIO**

**TREASURER PREPAY INTEREST**

SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Investment Income	\$8,000	\$8,208	\$208
Total Revenues	<u>8,000</u>	<u>8,208</u>	<u>208</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services			0
Contractual Services			0
Materials/Supplies	1,580	198	1,382
Capital Outlay	1,500	0	1,500
<i>Total legislative and executive</i>	<u>3,080</u>	<u>198</u>	<u>2,882</u>
<b>Total expenditures</b>	<b>3,080</b>	<b>198</b>	<b>2,882</b>
Excess of Revenues Over (Under) Expenditures	4,920	8,010	3,090
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - Out	(4,539)	(4,039)	500
Total Other Sources (Uses)	<u>(4,539)</u>	<u>(4,039)</u>	<u>500</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	381	3,971	3,590
Fund Balance, January 1	25,137	25,137	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u><b>\$25,518</b></u>	<u><b>\$29,108</b></u>	<u><b>\$3,590</b></u>

**UNION COUNTY, OHIO**  
**SUPPORTING HOUSING GRANT**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$65,075	\$90,406	\$25,331
Total Revenues	<u>65,075</u>	<u>90,406</u>	<u>25,331</u>
<b>EXPENDITURES:</b>			
Current:			
Health			
Personal Services			0
Contractual Services	128,862	120,920	7,942
Other	1,000	0	1,000
Total health	<u>129,862</u>	<u>120,920</u>	<u>8,942</u>
<b>Total expenditures</b>	<b>129,862</b>	<b>120,920</b>	<b>8,942</b>
Excess of Revenues Over (Under) Expenditures	(64,787)	(30,514)	34,273
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	63,000	20,000	(43,000)
Total Other Sources (Uses)	<u>63,000</u>	<u>20,000</u>	<u>(43,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(1,787)	(10,514)	(8,727)
Fund Balance, January 1	23,451	23,451	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<b><u>\$21,664</u></b>	<b><u>\$12,937</u></b>	<b><u>(\$8,727)</u></b>

**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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$9,000	\$9,208	\$208
Total Revenues	<u>9,000</u>	<u>9,208</u>	<u>208</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety			
Contractual Services	1,000	0	1,000
Materials/Supplies	2,000	0	2,000
Capital Outlay	22,164	0	22,164
Other	9,749	0	9,749
Total public safety	<u>34,913</u>	<u>0</u>	<u>34,913</u>
<b>Total expenditures</b>	<b>34,913</b>	<b>0</b>	<b>34,913</b>
Excess of Revenues Over (Under) Expenditures	(25,913)	9,208	35,121
Fund Balance, January 1	28,338	28,338	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$2,425</u></u>	<u><u>\$37,546</u></u>	<u><u>\$35,121</u></u>

**UNION COUNTY, OHIO**  
**INDIGENT GUARDIANSHIP**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$5,300	\$4,265	(\$1,035)
Other	0	1	1
<b>Total Revenues</b>	<u>5,300</u>	<u>4,266</u>	<u>(1,034)</u>
<b>EXPENDITURES:</b>			
Current:			
<i>Judicial:</i>			
Personal Services	1,553	1,505	48
Contractual Services	2,949	1,413	1,536
Other	948	577	371
<i>Total judicial</i>	<u>5,450</u>	<u>3,495</u>	<u>1,955</u>
<b>Total expenditures</b>	5,450	3,495	1,955
Excess of Revenues Over (Under) Expenditures	(150)	771	921
<b>Fund Balance, January 1</b>	153	153	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u>\$3</u>	<u>\$924</u>	<u>\$921</u>



# UNION COUNTY, OHIO

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SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$4,450	\$2,805	(\$1,645)
Fines and Forfeitures	3,750	2,718	(1,032)
Other	0	2	2
<i>Total Revenues</i>	<u>8,200</u>	<u>5,525</u>	<u>(2,675)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety			
Personal Services	6,000	2,445	3,555
Materials/Supplies	100	0	100
Capital Outlay	800	0	800
Fringe Benefits	1,209	676	533
<i>Total public safety</i>	<u>8,109</u>	<u>3,121</u>	<u>4,988</u>
<b>Total expenditures</b>	8,109	3,121	4,988
Excess of Revenues Over (Under) Expenditures	91	2,404	2,313
<b>Fund Balance, January 1</b>	11,747	11,747	0
<i>Prior year encumbrances appropriated</i>	0	0	0
<b>Fund Balance, December 31</b>	<u>\$11,838</u>	<u>\$14,151</u>	<u>\$2,313</u>

**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, 1999

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

**UNION COUNTY, OHIO  
DITCH MAINTENANCE**

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Special Assessments	\$26,644	\$27,073	\$429
Total Revenues	<u>26,644</u>	<u>27,073</u>	<u>429</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Public Works			
Contractual Services	146,587	56,840	89,747
Total public works	<u>146,587</u>	<u>56,840</u>	<u>89,747</u>
<b>Total expenditures</b>	<b>146,587</b>	<b>56,840</b>	<b>89,747</b>
Excess of Revenues Over (Under) Expenditures	(119,943)	(29,767)	90,176
Fund Balance, January 1	129,884	129,884	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<b><u>\$9,941</u></b>	<b><u>\$100,117</u></b>	<b><u>\$90,176</u></b>

**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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for Services	\$11,000	\$10,769	(\$231)
Total Revenues	<u>11,000</u>	<u>10,769</u>	<u>(231)</u>
<b>EXPENDITURES:</b>			
Current:			
<i>Judicia</i>			
Other	16,524	16,523	1
<i>Total judicia</i>	<u>16,524</u>	<u>16,523</u>	<u>1</u>
<b>Total expenditures</b>	16,524	16,523	1
Excess of Revenues Over (Under) Expenditures	(5,524)	(5,754)	(230)
Fund Balance, January 1	15,198	15,198	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$9,674</u>	<u>\$9,444</u>	<u>(\$230)</u>

**UNION COUNTY, OHIO**  
**PROBATE & JUVENILE COURT COMPUTER RESEARCH**

SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$2,100	\$2,927	\$827
Total Revenues	<u>2,100</u>	<u>2,927</u>	<u>827</u>
<b>EXPENDITURES:</b>			
Current:			
<i>Judicia:</i>			
Other	2,000	0	2,000
Total <i>judicia</i>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<b>Total expenditures</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>
Excess of Revenues Over (Under) Expenditures	100	2,927	2,827
Fund Balance, January 1	10,005	10,005	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$10,105</u></u>	<u><u>\$12,932</u></u>	<u><u>\$2,827</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$135,000	\$157,301	\$22,301
Other	1,000	3,103	2,103
Total Revenues	<u>136,000</u>	<u>160,404</u>	<u>24,404</u>
<b>EXPENDITURES:</b>			
Current:			
<i>Judicia:</i>			
Personal Services	95,487	92,556	2,931
Contractual Services	9,598	9,105	493
Materials/Supplies	11,864	11,645	219
Capital Outlay	0	0	0
Other	25,493	24,527	966
<i>Total Judicia:</i>	<u>142,442</u>	<u>137,833</u>	<u>4,609</u>
<b>Total expenditures</b>	142,442	137,833	4,609
Excess of Revenues Over (Under) Expenditures	(6,442)	22,571	29,013
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - Out	(46,801)	(46,801)	0
Total Other Sources (Uses)	<u>(46,801)</u>	<u>(46,801)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(53,243)	(24,230)	29,013
<b>Fund Balance, January 1</b>	79,477	79,477	0
Prior year encumbrances appropriated	1,769	1,769	0
<b>Fund Balance, December 31</b>	<u>\$28,003</u>	<u>\$57,016</u>	<u>\$29,013</u>

**UNION COUNTY, OHIO  
PRESCHOOL GRANT**

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$19,773	\$19,791	\$18
Total Revenues	<u>19,773</u>	<u>19,791</u>	<u>18</u>
<b>EXPENDITURES:</b>			
Current:			
Health			
Contractual Services	19,773	19,773	0
Total health	<u>19,773</u>	<u>19,773</u>	<u>0</u>
<b>Total expenditures</b>	<b>19,773</b>	<b>19,773</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	18	18
Fund Balance, January 1	33,653	33,653	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$33,653</u></u>	<u><u>\$33,671</u></u>	<u><u>\$18</u></u>

**UNION COUNTY, OHIO**  
**ADULT BASIC LITERACY GRANT (ABLE)**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$15,000	\$8,143	(\$6,857)
Intergovernmental	53,978	73,857	19,879
Other	0	12	12
<b>Total Revenues</b>	<u>68,978</u>	<u>82,012</u>	<u>13,034</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services			
Personal Services	47,079	39,053	8,026
Contractual Services	20,341	14,739	5,602
Materials/Supplies	4,204	3,159	1,045
Capital Outlay	4,538	4,161	377
Other	3,918	3,470	448
Fringe Benefits	7,942	5,698	2,244
<i>Total human services</i>	<u>88,022</u>	<u>70,280</u>	<u>17,742</u>
<b>Total expenditures</b>	88,022	70,280	17,742
Excess of Revenues Over (Under) Expenditures	(19,044)	11,732	30,776
Fund Balance, January 1	17,143	17,143	0
Prior year encumbrances appropriated	4,740	4,740	0
<b>Fund Balance, December 31</b>	<u>\$2,839</u>	<u>\$33,615</u>	<u>\$30,776</u>



**UNION COUNTY, OHIO**  
**COMMUNITY SUPPORT**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$15,000	\$37,848	\$22,848
Intergovernmental	179,217	103,996	(75,221)
Total Revenues	<u>194,217</u>	<u>141,844</u>	<u>(52,373)</u>
<b>EXPENDITURES:</b>			
Current:			
Health			
Contractual Services	172,626	153,129	19,497
Capital Outlay	20,000	580	19,420
Other	44,987	8,230	36,757
Total health	<u>237,613</u>	<u>161,939</u>	<u>75,674</u>
Total expenditures	237,613	161,939	75,674
Excess of Revenues Over (Under) Expenditures	(43,396)	(20,095)	23,301
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	40,000	31,029	(8,971)
Total Other Sources (Uses)	<u>40,000</u>	<u>31,029</u>	<u>(8,971)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(3,396)	10,934	14,330
Fund Balance, January 1	61,403	61,403	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$58,007</u>	<u>\$72,337</u>	<u>\$14,330</u>

**UNION COUNTY, OHIO**  
**CLERK OF COURTS COMPUTERIZATION**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$0	\$7,742	\$7,742
Total Revenues	<u>0</u>	<u>7,742</u>	<u>7,742</u>
<b>EXPENDITURES:</b>			
Current:			
<i>Judicia</i>			
Capital Outlay	4,050	3,990	60
Total <i>Judicia</i>	<u>4,050</u>	<u>3,990</u>	<u>60</u>
<b>Total expenditures</b>	4,050	3,990	60
Excess of Revenues Over (Under) Expenditures	(4,050)	3,752	7,802
Fund Balance, January 1	32,827	32,827	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u>\$28,777</u>	<u>\$36,579</u>	<u>\$7,802</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$100,000	\$6,766	(\$93,234)
Other	0	15	15
<b>Total Revenues</b>	<u>100,000</u>	<u>6,781</u>	<u>(93,219)</u>
<b>EXPENDITURES:</b>			
Current:			
<i>Judicial:</i>			
Contractual Services	91,400	12,679	78,721
<i>Total judicial</i>	<u>91,400</u>	<u>12,679</u>	<u>78,721</u>
<b>Total expenditures</b>	91,400	12,679	78,721
Excess of Revenues Over (Under) Expenditures	8,600	(5,898)	(14,498)
<b>Fund Balance, January 1</b>	70,733	70,733	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u>\$79,333</u>	<u>\$64,835</u>	<u>(\$14,498)</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$9,800	\$9,857	\$57
Other	0	9,861	9,861
<b>Total Revenues</b>	<u>9,800</u>	<u>19,718</u>	<u>9,918</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety			
Personal Services	15,000	0	15,000
Fringe Benefits	4,600	189	4,411
<i>Total public safety</i>	<u>19,600</u>	<u>189</u>	<u>19,411</u>
<b>Total expenditures</b>	19,600	189	19,411
Excess of Revenues Over (Under) Expenditures	(9,800)	19,529	29,329
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	9,812	0	(9,812)
<b>Total Other Sources (Uses)</b>	<u>9,812</u>	<u>0</u>	<u>(9,812)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	12	19,529	19,517
<b>Fund Balance, January 1</b>	0	0	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u>\$12</u>	<u>\$19,529</u>	<u>\$19,517</u>

