



**Auditor of State
Betty Montgomery**

UNION COUNTY

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UNION COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Mental Health and Recovery Board Supportive Housing Program	NA	14.235	73,356
<i>Ohio Department of Development</i> County Commissioners Community Development Block Grants/State's Program	BC980731 BF000731 BF010731 BC010732 BC010731	14.228 14.228 14.228 14.228 14.228	\$ 1,993 87,979 16,975 58,008 113,229
Total Community Development Block Grant/State's Program			<u>278,184</u>
Total U.S. Department of Housing and Urban Development			<u>351,540</u>
U.S. DEPARTMENT OF JUSTICE			
County Sheriff Bulletproof Vest Partnership Program	NA	16.607	6,373
County Sheriff Public Safety Partnership and Community Policing Grants	NA	16.710	143,431
County Sheriff Juvenile Mentoring Program	NA	16.726	55,027
<i>Attorney General of the State of Ohio</i> County Prosecutor Crime Victim Assistance		2003VAGENE430/2002VAGENE571T	16.575 76,890
<i>Ohio Office of Criminal Justice Services</i> County Sheriff Bryne Formula Grant Program		2001-DG-H01-7627	16.579 25,500
<i>Ohio Office of Criminal Justice Services</i> County Prosecutor Violence Against Women Formula Grants		2001-WF-VA5-8421	16.588 <u>17,051</u>
Total U.S. Department of Justice			<u>324,272</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Department of Jobs and Family Services			
Workforce Investment Act Cluster			
Workforce Investment Act - Adult			156,373
Workforce Investment Act - Adult Administrative			<u>29,286</u>
Workforce Investment Act - Adult Total	31-6400-087	17.258	<u>185,659</u>
Workforce Investment Act - Youth			77,726
Workforce Investment Act - Youth Administrative			<u>25,381</u>
Workforce Investment Act - Youth Total	31-6400-087	17.259	<u>103,107</u>
Workforce Investment Act - Dislocated Worker			31,531
Workforce Investment Act - Dislocated Worker Administrative			<u>10,413</u>
Workforce Investment Act - Dislocated Worker Total	31-6400-087	17.260	<u>41,944</u>
Total Workforce Investment Act Cluster			<u>330,710</u>
Total U.S. Department of Labor			<u>330,710</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Airport Authority Airport Improvement Program	NA	20.106	108,087
<i>Ohio Department of Transportation</i> Union County Agency Transportation Service Specialized Transportation Program		2002/70/2002/71	20.153 44,658
<i>Ohio Department of Transportation</i> County Engineer Highway Planning and Construction		PID #16761	20.205 459,538
<i>Ohio Department of Public Safety</i> County Sheriff State and Community Highway Safety		1921.0	20.600 <u>14,547</u>
Total U.S. Department of Transportation			<u>626,830</u>

UNION COUNTY

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

FEDERAL GRANTOR/Pass-Through Grantor/ County Department/Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF TREASURY			
County Sheriff			
Gang Resistance Education and Training	NA	21.053	48,059
Total U.S. Department of Treasury			48,059
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Risk Management			
Emergency Management Performance Grants	NA	83.552	13,285
Total Federal Emergency Management Agency			13,285
U.S. DEPARTMENT OF EDUCATION			
<i>Ohio Department of Education</i>			
Adult Basic Literacy Education			
Adult Education - State Grant Program	114975 AB-S1-2002/2003	84.002	32,190
<i>Ohio Department of Education</i>			
Board of Mental Retardation Developmentally Disabled			
Special Education Cluster			
Special Education - Grants to States	071175-6B-SF-02P	84.027	5,862
Special Education - Preschool Grants	071175PG-S1-2003-P	84.173	3,565
Total Special Education Cluster			9,427
Total U.S. Department of Education			41,617
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Central Ohio Aging Agency</i>			
Union County Agency Transportation Service			
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	1729-02	93.044	5,257
<i>Ohio Department of Jobs and Family Services</i>			
Department of Jobs and Family Services			
Promoting Safe and Stable Families	31-6400-087	93.556	16,788
Child Abuse Challenging Grants	31-6400-087	93.672	1,966
Independent Living	31-6400-087	93.674	14,518
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation Developmentally Disabled			
Social Services Block Grant	31-6400-087	93.667	33,158
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Services Board			
Social Services Block Grant	31-6400-087	93.667	20,737
Total Social Services Block Grant			53,895
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Services Board			
Block Grants for Community Mental Health Services	31-6400-087	93.958	45,279
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Services Board			
Block Grants for Prevention and Treatment of Substance Abuse	31-6400-087	93.959	131,044
<i>Ohio Department of Mental Retardation Developmentally Disabled</i>			
Board of Mental Retardation Developmentally Disabled			
Medical Assistance Program	31-6400-087	93.778	269,892
<i>Ohio Department of Mental Health</i>			
Mental Health and Recovery Services Board			
Medical Assistance Program	31-6400-087	93.778	484,706
<i>Ohio Department of Alcohol and Drug Addiction Services</i>			
Mental Health and Recovery Services Board			
Medical Assistance Program	31-6400-087	93.778	51,345
Total Medical Assistance Program			805,943
Total U.S. Department of Health and Human Services			1,074,690
TOTAL FEDERAL AWARDS EXPENDITURES			\$ 2,811,003

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

UNION COUNTY

FISCAL YEAR ENDED DECEMBER 31, 2002

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 and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money was recorded as a disbursement in prior years and does not appear on the accompanying Schedule of Federal Awards Expenditures (the 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 collateralized by interests in equipment purchased with the proceeds. At December 31, 2002, the gross amount of loans outstanding under this program was \$ 10,400.

NOTE C -- MATCHING REQUIREMENTS

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

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**Auditor of State
Betty Montgomery**

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

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited the general-purpose financial statements of Union County, Ohio, (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated June 19, 2003, wherein we noted that the County restated beginning general obligation bonds payable in the General Long Term Obligations Account Group. That report further noted we did not audit the financial statements of Memorial Hospital of Union County and Affiliates or the financial statements of U-Co Industries, Inc., a discretely presented component unit. Those financial statements were audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of U-Co Industries, Inc., the County's discretely presented component unit, were audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and, accordingly, this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 19, 2003.

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Internal Control Over Financial Reporting

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

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

BETTY MONTGOMERY
Auditor of State

June 19, 2003



**Auditor of State
Betty Montgomery**

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

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

Compliance

We have audited the compliance of Union County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of finding. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002. We noted certain immaterial instances of noncompliance that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 19, 2003.

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. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 19, 2003.

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, 2002, and have issued our report thereon dated June 19, 2003, wherein we noted that the County restated beginning general bond obligation bonds payable in the General Long Term Obligations Account Group. That report further noted we did not audit the financial statements of Memorial Hospital of Union County and Affiliates, or the financial statements of U-Co Industries, Inc., a discretely presented component unit. Those financial statements were audited by other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



BETTY MONTGOMERY
Auditor of State

June 19, 2003

UNION COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2002

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA # 14.228 - Community Development Block Grant CFDA # 93.778 - Medical Assistance Program CFDA# 17.255, 17.259, 17.260 – Workforce Investment Act Cluster
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

UNION COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended December 31, 2002

**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, 2002**

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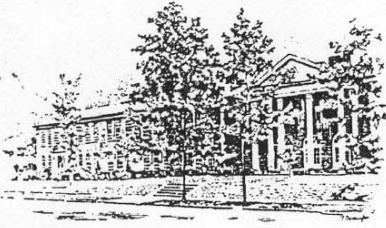
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Mary H. Snider

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June 19, 2003

Citizens of Union County
Union County Commissioners

It is my pleasure to present Union County's Comprehensive Annual Financial Report (CAFR) for year ended December 31, 2002. This CAFR conforms to accounting standards generally accepted in the United States of America (GAAP) as set forth by the Government Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information, which provide a complete and full disclosure of all material financial aspects of Union County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. This report reflects the financial data that will enable the citizens of Union County to gain a true understanding of Union County finances.

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

COUNTY ORGANIZATION AND SERVICES

Formed on April 1, 1820, from portions of Delaware, Franklin, Madison, and Logan Counties together with a part of the old Indian Territory, Union County contains 277,760 acres lying in a nearly central position in the State of Ohio. Through the effort of Colonel James Curry, then a member of the State legislature, an act was passed January 10, 1820, entitled, "An act to erect the county of Union". The formation of fourteen townships and the selection of Marysville as the County Seat followed on May 15, 1821. A portion of the City of Dublin that is now wholly in a fifteenth township and five other municipalities are within the 434 square miles of the County that contained 40,909 people as of the 2000 census. The first census taken in 1830 revealed 3,192 settlers.

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

REPORTING ENTITY

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

The primary government consists of all funds and departments which provide the County's citizens with human and social services, health and community assistance, civil and criminal justice, road and bridge maintenance, hospital services, 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 2002, the County had two component units, Union County Airport Authority and U-Co Industries.

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, joint ventures, and a group purchasing pool. A further discussion of these organizations is provided in Notes 23, 24, and 25, respectively, to the combined financial statements.

ECONOMIC CONDITION AND OUTLOOK

Union County is primarily an agricultural community, with 239,050 acres of its 277,760 total acreage being devoted to agricultural use. The County's remaining acreage has been experiencing rapid development in recent years. However, the acreage devoted to agricultural use remained fairly constant in 2002.

Through December 2002, Union County issued 529 residential permits for an estimated construction value of \$84,000,000. There were 46 new commercial building permits issued at an estimated construction value of \$29,000,000.

Construction at Glacier Ridge Metro Park began in May and the park officially opened in September. In addition to the recreation facilities, solar and wetlands education centers will be added.

An indoor community swimming pool along with additions and improvements to the facilities valued at \$5.48 million were completed at the Union County Family YMCA this year. An aerobics center and orthopedic physicians facilities will be added in 2003.

Marysville Exempted Village School District voters approved an extended bond issue in 1999. The Navin Elementary building located on County Home Road in Paris Township was completed and opened for the 2002/2003 school year. This became the third new building opened in the district in the past five years. Mill Valley Elementary was built in 1997 and Creekview Intermediate School was built in 2000. The rate of school population growth continues to be between four and five percent per year.

The North Union Local School District voters approved a bond issue in 2002. The purpose of the debt is for the construction of a new elementary school and major renovations and improvements to the high school building. The District is participating in the Expedited Local Partnership Program of the Ohio School Facilities Commission. Under this program, the State will fund a percentage of the School District's future facilities needs after issuance of the bonds.

UNION COUNTY MAJOR INITIATIVES

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

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

The Criminal Justice Center was completed early in 2002 and now accommodates the Sheriff, Prosecuting Attorney and Victims of Crime, along with the Adult Probation employees. The building is connected to the courthouse through the common pleas area. It is designed to match the façade of the courthouse.