**UNION COUNTY, OHIO**

**PASS-TEACHER**

SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
Total expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balance, January 1	75	75	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$75</u></u>	<u><u>\$75</u></u>	<u><u>\$0</u></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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$0	\$279	\$279
Intergovernmental	89,095	90,537	1,442
Other	0	14	14
<b>Total Revenues</b>	<u>89,095</u>	<u>90,830</u>	<u>1,735</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety			
Personal Services	48,549	36,965	11,584
Contractual Services	19,097	12,559	6,538
Materials/Supplies	4,409	1,527	2,882
Capital Outlay	1,050	956	94
Other	3,179	488	2,691
Fringe Benefits	13,076	10,433	2,643
<i>Total public safety</i>	<u>89,360</u>	<u>62,928</u>	<u>26,432</u>
<b>Total expenditures</b>	89,360	62,928	26,432
Excess of Revenues Over (Under) Expenditures	(265)	27,902	28,167
<b>Fund Balance, January 1</b>	50,035	50,035	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u>\$49,770</u>	<u>\$77,937</u>	<u>\$28,167</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$15,950	\$9,000	(\$6,950)
Investment Income	300	367	67
Total Revenues	<u>16,250</u>	<u>9,367</u>	<u>(6,883)</u>
<b>EXPENDITURES:</b>			
Current:			
Total expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	16,250	9,367	(6,883)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	1,750	1,000	(750)
Transfers - Out	(26,199)	(16,194)	10,005
Total Other Sources (Uses)	<u>(24,449)</u>	<u>(15,194)</u>	<u>9,255</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(8,199)	(5,827)	2,372
Fund Balance, January 1	15,950	15,950	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$7,751</u>	<u>\$10,123</u>	<u>\$2,372</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$0	\$1,644	\$1,644
Total Revenues	<u>0</u>	<u>1,644</u>	<u>1,644</u>
<b>EXPENDITURES:</b>			
Current:			
Total expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	1,644	1,644
Fund Balance, January 1	6,198	6,198	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$6,198</u>	<u>\$7,842</u>	<u>\$1,644</u>



**UNION COUNTY, OHIO**  
**SHERIFF COMMUNITY EDUCATION**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety			
Contractual Services	5,368	4,453	915
Materials/Supplies	9,614	9,347	267
Capital Outlay	21,000	21,000	0
<i>Total public safety</i>	<u>35,982</u>	<u>34,800</u>	<u>1,182</u>
<b>Total expenditures</b>	35,982	34,800	1,182
Excess of Revenues Over (Under) Expenditures	(35,982)	(34,800)	1,182
<b>OTHER FINANCING SOURCES (USES):</b>			
Other sources (uses)	29,556	39,297	9,741
Total Other Sources (Uses)	<u>29,556</u>	<u>39,297</u>	<u>9,741</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(6,426)	4,497	10,923
<b>Fund Balance, January 1</b>	6,148	6,148	0
Prior year encumbrances appropriated	768	768	0
<b>Fund Balance, December 31</b>	<u>\$490</u>	<u>\$11,413</u>	<u>\$10,923</u>

**UNION COUNTY, OHIO**  
**UNION MEMORIAL FOUNTAIN TRUST**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Investment Income	\$.00	\$243	\$243
Total Revenues	<u>0</u>	<u>243</u>	<u>243</u>
<b>EXPENDITURES:</b>			
Current:			
Total expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	243	243
Fund Balance, January 1	6,155	6,155	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$6,155</u>	<u>\$6,398</u>	<u>\$243</u>

**UNION COUNTY, OHIO**  
**CONVENTION /TOURIST BUREAU**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$55,000	\$68,716	\$13,716
Total Revenues	<u>55,000</u>	<u>68,716</u>	<u>13,716</u>
<b>EXPENDITURES:</b>			
Current:			
Economic Development			
Contract Services	50,000	50,000	0
Total economic development	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<b>Total expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	5,000	18,716	13,716
Fund Balance, January 1	61,074	61,074	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$66,074</u></u>	<u><u>\$79,790</u></u>	<u><u>\$13,716</u></u>

**UNION COUNTY, OHIO**  
**SHERIFF POLICING ROTARY FUND**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Charges for Services	\$62,138	\$27,432	(\$34,706)
Intergovernmental	0	4,066	4,066
Other	0	16,194	16,194
<b>Total Revenues</b>	<u>62,138</u>	<u>47,692</u>	<u>(14,446)</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety			
Personal Services	28,895	28,895	0
Contractual Services	4,927	2,877	2,050
Materials/Supplies	2,500	2,246	254
Capital Outlay	32,544	22,104	10,440
Fringe Benefits	6,991	6,991	0
<i>Total public safety</i>	<u>75,857</u>	<u>63,113</u>	<u>12,744</u>
<b>Total expenditures</b>	75,857	63,113	12,744
Excess of Revenues Over (Under) Expenditures	(13,719)	(15,421)	(1,702)
<b>Fund Balance, January 1</b>	34,452	34,452	0
Prior year encumbrances appropriated	124	124	0
<b>Fund Balance, December 31</b>	<u>\$20,857</u>	<u>\$19,155</u>	<u>(\$1,702)</u>

**UNION COUNTY, OHIO**  
**UC FAMILY/CHILDREN FIRST COUNCIL**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$18,500	\$89,516	\$71,016
Other	0	20,101	20,101
<b>Total Revenues</b>	<u>18,500</u>	<u>109,617</u>	<u>91,117</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services			
Personal Services	14,472	13,300	1,172
Contractual Services	19,639	8,414	11,225
Materials/Supplies	1,600	1,090	510
Capital Outlay	1,000	250	750
Other	9,144	7,638	1,506
Fringe Benefits	4,098	2,408	1,690
<i>Total human services</i>	<u>49,953</u>	<u>33,100</u>	<u>16,853</u>
<b>Total expenditures</b>	49,953	33,100	16,853
Excess of Revenues Over (Under) Expenditures	(31,453)	76,517	107,970
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - Out	(1,285)	(1,285)	0
<b>Total Other Sources (Uses)</b>	<u>(1,285)</u>	<u>(1,285)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(32,738)	75,232	107,970
<b>Fund Balance, January 1</b>	60,319	60,319	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u>\$27,581</u>	<u>\$135,551</u>	<u>\$107,970</u>

**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$28,500	\$18,396	(\$10,104)
Total Revenues	<u>28,500</u>	<u>18,396</u>	<u>(10,104)</u>
<b>EXPENDITURES:</b>			
Current:			
<i>Judicial:</i>			
Other	28,500	26,677	1,823
<i>Total judicial</i>	<u>28,500</u>	<u>26,677</u>	<u>1,823</u>
<b>Total expenditures</b>	28,500	26,677	1,823
Excess of Revenues Over (Under) Expenditures	0	(8,281)	(8,281)
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances - In	0	20,000	20,000
Total Other Sources (Uses)	<u>0</u>	<u>20,000</u>	<u>20,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	0	11,719	11,719
<b>Fund Balance, January 1</b>	0	0	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u>\$0</u>	<u>\$11,719</u>	<u>\$11,719</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	31,667	38,928	7,261
Total Revenues	<u>31,667</u>	<u>38,928</u>	<u>7,261</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety			
Personal Services	16,513	9,188	7,325
Contractual Services	3,400	92	3,308
Materials/Supplies	84	0	84
Capital Outlay	8,014	5,305	2,709
Other	135	0	135
Fringe Benefits	499	305	194
<i>Total public safety</i>	<u>28,645</u>	<u>14,890</u>	<u>13,755</u>
<b>Total expenditures</b>	<b>28,645</b>	<b>14,890</b>	<b>13,755</b>
Excess of Revenues Over (Under) Expenditures	3,022	24,038	21,016
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances - In	0	1,851	1,851
Advances - Out	0	(1,851)	(1,851)
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	3,022	24,038	21,016
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<b><u>\$3,022</u></b>	<b><u>\$24,038</u></b>	<b><u>\$21,016</u></b>

**STATISTICAL  
SECTION**



**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Infergovernmental	\$9,336	\$9,687	\$351
Other	0	426	426
<b>Total Revenues</b>	<u>9,336</u>	<u>10,113</u>	<u>777</u>
<b>EXPENDITURES:</b>			
Current:			
Public Safety			
Personal Services	1,840	1,840	0
Contractual Services	3,160	2,525	635
Materials/Supplies	1,364	1,081	283
Capital Outlay	2,569	0	2,569
Other	175	0	175
Fringe Benefits	91	37	54
<i>Total public safety</i>	<u>9,199</u>	<u>5,483</u>	<u>3,716</u>
<b>Total expenditures</b>	9,199	5,483	3,716
Excess of Revenues Over (Under) Expenditures	137	4,630	4,493
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances - In	0	1,851	1,851
Advances - Out	0	(1,851)	(1,851)
<b>Total Other Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	137	4,630	4,493
<b>Fund Balance, January 1</b>	0	0	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u>\$137</u>	<u>\$4,630</u>	<u>\$4,493</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$722	\$3,619	\$2,897
Total Revenues	<u>722</u>	<u>3,619</u>	<u>2,897</u>
<b>EXPENDITURES:</b>			
Current:			
Total expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	722	3,619	2,897
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$722</u>	<u>\$3,619</u>	<u>\$2,897</u>

**UNION COUNTY, OHIO**  
**CO-ORDINATION TRANSPORTATION**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$15,507	\$15,507	\$0
<i>Total Revenues</i>	<u>15,507</u>	<u>15,507</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
Human Services			
Personal Services	21,630	21,559	71
Contractual Services	2,662	2,382	280
Materials/Supplies	1,600	1,569	31
Capital Outlay	117	117	0
Other	5,746	5,312	434
Fringe Benefits	2,940	2,748	192
<i>Total human services</i>	<u>34,695</u>	<u>33,687</u>	<u>1,008</u>
<b>Total expenditures</b>	<b>34,695</b>	<b>33,687</b>	<b>1,008</b>
Excess of Revenues Over (Under) Expenditures	(19,188)	(18,180)	1,008
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	19,574	19,574	0
<i>Total Other Sources (Uses)</i>	<u>19,574</u>	<u>19,574</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	386	1,394	1,008
Fund Balance, January 1	0	0	0
Prior year encumbrances appropriated	0	0	0
<b>Fund Balance, December 31</b>	<u><u>\$386</u></u>	<u><u>\$1,394</u></u>	<u><u>\$1,008</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Fines and Forfeitures	\$25	\$63	\$38
Total Revenues	<u>25</u>	<u>63</u>	<u>38</u>
<b>EXPENDITURES:</b>			
Current:			
Total expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	25	63	38
Fund Balance, January 1	425	425	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$450</u>	<u>\$488</u>	<u>\$38</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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$3,622,990	\$4,117,762	\$494,772
Charges for Services	989,852	1,256,621	266,769
Licenses and Permits	61,300	68,514	7,214
Fines and Forfeitures	114,275	91,559	(22,716)
Intergovernmental	9,628,714	10,669,005	1,040,291
Special Assessments	26,644	27,073	429
Investment Income	56,300	55,376	(924)
Other	1,128,827	1,467,318	338,491
Total Revenues	<u>15,628,902</u>	<u>17,753,228</u>	<u>2,124,326</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
<i>Legislative and Executive</i>			
Personal Services	1,006,864	973,691	33,173
Contractual Services	604,051	365,003	239,048
Materials/Supplies	75,804	60,190	15,614
Capital Outlay	92,173	65,410	26,763
Other	176,374	152,770	23,604
Fringe Benefits	251,520	236,941	14,579
<i>Total legislative and executive</i>	<u>2,206,786</u>	<u>1,854,005</u>	<u>352,781</u>
<i>Judicia</i>			
Personal Services	97,040	94,061	2,979
Contractual Services	103,947	23,197	80,750
Materials/Supplies	13,014	11,645	1,369
Capital Outlay	5,200	4,808	392
Other	73,465	68,304	5,161
<i>Total judicia</i>	<u>292,666</u>	<u>202,015</u>	<u>90,651</u>
Public Safety			
Personal Services	327,252	271,283	55,969
Contractual Services	150,814	86,948	63,866
Materials/Supplies	31,297	17,921	13,376
Capital Outlay	112,110	70,030	42,080
Other	14,238	5,039	9,199
Fringe Benefits	68,355	57,531	10,824
<i>Total public safety</i>	<u>704,066</u>	<u>508,752</u>	<u>195,314</u>
Public Works			
Personal Services	802,480	766,857	35,623
Contractual Services	3,706,172	3,406,289	299,883
Materials/Supplies	1,010,223	956,959	53,264
Capital Outlay	331,663	220,217	111,446
Principal	38,090	36,010	2,080
Other	32,952	6,569	26,383
Fringe Benefits	209,468	193,660	15,808
<i>Total public works</i>	<u>6,131,048</u>	<u>5,586,561</u>	<u>544,487</u>

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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Health</b>			
Personal Services	221,265	199,730	21,535
Contractual Services	2,622,128	2,375,461	246,667
Materials/Supplies	12,908	10,630	2,278
Capital Outlay	30,585	7,498	23,087
Other	88,576	34,539	54,037
Principal	12,000	7,116	4,884
Interest	15,900	15,695	205
Fringe Benefits	67,339	51,195	16,144
<i>Total health</i>	<u>3,070,701</u>	<u>2,701,864</u>	<u>368,837</u>
<b>Human Services</b>			
Personal Services	2,892,358	2,834,133	58,225
Contractual Services	4,039,571	3,893,462	146,109
Materials/Supplies	145,324	116,941	28,383
Capital Outlay	95,365	76,270	19,095
Other	2,716,319	518,932	2,197,387
Fringe Benefits	596,347	562,681	33,666
<i>Total human services</i>	<u>10,485,284</u>	<u>8,002,419</u>	<u>2,482,865</u>
<b>Economic Development</b>			
Contract Services	50,000	50,000	0
<i>Total economic development</i>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<b>Total expenditures</b>	<b>22,940,551</b>	<b>18,905,616</b>	<b>4,034,935</b>
Excess of Revenues Over (Under) Expenditures	(7,311,649)	(1,152,388)	6,159,261
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances - In	0	829,221	829,221
Advances - Out	0	(3,702)	(3,702)
Transfers - In	1,625,078	961,158	(663,920)
Transfers - Out	(1,149,084)	(805,467)	343,617
Other sources (uses)	30,056	40,743	10,687
<i>Total Other Sources (Uses)</i>	<u>506,050</u>	<u>1,021,953</u>	<u>515,903</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(6,805,599)	(130,435)	6,675,164
<b>Fund Balance, January 1</b>	<b>7,805,914</b>	<b>7,805,914</b>	<b>0</b>
Prior year encumbrances appropriated	620,675	620,675	0
<b>Fund Balance, December 31</b>	<b><u>51,620,990</u></b>	<b><u>58,296,154</u></b>	<b><u>56,675,164</u></b>