FINANCIAL INFORMATION

Accounting System. Union County’s accounting system is maintained on a “fund” basis. Each fund or account group is a distinct self-balancing entity. Records for general government operations are maintained on a cash basis and recorded 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 to 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, 2002, and the percentages of increases and decreases in relation to the prior year.

<u>Revenues by Source</u>	<u>2001</u>	<u>2002</u>	<u>of Total</u>	<u>Change</u>	<u>Change</u>
Taxes	\$ 14,298,887	\$ 15,195,699	42.1%	\$ 896,812	6.3%
Charges for Services	3,128,084	3,931,159	10.9%	803,075	25.7%
Licenses and Permits	140,079	208,712	0.6%	68,633	49.0%
Fines and Forfeitures	116,038	190,320	0.5%	74,282	64.0%
Intergovernmental	14,215,646	13,904,313	38.6%	(311,333)	(2.2%)
Special Assessments	41,108	41,677	0.1%	569	1.4%
Interest	1,275,488	735,429	2.0%	(540,059)	(42.3%)
Other	<u>1,030,973</u>	<u>1,846,861</u>	<u>5.1%</u>	<u>815,888</u>	<u>79.1%</u>
Total	<u>\$ 34,246,303</u>	<u>\$ 36,054,170</u>	<u>100.0%</u>	<u>\$ 1,807,867</u>	<u>6.4%</u>

Taxes: Increase in taxes due to sales tax and new businesses locating in Union County.

Intergovernmental: Decrease was due to the decrease of funding through grants and local governmental funding from the State of Ohio in this financially strapped year.

Interest: The reduction is totally driven by the level of return available in this time of lower interest rates.

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, 2002 and the percentages of increases and decreases in relation to the prior year

<u>Expenditures by Function</u>	<u>2001</u>	<u>2002</u>	<u>Percent of Total</u>	<u>Change</u>	<u>Percent Change</u>
General Government :					
Legislative & Executive	\$ 7,001,821	\$ 8,514,138	21.2%	\$ 1,512,317	21.6%
Judicial	1,500,183	1,628,576	4.1%	128,393	8.6%
Public Safety	4,218,505	4,846,121	12.1%	627,616	14.9%
Public Works	3,787,974	3,680,137	9.2%	(107,837)	(2.8%)
Health	2,928,295	3,448,408	8.6%	520,113	17.8%
Human Services	9,814,676	10,618,297	26.6%	803,621	8.2%
Economic Development	106,860	63,260	0.2%	(43,600)	(40.8%)
Capital Outlay	3,429,797	5,466,427	13.7%	2,036,630	59.4%
Other	763,909	649,572	1.6%	(114,337)	(15.0%)
Debt Service :					
Principal	462,927	648,804	1.6%	185,877	40.2%
Interest	438,696	427,969	1.1%	(10,727)	(2.4%)
Total Expenditures	\$ <u>34,453,643</u>	\$ <u>39,991,709</u>	<u>100.0%</u>	\$ <u>5,538,066</u>	<u>16.1%</u>

Legislative & Executive: The increase is primarily attributed to increases in fringe benefit expenses for PERS and insurance that increased by almost \$600,000. Spending for capital equipment and capital contract services also were up \$564,000 over the prior year.

Public Safety: Costs associated with the Juvenile Detention Center increased \$192,000 over 2001. Increased staffing at the Sheriff's department increased expenditures \$287,000.

Health: The increases in this group are within the Community Support Services Fund. Additions in contract services and building rent amounted to \$287,000 of the increase.

Human Services: MR/DD salaries increased \$297,000 for 2002. Contract services increased \$248,000 over last year.

Capital Outlay: The increase in these expenditures is related primarily to two projects: The completion of the Sheriff's facility and the remodeling of the London Avenue building.

DEBT ADMINISTRATION

As of December 31, 2002 Union County's outstanding debt included bond anticipation notes in the amount of \$4,500,000; general obligation bonds in the amount of \$18,340,000; Ohio Public Works Commission Loans in the amount of \$93,164; Note payable in the amount of \$790,208; and sales tax receipt bonds in the amount of \$5,905,000.

The bond anticipation notes consist of \$2,250,000 for the construction of sanitary sewer lines, and \$2,250,000 for the construction of a water line.

The general obligation bonds consist of \$505,000 for the construction of hangers and a fuel farm at Union County Airport, and \$240,000 for the expansion of the Five County Joint Juvenile Detention Center. The remaining \$3,210,000 is broken down by \$1,510,000 for re-issuance of the County Office Building renovation and \$1,700,000 for a new County Engineer's highway department garage.

Outstanding general obligation bonds for Memorial Hospital consist of \$14,385,000 of which \$10,070,000 was issued for the construction of the new nursing home; \$2,045,000 is a 1996 issue for reconstruction of the emergency room; and \$2,270,000 for building renovations in 1993 and to advance refund the hospital's 1987 general obligation bonds.

The Ohio Public Works Commission Loans consist of non-interest bearing loans in the amount of \$93,164 for the renovation of Jerome Industrial Park and Kimberly Woods wastewater treatment plants.

A Sales Tax Receipt Bond for the Sheriff, Prosecuting Attorney, Victims of Crime, and Adult Probation employees that will be known as the Justice Center has outstanding debt in the amount of \$2,470,000. Another Sales Tax Receipt Bond for remodeling the new London Avenue Facility has outstanding Debt of \$3,435,000.

The Memorial Hospital of Union County Note Payable consists of an interest-bearing loan in the amount of \$790,208 for the purchase of the Morey Medical Building.

RISK MANAGEMENT

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

Property

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

Liability

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

Crime

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

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

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

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

CASH MANAGEMENT

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

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

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

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

The County pools cash balances to achieve maximum investment efficiency and to enhance accountability. Based on the expected cash requirements of the County, the Treasurer invests available balances in eligible instruments. During the year ended December 31, 2002, the County's cash resources were divided among deposits and investments allowable under the Ohio Revised Code. All of the deposits are insured and collateralized in accordance with the Ohio Revised Code.

Union County booked interest income during 2002 in the amount of \$ 781,040 and had an average daily collected balance of \$26,668,924. This reflects an average daily yield of approximately 3%. Interest was credited to the general fund, various construction funds, and other funds, as stipulated by the Ohio Revised Code and opinions of the Union County Prosecutor. The general fund recorded a total of \$715,943 of interest revenue in 2002.

INDEPENDENT AUDIT

Included in this report is an unqualified opinion rendered on the County's financial statements for the year ended December 31, 2002, by the Auditor of the State of Ohio. As part of the preparation of the comprehensive annual financial report, the County subjects its financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal controls, and budgetary controls.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet requirements of the Federal Single Audit Act of 1996 and the related U.S. Office of Management and Budget's Circular A-133, Revised. United States of America generally accepted auditing standards and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditor's report on the 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, 2001. This was the seventh consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

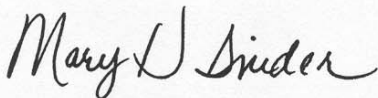
ACKNOWLEDGMENTS

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

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

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

Respectfully submitted,



Mary H Snider
Union County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Union County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

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.



William Patrick Pate

President

Jeffrey R. Emer

Executive Director

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UNION COUNTY, OHIO

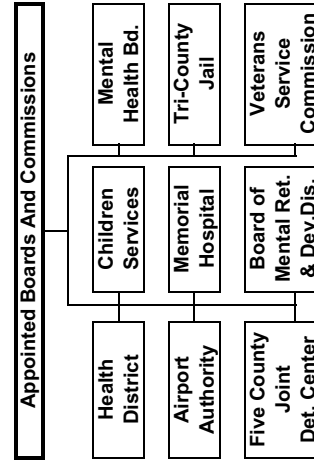
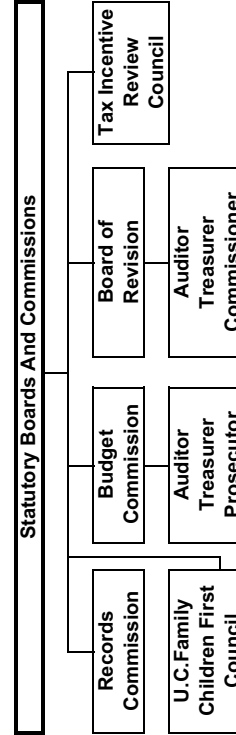
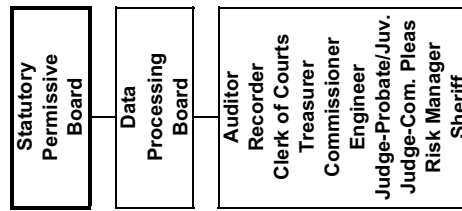
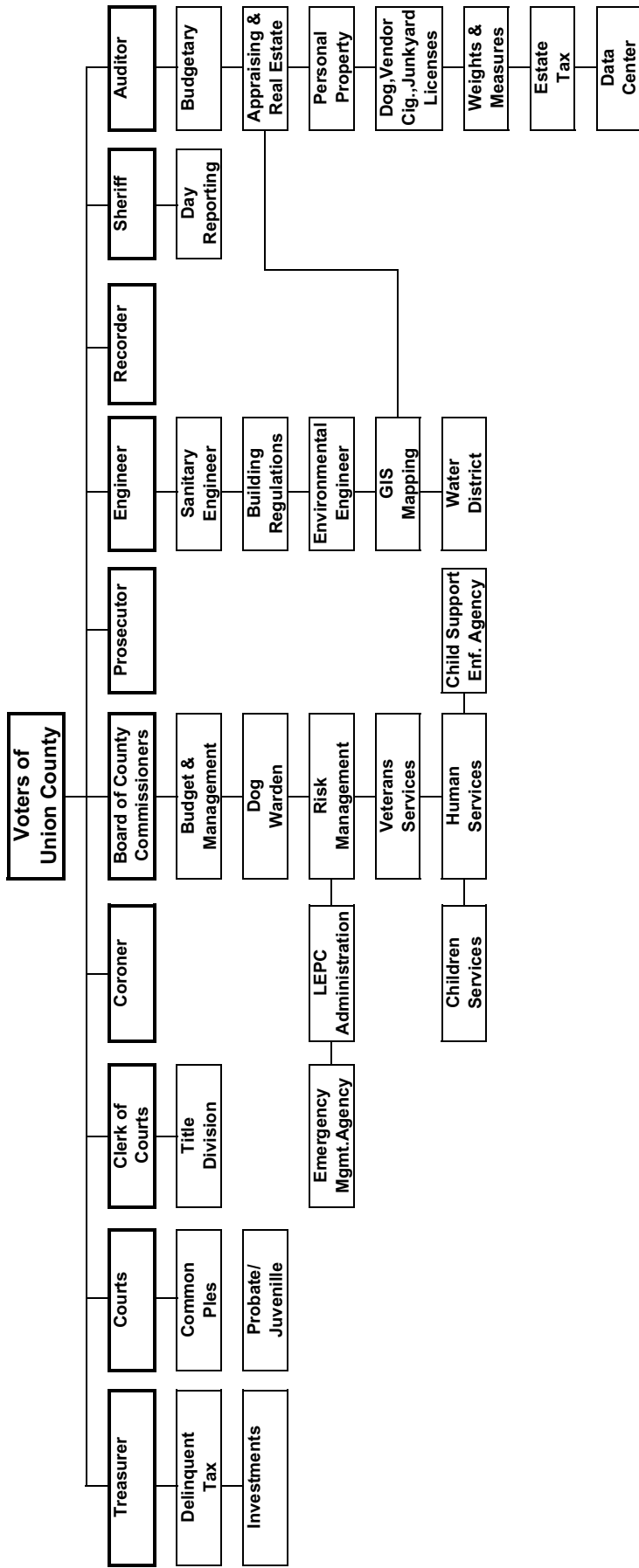
PRINCIPAL OFFICIALS