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UNION COUNTY, OHIO  
DECEMBER 31, 1999

DEBT SERVICE FUNDS

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

Bond Retirement Fund

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

Sales Tax Debt Fund

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



**UNION COUNTY, OHIO**  
**ALL DEBT SERVICE FUNDS**  
**COMBINING BALANCE SHEETS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	BOND RETIREMENT FUND	SALES TAX DEBT FUND	TOTAL
<b>ASSETS:</b>			
Equity with County Treasurer in pooled			
cash and cash equivalents	\$0	\$57,195	\$57,195
Cash In Segregated Accounts	0	0	0
Investments	0	34,797	34,797
Receivables (net of allowance for uncollectibles)			
Real and other taxes	238,065	38,000	276,065
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	0	0
Loans	0	0	0
Due From Other Funds	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Prepaid Items	0	0	0
<b>TOTAL ASSETS</b>	<u>\$238,065</u>	<u>\$129,992</u>	<u>\$368,057</u>
Accounts payable	0	0	0
Contracts payable	0	0	0
Accrued wages and benefits payable	0	0	0
Compensated absences payable	0	0	0
Retainage payable	0	0	0
Due to other funds	0	0	0
Due to other governments	0	0	0
Due to component units	0	0	0
Deferred Revenue	238,065	19,000	257,065
Accrued interest payable	0	0	0
<b>TOTAL LIABILITIES</b>	<u>238,065</u>	<u>19,000</u>	<u>257,065</u>
<b>FUND EQUITY:</b>			
Reserved for encumbrances	0	0	0
Reserved for supplies inventory	0	0	0
Reserved for prepayments	0	0	0
Reserved for loans	0	0	0
Unreserved:			
Undesignated	0	110,992	110,992
<b>TOTAL FUND EQUITY</b>	<u>0</u>	<u>110,992</u>	<u>110,992</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$238,065</u>	<u>\$129,992</u>	<u>\$368,057</u>

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

ALL DEBT SERVICE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	BOND RETIREMENT FUND	SALES TAX DEBT FUND	TOTAL
<b>REVENUES:</b>			
Taxes	\$225,455	\$228,000	\$ 453,455
Charges for services	0	0	0
Investment Income	0	0	0
Other	0	0	0
<b>Total Revenues</b>	<u>225,455</u>	<u>228,000</u>	<u>453,455</u>
<b>EXPENDITURES:</b>			
Capital Outlay	0	0	0
Principal retirement	277,927	90,000	367,927
Interest & fiscal charges	253,148	122,378	375,526
Other	0	0	0
<b>Total expenditures</b>	<u>531,075</u>	<u>212,378</u>	<u>743,453</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(305,620)	15,622	(289,998)
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of refunding notes	0	0	0
Other Financing Sources (Uses)	0	0	0
Operating Transfers In	304,657	0	304,657
Operating Transfers Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>304,657</u>	<u>0</u>	<u>304,657</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(963)	15,622	14,659
Fund Balance, January 1	963	95,370	96,333
Fund Balance, December 31	<u>\$0</u>	<u>\$110,992</u>	<u>\$110,992</u>

**UNION COUNTY, OHIO  
BOND RETIREMENT FUND**

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Taxes	\$236,460	\$225,455	(\$11,005)
Total Revenues	<u>236,460</u>	<u>225,455</u>	<u>(11,005)</u>
<b>EXPENDITURES:</b>			
Current:			
Debt Service:			
Principal retirement	292,927	288,335	4,592
Interest and fiscal charges	240,890	242,740	(1,850)
Total expenditures	<u>533,817</u>	<u>531,075</u>	<u>2,742</u>
Excess of Revenues Over (Under) Expenditures	(297,357)	(305,620)	(8,263)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	293,652	304,657	11,005
Total Other Sources (Uses)	<u>293,652</u>	<u>304,657</u>	<u>11,005</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(3,705)	(963)	2,742
Fund Balance, January 1	963	963	0
Fund Balance, December 31	<u>(\$2,742)</u>	<u>\$0</u>	<u>\$2,742</u>

**UNION COUNTY, OHIO**

**SALES TAX DEBT FUND**

SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Taxes	\$228,000	\$228,000	\$0
Total Revenues	<u>\$228,000</u>	<u>\$228,000</u>	<u>\$0</u>
<b>EXPENDITURES:</b>			
Current:			
Debt Service:			
Principal retirement	95,000	95,000	0
Interest and fiscal charges	129,950	128,100	1,850
Total expenditures	<u>224,950</u>	<u>223,100</u>	<u>1,850</u>
Excess of Revenues Over (Under) Expenditures	3,050	4,900	1,850
Fund Balance, January 1	87,092	87,092	0
Fund Balance, December 31	<u>\$90,142</u>	<u>\$91,992</u>	<u>\$1,850</u>

**UNION COUNTY, OHIO**  
**ALL DEBT SERVICE FUNDS**

SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$464,460	\$453,455	(\$11,005)
Total Revenues	<u>464,460</u>	<u>453,455</u>	<u>(11,005)</u>
<b>EXPENDITURES:</b>			
Current:			
Debt Service:			
Principal retirement	387,927	383,335	4,592
Interest and fiscal charges	370,840	370,840	0
Total expenditures	<u>758,767</u>	<u>754,175</u>	<u>4,592</u>
Excess of Revenues Over (Under) Expenditures	(294,307)	(300,720)	(6,413)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers In	293,652	304,657	11,005
Total Other Sources (Uses)	<u>293,652</u>	<u>304,657</u>	<u>11,005</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other (uses)	(655)	3,937	4,592
Fund Balance, January 1	88,055	88,055	
Fund Balance, December 31	<u>\$87,400</u>	<u>\$91,992</u>	<u>\$4,592</u>

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UNION COUNTY, OHIO  
DECEMBER 31, 1999

CAPITAL PROJECTS FUNDS

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

Federal Grant Fund

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

Ditch Construction Fund

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

County Airport Construction

To account for various capital improvements at the County Airport.

Courthouse Renovation Fund

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

Veterans Memorial Auditorium Renovation Fund

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

JDC Construction Fund

To account for state monies and proceeds of bonds and/or notes used for construction and renovations to the Juvenile Detention Center.

MRDD Capital Fund

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

DOD Road Construction

To account for various construction costs.

Capital Improvements

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

Sheriff's Facility Construction

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

County Garage Construction

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

London Avenue Government Building

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

Airport Federal Fund

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

**UNION COUNTY, OHIO**  
**ALL CAPITAL PROJECTS FUNDS**  
**COMBINING BALANCE SHEET**  
 DECEMBER 31, 1999

	FEDERAL GRANT FUND	DITCH CONSTRUCTION	VETERANS MEMORIAL RENOVATION	COUNTY AIRPORT CONSTRUCTION
<b>ASSETS:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	\$19,467	\$23,954	\$207,038	\$125,040
Cash in Segregated Accounts	0	0	0	0
Investments	11,843	14,574	125,959	76,073
Receivables (net of allowance for uncollectibles)				
Real and other taxes	0	0	0	0
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	690
Loans	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governments	0	0	0	0
Materials & Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Restricted assets:				
Cash in segregated accounts	0	0	0	0
Cash with fiscal and escrow agents	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$31,310</b>	<b>\$38,528</b>	<b>\$332,997</b>	<b>\$201,803</b>
<b>LIABILITIES:</b>				
Accounts payable	0	0	0	0
Contracts payable	24,707	0	83,814	2,100
Accrued wages and benefits payable	0	0	0	0
Compensated absences payable	0	0	0	0
Retainage payable	0	0	0	0
Due to other funds	0	0	0	0
Due to other governments	0	0	0	0
Due to component units	0	0	0	0
Deferred Revenue	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>24,707</b>	<b>0</b>	<b>83,814</b>	<b>2,100</b>
<b>FUND EQUITY:</b>				
Reserved for encumbrances	0	0	0	0
Reserved for supplies inventory	0	0	0	0
Reserved for prepayments	0	0	0	0
Reserved for loans	0	0	0	0
Unreserved:				
Undesignated	6,603	38,528	249,183	199,703
<b>TOTAL FUND EQUITY</b>	<b>6,603</b>	<b>38,528</b>	<b>249,183</b>	<b>199,703</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$31,310</b>	<b>\$38,528</b>	<b>\$332,997</b>	<b>\$201,803</b>

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<u>JDC CONSTRUCTION</u>	<u>COURTHOUSE CONSTRUCTION</u>	<u>SHERIFF'S FACILITY CONSTRUCTION</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>MRDD CAPITAL FUND</u>
\$0	\$3,864	\$1,539,559	\$234,409	\$77,855
0	0	0	0	0
0	2,351	936,648	142,611	47,366
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	30	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	239,358	0	0
0	0	0	0	0
<u>\$0</u>	<u>\$6,245</u>	<u>\$2,715,565</u>	<u>\$377,020</u>	<u>\$125,221</u>
0	0	0	0	0
0	0	12,543	0	57,396
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>12,543</u>	<u>0</u>	<u>57,396</u>
0	0	1,557	0	31,136
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	6,245	2,701,465	377,020	36,689
<u>0</u>	<u>6,245</u>	<u>2,703,022</u>	<u>377,020</u>	<u>67,825</u>
<u>\$0</u>	<u>\$6,245</u>	<u>\$2,715,565</u>	<u>\$377,020</u>	<u>\$125,221</u>

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**UNION COUNTY, OHIO**  
**ALL CAPITAL PROJECTS FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1999**

	DOD ROAD CONSTRUCTION	COUNTY GARAGE CONSTRUCTION	LONDON AVE. GOVT. BLDG.	AIRPORT FEDERAL	TOTAL
<b>ASSETS:</b>					
Equity with County Treasurer in pooled cash and cash equivalents	\$3,757	\$456,226	\$581,987	\$402	\$3,273,558
Cash In Segregated Accounts	0	0	0	0	0
Investments	2,285	277,562	354,073	244	1,991,589
Receivables (net of allowance for uncollectibles):					
Real and other taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Special Assessments	0	0	0	0	0
Accrued Interest	0	0	0	0	720
Loans	0	0	0	0	0
Due From Other Funds	286,299	0	0	0	286,299
Due From Other Governments	0	0	0	0	0
Materials & Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Restricted assets:					
Cash in segregated accounts	0	0	0	0	239,358
Cash with fiscal and escrow agents	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$292,341</b>	<b>\$733,788</b>	<b>\$936,060</b>	<b>\$646</b>	<b>\$5,791,524</b>
<b>LIABILITIES:</b>					
Accounts payable	0	0	0	0	0
Contracts payable	0	346,931	0	1,623	529,114
Accrued wages and benefits payable	0	0	0	0	0
Compensated absences payable	0	0	0	0	0
Retainage payable	0	0	0	0	0
Due to other funds	0	0	0	0	0
Due to other governments	0	0	0	0	0
Due to component units	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>346,931</b>	<b>0</b>	<b>1,623</b>	<b>529,114</b>
<b>FUND EQUITY:</b>					
Reserved for encumbrances	0	215,366	0	0	248,059
Reserved for supplies inventory	0	0	0	0	0
Reserved for prepayments	0	0	0	0	0
Reserved for loans	0	0	0	0	0
Unreserved:					
Undesignated:	292,341	171,491	936,060	(977)	5,014,351
<b>TOTAL FUND EQUITY</b>	<b>292,341</b>	<b>386,857</b>	<b>936,060</b>	<b>(977)</b>	<b>5,262,410</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$292,341</b>	<b>\$733,788</b>	<b>\$936,060</b>	<b>\$646</b>	<b>\$5,791,524</b>

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**UNION COUNTY, OHIO**  
**STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
 ALL CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	FEDERAL GRANT FUND	DITCH CONSTRUCTION	VETERANS MEMORIAL RENOVATION	COUNTY AIRPORT CONSTRUCTION
<b>REVENUES:</b>				
Intergovernmental	\$290,951	\$0	\$0	\$0
Special Assessments	0	7,537	0	0
Investment Income	0	0	0	7,143
Other	0	0	0	41,468
<b>Total Revenues</b>	<u>290,951</u>	<u>7,537</u>	<u>0</u>	<u>48,611</u>
<b>EXPENDITURES:</b>				
Capital Outlay	293,857	14,084	103,454	29,082
Intergovernmental	0	0	0	0
Public Works	0	0	0	0
Interest & fiscal charges	0	0	0	0
<b>Total expenditures</b>	<u>293,857</u>	<u>14,084</u>	<u>103,454</u>	<u>29,082</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(2,906)	(6,547)	(103,454)	19,529
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds of refunding notes	0	0	0	0
Other Financing Sources (Uses)	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	(36,127)	0	0	0
Payment to Refund Bond Escrow Agent	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>(36,127)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(39,033)	(6,547)	(103,454)	19,529
Fund Balance January 1	45,636	45,075	352,637	180,174
Fund Balance, December 31	<u>\$6,603</u>	<u>\$38,528</u>	<u>\$249,183</u>	<u>\$199,703</u>