DECEMBER 31, 2002

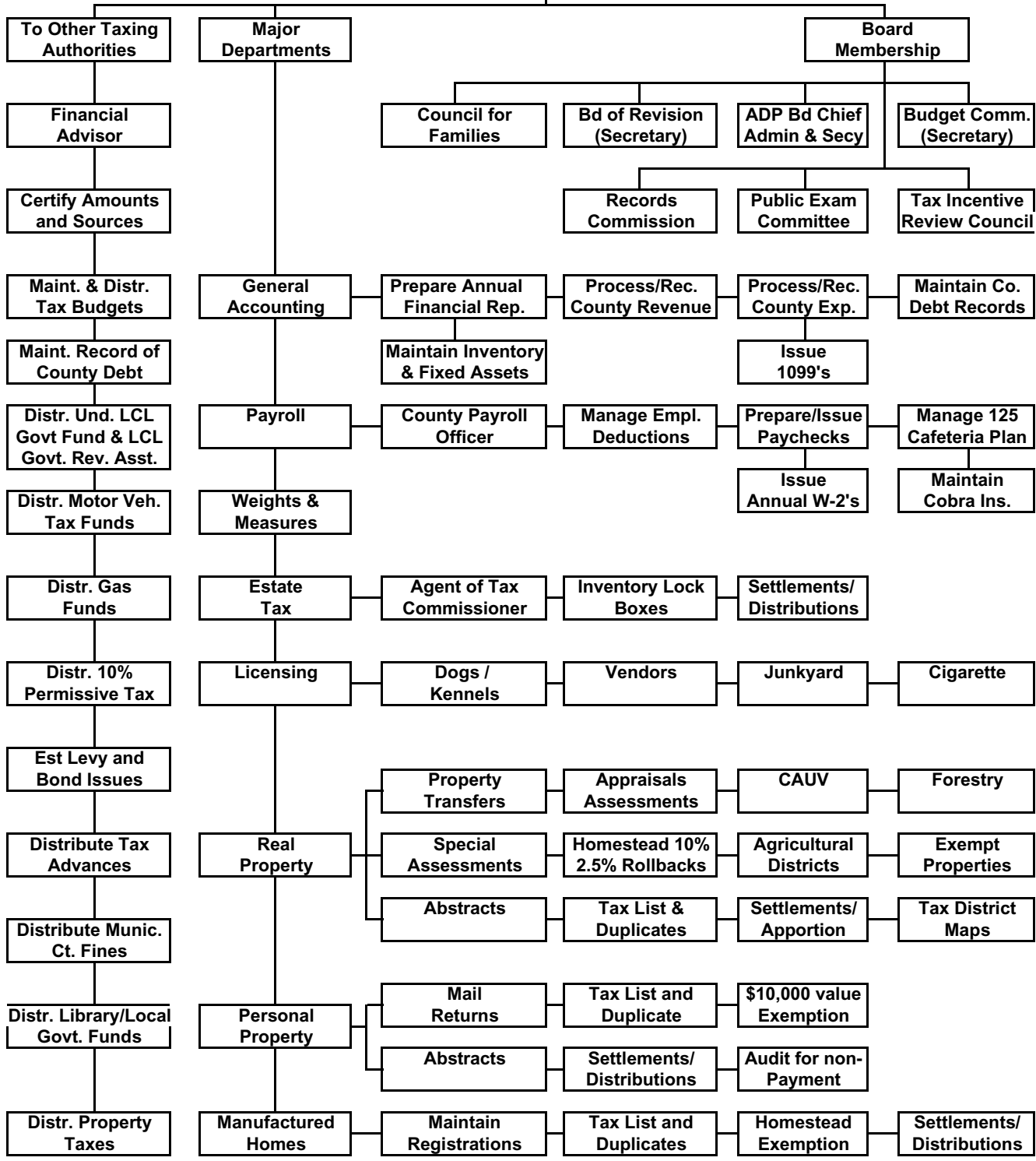
ELECTED OFFICIALS

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

ORGANIZATION CHART



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



MARY H. SNIDER, UNION COUNTY AUDITOR

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Union County
233 West Sixth Street
Marysville, Ohio 43040

To the Board of County Commissioners:

We have audited the accompanying general-purpose financial statements of Union County, Ohio (the County) as of and for the year ended December 31, 2002, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Memorial Hospital of Union County and Affiliates, which represents eighty-eight percent and ninety-seven percent of the assets and revenues, respectively, of the enterprise fund type. We also did not audit the financial statements of U-Co Industries, Inc., the County's discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Memorial Hospital of Union County and Affiliates, and U-Co Industries, Inc., is based solely on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of the other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Union County, Ohio, as of December 31, 2002, and the results of its operations and the cash flows of its proprietary fund type and discretely presented component unit for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2003, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

BETTY MONTGOMERY
Auditor of State

June 19, 2003

**GENERAL PURPOSE
FINANCIAL
STATEMENTS**

UNION COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2002

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<u>ASSETS & OTHER DEBITS</u>					
ASSETS:					
Equity In Pooled Cash And					
Cash Equivalents.....	\$2,107,671	\$5,352,431	\$41,180	\$2,034,028	\$2,159,238
Cash In Segregated Accounts.....	173,042	15,813			
Investments.....	733,733	1,863,316	14,336	802,210	414,054
Receivables:					
Taxes.....	3,772,048	6,326,000	311,623		
Accounts.....	159,630	49,810			7,993,680
Special Assessments.....		29,830			
Accrued Interest.....	49,410	1,410		1,160	1,070
Due From Other Governments.....	75,380	2,572,634			
Materials & Supplies					
Inventory.....	427,774	27,807			647,903
Loans Receivable.....	240,000	10,400			
Unamortized Bond Issuance Costs.....					439,291
Restricted Assets:					
Cash in Segregated Accounts.....				499,453	758,399
Cash with fiscal and escrow agents.....					1,949,677
Prepaid Items.....	77,181	40,089			437,156
Investment in Joint Ventures					1,294,045
Fixed Assets (Net, where applicable, of Accumulated Depreciation).....					35,586,275
OTHER DEBITS:					
Amount Available In Debt Service					
Fund For Retirement of General Long-Term Obligations.....					
Amount To Be Provided from General Government Resources.....					
Total Assets and Other Debits	\$7,815,869	\$16,289,540	\$367,139	\$3,336,851	\$51,680,788

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

Fiduciary Fund Type	Account Groups		Totals Primary Government (Memorandum Only)	Component Units		Total Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations		Airport Authority	U-CO Industries	
Agency						
\$3,946,630			\$15,641,178	\$384,503		\$16,025,681
249,853			438,708		\$590,163	1,028,871
1,373,920			5,201,569	133,856	571,910	5,907,335
47,475,591			57,885,262			57,885,262
			8,203,120		836,263	9,039,383
			29,830			29,830
			53,050	150		53,200
			2,648,014			2,648,014
			1,103,484		595,752	1,699,236
			250,400			250,400
			439,291			439,291
			1,257,852			1,257,852
			1,949,677			1,949,677
			554,426		2,775	557,201
			1,294,045			1,294,045
	\$35,291,918		70,878,193		286,371	71,164,564
		\$92,216	92,216			92,216
		10,427,164	10,427,164			10,427,164
\$53,045,994	\$35,291,918	\$10,519,380	\$178,347,479	\$518,509	\$2,883,234	\$181,749,222

continued

UNION COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2002

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
LIABILITIES, EQUITY AND OTHER CREDITS					
LIABILITIES:					
Accounts Payable.....	\$218,001	\$461,355		\$10,136	\$1,647,480
Contracts Payable.....				304,833	257,285
Accrued Wages & Benefits Payable..	316,223	473,970			2,815,852
Compensated Absences Payable.....	30,105	27,902			639,717
Other Accrued Expenses.....					
Due To Other Governments.....	258,844	333,317			608,426
Deferred Revenue.....	3,525,629	8,537,237	\$274,923		
Undistributed Assets.....					
Accrued Interest Payable.....					50,626
Notes Payable.....					5,290,208
Mortgage Loans Payable.....					
OPWC Loans Payable.....					93,164
Bonds Payable.....					14,385,000
Obligations Under Capital Lease.....					1,524,095
Total Liabilities	4,348,802	9,833,781	274,923	314,969	27,311,853
EQUITY & OTHER CREDITS:					
Investment In General Fixed Assets					
Contributed Capital.....					1,932,194
Retained Earnings:					
Unreserved					22,436,741
Fund Balance:					
Reserved For Encumbrances.....	344,151	415,354		270,175	
Reserved For Inventory.....	427,774	27,807			
Reserved For Prepayments.....	77,181	40,089			
Reserved For Loans.....	240,000	10,400			
Unreserved, Undesignated.....	2,377,961	5,962,109	92,216	2,751,707	
Total Equity and Other Credits	3,467,067	6,455,759	92,216	3,021,882	24,368,935
Total Liabilities, Equity and Other Credits	\$7,815,869	\$16,289,540	\$367,139	\$3,336,851	\$51,680,788

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

Fiduciary Fund Type	Account Groups		Totals Primary Government (Memorandum Only)	Component Units		Total Reporting Entity (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations		Airport Authority	U-CO Industries	
			\$2,336,972	\$2,087	\$1,626,490	\$3,965,549
			562,118			562,118
			3,606,045	170		3,606,215
		\$516,988	1,214,712			1,214,712
			0		30,817	30,817
			1,200,587	132		1,200,719
			12,337,789			12,337,789
53,045,994			53,045,994			53,045,994
			50,626			50,626
			5,290,208			5,290,208
		142,392	142,392			142,392
			93,164			93,164
		9,860,000	24,245,000			24,245,000
			1,524,095			1,524,095
53,045,994	0	10,519,380	105,649,702	2,389	1,657,307	107,309,398
	35,291,918		35,291,918			35,291,918
			1,932,194			1,932,194
			22,436,741		1,225,927	23,662,668
			1,029,680	19,291		1,048,971
			455,581			455,581
			117,270			117,270
			250,400			250,400
			11,183,993	496,829		11,680,822
0	35,291,918	0	72,697,777	516,120	1,225,927	74,439,824
\$53,045,994	\$35,291,918	\$10,519,380	\$178,347,479	\$518,509	\$2,883,234	\$181,749,222