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<u>JDC CONSTRUCTION</u>	<u>COURTHOUSE CONSTRUCTION</u>	<u>SHERIFF'S FACILITY CONSTRUCTION</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>MRDD CAPITAL FUND</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
80	247	125,117	0	0
0	0	0	0	0
<u>80</u>	<u>247</u>	<u>125,117</u>	<u>0</u>	<u>0</u>
0	0	187,169	809,460	396,492
0	0	0	0	0
0	0	0	0	0
6,462	0	0	0	0
<u>6,462</u>	<u>0</u>	<u>187,169</u>	<u>809,460</u>	<u>396,492</u>
(6,382)	247	(62,052)	(809,460)	(396,492)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	265,466
0	0	0	(1,550,520)	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,550,520)</u>	<u>265,466</u>
(6,382)	247	(62,052)	(2,359,980)	(131,026)
6,382	5,998	2,765,074	2,737,000	198,851
<u>\$0</u>	<u>\$6,245</u>	<u>\$2,703,022</u>	<u>\$377,020</u>	<u>\$67,825</u>

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**UNION COUNTY, OHIO**  
**STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
ALL CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>DOD ROAD CONSTRUCTION</u>	<u>COUNTY GARAGE CONSTRUCTION</u>	<u>LONDON AVE. GOVT. BLDG.</u>	<u>AIRPORT FEDERAL</u>	<u>TOTAL</u>
<b>REVENUES:</b>					
Intergovernmental	\$395,622	\$0	\$0	\$93,077	\$ 779,650
Special Assessments	0	0	0	0	7,537
Investment Income	259	82,628	0	0	215,474
Other	0	0	936,060	646	978,174
<b>Total Revenues</b>	<u>395,881</u>	<u>82,628</u>	<u>936,060</u>	<u>93,723</u>	<u>1,980,835</u>
<b>EXPENDITURES:</b>					
Capital Outlay	392,031	1,781,650	634,582	98,657	4,740,518
Intergovernmental	0	0	0	0	0
Public Works	0	185	0	0	185
Interest & fiscal charges	0	0	0	0	6,462
<b>Total expenditures</b>	<u>392,031</u>	<u>1,781,835</u>	<u>634,582</u>	<u>98,657</u>	<u>4,747,165</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	3,850	(1,699,207)	301,478	(4,934)	(2,766,330)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of refunding notes	0	0	0	0	0
Other Financing Sources (Uses)	0	0	0	0	0
Operating Transfers In	0	80,000	634,582	3,957	984,005
Operating Transfers Out	0	0	0	0	(1,586,647)
Payment to Refund Bond Escrow Agent	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>80,000</u>	<u>634,582</u>	<u>3,957</u>	<u>(602,642)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	3,850	(1,619,207)	936,060	(977)	(3,368,972)
Fund Balance January 1	288,491	2,006,064	0	0	8,631,382
Fund Balance, December 31	<u>\$292,341</u>	<u>\$386,857</u>	<u>\$936,060</u>	<u>(\$977)</u>	<u>\$5,262,410</u>

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**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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$295,551	\$295,551	\$0
Other	0	0	0
Total Revenues	<u>295,551</u>	<u>295,551</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Capital Outlay	299,358	269,150	30,208
Total Expenditures	<u>299,358</u>	<u>269,150</u>	<u>30,208</u>
Excess (deficiency) of revenues over (under) expenditures	(3,807)	26,401	30,208
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - Out	(36,127)	(36,127)	0
Total other financing sources (uses)	<u>(36,127)</u>	<u>(36,127)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(39,934)	(9,726)	30,208
Fund Balance, January 1	41,036	41,036	0
Fund Balance, December 31	<u>\$1,102</u>	<u>\$31,310</u>	<u>\$30,208</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Special Assessments	\$0	\$7,537	\$7,537
Total Revenues	<u>0</u>	<u>7,537</u>	<u>7,537</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Capital Outlay	14,084	14,084	0
Total Expenditures	<u>14,084</u>	<u>14,084</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(14,084)	(6,547)	7,537
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - Out	(1,300)	0	(1,300)
Total other financing sources (uses)	<u>(1,300)</u>	<u>0</u>	<u>(1,300)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(15,384)	(6,547)	8,837
Fund Balance, January 1	45,075	45,075	0
Fund Balance, December 31	<u>\$29,691</u>	<u>\$38,528</u>	<u>\$8,837</u>



**UNION COUNTY, OHIO**  
**VETERANS MEMORIAL AUDITORIUM RENOVATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$0	\$0	\$0
Other	0	0	0
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Contractual Services	34,472	34,472	0
Capital Outlay	387,107	54,111	332,996
<b>Total Expenditures</b>	<u>421,579</u>	<u>88,583</u>	<u>332,996</u>
Excess (deficiency) of revenues over (under) expenditures	(421,579)	(88,583)	332,996
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances - In	0	0	0
Advances - Out	0	0	0
Transfers - In	0	0	0
Transfers - Out	0	0	0
Other sources (uses)	0	0	0
Bond Proceeds	0	0	0
<b>Total other financing sources (uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(421,579)	(88,583)	332,996
<b>Fund Balance, January 1</b>	387,107	387,107	0
<b>Prior year encumbrances appropriated</b>	34,472	34,472	0
<b>Fund Balance, December 31</b>	<u>\$0</u>	<u>\$332,996</u>	<u>\$332,996</u>

**UNION COUNTY, OHIO**  
**COUNTY AIRPORT CONSTRUCTION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Investment Income	\$11,500	\$7,063	(\$4,437)
Other	0	41,468	41,468
Total Revenues	<u>11,500</u>	<u>48,531</u>	<u>37,031</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Contractual Services	266,847	163,205	103,642
Other	200	50	150
Total Expenditures	<u>267,047</u>	<u>163,255</u>	<u>103,792</u>
Excess (deficiency) of revenues over (under) expenditures	(255,547)	(114,724)	140,823
Fund Balance, January 1	179,564	179,564	0
Prior year encumbrances appropriated	136,273	136,273	0
Fund Balance, December 31	<u>\$60,290</u>	<u>\$201,113</u>	<u>\$140,823</u>

**UNION COUNTY, OHIO**  
**JUVENILE DETENTION CENTER CONSTRUCTION FUND (JDC)**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Investment Income	\$100	\$100	\$0
Other	0	0	0
Total Revenues	<u>100</u>	<u>100</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
Interest and fiscal charges	6,462	6,462	0
Total Expenditures	<u>6,462</u>	<u>6,462</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(6,362)	(6,362)	0
Fund Balance, January 1	6,362	6,362	0
Fund Balance, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**UNION COUNTY, OHIO**  
**COURTHOUSE CONSTRUCTION FUND**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Investment Income	\$0	\$237	\$237
Other	0	0	0
Total Revenues	<u>0</u>	<u>237</u>	<u>237</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Contractual Services	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	237	237
Fund Balance, January 1	5,978	5,978	0
Fund Balance, December 31	<u>\$5,978</u>	<u>\$6,215</u>	<u>\$237</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, 1999**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Investment Income	\$30,000	\$127,515	\$97,515
Other	0	0	0
Total Revenues	<u>30,000</u>	<u>127,515</u>	<u>97,515</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Contractual Services	2,936,556	388,100	2,548,456
Total Expenditures	<u>2,936,556</u>	<u>388,100</u>	<u>2,548,456</u>
Excess (deficiency) of revenues over (under) expenditures	(2,906,556)	(260,585)	2,645,971
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	170,000	0	(170,000)
Total other financing sources (uses)	<u>170,000</u>	<u>0</u>	<u>(170,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(2,736,556)	(260,585)	2,475,971
Fund Balance, January 1	2,536,888	2,536,888	0
Prior year encumbrances appropriated	199,904	199,904	0
Fund Balance, December 31	<u>\$236</u>	<u>\$2,476,207</u>	<u>\$2,475,971</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, 1999**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Contractual Services	561,193	404,429	156,764
Capital Outlay	351,709	175,820	175,889
Total Expenditures	<u>912,902</u>	<u>580,249</u>	<u>332,653</u>
Excess (deficiency) of revenues over (under) expenditures	(912,902)	(580,249)	332,653
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	511,650	265,466	(246,184)
Total other financing sources (uses)	<u>511,650</u>	<u>265,466</u>	<u>(246,184)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(401,252)	(314,783)	86,469
Fund Balance, January 1	201,091	201,091	0
Prior year encumbrances appropriated	238,913	238,913	0
Fund Balance, December 31	<u>\$38,752</u>	<u>\$125,221</u>	<u>\$86,469</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$468,499	\$395,622	(\$72,877)
Investment Income	0	259	259
<b>Total Revenues</b>	<u>468,499</u>	<u>395,881</u>	<u>(72,618)</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Contractual Services	468,500	392,031	76,469
<b>Total Expenditures</b>	<u>468,500</u>	<u>392,031</u>	<u>76,469</u>
Excess (deficiency) of revenues over (under) expenditures	(1)	3,850	3,851
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances - In	0	397,813	397,813
Advances - Out	0	(403,332)	(403,332)
<b>Total other financing sources (uses)</b>	<u>0</u>	<u>(5,519)</u>	<u>(5,519)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(1)	(1,669)	(1,668)
<b>Fund Balance, January 1</b>	7,711	7,711	0
<b>Fund Balance, December 31</b>	<u>\$7,710</u>	<u>\$6,042</u>	<u>(\$1,668)</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$0	\$0	\$0
Other	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Contractual Services	809,460	809,460	0
Total Expenditures	<u>809,460</u>	<u>809,460</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(809,460)	(809,460)	0
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - Out	(2,737,000)	(1,550,520)	1,186,480
Total other financing sources (uses)	<u>(2,737,000)</u>	<u>(1,550,520)</u>	<u>1,186,480</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(3,546,460)	(2,359,980)	1,186,480
Fund Balance, January 1	2,737,000	2,737,000	0
Fund Balance, December 31	<u>(\$809,460)</u>	<u>\$377,020</u>	<u>\$1,186,480</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, 1999**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Investment Income	\$40,000	\$90,698	\$50,698
Total Revenues	<u>40,000</u>	<u>90,698</u>	<u>50,698</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Materials / Supplies	22,000	1,676	20,324
Contractual Services	2,045,000	1,435,543	609,457
Capital Outlay	16,000	0	16,000
Other	10,000	185	9,815
Interest and Fiscal Charges	19,077	0	19,077
Total Expenditures	<u>2,112,077</u>	<u>1,437,404</u>	<u>654,349</u>
Excess (deficiency) of revenues over (under) expenditures	(2,072,077)	(1,346,706)	725,371
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	80,000	80,000	0
Total other financing sources (uses)	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(1,992,077)	(1,266,706)	725,371
Fund Balance, January 1	2,000,494	2,000,494	0
Fund Balance, December 31	<u>\$8,417</u>	<u>\$733,788</u>	<u>\$725,371</u>

**UNION COUNTY, OHIO**  
**AIRPORT FEDERAL FUND**  
 SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental	\$93,077	\$93,077	\$0
Other	0	646	646
Total Revenues	<u>93,077</u>	<u>93,723</u>	<u>646</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Capital Outlay	97,034	97,034	0
Total Expenditures	<u>97,034</u>	<u>97,034</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(3,957)	(3,311)	646
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	3,957	3,957	0
Total other financing sources (uses)	<u>3,957</u>	<u>3,957</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	0	646	646
Fund Balance, January 1	0	0	0
Fund Balance, December 31	<u>\$0</u>	<u>\$646</u>	<u>\$646</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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Other	\$936,060	\$936,060	\$0
Total Revenues	<u>936,060</u>	<u>936,060</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
<i>Capital Outlay:</i>			
Contractual Services	634,582	634,582	0
Total Expenditures	<u>634,582</u>	<u>634,582</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	301,478	301,478	0
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers - In	634,582	634,582	0
Total other financing sources (uses)	<u>634,582</u>	<u>634,582</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	936,060	936,060	0
Fund Balance, January 1	0	0	0
Fund Balance, December 31	<u>\$936,060</u>	<u>\$936,060</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, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES:</b>			
Intergovernmental	\$857,127	\$784,250	(\$72,877)
Special Assessments	0	7,537	7,537
Investment Income	81,600	225,872	144,272
Other	936,060	978,174	42,114
Total Revenues	<u>1,874,787</u>	<u>1,995,833</u>	<u>121,046</u>
<b>EXPENDITURES:</b>			
Current:			
Capital Outlay:			
Materials and Supplies	22,000	1,676	20,324
Contractual Services	7,756,610	4,261,822	3,494,788
Capital Outlay	1,165,292	610,199	555,093
Other	10,200	235	9,965
Interest and fiscal charges	25,539	6,462	19,077
Total Expenditures	<u>8,979,641</u>	<u>4,880,394</u>	<u>4,099,247</u>
Excess (deficiency) of revenues over (under) expenditures	(7,104,854)	(2,884,561)	4,220,293
<b>OTHER FINANCING SOURCES (USES):</b>			
Advances - In	0	397,813	397,813
Advances - Out	0	(403,332)	(403,332)
Transfers - In	1,400,189	984,005	(416,184)
Transfers - Out	(2,774,427)	(1,586,647)	1,187,780
Other sources (uses)	0	0	0
Total other financing sources (uses)	<u>(1,374,238)</u>	<u>(608,161)</u>	<u>766,077</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(8,479,092)	(3,492,722)	4,986,370
Fund Balance, January 1	8,148,306	8,148,306	0
Prior year encumbrances appropriated	609,562	609,562	0
Fund Balance, December 31	<u>\$278,776</u>	<u>\$5,265,146</u>	<u>\$4,986,370</u>

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UNION COUNTY, OHIO  
DECEMBER 31, 1999

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, 1999**

	Sanitary Sewer District	Water District	Building and Development	Memorial Hospital	Total
<b>ASSETS:</b>					
Equity In Pooled Cash and Cash Equivalents	\$527,516	\$190,146	\$110,745	\$616,138	\$1,444,545
Investments	320,933	115,682	67,376		503,991
Receivables (net of allowance for uncollectibles)					
Accounts	5,300	0	0	7,675,342	7,680,642
Accrued Interest	2,940	1,060	0		4,000
Materials & Supplies Inventory				696,079	696,079
Prepaid Items				150,344	150,344
Unamortized bond issuance costs				522,714	522,714
Fixed assets (net of accumulated depreciation)	3,473,157	1,731,725		20,798,684	26,003,566
Restricted assets:					
Cash in segregated accounts	0	0		8,509,605	8,509,605
Cash with fiscal and escrow agents	0	0		1,478,908	1,478,908
<b>TOTAL ASSETS</b>	<b>\$4,329,846</b>	<b>\$2,038,613</b>	<b>\$178,121</b>	<b>\$40,447,814</b>	<b>\$46,994,394</b>
<b>LIABILITIES:</b>					
Accounts Payable				1,467,383	1,467,383
Contracts Payable	13,042	44,557	20,666		78,265
Accrued Wages & Benefits Payable	2,518	532	17,643	2,491,296	2,511,989
Compensated Absences Payable	18,786	396	27,238	486,463	532,883
Due To Other Funds			0	400,000	400,000
Due To Other Governments	4,519	499	21,188	505,294	531,500
OPWC loans payable	116,946				116,946
Accrued interest payable	70,175	30,075			100,250
Notes payable	3,500,000	1,500,000			5,000,000
General obligation bonds payable				16,585,000	16,585,000
Obligation under capital lease				414,813	414,813
<b>TOTAL LIABILITIES</b>	<b>3,725,986</b>	<b>1,576,059</b>	<b>86,735</b>	<b>22,350,249</b>	<b>27,739,029</b>
<b>FUND EQUITY:</b>					
Contributed capital	1,893,294	38,900	0		1,932,194
Retained earnings-unreserved	(1,289,434)	423,654	91,386	18,097,565	17,323,171
<b>TOTAL FUND EQUITY</b>	<b>603,860</b>	<b>462,554</b>	<b>91,386</b>	<b>18,097,565</b>	<b>19,255,365</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$4,329,846</b>	<b>\$2,038,613</b>	<b>\$178,121</b>	<b>\$40,447,814</b>	<b>\$46,994,394</b>

**UNION COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND EQUITY**  
**ALL ENTERPRISE FUNDS**  
December 31, 1999

	<b>Sanitary Sewer District</b>	<b>Water District</b>	<b>Building and Development</b>	<b>Memorial Hospital</b>	<b>Total</b>
<b>REVENUES:</b>					
Charges For Services	\$302,032	\$86,236	\$32,940		\$421,208
Tap-in fees	84,482	145,958			230,440
Net patient services				\$37,205,390	37,205,390
Other	45,174	59,785	481,123	2,842,204	3,428,286
<b>Total operating revenue</b>	<b>\$431,688</b>	<b>\$291,979</b>	<b>\$514,063</b>	<b>\$40,047,594</b>	<b>\$41,285,324</b>
<b>OPERATING EXPENSES:</b>					
Personal services	77,569	6,225	370,561	22,094,807	22,549,162
Contract services	110,012	113,082	83,624	5,081,404	5,388,122
Materials and supplies	12,319	46,988	5,639	7,505,522	7,570,468
Bad debts	0			2,304,701	2,304,701
Depreciation and amortization	100,001	14,486		1,757,385	1,871,872
Interest and fiscal charges	0	0		419,695	419,695
Other operating expenses	9,164	17,985	17,214		44,363
<b>Total operating expenses</b>	<b>\$309,065</b>	<b>\$198,766</b>	<b>\$477,038</b>	<b>\$39,163,514</b>	<b>\$40,148,383</b>
<b>OPERATING INCOME (LOSS)</b>	<b>122,623</b>	<b>93,213</b>	<b>37,025</b>	<b>884,080</b>	<b>1,136,941</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Interest income	0	577	0	233,247	233,824
Gifts, grants, and bequests	0			559,982	559,982
Payments on behalf of affiliate				(1,026,412)	(1,026,412)
Restricted expenditures	0			(91,901)	(91,901)
Interest and fiscal charges	(329,453)	(5,803)			(335,256)
<b>Total non-operating revenues (expenses)</b>	<b>(329,453)</b>	<b>(5,226)</b>	<b>0</b>	<b>(325,084)</b>	<b>(659,763)</b>
<b>NET INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(206,830)</b>	<b>87,987</b>	<b>37,025</b>	<b>558,996</b>	<b>477,178</b>
Operating transfer-in	263,677	70,955	0	0	334,632
Operating transfer-out	(192,927)	(70,955)	0	0	(263,882)
<b>NET INCOME (LOSS)</b>	<b>(136,080)</b>	<b>87,987</b>	<b>37,025</b>	<b>558,996</b>	<b>547,928</b>
Retained earnings at January 1	(1,153,354)	335,667	54,361	17,538,569	16,775,243
Retained earnings at December 31	(1,289,434)	423,654	91,386	18,097,565	17,323,171
Contributed capital at January 1	1,893,294	38,900	0		1,932,194
Contributions received during year	0	0	0		0
Contributed capital at December 31	1,893,294	38,900	0	0	1,932,194
<b>Total fund equity at December 31</b>	<b>\$603,860</b>	<b>\$462,554</b>	<b>\$91,386</b>	<b>\$18,097,565</b>	<b>\$19,255,365</b>



**UNION COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ALL ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Sanitary Sewer District	Water District	Building and Development	Memorial Hospital	Total
<b>Cash flows from operating activities:</b>					
Cash received from sales/service charges.....	\$429,188	\$291,979	\$516,563		\$1,237,730
Cash received from patients and third-party payer.....				\$34,863,132	34,863,132
Cash received from other operations.....				2,842,204	2,842,204
Cash payments for personal services.....	(83,775)	(5,693)	(349,732)	(22,264,218)	(22,703,418)
Cash payments for contract services.....	(100,630)	(175,000)	(69,108)		(344,738)
Cash payments for supplies and materials.....	(12,319)	(46,988)	(5,639)	(12,515,888)	(12,580,834)
Other cash (payments)/receipts.....	57,158	(146,486)	(55,118)		(144,446)
Cash payments for restricted expenses.....				(91,901)	(91,901)
Cash payments for interest.....				(380,650)	(380,650)
<b>Net cash provided by (used in) operating activities.....</b>	<b>289,622</b>	<b>(82,188)</b>	<b>36,966</b>	<b>2,452,679</b>	<b>2,697,079</b>
<b>Cash flows from non-capital financing activities:</b>					
Cash received from gifts, grants, and bequests....	0	0	0	557,423	557,423
<b>Net cash provided by non-capital financing activities.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>557,423</b>	<b>557,423</b>
<b>Cash flows from capital and related financing activities:</b>					
Net (acquisition)/disposal of capital assets.....	6,600	11,198		(6,310,303)	(6,292,505)
Proceeds of debt issues.....	3,500,000	1,500,000		11,000,000	16,000,000
Principal retirement.....	(3,707,927)	(1,500,000)		(1,776,161)	(6,984,088)
Interest and fiscal charges.....	(307,398)	(31,868)			(339,266)
Proceeds from sale of fixed assets.....	0			9,750	9,750
<b>Net cash provided by (used in) capital and related financing activities.....</b>	<b>(508,725)</b>	<b>(20,670)</b>	<b>0</b>	<b>2,923,286</b>	<b>2,393,891</b>
<b>Cash flows from investing activities:</b>					
(Purchase)/redemption of investments.....	(119,013)	(37,110)	(40,546)		(196,669)
Distribution to related party.....				(1,347,200)	(1,347,200)
Interest income.....	0	577	0	233,247	233,824
<b>Net cash used in investing activities.....</b>	<b>(119,013)</b>	<b>(36,533)</b>	<b>(40,546)</b>	<b>(1,113,953)</b>	<b>(1,310,045)</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>(338,116)</b>	<b>(139,391)</b>	<b>(3,580)</b>	<b>4,819,435</b>	<b>4,338,348</b>
Cash and cash equivalents at beginning of year.....	865,632	329,537	114,325	5,785,216	7,094,710
Cash and cash equivalents at end of year.....	<b>\$527,516</b>	<b>\$190,146</b>	<b>\$110,745</b>	<b>\$10,604,651</b>	<b>\$11,433,058</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating Income (Loss).....	122,823	93,213	37,025	884,080	1,136,941
<b>Adjustments to reconcile operating income to net cash provided by operating activities..</b>					
Depreciation and amortization.....	100,001	14,486		1,757,385	1,871,872
Transfers-In.....	263,677	70,955	0		334,632
Transfers-Out.....	(192,927)	(70,955)	0		(263,882)
Bad debts.....				2,304,701	2,304,701
<b>Changes in assets and liabilities:</b>					
Supplies inventory and other current assets.....				(348,271)	(348,271)
Accounts receivable.....	(2,500)	0	2,500	(2,400,111)	(2,400,111)
Accounts payable.....	9,382	(61,918)	14,516	467,420	429,400
Accrued wages and benefits.....	(7,729)	532	13,251		6,054
Compensated absences payable.....	1,523	0	7,578		9,101
Other accrued expenses.....	0	(129,000)		(212,525)	(341,525)
Due from/(to) other funds.....			(50,000)		(50,000)
Due from/(to) other governments.....	(4,428)	499	12,096		8,167
<b>Net cash provided by (used in) operating activities.....</b>	<b>\$289,622</b>	<b>(\$82,188)</b>	<b>\$36,966</b>	<b>\$2,452,679</b>	<b>\$2,697,079</b>

**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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>OPERATING REVENUES:</b>			
Charges for Services	\$317,000	\$299,532	(17,468)
Tap in Fees	100,000	84,482	(15,518)
License/Permits	0	1,300	1,300
Investment Income	53,000	40,843	(12,157)
Other	0	91	91
Total Operating Revenues	<u>470,000</u>	<u>426,248</u>	<u>(43,752)</u>
<b>OPERATING EXPENSES:</b>			
Personal Services	69,000	65,480	3,520
Contractual Services	202,497	142,791	59,706
Material and Supplies	20,226	15,576	4,650
Capital Outlay	11,106	6,984	4,122
Fringe Benefits	20,094	19,466	628
Other Operating Expenses	8,222	2,180	6,042
Interest & Fiscal Charges	279,027	274,023	5,004
Total Expenditures	<u>610,172</u>	<u>526,500</u>	<u>83,672</u>
Operating profit (loss)	(140,172)	(100,252)	39,920
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Operating transfers in	80,000	413,663	333,663
Operating transfers out	(258,000)	(192,927)	65,073
Principal	(3,803,663)	(3,803,663)	0
Proceeds of notes	3,700,000	3,464,076	(235,924)
Total nonoperating revenues (expenses)	<u>(281,663)</u>	<u>(118,851)</u>	<u>162,812</u>
Net income	(421,835)	(219,103)	202,732
Fund Balance, January 1	1,067,551	1,067,551	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$645,716</u>	<u>\$848,448</u>	<u>\$202,732</u>

**UNION COUNTY, OHIO**  
**WATER DISTRICT**  
 SCHEDULE OF REVENUES, EXPENSES AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>OPERATING REVENUES:</b>			
Charges for Services	\$51,300	\$86,236	\$34,936
Tap In Fees	210,000	145,958	(64,042)
License/Permits	0	550	550
Special Assessments	0	15,784	15,784
Investment Income	10,800	13,700	2,900
Other	31,315	28,691	(2,624)
Total Operating Revenues	<u>303,415</u>	<u>290,919</u>	<u>(12,496)</u>
<b>OPERATING EXPENSES:</b>			
Personal Services	16,700	3,931	12,769
Contractual Services	299,471	293,802	5,669
Material and Supplies	200,517	185,707	14,810
Capital Outlay	2,000	1,885	115
Fringe Benefits	4,400	1,263	3,137
Other Operating Expenses	20,356	16,100	4,256
Interest & Fiscal Charges	140,732	65,732	75,000
Total Expenditures	<u>684,176</u>	<u>568,420</u>	<u>115,756</u>
Operating profit (loss)	(380,761)	(277,501)	103,260
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Operating transfers in	77,405	70,955	(6,450)
Operating transfers out	(145,764)	(70,955)	74,809
Principal	(1,500,000)	(1,500,000)	0
Proceeds of notes	1,535,924	1,535,924	0
Interest income	0	577	577
Total nonoperating revenues (expenses)	<u>(32,435)</u>	<u>36,501</u>	<u>68,936</u>
Net (loss) income	(413,196)	(241,000)	172,196
Fund Balance, January 1	408,109	408,109	0
Prior year encumbrances appropriated	138,719	138,719	0
Fund Balance, December 31	<u>\$133,632</u>	<u>\$305,828</u>	<u>\$172,196</u>