UNION COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2002

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes.....	\$8,446,620	\$6,265,700	\$483,379
Charges For Services.....	1,848,315	2,082,844	
Licenses and Permits.....	90,563	118,149	
Fines and Forfeitures.....	127,830	62,490	
Intergovernmental.....	1,746,855	11,127,755	
Special Assessments.....		41,677	
Interest.....	715,943	19,486	
Other.....	593,275	1,251,654	
Total Revenues.....	13,569,401	20,969,755	483,379
Expenditures:			
Current:			
General Government:			
Legislative and Executive.....	5,354,384	3,159,754	
Judicial.....	1,411,523	217,053	
Public Safety.....	3,815,912	1,030,209	
Public Works.....	110,985	3,569,152	
Health.....	182,214	3,266,194	
Human Services.....	884,570	9,733,727	
Economic Development.....	63,260		
Other.....	524,782	94,000	
Capital Outlay.....			
Intergovernmental.....			
Debt Service:			
Principal Retirement.....		13,804	635,000
Interest and Fiscal Charges.....		10,908	417,061
Total Expenditures.....	12,347,630	21,094,801	1,052,061
Excess of Revenues Over			
(Under) Expenditures.....	1,221,771	(125,046)	(568,682)
Other Financing Sources (Uses):			
Proceeds of bonds.....			
Operating Transfers In.....	27,835	999,795	416,892
Operating Transfers to Primary Government			
Operating Transfer from Component Unit			91,020
Operating Transfers Out.....	(1,581,293)	(265,242)	
Proceeds from sale of assets.....	16,890		
Total Other Financing Sources (Uses).....	(1,536,568)	734,553	507,912
Excess of Revenues and Other Financing			
Sources Over (Under) Expenditures			
and Other Financing Uses.....	(314,797)	609,507	(60,770)
Fund Balances, January 1	3,582,977	5,845,503	152,986
Increase In Reserve For Inventory.....	198,887	749	
Fund Balances, December 31.....	\$3,467,067	\$6,455,759	\$92,216

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

Capital Projects	Total Primary Government (Memorandum Only)	Component Unit Airport Authority	Total Reporting Entity (Memorandum Only)
	\$15,195,699		\$15,195,699
	3,931,159	\$157,901	4,089,060
	208,712		208,712
	190,320		190,320
\$1,029,703	13,904,313	155,359	14,059,672
	41,677		41,677
	735,429	2,222	737,651
1,932	1,846,861	1,722	1,848,583
1,031,635	36,054,170	317,204	36,371,374
	8,514,138		8,514,138
	1,628,576		1,628,576
	4,846,121		4,846,121
	3,680,137		3,680,137
	3,448,408		3,448,408
	10,618,297		10,618,297
	63,260	103,181	166,441
200	618,982	1,577	620,559
5,466,427	5,466,427	108,087	5,574,514
30,590	30,590		30,590
	648,804		648,804
	427,969	1,076	429,045
5,497,217	39,991,709	213,921	40,205,630
(4,465,582)	(3,937,539)	103,283	(3,834,256)
3,435,000	3,435,000		3,435,000
923,465	2,367,987		2,367,987
	-	(91,020)	(91,020)
	91,020		91,020
(521,452)	(2,367,987)		(2,367,987)
	16,890		16,890
3,837,013	3,542,910	(91,020)	3,451,890
(628,569)	(394,629)	12,263	(382,366)
3,650,451	13,231,917	503,857	13,735,774
	199,636		199,636
\$3,021,882	\$13,036,924	\$516,120	\$13,553,044

UNION COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002

	General Fund			Special Revenue Funds		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	\$8,085,000	\$8,678,969	\$593,969	\$6,445,900	\$6,265,700	(\$180,200)
Charges for services	1,382,700	1,832,435	449,735	1,364,603	1,341,522	(23,081)
Licenses and permits	4,200	3,839	(361)	167,170	116,389	(50,781)
Fines and forfeitures	61,800	127,350	65,550	46,940	62,490	15,550
Intergovernmental	1,444,318	1,751,475	307,157	11,840,794	11,271,730	(569,064)
Special assessments				36,115	41,677	5,562
Interest	607,810	764,943	157,133	45,000	19,616	(25,384)
Other	127,970	382,405	254,435	669,487	940,938	271,451
Total revenues	11,713,798	13,541,416	1,827,618	20,616,009	20,060,062	(555,947)
Expenditures:						
Current:						
General Government:						
Legislative and executive	6,039,705	5,525,145	514,560	3,644,159	3,170,470	473,689
Judicial	1,433,437	1,392,017	41,420	282,010	255,085	26,925
Public Safety	3,943,597	3,821,245	122,352	1,392,512	1,057,806	334,706
Public Works	106,605	103,757	2,848	4,301,075	3,795,911	505,164
Health	209,730	194,404	15,326	3,353,752	3,282,457	71,295
Human Services	1,049,836	973,047	76,789	12,183,746	9,132,672	3,051,074
Economic Development	190,512	175,633	14,879	97,000	94,000	3,000
Other	372,028	432,460	(60,432)	76,249	75,939	310
Capital Outlay						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Total expenditures	13,345,450	12,617,708	727,742	25,330,503	20,864,340	4,466,163
Excess of Revenues						
Over (Under) Expenditures	(1,631,652)	923,708	2,555,360	(4,714,494)	(804,278)	3,910,216
Other financing sources (uses):						
Advances In				0	2,000	2,000
Advances Out				0	(2,000)	(2,000)
Sale of fixed assets	0	16,890	16,890			
Operating transfers in	0	27,835	27,835	1,606,600	1,814,968	208,368
Operating transfers (out)	(1,630,558)	(1,672,314)	(41,756)	(1,337,407)	(1,080,414)	256,993
Bond Proceeds						
Other financing sources				1,800	8,968	7,168
Other financing uses						
Total other financing sources (uses)	(1,630,558)	(1,627,589)	2,969	270,993	743,522	472,529
Excess of Revenues and						
Other Financing Sources Over						
(Under) Expenditures and						
Other Financing Uses	(3,262,210)	(703,881)	2,558,329	(4,443,501)	(60,756)	4,382,745
Fund Balance, January 1	2,750,376	2,750,376	0	6,379,671	6,379,671	0
Prior year encumbrances appropriated	345,862	345,862	0	334,402	334,402	0
Fund Balance, December 31	(\$165,972)	\$2,392,357	\$2,558,329	\$2,270,572	\$6,653,317	\$4,382,745

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

Debt Service Funds			Capital Projects Funds			Total (Memorandum Only)		
Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$346,840	\$465,679	\$118,839				\$14,877,740	\$15,410,348	\$532,608
						2,747,303	3,173,957	426,654
						171,370	120,228	(51,142)
						108,740	189,840	81,100
			\$1,808,108	\$759,230	(\$1,048,878)	15,093,220	13,782,435	(1,310,785)
						36,115	41,677	5,562
83,503	83,503	0	0	7,498	7,498	736,313	875,560	139,247
			260,717	254,092	(6,625)	1,058,174	1,577,435	519,261
430,343	549,182	118,839	2,068,825	1,020,820	(1,048,005)	34,828,975	35,171,480	342,505
						9,683,864	8,695,615	988,249
						1,715,447	1,647,102	68,345
						5,336,109	4,879,051	457,058
						4,407,680	3,899,668	508,012
						3,563,482	3,476,861	86,621
						13,233,582	10,105,719	3,127,863
						287,512	269,633	17,879
12,933	12,933	0				461,210	521,332	(60,122)
			6,422,351	5,239,877	1,182,474	6,422,351	5,239,877	1,182,474
635,000	635,000	0				635,000	635,000	0
417,060	417,060	0	76,703	51,691	25,012	493,763	468,751	25,012
1,064,993	1,064,993	0	6,499,054	5,291,568	1,207,486	46,240,000	39,838,609	6,401,391
(634,650)	(515,811)	118,839	(4,430,229)	(4,270,748)	159,481	(11,411,025)	(4,667,129)	6,743,896
			0	15,885	15,885	0	17,885	17,885
			0	(15,885)	(15,885)	0	(17,885)	(17,885)
						0	16,890	16,890
626,751	507,912	(118,839)	522,543	1,000,168	477,625	2,755,894	3,350,883	594,989
(76,703)	(76,703)	0	(2,631,038)	(521,452)	2,109,586	(5,675,706)	(3,350,883)	2,324,823
			3,435,000	3,435,000	0	3,435,000	3,435,000	0
				1,932	1,932	1,800	10,900	9,100
			(200)	(200)	0	(200)	(200)	0
550,048	431,209	(118,839)	1,326,305	3,915,448	2,589,143	516,788	3,462,590	2,945,802
(84,602)	(84,602)	0	(3,103,924)	(355,300)	2,748,624	(10,894,237)	(1,204,539)	9,689,698
140,119	140,119	0	2,918,201	2,918,201	0	12,188,367	12,188,367	0
0	0	0	690,461	690,461	0	1,370,725	1,370,725	0
\$55,517	\$55,517	\$0	\$504,738	\$3,253,362	\$2,748,624	\$2,664,855	\$12,354,553	\$9,689,698

UNION COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND EQUITY
PROPRIETARY FUND TYPE AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2002

	Proprietary Fund Type	Total (Memorandum Only) Primary Government	Component Unit U-CO Industries	Total (Memorandum Only) Reporting Entity
Operating Revenues:				
Charges for services.....	\$734,802	\$734,802	\$6,157,434	\$6,892,236
Licenses and permits.....	598,643	598,643		598,643
Net patient services.....	54,136,669	54,136,669		54,136,669
Tap in fees.....	504,007	504,007		504,007
Other operating revenues.....	2,337,989	2,337,989	14,864	2,352,853
Total operating revenues	58,312,110	58,312,110	6,172,298	64,484,408
Operating expenses:				
Personal services.....	30,306,191	30,306,191	350,617	30,656,808
Contract services.....	8,689,188	8,689,188	45,418	8,734,606
Materials and supplies.....	10,556,799	10,556,799	6,251,236	16,808,035
Capital Outlay.....	35,038	35,038		35,038
Bad debts.....	3,004,347	3,004,347		3,004,347
Depreciation and amortization.....	2,824,203	2,824,203	7,450	2,831,653
Interest and fiscal charges.....	908,099	908,099		908,099
Other operating expenses.....	108,269	108,269	10,104	118,373
Total operating expenses.....	56,432,134	56,432,134	6,664,825	63,096,959
Operating income (loss).....	1,879,976	1,879,976	(492,527)	1,387,449
Non-operating revenues (expenses):				
Interest income.....	45,611	45,611	39,768	85,379
Gifts, grants, and bequests.....	490,289	490,289	374,413	864,702
Payments on behalf of affiliate.....	(358,751)	(358,751)		(358,751)
Restricted expenses.....	(125,063)	(125,063)		(125,063)
Interest and fiscal charges.....	(76,124)	(76,124)		(76,124)
Income from Joint Venture	189,342	189,342		189,342
Other non-operating revenue.....	0	0	7,697	7,697
Total non-operating revenues/(expenses).....	165,304	165,304	421,878	587,182
Net Income (loss)	2,045,280	2,045,280	(70,649)	1,974,631
Retained earnings				
at January 1.....	20,391,461	20,391,461	1,296,576	21,688,037
Retained earnings				
at December 31.....	22,436,741	22,436,741	1,225,927	23,662,668
Contributed capital at January 1.....	1,932,194	1,932,194	0	1,932,194
Contributed capital at December 31.....	1,932,194	1,932,194	0	1,932,194
Total fund equity at December 31.....	\$24,368,935	\$24,368,935	\$1,225,927	\$25,594,862