**UNION COUNTY, OHIO**  
**BUILDING DEVELOPMENT**  
 SCHEDULE OF REVENUES, EXPENSES AND  
 CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>OPERATING REVENUES:</b>			
Charges for Services	\$6,000	\$35,440	\$29,440
Licenses/Permits	430,000	481,048	51,048
Other	0	75	75
Total Operating Revenues	<u>436,000</u>	<u>516,563</u>	<u>80,563</u>
<b>OPERATING EXPENSES:</b>			
Personal Services	312,000	276,628	35,372
Contractual Services	76,725	69,108	7,617
Material and Supplies	6,000	5,639	361
Capital Outlay	26,000	3,863	22,137
Fringe Benefits	80,465	61,008	19,457
Other Operating Expenses	14,600	13,351	1,249
Total Expenditures	<u>515,790</u>	<u>429,597</u>	<u>86,193</u>
Operating profit (loss)	(79,790)	86,966	166,756 0
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Advances Out	0	(50,000)	(50,000)
Total nonoperating revenues (expenses)	<u>0</u>	<u>(50,000)</u>	<u>(50,000)</u>
Net income	(79,790)	36,966	116,756
Fund Balance, January 1	141,155	141,155	0
Prior year encumbrances appropriated	0	0	0
Fund Balance, December 31	<u>\$61,365</u>	<u>\$178,121</u>	<u>\$116,756</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>OPERATING REVENUES:</b>			
Charges for Services	\$374,300	\$421,208	46,908
Tap in Fees	310,000	230,440	(79,560)
Licenses & Permits	430,000	482,898	52,898
Intergovernmental	0	15,784	15,784
Investment Income	63,800	54,543	(9,257)
Other	31,315	28,857	(2,458)
Total Operating Revenues	<u>1,209,415</u>	<u>1,233,730</u>	<u>24,315</u>
<b>OPERATING EXPENSES:</b>			
Personal Services	397,700	346,039	51,661
Contractual Services	578,693	505,701	72,992
Material and Supplies	226,743	206,922	19,821
Capital Outlay	39,106	12,732	26,374
Other Operating Expenses	43,178	31,631	11,547
Fringe Benefits	104,959	81,737	23,222
Interest & Fiscal Charges	419,759	339,755	80,004
Total Expenditures	<u>1,810,138</u>	<u>1,524,517</u>	<u>285,621</u>
Operating profit (loss)	(600,723)	(290,787)	309,936
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Advances Out	0	(50,000)	(50,000)
Operating transfers in	157,405	484,618	327,213
Operating transfers out	(403,764)	(263,882)	139,882
Principal	(5,303,663)	(5,303,663)	0
Proceeds of notes	5,235,924	5,000,000	(235,924)
Interest income	0	577	577
Total nonoperating revenues (expenses)	<u>(314,098)</u>	<u>(132,350)</u>	<u>181,748</u>
Net income	(914,821)	(423,137)	491,684
Fund Balance, January 1	1,616,815	1,616,815	0
Prior year encumbrances appropriated	138,719	138,719	0
Fund Balance, December 31	<u>\$840,713</u>	<u>\$1,332,397</u>	<u>\$491,684</u>

UNION COUNTY, OHIO  
DECEMBER 31, 1999

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.

Retirement Fund

To account for monies withheld from employees and the County's required contributions to the state's various retirement systems.

Marriage License Fund

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

Indigent Counsel Restitution Fund

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

Domestic Violence Fund

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

CFHS Grant

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

UNION COUNTY, OHIO  
DECEMBER 31, 1999  
FIDUCIARY FUNDS  
AGENCY FUNDS  
(CONTINUED)

Safe Communities Grant

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

County Court Fund

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

Deferred Compensation Fund

To account for monies collected from employees who voluntarily contribute to various deferred compensation plans.

Alimony and Child Support Fund

To account for the collection of alimony and child support payments and the distribution of such monies to the court designated agencies.

Payroll Fund

To account for the payroll taxes and other related payroll deductions accumulate from all funds for distribution to the appropriate governmental unit and/or private organization.

**UNION COUNTY, OHIO**  
**ALL AGENCY FUNDS**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Tax Collections</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	\$1,181,327	\$49,043,023	\$48,627,276	\$1,597,074
Taxes Receivable	38,272,354	39,552,460	38,272,354	39,552,460
Investments	575,927	1,388,136	575,927	1,388,136
<b>Total Assets</b>	<b>\$40,029,608</b>	<b>\$89,983,619</b>	<b>\$87,475,557</b>	<b>\$42,537,670</b>

<b>Liabilities:</b>				
Undistributed monies	40,029,608	89,983,619	87,475,557	42,537,670
<b>Total Liabilities</b>	<b>\$40,029,608</b>	<b>\$89,983,619</b>	<b>\$87,475,557</b>	<b>\$42,537,670</b>

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Joint Juvenile Detention Center</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	643,519	1,128,011	1,297,930	473,600
<b>Total Assets</b>	<b>\$643,519</b>	<b>\$1,128,011</b>	<b>\$1,297,930</b>	<b>\$473,600</b>

<b>Liabilities:</b>				
Undistributed monies	643,519	1,128,011	1,297,930	473,600
<b>Total Liabilities</b>	<b>\$643,519</b>	<b>\$1,128,011</b>	<b>\$1,297,930</b>	<b>\$473,600</b>

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Health</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	471,543	1,123,145	1,002,395	592,293
Due from other funds	20,000	0	20,000	0
<b>Total Assets</b>	<b>\$491,543</b>	<b>\$1,123,145</b>	<b>\$1,022,395</b>	<b>\$592,293</b>

<b>Liabilities:</b>				
Due to other funds	30,000	0	30,000	0
Undistributed monies	461,543	1,123,145	992,395	592,293
<b>Total Liabilities</b>	<b>\$491,543</b>	<b>\$1,123,145</b>	<b>\$1,022,395</b>	<b>\$592,293</b>

CONTINUED



**UNION COUNTY, OHIO**  
**ALL AGENCY FUNDS**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Soil &amp; Water Conservation</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	53,981	157,962	136,640	75,303
<b>Total Assets</b>	<b>\$53,981</b>	<b>\$157,962</b>	<b>\$136,640</b>	<b>\$75,303</b>
<b>Liabilities:</b>				
Due to other funds	10,000	0	0	10,000
Undistributed monies	43,981	157,962	136,640	65,303
<b>Total Liabilities</b>	<b>\$53,981</b>	<b>\$157,962</b>	<b>\$136,640</b>	<b>\$75,303</b>

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Fine Fund</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	0	296,921	273,508	23,413
<b>Total Assets</b>	<b>\$0</b>	<b>\$296,921</b>	<b>\$273,508</b>	<b>\$23,413</b>
<b>Liabilities:</b>				
Undistributed monies	0	296,921	273,508	23,413
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$296,921</b>	<b>\$273,508</b>	<b>\$23,413</b>

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Marriage Licenses</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	3,536	5,168	5,457	3,247
<b>Total Assets</b>	<b>\$3,536</b>	<b>\$5,168</b>	<b>\$5,457</b>	<b>\$3,247</b>
<b>Liabilities:</b>				
Undistributed monies	3,536	5,168	5,457	3,247
<b>Total Liabilities</b>	<b>\$3,536</b>	<b>\$5,168</b>	<b>\$5,457</b>	<b>\$3,247</b>

CONTINUED

**UNION COUNTY, OHIO**  
**ALL AGENCY FUNDS**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Indigent Counsel/Restitution</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	2,701	6,053	6,273	2,481
<b>Total Assets</b>	<b>\$2,701</b>	<b>\$6,053</b>	<b>\$6,273</b>	<b>\$2,481</b>

<b>Liabilities:</b>				
Undistributed monies	2,701	6,053	6,273	2,481
<b>Total Liabilities</b>	<b>\$2,701</b>	<b>\$6,053</b>	<b>\$6,273</b>	<b>\$2,481</b>

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Domestic Violence</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	3,552	7,216	6,928	3,840
<b>Total Assets</b>	<b>\$3,552</b>	<b>\$7,216</b>	<b>\$6,928</b>	<b>\$3,840</b>

<b>Liabilities:</b>				
Undistributed monies	3,552	7,216	6,928	3,840
<b>Total Liabilities</b>	<b>\$3,552</b>	<b>\$7,216</b>	<b>\$6,928</b>	<b>\$3,840</b>

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>County Courts</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	38,552	2,734	6,499	34,787
Cash in segregated accounts	438,906	288,191	438,906	288,191
<b>Total Assets</b>	<b>\$477,458</b>	<b>\$290,925</b>	<b>\$445,405</b>	<b>\$322,978</b>

<b>Liabilities:</b>				
Undistributed monies	477,458	290,925	445,405	322,978
<b>Total Liabilities</b>	<b>\$477,458</b>	<b>\$290,925</b>	<b>\$445,405</b>	<b>\$322,978</b>

CONTINUED

**UNION COUNTY, OHIO**  
**ALL AGENCY FUNDS**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Alimony &amp; Child Support</b>				
<b>Assets:</b>				
Cash in segregated accounts	184,868	156,802	184,868	156,802
<b>Total Assets</b>	<b>\$184,868</b>	<b>\$156,802</b>	<b>\$184,868</b>	<b>\$156,802</b>

<b>Liabilities:</b>				
Undistributed monies	184,868	156,802	184,868	156,802
<b>Total Liabilities</b>	<b>\$184,868</b>	<b>\$156,802</b>	<b>\$184,868</b>	<b>\$156,802</b>

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Payroll</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	48,910	10,407,408	10,410,337	45,981
<b>Total Assets</b>	<b>\$48,910</b>	<b>\$10,407,408</b>	<b>\$10,410,337</b>	<b>\$45,981</b>

<b>Liabilities:</b>				
Undistributed monies	48,910	10,407,408	10,410,337	45,981
<b>Total Liabilities</b>	<b>\$48,910</b>	<b>\$10,407,408</b>	<b>\$10,410,337</b>	<b>\$45,981</b>

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>CEHS Grant</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	6,070	52,437	44,036	14,471
Due from other funds	10,000	0	0	10,000
<b>Total Assets</b>	<b>\$16,070</b>	<b>\$52,437</b>	<b>\$44,036</b>	<b>\$24,471</b>

<b>Liabilities:</b>				
Undistributed monies	16,070	52,437	44,036	24,471
<b>Total Liabilities</b>	<b>\$16,070</b>	<b>\$52,437</b>	<b>\$44,036</b>	<b>\$24,471</b>

CONTINUED

**UNION COUNTY, OHIO**  
**ALL AGENCY FUNDS**  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>PHP County Health Insurance</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	332	877,804	878,136	0
<b>Total Assets</b>	<b>\$332</b>	<b>\$877,804</b>	<b>\$878,136</b>	<b>\$0</b>

<b>Liabilities:</b>				
Undistributed monies	332	877,804	878,136	0
<b>Total Liabilities</b>	<b>\$332</b>	<b>\$877,804</b>	<b>\$878,136</b>	<b>\$0</b>

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Safe Communities Grant</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	10,756	42,648	37,583	15,821
Cash in segregated accounts	704	2,239	704	2,239
Due from other funds	10,000	0	10,000	0
<b>Total Assets</b>	<b>\$21,460</b>	<b>\$44,887</b>	<b>\$48,287</b>	<b>\$18,060</b>

<b>Liabilities:</b>				
Undistributed monies	21,460	44,887	48,287	18,060
<b>Total Liabilities</b>	<b>\$21,460</b>	<b>\$44,887</b>	<b>\$48,287</b>	<b>\$18,060</b>

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b>Ohio Elections Commission</b>				
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	0	1,835	1,675	160
<b>Total Assets</b>	<b>\$0</b>	<b>\$1,835</b>	<b>\$1,675</b>	<b>\$160</b>

<b>Liabilities:</b>				
Undistributed monies	0	1,835	1,675	160
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$1,835</b>	<b>\$1,675</b>	<b>\$160</b>

CONTINUED

**UNION COUNTY, OHIO**  
**ALL AGENCY FUNDS**  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Balance</u> <u>12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/99</u>
<b>Assets:</b>				
Equity with County Treasurer in pooled cash and cash equivalents	\$2,464,779	\$62,551,558	\$62,734,673	\$2,281,664
Cash in segregated accounts	624,478	447,232	624,478	447,232
Taxes Receivable	38,272,354	39,552,460	38,272,354	39,552,460
Due from other funds	40,000	0	30,000	10,000
Investments	575,927	1,388,136	575,927	1,388,136
<b>Total Assets</b>	<b>\$41,977,538</b>	<b>\$103,939,386</b>	<b>\$102,237,432</b>	<b>\$43,679,492</b>
<b>Liabilities:</b>				
Due to other funds	\$40,000	\$0	\$30,000	\$10,000
Undistributed monies	41,937,538	103,939,386	102,207,432	43,669,492
<b>Total Liabilities</b>	<b>\$41,977,538</b>	<b>\$103,939,386</b>	<b>\$102,237,432</b>	<b>\$43,679,492</b>