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

UNION COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPE AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2002

	Proprietary Fund Type Enterprise Funds	Total (Memorandum Only) Primary Government	Component Unit U-CO Industries	Total (Memorandum Only) Reporting Entity
Cash flows from operating activities:				
Cash received from sales/service charges.....	\$1,857,379	\$1,857,379	\$6,149,121	\$8,006,500
Cash received from patients and third-party payer.....	51,293,820	51,293,820		51,293,820
Cash received from other operations.....	2,305,043	2,305,043	16,999	2,322,042
Cash payments for personal services.....	(30,628,810)	(30,628,810)	(210,062)	(30,838,872)
Cash payments for contract services.....	(472,803)	(472,803)	(61,930)	(534,733)
Cash payments for supplies and materials.....	(19,351,412)	(19,351,412)	(6,503,773)	(25,855,185)
Other cash payments.....	(124,988)	(124,988)		(124,988)
Cash payments for restricted expenses.....	(125,063)	(125,063)		(125,063)
Cash payments for interest.....	(912,700)	(912,700)		(912,700)
Net cash provided by (used for) operating activities.....	3,840,466	3,840,466	(609,645)	3,230,821
Cash flows from non-capital financing activities:				
Cash received from gifts, grants, and bequests	489,285	489,285	374,413	863,698
Net cash provided by non-capital financing activities.....	489,285	489,285	374,413	863,698
Cash flows from capital and related financing activities:				
Acquisition of capital assets.....	(2,845,672)	(2,845,672)		(2,845,672)
Proceeds of debt issues.....	4,501,710	4,501,710		4,501,710
Principal retirement.....	(5,982,909)	(5,982,909)		(5,982,909)
Interest and fiscal charges.....	(149,645)	(149,645)		(149,645)
Proceeds from sale of fixed assets.....	40,971	40,971		40,971
Purchase of fixed assets.....			(15,935)	(15,935)
Net cash provided by (used for) capital and related financing activities.....	(4,435,545)	(4,435,545)	(15,935)	(4,451,480)
Cash flows from investing activities:				
Redemption of investments.....			480,344	480,344
Purchase of investments.....	(74,834)	(74,834)	(453,941)	(528,775)
Distribution to joint venture.....	(358,751)	(358,751)		(358,751)
Interest income.....	45,611	45,611	39,768	85,379
Net cash provided by (used for) investing activities.....	(387,974)	(387,974)	66,171	(321,803)
Net decrease in cash and cash equivalents.....	(493,768)	(493,768)	(184,996)	(678,764)
Cash and cash equivalents at beginning of year....	5,361,082	5,361,082	775,159	6,136,241
Cash and cash equivalents at end of year.....	\$4,867,314	\$4,867,314	\$590,163	\$5,457,477
Operating income (loss).....	\$1,879,976	\$1,879,976	(\$492,527)	\$1,387,449
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization.....	2,824,203	2,824,203	7,450	2,831,653
Other non-operating revenue.....			7,697	7,697
Bad debts.....	3,004,347	3,004,347		3,004,347
Changes in assets and liabilities:				
Supplies inventory and other current assets..	(586,584)	(586,584)	(155,980)	(742,564)
Accounts receivable.....	(2,738,649)	(2,738,649)	360,539	(2,378,110)
Prepayments.....	(165)	(165)	4,583	4,418
Accrued Interest.....	100	100		100
Contracts payable.....	(9,711)	(9,711)	(348,958)	(358,669)
Accrued wages and benefits.....	4,167	4,167		4,167
Compensated absences payable.....	8,515	8,515		8,515
Other accrued expenses.....	(543,295)	(543,295)	7,551	(535,744)
Due from other governments.....	(2,438)	(2,438)		(2,438)
Net cash provided by (used for) operating activities.....	\$3,840,466	\$3,840,466	(\$609,645)	\$3,230,821
Non-cash investing/financing activities;-				
During 2002, Memorial Hospital obtained fixed assets in the amount of \$506,510 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, 2002

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, 2002

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

Union County Airport Authority

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

U-Co Industries, Inc.

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

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

Union County General Health District
Union County Soil and Water Conservation District
The Five County Joint Juvenile Detention Center

The County is associated with certain organizations which are defined as jointly governed organizations or joint ventures and a group purchasing pool. These organizations are presented in Note 23, 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
Tri-County Corrections Board
Memorial Physicians, Inc. (Joint Venture)
Health Partners, Ltd. (Joint Venture)
County Commissioners Association of Ohio Service Corporation

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-

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

Union County Memorial Hospital applies the provisions of Governmental Accounting Standards Board Statement No. 29, "The Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities". This statement provides that governmental entities that use proprietary fund accounting should apply only those Financial Accounting Standards Board Statements and Interpretations issued after November 30, 1989, that are developed for business enterprises. These entities should not apply Financial Accounting Standards Board Statements and Interpretations whose provisions are limited to not-for-profit organizations or address issues primarily concerning 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) 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, 2002

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

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

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

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

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

Proprietary Fund Type

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

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

Fiduciary Fund Types

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

Account Groups

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

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

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

B. Measurement Focus And Basis of Accounting

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

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

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

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

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

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

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, 2002, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2003 operations, have been recorded as deferred revenue.

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

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

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

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

C. Budgetary Process

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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 2002.

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, 2002

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.

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 2002 the County's investments included STAR Ohio, treasury notes, federal agency securities, repurchase agreements, and certificates of deposit. Except for nonparticipating investment contracts and repurchase agreements, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposits and repurchase agreements are reported at cost.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2002. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2002.

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

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

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

Interest is distributed by the County Treasurer to the General Fund; the Motor Vehicle Gasoline Tax, Revolving Loan, Treasurer Prepaid Interest, and Dispute Resolution, special revenue funds; and the Airport Authority, component unit. Interest revenue earned by these funds during 2002 amounted to \$737,651. Interest was received directly by the Union County Memorial Hospital enterprise fund and U-Co Industries (component unit) in the amount of \$45,611 and \$39,768, respectively.

E. Interfund Assets and Liabilities

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

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

The County did not have any short or long-term interfund loans at December 31, 2002.

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

I. Restricted Assets

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

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 \$2,000.

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

General Fixed Assets

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

Enterprise Fund Fixed Assets

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

<u>DESCRIPTION</u>	<u>PRIMARY GOVERNMENT ESTIMATED LIVES</u>	<u>COMPONENT UNIT ESTIMATED LIVES</u>
Land Improvements	10-20 years	n/a
Buildings	10-50 years	20-40 years
Water and Sewer Lines	50 years	n/a
Equipment	8-10 years	3-10 years
Furniture/Fixtures	7-15 years	3-10 years
Vehicles	5-8 years	n/a
Property under Capital Lease	5-15 years	n/a

Capitalization of Interest

Interest is capitalized on enterprise fund assets acquired with tax-exempt debt. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from the temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2002 there were no capitalized interest costs incurred on enterprise fund construction projects.

K. Compensated Absences

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

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

L. Accrued Liabilities and Long-Term Obligations

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

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

M. Contributed Capital

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

Because the County had not prepared financial statements in accordance with accounting principles generally accepted in the United States of America prior to 1991, the exact amount of contributed capital cannot be determined. Consequently, only those amounts that have been specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to proprietary funds have been classified as retained earnings. At December 31, 2002, the County had contributed capital of \$1,932,194.

Contributed contributions received in 2002 have been recorded as revenues and are reported as increases in retained earnings based on guidelines established in GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions".

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

N. Reserves of Fund Equity

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

O. Intergovernmental Revenues

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

P. Patient Service Revenues and Accounts Receivable

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

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

Q. Interfund Transactions

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

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

R. Use of Estimates

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

S. Total Columns on General Purpose Financial Statements

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

NOTE 3 – ACCOUNTABILITY AND COMPLIANCE:-

A. The following funds had a deficit fund balance/retained earnings as of December 31, 2002:

<u>Fund Type/ Fund</u>	<u>Deficit Fund Balance/ Retained Earnings</u>
<u>Special Revenue Funds</u>	
Public Assistance	\$ (4,210)
Ohio Children's Trust	(938)
Wellness Block Grant	(6,013)
 <u>Capital Project Funds</u>	
Federal Grant	\$ (21,688)
 <u>Enterprise Fund</u>	
Sanitary Sewer District	\$ (420,854)
Water District	(434,678)

The deficits for the Special Revenue Funds and the Capital Project Funds are the result of adjustments for accrued liabilities in applying GAAP. Deficits in enterprise funds are the results of accumulated losses. The County is reviewing the operation of these funds to determine how best to alleviate the deficits.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 3 – ACCOUNTABILITY AND COMPLIANCE:- (CONTINUED)

B. The following funds had expenditures in excess of appropriations as of December 31, 2002:

<u>Fund Type/Fund</u>	<u>Expenditures Exceeded</u> <u>Appropriations</u>
<u>General Fund</u>	
Other	\$ (60,432)
Transfers out	(41,756)
<u>Special Revenue Funds</u>	
ADAMH - Fringe Benefits	(1,929)
Delinquent Real Estate Tax-Transfers out	(1,000)
<u>Enterprise Fund</u>	
Sanitary Sewer Principal	(3,963)

C. The following funds had appropriations in excess of estimated resources as of December 31, 2002:

<u>Fund Type/Fund</u>	<u>Appropriations Exceeded</u> <u>Estimated Resources</u>
<u>General Fund</u>	
	\$ (165,972)
<u>Special Revenue Funds</u>	
911 Emergency	(44,549)
Sheriff Policing Rotary	(1,374)
Dare Community Education	(700)
Voca Grant	(5,543)

NOTE 4 – PRIOR PERIOD ADJUSTMENTS / RECLASSIFICATION:-

In 2002, The County adjusted beginning general obligation bonds payable in the General Long Term Obligations Account Group by \$1,885,000 to remove the bonds issued in 1999 on behalf of the Pleasant Valley Joint Fire District.

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. These bonds are considered Conduit Debt. (see note 27). Also, sales tax revenue bonds were previously classified as general obligation bonds.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING:-

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses Governmental Fund Types				
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
Budget Basis	\$ (703,881)	\$ (60,756)	\$ (84,602)	\$ (355,300)
Net adjustments for revenue accruals	27,985	905,866	(65,804)	10,815
Net adjustments for expeniture accruals	270,078	(226,634)	12,933	(205,649)
Net adjustment for sources/(uses) accruals	<u>91,021</u>	<u>(8,969)</u>	<u>76,703</u>	<u>(78,435)</u>
GAAP Basis	<u>\$ (314,797)</u>	<u>\$ 609,507</u>	<u>\$ (60,770)</u>	<u>\$ (628,569)</u>

NOTE 6 - DEPOSITS AND INVESTMENTS:-

Primary Government

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

A. LEGAL REQUIREMENTS

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

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

1. United States treasury notes, bills, bonds or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
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.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 6 - DEPOSITS AND INVESTMENTS;- (CONTINUED)

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. Bankers acceptances for a period not exceed 180 days and high grade commercial paper, the sum of which may not exceed twenty five percent of the County's average total portfolio;

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

An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee, or if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian. 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.

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 105% of the total amount of all public deposits secured by the pool, including the portion of such deposits covered by any federal deposit insurance.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 6 - DEPOSITS AND INVESTMENTS;- (CONTINUED)

B. DEPOSITS

1. Primary Government

At year-end, the carrying amount of the County's (including the Airport Authority component unit) deposits, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1, was \$16,635,445 and the bank balance, including non-negotiable certificates of deposit and the amount of deposits representing custodial funds described in Note 1 was \$19,557,842. Of the bank balance:

1. \$1,844,858 was covered by federal depository insurance; and
2. \$8,695,142 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name; and
3. \$9,017,842 was uncollateralized because the securities held by the pledging institution are not in the County's name.

2. Component Unit

At year-end, the carrying amount of the U-Co Industries component unit's deposits and investments, including non-negotiable certificates of deposit, was \$1,162,073 and the bank balance, including non-negotiable certificates of deposit was \$1,180,207. Of the bank balance:

1. \$200,000 was covered by federal depository insurance; and
2. \$980,207 was covered by collateral held by a third party trustee pursuant to Section 135.181, Revised Code, in collateralized pools securing all public funds on deposits with specific depository institutions.

C. INVESTMENTS

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

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.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 6 - DEPOSITS AND INVESTMENTS;- (CONTINUED)

As of December 31, 2002, the County's investments were as follows, market value approximates fair value:

	<u>1</u>	<u>2</u>	<u>3</u>	<u>Reported Amount</u>	<u>Fair Value</u>
Federal Agency Securities	\$ 0	\$ 2,966,247	\$ 0	\$ 2,966,247	\$ 2,966,247
Repurchase Agreement			2,369,178	2,369,178	2,373,187
<u>Investments not subject to categorization:</u>					
Investment in State Treasurer's Investment Pool	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,036,473</u>	<u>3,036,473</u>
Total Investments	<u>\$ 0</u>	<u>\$ 2,966,247</u>	<u>\$ 2,369,178</u>	<u>\$ 8,371,898</u>	<u>\$ 8,375,907</u>

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

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

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
Per Combined Balance Sheet	\$ 16,464,389	\$ 5,335,425
Reclassifications;		
State Treasurer's Investment Pool	(3,036,473)	3,036,473
Restricted Assts:		
Cash in Segregated Accounts	1,257,852	
Cash with Fiscal & Escrow Agents	<u>1,949,677</u>	
Per GASB 3	<u>\$ 16,635,445</u>	<u>\$ 8,371,898</u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 7 - INTERFUND TRANSACTIONS:-

The following is a summarized breakdown of the County's operating transfers for 2002:

	<u>Transfers (Out)</u>	<u>Transfers In</u>
General Fund		
General	\$ (1,581,293)	\$ 27,835
Special Revenue Funds		
Motor Vehicle Gas Tax	\$ (120,000)	\$ 460,183
Public Assistance	(780)	328,042
Dog & Kennel	(308)	0
MRDD	(31,614)	642
Dare Community Education	(11,243)	361
CSEA	0	82,528
911 Fund	0	39,068
Family and Children First Council	(3,042)	0
DTAC Treasurer	(1,000)	0
Treasurer Prepaid Interest	(5,045)	0
ADAMH	(8,000)	0
Community Support Services	0	8,000
Certificate Title Administration	(3,238)	0
Felony Delinquency Care	(80,971)	0
Youth Services	0	80,971
Children Services	(1)	0
Total Special Revenue Funds	\$ (265,242)	\$ 999,795
-		
	<u>Transfers (Out)</u>	<u>Transfers In</u>
Debt Service Fund		
Bond Retirement Fund	\$ 0	\$ 416,892
Capital Project Funds		
Sheriff Facility Construction	\$ 0	\$ 60,000
E. 5th Street Property	0	294,827
Veterans Auditorium	0	37,024
MRDD Capital Fund	0	31,614
Capital Improvements	(521,452)	500,000
Total Capital Project Funds	\$ (521,452)	\$ 923,465
Total Transfers, All Funds	\$ (2,367,987)	\$ 2,367,987

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 8 - PROPERTY TAXES:-

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Taxes collected on real property (other than public utility property) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at thirty-five percent of appraised market value. All property is required to be revalued every six years. The last reappraisal was completed in 2001. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20, unless extended.

Public utility real and tangible personal property taxes in 2002 were levied after October 1, 2002, on the assessed values as of December 31, 2001, the lien date. These taxes will be collected in and are intended to finance 2002 operations. Public utility real property is assessed at 88 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenue received in 2002 (other than public utility property) represent the collection of 2002 taxes. Tangible personal property taxes received in 2002 were levied after October 1, 2001, on the true value as of December 31, 2001. Tangible personal property is currently assessed at 25 percent of 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. The collection and distribution of taxes for the County and for all subdivisions within the County is accounted for through agency funds. The amount of the County's tax collection which will flow through the agency fund is reported as "Taxes Receivable" on the combined balance sheet in both the agency fund and the governmental funds which will receive the tax distribution.

Accrued property taxes receivable represents delinquent taxes outstanding and real property, tangible personal property, and public utility property taxes which were measurable as of December 31, 2002, and for which there was an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2002 operations.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 8 - PROPERTY TAXES:- (CONTINUED)

The full tax rate for all County operations for the year ended December 31, 2002, was \$10.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

Real Property	
Agriculture	\$ 126,077,080
Residential	479,020,940
Commercial/Industrial/Mineral	159,797,670
Tangible Personal Property	198,335,360
Public Utility	
Real	273,660
Personal	<u>49,373,040</u>
Total Assessed Value	\$ <u>1,012,877,750</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 2002 amounted to \$5,755,016 and \$228,000 for the General and Debt Service Funds, respectively.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 10 - RECEIVABLES:-

Receivables at December 31, 2002, consisted of taxes, accounts (e.g., billings for user charged services, including unbilled utility services), special assessments, interest, intergovernmental receivables arising from grants, entitlements, and shared revenues, and loans receivable. All receivables are considered fully collectible except for patient accounts receivable at Union County Memorial Hospital. 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	\$ 13,361,528
Less Allowance for:	
Uncollectible Accounts	(2,156,517)
Contractual Adjustments	(4,737,445)
Other accounts receivable	1,526,114
Net Total Accounts Receivable	\$ 7,993,680

NOTE 11 - LOANS RECEIVABLE:-

A summary of the changes in loans receivable during 2002 follows:

	<u>Interest Rate</u>	<u>Outstanding 12/ 31/ 01</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Outstanding 12/ 31/ 02</u>
General Fund:					
Union County Agriculture Society	0.00%	\$ 25,000	\$ 0	\$ 5,000	\$ 20,000
Richwood Agriculture Society	0.00%	0	220,000	0	220,000
Total General Fund		\$ 25,000	\$ 220,000	\$ 5,000	\$ 240,000
Special Revenue Fund:					
Revolving Loan Fund					
Northern Lights Neon	5.90%	\$ 8,202	\$ 0	\$ 0	\$ 8,202
Northern Lights Neon	5.90%	2,198	0	0	2,198
Total Special Revenue Fund		10,400	0	0	10,400
Total all Funds		\$ 35,400	\$ 220,000	\$ 5,000	\$ 250,400

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 12 - FIXED ASSETS:-

A summary of the enterprise funds' and U-Co Industries (component unit) fixed assets at December 31, 2002, follows:

	Sanitary Sewer District	Water District	Building & Development	Memorial Hospital	Total Primary Government Enterprise	U-Co Industries	Total Reporting Entity Enterprise
Land and Improvements	\$ 472,733	\$ 0	\$ 0	\$ 2,050,569	\$ 2,523,302	\$ 40,115	\$ 2,563,417
Buildings	74,554	0	0	34,653,196	34,727,750	254,273	34,982,023
Water and Sewer Lines	3,363,352	1,750,308	0	11,360,698	16,474,358	0	16,474,358
Equipment	103,974	0	0	3,631,619	3,735,593	96,490	3,832,083
Furniture/Fixtures	6,509	0	0	0	6,509	0	6,509
Vehicles	24,307	0	28,194	0	52,501	0	52,501
Construction in Progress	<u>0</u>	<u>0</u>	<u>0</u>	<u>947,260</u>	<u>947,260</u>	<u>0</u>	<u>947,260</u>
	4,045,429	1,750,308	28,194	52,643,342	58,467,273	390,878	58,858,151
Less:							
Accumulated Depreciation	<u>(942,310)</u>	<u>(150,439)</u>	<u>(11,415)</u>	<u>(21,776,834)</u>	<u>(22,880,998)</u>	<u>(104,507)</u>	<u>(22,985,505)</u>
	<u>\$ 3,103,119</u>	<u>\$ 1,599,869</u>	<u>\$ 16,779</u>	<u>\$ 30,866,508</u>	<u>\$ 35,586,275</u>	<u>\$ 286,371</u>	<u>\$ 35,872,646</u>

A summary of the changes in general fixed assets during 2002 follows:

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
Land	\$ 1,407,451	\$ 294,827	\$ 0	\$ 1,702,278
Improvements	244,140	0	0	244,140
Buildings	17,787,374	4,776,283	0	22,563,657
Equipment	2,683,896	424,211	182,651	2,925,456
Furniture/Fixtures	491,671	70,633	27,997	534,307
Vehicles	4,030,101	354,672	174,285	4,210,488
Construction in Progress	<u>4,418,299</u>	<u>3,111,592</u>	<u>4,418,299</u>	<u>3,111,592</u>
Total	<u>\$ 31,062,932</u>	<u>\$ 9,032,218</u>	<u>\$ 4,803,232</u>	<u>\$ 35,291,918</u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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 2002, the County contracted with the County Risk Sharing Authority (CORSA) for property, general liability, commercial fleet, liability employee's benefit, data processing equipment, 911 equipment, County Engineer contractor equipment, valuable paper's additional, theft/disappearance/destruction for inside and outside, crime coverage, forgery and alteration of checks, and umbrella liability insurance.