UNION COUNTY, OHIO  
DECEMBER 31, 1999

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, 1999

FUNCTION	TOTAL	LAND	IMPROVEMENTS	BUILDINGS	EQUIPMENT	FURNITURE & FIXTURES	VEHICLES	CONSTRUCTION IN PROGRESS
General Government	\$ 12,236,888	\$ 307,017	\$ 22,770	\$ 9,267,551	\$ 930,521	\$ 213,617	\$ 49,014	\$ 1,446,398
Legislative and Executive	461,528	0	0	0	283,074	178,454	0	0
Judicial								
Public Safety	1,777,770	131,500	11,060	45,444	806,116	74,151	709,499	0
Public Works	3,221,648	8,178	7,230	61,904	423,651	52,620	2,668,065	0
Health	5,138,998	282,941	73,408	3,986,076	553,061	197,045	46,467	0
Human Services	358,839	0	0	9,138	157,365	126,664	65,672	0
Conservation/Recreation	1,915,041	588,210	144,160	1,105,531	76,100	1,040	0	0
	\$ 25,110,712	\$ 1,317,846	\$ 258,628	\$ 14,475,644	\$ 3,229,888	\$ 843,591	\$ 3,538,717	\$ 1,446,398

**UNION COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION**  
**DECEMBER 31, 1999**

<u>FUNCTION</u>	<u>BALANCE</u> <u>12/31/98</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/99</u>
General Government				
Legislative and Executive	\$ 8,364,302	\$3,986,846	\$114,260	\$ 12,236,888
Judicial	462,514	31,029	32,015	461,528
Public Safety	1,571,887	215,062	9,179	1,777,770
Public Works	3,212,630	112,236	103,218	3,221,648
Health	5,093,835	60,742	15,579	5,138,998
Human Services	337,208	34,026	12,395	358,839
Conservation/Recreation	1,333,851	581,890	700	1,915,041
	<u>\$ 20,376,227</u>	<u>\$ 5,021,831</u>	<u>\$ 287,346</u>	<u>\$ 25,110,712</u>



**UNION COUNTY, OHIO  
SCHEDULE OF FIXED ASSETS BY SOURCE  
DECEMBER 31, 1999**

**GENERAL FIXED ASSET BY CLASS:-**

LAND	\$ 1,317,846
IMPROVEMENTS	258,628
BUILDINGS	14,475,644
EQUIPMENT	3,229,888
FURNITURE/FIXTURES	843,591
VEHICLES	3,538,717
CONSTRUCTION IN PROGRESS	<u>1,446,398</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 25,110,712</u>

**SOURCE OF INVESTMENT IN GENERAL FIXED ASSETS:-**

GENERAL FUND REVENUES	\$ 4,099,698
NOTE OR BONDED DEBT	12,818,005
SPECIAL REVENUE FUNDS	4,889,794
STATE GRANTS	1,605,556
FEDERAL GRANTS	839,990
DONATIONS	846,894
OTHER	<u>10,775</u>
	<u>\$ 25,110,712</u>

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TABLE 1

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

	1999(c)	1998(c)	1997(c)	1996(c)	1995(c)	1994(c)	1993(c)	1992(c)	1991(c)	1990(b)
General Government:										
Legislative and Executive	\$ 6,837,983	\$ 5,608,806	\$ 3,294,404	\$ 2,871,376	\$ 2,634,940	\$ 2,547,639	\$ 2,396,483	\$ 2,894,548	\$ 1,914,373	\$ 1,896,025
Judicial	1,210,768	999,959	817,905	820,088	818,375	716,517	756,564	691,694	657,827	667,931
Public Safety	3,171,988	3,178,073	2,903,399	2,395,542	2,296,231	2,183,677	2,136,788	2,174,565	1,875,204	1,478,517
Public Works	5,734,699	3,623,706	4,777,562	3,841,595	3,689,676	3,267,845	3,153,911	3,056,504	3,396,506	3,707,465
Health	2,733,691	6,083,577	2,173,321	5,002,866	5,352,998	4,871,143	4,612,295	3,694,584	4,574,487	3,584,994
Human Services	8,329,001	2,592,474	5,125,314	3,007,631	2,763,588	2,767,648	2,581,034	2,352,709	2,374,257	2,298,684
Conservation/Recreation/ Economic Development	171,029	81,872	20,670	16,205	273,990	108,841	90,853	40,523	154,179	-
Employee Fringe Benefits(d)			939,644	-	-	-	-	-	-	-
Other	479,329	1,053,033	622,567	349,962	-	-	-	-	-	113,316
Capital Outlay	4,740,518	1,703,328	1,224,679	480,990	1,042,075	1,204,120	3,296,858	3,557,491	968,828	880,803
Intergovernmental	5,085	79	33,810	91,456	-	181,470	228,461	300,938	220,381	-
Debt Service	749,915	848,959	478,516	322,578	353,985	370,513	333,917	363,002	246,877	494,257
Total Expenditures	34,164,006	25,773,866	22,411,791	19,200,289	19,225,858	18,219,413	19,587,164	19,126,558	16,382,919	15,121,992

Source:

- (a) Includes governmental funds only  
(b) Cash basis financial information  
(c) GAAP basis financial information  
(d) Allocated to functions prior to 1997

TABLE 2

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

	1999(c)	1998(c)	1997(c)	1996(c)	1995(c)	1994(c)	1993(c)	1992(c)	1991(c)	1990(b)
Taxes	\$ 11,428,747	\$ 9,756,273	\$ 9,759,399	\$ 8,158,997	\$ 8,897,885	\$ 8,067,721	\$ 7,457,702	\$ 6,991,229	\$ 6,165,896	\$ 5,995,464
Charges for Services	2,698,400	2,582,249	2,521,482	2,179,235	2,123,205	1,988,398	1,998,077	2,043,194	1,422,572	873,888
Licenses and Permits	113,732	85,261	288,869	78,066	58,889	57,984	64,102	56,525	64,179	5,372
Fines and Forfeitures	147,522	160,341	188,510	155,613	134,003	183,014	99,824	113,836	189,682	74,652
Intergovernmental	12,459,328	10,189,867	10,584,397	7,663,654	8,706,431	8,137,021	7,805,417	7,589,266	7,196,263	6,617,723
Special Assessments	34,610	33,154	7,390	38,429	50,577	52,834	153,714	57,523	51,388	53,584
Interest	1,311,588	1,290,064	965,879	854,930	842,726	463,440	346,689	416,200	738,273	691,587
Contributions	-	-	-	39,832	-	-	460,000	-	-	-
Other	2,776,321	1,445,181	969,192	429,573	365,778	316,437	282,143	308,557	646,112	289,909
Total Revenues	30,970,248	25,542,390	25,285,118	19,598,329	21,179,494	19,266,349	18,667,468	17,576,330	16,474,365	14,602,179

## Source:

- (a) Includes governmental funds only  
(b) Cash basis financial information  
(c) GAAP basis financial information

**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		Ratio of Unpaid Taxes to Current Levy
						Collected to Current Levy	Total Unpaid Taxes	
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	1,331,965	1,295,151	97.28%	40,558	1,335,709	100.33%	48,861	3.67%
1994	1,280,967	1,244,586	97.16%	40,555	1,285,141	100.33%	46,603	3.64%
1993	1,026,154	1,212,692	118.18%	46,505	1,259,197	122.71%	52,908	5.16%
1992	1,104,680	1,064,468	96.36%	42,386	1,106,854	100.20%	53,822	4.87%
1991	1,099,711	1,005,612	91.44%	40,664	1,046,276	95.14%	48,610	4.42%
1990	1,087,895	986,645	90.69%	31,988	1,018,633	93.63%	46,517	4.28%

Source: Union County Auditor

**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		Ratio of Unpaid Taxes to Current Levy
						Collected	Unpaid Taxes	
1999	2,821,086	2,737,545	97.04%	72,936	2,810,481	99.62%	109,401	3.88%
1998	2,523,487	2,460,715	97.51%	71,827	2,532,542	100.36%	89,280	3.54%
1997	2,267,821	2,278,113	100.45%	65,104	2,343,217	103.32%	76,038	3.35%
1996	1,987,394	2,025,253	101.90%	59,946	2,085,199	104.92%	69,358	3.49%
1995	2,377,077	2,313,511	97.33%	70,504	2,384,015	100.29%	87,237	3.67%
1994	2,289,331	2,225,531	97.21%	70,840	2,296,371	100.31%	83,286	3.64%
1993	1,709,044	1,862,744	108.99%	68,688	1,931,432	113.01%	88,117	5.16%
1992	1,859,368	1,792,407	96.40%	70,668	1,863,075	100.20%	90,586	4.87%
1991 (b)	1,456,544	1,335,146	91.67%	52,145	1,387,291	95.25%	64,377	4.42%
1990 (b)	1,440,893	1,310,943	90.98%	41,419	1,352,362	93.86%	61,596	4.27%

Source: Union County Auditor

(a) Other funds include Mental Health, MRDD, Emergency 911, and Memorial Hospital

(b) Memorial Hospital is included only for 1991 through 1993

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	Assessed Value	Estimated Actual Value	
1999	574,533,300	1,641,523,714	183,927,680	735,710,720	69,186,050	78,622,784	\$ 827,649,030	2,455,857,218	33.70%
1998	479,329,500	1,368,512,857	164,509,690	658,036,760	66,373,960	75,424,955	710,213,150	2,102,876,572	33.77%
1997	458,341,850	1,309,548,143	153,668,411	614,633,644	58,877,100	66,905,795	670,877,961	1,991,087,582	33.69%
1996	445,105,750	1,271,730,714	146,024,980	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	60,126,090	66,325,091	583,555,878	1,733,275,874	33.67%
1994	368,164,028	1,023,325,794	140,541,431	562,165,724	60,222,620	66,434,795	588,928,079	1,653,926,314	33.79%
1993	347,855,000	963,871,429	139,708,199	558,832,796	58,869,560	66,022,227	547,422,759	1,620,726,452	33.78%
1992	301,713,237	882,037,820	156,347,212	633,388,848	56,313,470	66,265,307	518,373,919	1,561,691,975	33.19%
1991	288,966,270	825,332,200	187,659,424	670,625,698	53,137,980	60,383,386	509,660,074	1,556,341,282	32.75%
1990	282,696,730	807,704,943	155,698,824	623,594,496	53,902,630	61,252,989	492,487,984	1,492,552,427	33.00%

Source: Union County Auditor

(a) This amount is calculated based on the following percentages for 1996:  
 Real Property is assessed at 35% of actual value  
 Personal Property is assessed at 25% of actual value  
 Public Utility Property is assessed at 85% of actual value

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

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<b>COUNTY UNITS</b>										
General	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Hospital Operation										0.50
MR/DD	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.00	4.00	2.70
Mental Health	0.50	0.50	0.50	0.50	0.50	1.50	1.50	1.50	1.50	1.50
9-1-1	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Health	1.25	0.50	0.50	0.50	0.80	0.80	0.80	0.80	0.80	0.80
<b>SCHOOL DISTRICTS WITHIN COUNTY</b>										
Fairbanks LSD	38.50	39.00	40.00	40.25	42.09	35.70	36.70	34.30	34.30	34.70
Marysville EVSD	47.71	47.71	42.86	42.86	42.91	43.21	43.38	34.16	34.23	35.56
North Union LSD	34.80	35.30	36.70	37.80	34.40	35.68	35.95	35.95	37.18	37.45
<b>OVERLAPPING SCHOOL DISTRICTS</b>										
Benjamin Logan LSD	36.70	36.90	36.90	36.90	37.50	37.91	36.91	32.20	32.20	35.20
Triad LSD	36.90	32.90	33.10	33.35	33.40	33.60	33.90	34.10	35.05	35.05
Jonathon Alder LSD	40.10	40.10	40.10	40.10	40.10	37.60	37.90	38.60	39.10	39.80
Hilliard CSD	59.71	59.71	59.96	60.28	60.65	52.15	50.37	51.58	47.08	45.46
Dublin LSD	65.22	65.50	57.90	57.90	58.41	58.41	50.51	51.42	49.24	49.90
Buckeye Valley LSD	34.75	36.00	36.05	35.92	36.92	30.90	30.90	30.96	40.57	40.56
<b>CORPORATIONS</b>										
Richwood	11.00	11.00	11.00	11.00	12.80	12.80	12.80	12.80	12.80	12.80
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	6.45
Plain City	6.00	6.00	6.00	6.00	7.50	17.50	25.00	30.00	25.50	22.50
Magnetic Springs	5.90	5.90	15.9	15.90	15.90	15.90	15.90	10.90	15.90	10.90
Marysville	4.50	4.50	4.50	4.50	4.82	4.82	4.80	4.92	5.04	5.12
Milford Center	7.00	7.00	7.00	9.00	9.00	7.10	7.10	7.10	7.10	7.10
<b>JOINT VOCATIONAL SCHOOLS</b>										
Central Ohio JVS	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Rivers JVS	4.40	4.40	4.40	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Delaware Co JVS	3.40	3.40	3.40	4.40	2.50	2.50	2.57	2.55	2.62	2.65
<b>TOWNSHIP/FIRE</b>										
Allen	6.6	6.60	6.60	6.10	6.10	6.10	6.10	6.10	6.10	2.10
Claibourne	1.6	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Darby	3.3	1.60	3.30	3.30	3.30	6.30	6.30	6.30	6.30	6.30
Dover	5.4	5.40	5.40	8.40	2.40	2.40	2.40	2.40	2.40	2.40
Jackson	1.4	4.65	4.65	3.65	3.65	3.65	4.65	4.65	4.65	4.65
Jerome	13.9	13.90	13.90	13.90	13.90	13.90	13.90	13.90	10.40	8.10
Leesburg	3.5	3.50	3.50	3.50	3.50	3.50	4.90	1.90	1.90	0.80
Liberty	5.4	5.40	3.65	2.65	2.65	2.65	4.65	4.65	4.65	5.15
Millcreek	6.95	6.95	6.95	6.95	3.95	3.50	3.50	2.80	2.80	2.80
Paris	4.4	4.40	4.40	2.90	2.90	2.90	3.40	3.40	3.40	3.40
Taylor	5.7	5.70	3.20	2.70	3.20	3.20	3.20	3.20	3.20	3.20
Union	8.38	8.50	8.60	8.60	8.75	7.75	7.97	7.97	7.97	8.05
Washington	4.2	5.20	5.20	5.20	5.20	5.20	5.20	5.20	4.00	4.00
York	4.9	4.90	3.90	3.90	3.90	4.90	4.90	4.90	4.90	3.70