Property

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

Liability

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

Crime

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

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

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

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

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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 2002, 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 25). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all counties in the Plan. Each county pays its workers' compensation premium to the State based on the rate for the Plan rather than the County's individual rate. In order to allocate the savings derived by the formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

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

Union County Memorial Hospital has a self-insured program for employee health benefits. Under this program the Hospital provides coverage up to a maximum of \$90,000 for each individual with an aggregate stop loss of \$1,000,000. The Hospital has purchased commercial insurance for claims in excess of coverage provided under the self-insured program.

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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 \$330,000 claims liability is reported as part of the accounts payable in the Memorial Hospital enterprise fund at December 31, 2002, is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Hospital's claims liability amount in 2002 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>
2002	\$ 386,829	\$ 2,468,494	\$ 2,525,323	\$ 330,000
2001	650,077	1,763,279	2,026,527	386,829
2000	509,639	1,712,171	1,571,733	650,077

NOTE 14 - DEFINED BENEFIT PENSION PLANS:-

A. Public Employees Retirement System

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report that may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 1-800-222-PERS.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 10.1 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.55 percent of covered salary for 2002. The County contribution for law enforcement employees for 2002 was 16.7 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. The county's contribution to PERS for the years ended December 31, 2002, 2001 and 2000 were \$5,024,123, \$3,846,431, and \$3,534,930, respectively, equal to the required contributions for each year.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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, 2002, 2001 and 2000 were \$80,645, \$81,688, and \$77,443, respectively, equal to the required contributions for each year.

NOTE 15 - POSTEMPLOYMENT BENEFITS:-

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients 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, "Disclosure of Information on Post employment Benefits Other Than Pension Benefits by State and Local Government Employers". A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The employer contribution rate for 2002 was 13.55 percent of covered payroll for employees not engage in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2002 was 16.7 percent; 4.3 percent was used to fund health care.

OPEB are advance-funded on an actuarially determined basis. The assumption and calculations below were based on the Systems latest Actuarial Review performed as of December 31, 2001. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience becomes part of unfounded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2001 was 8.00%. An annual increase of 4.00% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.00% base increase, were assumed to range from 0.50% to 6.30%. Health care costs were assumed to increase 4.00% annually.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 15 - POSTEMPLOYMENT BENEFITS:- (CONTINUED)

The number of active contributing participants was 402,041. The Funds actuarially determined accrued liability for OPEBs at December 31, 2001, are \$16.4 billion with net assets available for OPEBs of \$11.6 billion, leaving an unfunded actuarial liability of \$4.8 billion.

In December 2001, the Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of Health Care. The Choices Plan will be offered to all persons newly hired under PERS after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices, as the name suggests, will incorporate a cafeteria approach, offering a more broad range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present plan.

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

B. State Teachers Retirement System

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of their health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$46,083 during 2002.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2002 was \$3.011 billion. For the year ended June 30, 2002, net health care cost paid by STRS were \$434,287,000 and there were 105,300 eligible benefit recipients.

NOTE 16 - OTHER EMPLOYEE BENEFITS:-

A. Compensated Absences

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 16 - OTHER EMPLOYEE BENEFITS:- (CONTINUED)

B. Employee Health Insurance

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

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

NOTE 17 - LONG-TERM OBLIGATIONS:-

The changes in the County's long-term obligations during 2002 consisted of the following:

	<u>Outstanding</u> <u>12/31/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/02</u>
General Long-Term Obligations:				
General Obligation Bonds:				
1986 Airport - 8.00%	\$ 60,000	\$ 0	\$ 10,000	\$ 50,000
1992 Airport - 5.50%	235,000	0	235,000	0
1996 JDC Construction - 4.20% - 5.60%	295,000	0	55,000	240,000
1997 Airport - 4.20% - 5.40%	475,000	0	20,000	455,000
1998 Building Renovation - 3.60% - 4.85% (Refunding Bonds)	<u>3,420,000</u>	<u>0</u>	<u>210,000</u>	<u>3,210,000</u>
Total General Obligation Bonds (Restated-Note 4)	<u>4,485,000</u>	<u>0</u>	<u>530,000</u>	<u>3,955,000</u>
Sales Tax Revenue Bonds:				
1998 Sheriff Facility - 3.90% - 4.90%	2,575,000	0	105,000	2,470,000
2002 London Avenue Building - 2.20% - 5.00%	<u>0</u>	<u>3,435,000</u>	<u>0</u>	<u>3,435,000</u>
Total Sales Tax Revenue Bonds	<u>2,575,000</u>	<u>3,435,000</u>	<u>105,000</u>	<u>5,905,000</u>
Other Long-Term Obligations				
1993 Mortgage Loan - 7.50%	156,196	0	13,804	142,392
Compensated Absences	<u>489,757</u>	<u>27,231</u>	<u>0</u>	<u>516,988</u>
Total Other Long-Term Obligations	<u>645,953</u>	<u>27,231</u>	<u>13,804</u>	<u>659,380</u>
Total General Long-Term Obligations	<u>\$ 7,705,953</u>	<u>\$ 3,462,231</u>	<u>\$ 648,804</u>	<u>\$ 10,519,380</u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

	<u>Outstanding</u> <u>12/ 31/ 01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/ 31/ 02</u>
<u>Enterprise Fund Obligations:</u>				
1993 Memorial Hospital – 3.00% Refunding General Obligations Bonds	\$ 2,630,000	\$ 0	\$ 360,000	\$ 2,270,000
1996 Memorial Hospital – 3.75% to 5.50% General Obligations Bond	2,145,000	0	100,000	2,045,000
1999 Memorial Hospital – 2.50% to 5.55% General Obligations Bonds	10,375,000	0	305,000	10,070,000
OPWC Loans Payable – 0.00%	101,092	0	7,928	93,164
Sanitary Sewer Notes 2.25%	2,350,000	2,250,000	2,350,000	2,250,000
Water District Notes 2.25%	2,350,000	2,250,000	2,350,000	2,250,000
Note Payable (Hospital)	816,502	0	26,294	790,208
Compensated Absences	617,571	22,146	0	639,717
Capital Leases	1,516,407	419,726	412,038	1,524,095
	<u>22,901,572</u>	<u>4,941,872</u>	<u>5,911,260</u>	<u>21,932,184</u>
Total Enterprise Fund Obligations	<u>22,901,572</u>	<u>4,941,872</u>	<u>5,911,260</u>	<u>21,932,184</u>
Total Long-Term Obligations	<u>\$ 30,607,525</u>	<u>\$ 8,404,103</u>	<u>\$ 6,560,064</u>	<u>\$ 32,451,564</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.

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, 2002, \$1,350,000 of this debt was still outstanding.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

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

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

1996 Memorial Hospital Bonds

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

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

1998 Building Renovation Bonds

The Building Renovation Refunding Bonds, with an original issue of \$4,110,000, were issued to advance refund the County's 1992 general obligation bonds as well as to provide the County additional funds for improvements. The refunding Bonds defeased in-substance \$1,955,000 in general obligation bonds. At December 31, 2002, \$1,430,000 of this debt was still outstanding.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

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

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

1998 Sheriff Facility Bonds

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

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

1999 Memorial Hospital Bonds

The Union County Memorial Hospital Refunding Bonds, with an original issue of \$11,000,000, were issued to advance refund the Hospital's 1990 general obligation bonds as well as to provide for the construction of a long-term care facility and construction of emergency room improvements. The bonds are presented as a liability in the enterprise fund and are payable from 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, 2002, \$600,000 of this debt was still outstanding

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

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

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

2002 London Avenue Building Bonds

The London Avenue Building sales tax receipt bonds require principal payments from December 1, 2003 through December 1, 2002. The bonds maturing after December 1, 2012 are subject to redemption at the option of the County, either in whole or in part, in such order as the County shall determine, on any date on or after December 1, 2012, at a redemption price equal to 100% of the principal amount redeemed plus, in each case, accrued interest to the date fixed for redemption.

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

Sanitary Sewer and Water District Bond Anticipation Notes

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 is reflected in the fund which received the proceeds. Bond anticipation notes issued during 2002 have a maturity of one year. However, because the intent of County was to reissue these notes, they are listed as Long-Term Obligations.

Mental Health Recovery Board Mortgage

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

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

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

The 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, 2002 are an overall debt margin of \$19,959,160 and an unvoted debt margin of \$6,265,994.

The following is a summary of the County's future annual debt service requirements for long-term obligations, including interest of \$12,546,527:

Year	General Obligation Bonds	Sales Tax Revenue Bonds	Mortgage Loan	OPWC Loans	Memorial Hospital General Obligation Bonds	Total
2003	\$486,488	\$495,745	\$22,811	\$7,927	\$1,535,268	\$2,548,239
2004	488,168	493,485	22,811	7,927	1,533,433	2,545,824
2005	488,985	490,598	22,811	7,927	1,538,873	2,549,194
2006	488,598	492,330	22,811	7,927	1,531,163	2,542,829
2007	417,914	492,530	22,811	7,927	1,529,940	2,471,122
Thereafter	<u>2,987,730</u>	<u>6,485,770</u>	<u>72,244</u>	<u>53,529</u>	<u>14,770,602</u>	<u>24,369,875</u>
	<u>\$5,357,883</u>	<u>\$8,950,458</u>	<u>\$186,299</u>	<u>\$93,164</u>	<u>\$22,439,279</u>	<u>\$37,027,083</u>

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE:-

The County has entered into capitalized leases for land, building, equipment, and furniture and fixtures. Each lease meets the criteria of a capital lease as defined by Statement of financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts "capital outlay" and "inception of capital lease" in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures in the combined financial statements for the governmental funds and as a reduction of the liability in the enterprise funds. Enterprise fund fixed assets consisting of land, buildings, equipment, furniture and fixtures have been capitalized in the funds in the amount of \$4,481,619. These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the enterprise funds. Principal payments in 2002 totaled \$412,038 in the enterprise funds.

	<u>MEMORIAL HOSPITAL</u>
Property under Capital Lease	\$ 4,481,619
Less Accumulated Depreciation	<u>(2,212,640)</u>
Total	<u>\$ 2,268,979</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, 2002.