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**

<u>COLLECTION YEAR</u>	<u>AMOUNT BILLED</u>	<u>AMOUNT COLLECTED</u>	<u>PERCENT COLLECTED</u>
1999	36,610	35,515	97.01%
1998	30,063	29,377	97.72%
1997	36,481	35,899	98.40%
1996	38,795	38,429	99.06%
1995	44,551	44,511	99.91%
1994	44,893	44,445	99.00%
1993	148,466	149,455	100.67%
1992	50,916	51,760	101.66%
1991	51,384	50,838	98.94%
1990	47,954	52,607	109.70%

Source: Union County Auditor

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

YEAR	POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	DEBT SERVICE MONIES AVAILABLE	DEBT PAYABLE FROM ENTERPRISE REVENUE AND SPECIAL ASSESSMENTS	NET BONDED DEBT	RATIO OF NET DEBT TO ASSESSED VALUE		NET BONDED DEBT PER CAPITA
							NET BONDED DEBT	ASSESSED VALUE	
1999 (a)	31,969 (b)	808,231,040	21,705,000	0	19,410,000	3,155,000	0.39%	98.69	
1998 (a)	31,969 (b)	699,361,871	12,170,000	0	9,695,000	3,360,000	0.48%	105.10	
1997 (a)	31,969 (b)	663,243,910	10,645,000	0	7,265,000	3,380,000	0.51%	105.73	
1996 (a)	31,969 (b)	649,411,460	10,670,000	0	7,680,000	2,990,000	0.46%	93.53	
1995 (a)	31,969 (b)	583,555,878	8,765,000	0	6,190,000	2,575,000	0.44%	80.55	
1994 (a)	31,969 (b)	558,928,079	9,295,000	0	6,615,000	2,680,000	0.48%	83.83	
1993 (a)	31,969 (b)	547,428,469	9,815,000	0	7,030,000	2,785,000	0.51%	87.12	
1992 (a)	31,969 (b)	518,373,919	7,670,000	0	4,785,000	2,885,000	0.56%	90.24	
1991 (a)	31,969 (b)	509,660,074	5,495,000	0	4,975,000	520,000	0.10%	16.27	
1990	29,536	492,497,984	5,335,000	0	5,155,000	180,000	0.04%	#DIV/0!	
1989	29,536	486,558,767	4,410,000	0	4,215,000	195,000	0.04%	#DIV/0!	

Source: Union County Auditor

- (a) GAAP basis; all other years on cash basis
- (b) Population based upon 1990 U.S. Census

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

**UNION COUNTY, OHIO  
COMPUTATION OF LEGAL DEBT MARGIN  
December 31, 1999**

**TABLE 9**

	<u>Total Debt Limit {a}</u>	<u>Total Unvoted Debt Limit {b}</u>
Assessed Value of County Collection year 1999	\$ 808,231,040	\$ 808,231,040
Debt Limitation	18,705,776	8,082,310
<b>Total Outstanding Debt:</b>		
Water District Notes	1,500,000	1,500,000
Sanitary Sewer District Notes	3,500,000	3,500,000
Mortgage Loan	251,597	251,597
General Obligation Bonds	21,705,000	21,705,000
OPWC Loans	<u>116,946</u>	<u>116,946</u>
<b>Total Outstanding Debt</b>	<u>27,073,543</u>	<u>27,073,543</u>
<b>Exemptions:</b>		
Water District Notes	(1,500,000)	(1,500,000)
Sanitary Sewer District Notes	(3,500,000)	(3,500,000)
Mortgage Loan	(251,597)	(251,597)
General Obligation Bonds	(16,640,000)	(16,640,000)
OPWC Loans	<u>(116,946)</u>	<u>(116,946)</u>
<b>Total Exemptions</b>	<u>(22,008,543)</u>	<u>(22,008,543)</u>
<b>Less: Amount in Debt Service</b>	<u>(368,057)</u>	<u>(368,057)</u>
<b>Net Debt Subject to Limitation</b>	<u>4,696,943</u>	<u>4,696,943</u>
<b>Total Legal Debt Margin</b> (Debt Limitation Minus Net Debt)	<u>\$ 14,008,833</u>	<u>\$ 3,385,367</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	<u>12,705,776</u>
	<u>\$ 18,705,776</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	\$ 21,705,000	100.00%	\$21,705,000
All Villages and Cities wholly within the County	4,670,000	100.00%	4,670,000
City of Dublin	37,970,573	5.84%	2,217,481
All Townships wholly within the County	-	100.00%	-
All School Districts			
Marysville Exempted Village School District	985,000	100.00%	985,000
North Union Local School District	-	100.00%	-
Fairbanks Local School District	566,500	100.00%	566,500
Tri-Rivers Joint Vocational School	738,630	12.40%	91,590
Total Applicable to County			<u>\$30,235,572</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 1999 tax year.

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

CALENDAR YEAR	<u>PRINCIPAL</u>	INTEREST AND <u>FISCAL CHARGES</u>	TOTAL DEBT <u>SERVICE</u>	TOTAL GENERAL GOVERNMENTAL <u>EXPENDITURES</u>	RATIO OF DEBT SERVICE TO TOTAL GENERAL FUND <u>EXPENDITURES</u>
1999	\$225,000	{b} \$203,946	\$428,946	\$34,164,006	1.26%
1998	155,545	{b} 158,855	314,400	25,773,866	1.22%
1997	115,000	{b} 154,019	269,019	22,411,791	1.20%
1996	110,000	{b} 154,550	264,550	19,200,289	1.38%
1995	105,000	{b} 159,470	264,470	19,225,858	1.38%
1994	105,000	{b} 164,326	269,326	18,105,885	1.49%
1993	100,000	{b} 168,549	268,549	19,482,964	1.38%
1992	90,000	{b} 161,813	251,813	19,126,558	1.32%
1991	10,000	{b} 13,275	23,275	16,382,919	0.14%
1990	205,000	{a} 280,588	485,588	17,038,276	2.85%
1989	95,000	{a} 234,518	329,518	15,311,257	2.15%

Source: Union County Auditor

- {a} Cash Basis Financial Information
- {b} GAAP Basis Financial Information

**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>
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>
1990	16,200	700	4.30%	5.50%	5.30%
1991	15,500	700	4.50%	5.70%	5.50%
1992	15,300	800	5.20%	6.40%	6.70%
1993	15,200	1,100	6.50%	7.20%	7.40%
1994	14,900	800	5.40%	6.50%	6.80%
1995	15,000	700	4.50%	5.50%	6.10%
1996	15,500	600	3.80%	4.80%	5.60%
1997	17,000	600	3.60%	4.60%	4.90%
1998	17,300	500	2.90%	4.30%	4.50%
1999	17,800	500	2.90%	4.30%	4.20%

## 1999 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	700	3.6	4.9	4.8
February	17,900	600	3.5	4.7	4.7
March	17,900	500	3.0	4.3	4.4
April	17,900	500	2.5	4.0	4.1
May	18,000	400	2.3	3.7	4.0
June	18,400	500	2.9	4.5	4.5
July	18,500	500	2.8	4.5	4.5
August	18,400	500	2.5	4.0	4.2
September	17,900	500	2.6	4.2	4.1
October	17,800	400	2.5	3.9	3.8
November	17,700	400	2.7	3.9	3.8
December	17,600	500	2.7	3.8	3.7

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

Estimates are not seasonally adjusted.

TABLE 14

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

COLLECTION YEAR	REAL PROPERTY VALUE (A)(B)		NEW CONSTRUCTION		FINANCIAL INSTITUTIONS DEPOSITS (C)
	AGRICULTURAL /RESIDENTIAL	COMMERCIAL /INDUSTRIAL TAX EXEMPT	AGRICULTURAL /RESIDENTIAL	COMMERCIAL /INDUSTRIAL TAX EXEMPT	
1999	450,591,320	123,941,980	20,657,690	5,153,510	not available
1998	364,169,170	115,160,330	12,165,410	4,563,300	not available
1997	351,669,290	106,551,490	13,694,100	6,187,640	not available
1996	335,808,040	109,297,710	10,576,700	6,543,590	62,013
1995	273,054,618	102,026,310	10,763,590	1,662,390	63,823
1994	259,687,098	98,393,150	8,122,990	1,519,090	64,034
1993	251,228,250	97,480,270	5,241,050	4,141,560	60,942
1992	208,905,777	82,744,720	5,113,320	6,445,770	53,922
1991	202,824,780	85,982,520	5,539,367	584,760	43,388
1990	195,673,150	86,938,300	3,844,362	1,984,800	44,367
1989	200,341,360	79,233,040	3,445,020	3,111,110	41,299

(A) UNION COUNTY AUDITOR

(B) REAL PROPERTY VALUES DO NOT INCLUDE PUBLIC UTILITY REAL OR MINERAL RIGHTS

(C) FEDERAL RESERVE BANK OF CLEVELAND (COMMERCIAL BANKS HEADQUARTERED IN UNION COUNTY), IN MILLIONS



TABLE 15

**UNION COUNTY, OHIO  
PRINCIPAL TAXPAYERS  
DECEMBER 31, 1999**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>
Honda of America	Business	\$ 53,629,680
Ohio Power	Utility	24,521,750
Dayton Power & Light	Utility	11,899,980
O M Scotts & Sons	Business	10,687,590
Ohio Edison Company	Utility	7,420,710
United Telephone	Utility	7,124,880
Union Rural Electric	Utility	6,340,840
Columbia Gas of Ohio	Utility	5,433,250
GTE North	Utility	3,147,550
Glimcher Properties	Utility	2,171,550
		<u>\$ 132,377,780</u>

Source: Union County Auditor

TABLE 16

**UNION COUNTY, OHIO  
TEN LARGEST EMPLOYERS  
DECEMBER 31, 1999**

<u>EMPLOYER</u>	<u>NATURE OF BUSINESS</u>	<u>NUMBER OF EMPLOYEES</u>
Honda of America	Automobile/Motorcycle Manufacturer (4 area plants)	8,000
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 Union Manor Nursing Home	Health Care	600
Midwest Express	Tire Assem/Material Hand	557
Ohio Reformatory for Women	Penal Institution	500
Union County	Government	340
Goodyear Tire and Rubber	Conveyor Belts	314

Source: Union County Chamber of Commerce

**UNION COUNTY, OHIO**  
**MISCELLANEOUS STATISTICS**

TABLE 17

<b>Date of Incorporation</b>	April 1, 1820	
<b>County Seat</b>	Marysville, Ohio	
<b>Area- Square Miles</b>	437	
<b>Road Mileage</b>		
State & U.S. Highways	185 Miles	
County Roads	475 Miles	
Township Roads	149 Miles	
<b>Population (1990 Census)</b>	31,969	
<b>Number of Households</b>	11,037	
Average Number of Persons Per Household	2.73	
<b>Number of Political Subdivisions Located in Union County</b>		
Municipalities	2	
Villages	5	
Townships	15	
School Districts	3	
<b>Communications</b>		
Radio Stations	3	
Daily Newspapers	1	
Weekly Newspapers	1	
<b>Voter Statistics, Election of November 1999</b>		
Number of Registered Voters(Active)	24,080	
Number of Voters Last General Election	9,113	
Percentage of Registered Voters Voting	37.80%	
<b>Union County's Agricultural</b>		
Number of Parcels	5,726	
Land in Agriculture	250,577 Acres	
Animal Claims 1999	1 Claim	
Animal Claims Paid	1 Claim	
Number of Dog Licenses Sold	5,748 at \$10.00 each	\$57,480
Number of Kennels Licenses Sold	94 at \$50.00 each	\$4,700

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**UNION COUNTY FINANCIAL CONDITION**

**UNION COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 13, 2000**