<u>YEAR</u>	<u>ENTERPRISE</u>
2003	\$ 615,624
2004	428,219
2005	323,451
2006	219,474
2007	<u>32,139</u>
Total	1,618,907
Less: amount representing interest	<u>(94,812)</u>
Present value of net minimum lease payments	<u>\$ 1,524,095</u>

NOTE 19 - FEDERAL FOOD STAMP PROGRAM:-

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

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 19 - FEDERAL FOOD STAMP PROGRAM:- (CONTINUED)

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

Balance at beginning of year	\$ 2,487
Amount received for distribution	1,274,843
Amount distributed to entitled recipients	<u>(1,274,843)</u>
Balance at end of year	<u>\$ 2,487</u>

NOTE 20 - NET PATIENT SERVICE REVENUE:-

Union County Memorial Hospital provides to certain patients covered by various third party payor arrangements that provide for payments to the Hospital at amounts different than its established rates. Gross patient service revenue and the allowances to reconcile to net patient service revenue for the year ended December 31, 2002, are as follows:

Gross patient service revenue	\$ 87,622,845
Less third party allowances;-	
Medicare	(12,881,751)
Medicaid	(4,308,869)
Other	<u>(16,295,556)</u>
Total allowances	<u>(33,486,176)</u>
Net patient service revenue	<u>\$ 54,136,669</u>

NOTE 21 - CONTRACTUAL COMMITMENTS:-

The County had the following outstanding contractual commitments as of December 31, 2002:

<u>Contractor</u>	<u>Contract Amount</u>	<u>Outstanding Balance</u>
Gaylor Group Inc.	\$473,602	\$36,573
Gutknecht Construction	\$1,655,893	\$215,398
Meacham & Apel Architects	\$184,384	\$3,807
Muetzel Plumbing and Heating	\$165,259	\$16,526
Romanoff Mechanical LLC	\$657,385	\$60,307
Simplex Grinnel Corporation	\$65,559	\$14,786
Levans Excavating	<u>\$344,941</u>	<u>\$159,598</u>
	<u>\$3,547,023</u>	<u>\$506,995</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, 2002, 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	\$ 744,943	\$ 482,540	\$ 642,915	\$ 56,441,712	\$ 58,312,110	\$ 6,172,298	\$ 64,484,408
Operating Expenses Before Depreciation	594,364	254,187	639,011	52,120,369	53,607,931	6,657,375	60,265,306
Depreciation Expense	114,035	35,009	4,027	2,671,132	2,824,203	7,450	2,831,653
Operating Income (Loss)	36,544	193,344	(123)	1,650,211	1,879,976	(492,527)	1,387,449
Gifts, Grants, and Bequests	0	0	0	490,289	490,289	374,413	864,702
Net Income (Loss)	(54,437)	211,960	(3,882)	1,891,639	2,045,280	(70,649)	1,974,631
Contributed Capital	1,893,294	38,900	0	0	1,932,194	0	1,932,194
Property, Plant, & Equipment (Net)	3,103,119	1,599,869	16,779	30,866,508	35,586,275	286,371	35,872,646
Net Working Capital	(1,537,515)	(1,995,647)	224,913	8,444,085	5,135,836	939,556	6,075,392
Total Assets	4,006,744	1,986,715	330,982	45,356,347	51,680,788	2,883,234	54,564,022
Notes Payable	2,250,000	2,250,000	0	790,208	5,290,208	0	5,290,208
General Obligation Bonds Payable	0	0	0	14,385,000	14,385,000	0	14,385,000
Total Liabilities	2,534,304	2,382,493	89,290	22,305,766	27,311,853	1,657,307	28,969,160
Total Equity	1,472,440	(395,778)	241,692	23,050,581	24,368,935	1,225,927	25,594,862

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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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 Champagne, Logan and Madison Counties. Each county's ability to influence the operations of the Center is limited to their representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating costs of the Center based on the number of individuals from their County in attendance. In 2002, Union County contributed \$356,620 for the Center's operations which represents 23.099 percent of total contributions. Additional information may be obtained by writing to the Five County Joint Juvenile Detention and Rehabilitation Center, 18100 St. Rt. 4, Marysville, Ohio 43040.

B. North Central Ohio Solid Waste Management District

Union County participates in a jointly governed solid waste management district, along with Allen, Champaign, Hardin, Madison and Shelby Counties. The District was established following the requirements of House Bill 592. The board of directors consists of County Commissioners from each County. Each county's ability to influence the operations of the District is limited to their representation on the board of directors. The original funding for the District was contributed by each county based on its population compared to the total population of all participating counties. For Union County, this represented 10 percent of total contributions. It is the intent of the District to be totally self-supporting and not require any funding from the participating counties. In 2002, no contribution was required of Union County. Allen County, being the largest of the six counties, is the fiscal agent of the District. Additional information may be obtained by writing to the North Central Ohio Solid Waste Management District, Suite 301, 212 N. Elizabeth St., Lima, Ohio 45801.

C. LUC Regional Planning Commission

Union County participates in the LUC Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Logan, Union and Champaign Counties, and the cities of Bellefontaine, Marysville, and Urbana. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services of the entities involved. In 2002, Union County contributed \$20,473. Additional information may be obtained by writing to the LUC Regional Planning Commission, P.O. Box 141, East Liberty, Ohio 43319.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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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 2002, Union County contributed \$30,000 to the District's operations. Additional information may be obtained by writing to the Marysville/Union County Joint Recreation District, 125 E. 6th Street, Marysville, Ohio 43040.

E. Tri-County Corrections Board

The Tri-County Corrections Board is a joint venture for the establishment of a central jail facility for the use of Champaign, Madison, and Union Counties. The operation of the jail is controlled by a joint board whose membership consists of the sheriff, one judge, and one commissioner from each of the participating counties. Each county's ability to influence the operations of the jail is limited to their representation on the board. Champaign County has been appointed the fiscal agent for the joint venture. In 2002, Union County contributed \$792,593. Additional information may be obtained by writing to the Tri-County Corrections Board, 1512 U.S. Rt. 68, Urbana, Ohio 43078.

NOTE 24 - INVESTMENTS IN JOINT VENTURES:-

A. Memorial Physicians, Inc.

During 1995, Memorial Physicians, Inc. (MPI) was formed in which Memorial Hospital has a 50% ownership interest. The remaining ownership interest is held by a group of physicians. This entity is a professional for-profit corporation organized to bring primary care physicians together from multiple sites. Their goals include increasing efficiency, sharing information and resources, and managing the care of their patients throughout the integrated system of care. The Hospital has certain lease obligations of MPI. Additionally, the Hospital leases employees to staff the MPI offices and provides certain other support services on a contractual basis. The Hospital charges MPI for these services at cost plus a mark-up percentage and reflects the cost for these services as other operating revenue. Total fees charged to MPI in 2002 for these support services was \$195,586, and is recorded in other operating revenue. In 2002, the Hospital provided cash subsidies to MPI amounting to \$358,751. In 2002 the Hospital guaranteed a \$250,000 note between MPI and a local financial institution. As of December 31, 2002, the Hospital also guarantees a \$50,000 line of credit between MPI and a local financial institution. Additional information may be obtained by writing to Memorial Physicians, Inc., 500 London Avenue, Marysville, Ohio 43040.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 24 - INVESTMENTS IN JOINT VENTURES:- (CONTINUED)

B. Health Partners, Ltd.

During 1996, the Hospital and two other area health care entities formed Health Partners, Ltd. of which the Hospital has a 33 1/3% ownership interest. This corporation was formed to provide management services to the clinic of a major area corporation. In 1996, the Hospital contributed \$100,000 to Health Partners through UCHS. During 2002 the Hospital received distributions from Health Partners totaling \$65,963 through UCHS. At December 31, 2002 the Hospital's investment in Health Partners recorded on the balance sheet was \$232,213. Additional information may be obtained by writing to Health Partners, Ltd., 19900 St. Rt. 739, Marysville, Ohio 43040.

NOTE 25 - INSURANCE PURCHASING POOL:-

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

NOTES 26 - RELATED PARTY TRANSACTIONS:-

During 2002, 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 \$374,413 for such contributions. U-Co Industries, Inc. recorded non-operating revenues at cost or fair market value as applicable, to the extent the contribution is related to the vocational purpose of the workshop.

During 2002, 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 2002, 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.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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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. As of December 31, 2002, \$7,000,000 of conduit debt remained outstanding.

During 1999, the County served as the issuer of \$2,000,000 in Pleasant Valley Joint Fire District serial and term bonds. The proceeds were used by the Pleasant Valley Joint Fire District to fund the construction of a fire house. These bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit to taxing power of the County pledged to make repayment. As of December 31, 2002, \$1,825,000 of conduit debt remained outstanding.

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.

UNION COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 28 - CONTINGENT LIABILITIES:- (CONTINUED)

Reimbursement for Medicare or Medicaid patients is subject to audit and final settlements by the respective intermediaries. Final settlements have been reached for the Hospital and the Gables with Medicare through 1999 and with Medicaid through 1996. The amounts reported in the financial statements represent the estimated settlements outstanding at December 31, 2002, which Hospital management believes will approximate final settlements after audit by the respective agencies. Interim settlements that occurred during 2002 resulted in a payable of \$276,523.

NOTE 29 - SUBSEQUENT EVENT:-

On June 11, 2003, the County reissued \$4,225,000 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, 2002

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, 2002

<u>EXPENDITURES:</u>	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:				
General Government-Legislative and Executive				
<i>Commissioners</i>				
Personal Services	\$183,215	\$190,415	\$190,335	\$80
Supplies	3,000	2,932	2,623	309
Contractual Services	184,019	143,986	125,878	18,108
Other	52,000	74,722	64,536	10,186
<i>Total Commissioners</i>	<u>422,234</u>	<u>412,055</u>	<u>383,372</u>	<u>28,683</u>
 <i>Environmental Engineer</i>				
Personal Services	39,999	39,999	39,747	252
<i>Total Engineer</i>	<u>39,999</u>	<u>39,999</u>	<u>39,747</u>	<u>252</u>
 <i>Auditor</i>				
Personal Services	248,085	248,085	247,925	160
Supplies	27,525	28,381	25,343	3,038
Contractual Services	46,420	68,220	66,001	2,219
Other	7,720	7,720	3,911	3,809
<i>Total Auditor</i>	<u>329,750</u>	<u>352,406</u>	<u>343,180</u>	<u>9,226</u>
 <i>Treasurer</i>				
Personal Services	107,039	107,039	106,718	321
Supplies	25,000	25,000	24,549	451
Contractual Services	6,200	6,200	5,557	643
Other	2,651	2,651	1,537	1,114
<i>Total Treasurer</i>	<u>140,890</u>	<u>140,890</u>	<u>138,361</u>	<u>2,529</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:				
General Government-Legislative and Executive (Continued)				
<i>Prosecutor</i>				
Personal Services	254,830	254,830	253,846	984
Supplies	9,084	8,168	6,214	1,954
Contractual Services	14,696	16,392	15,393	999
Other	70,361	70,361	63,783	6,578
<i>Total Prosecutor</i>	<u>348,971</u>	<u>349,751</u>	<u>339,236</u>	<u>10,515</u>
 <i>Risk Management</i>				
Personal Services	75,808	75,808	75,393	415
Supplies	9,385	9,289	6,945	2,344
Contractual Services	16,888	17,074	16,519	555
Other	5,020	4,911	3,941	970
Capital Outlay	26,000	52,062	51,022	1,040
<i>Total Risk Management</i>	<u>133,101</u>	<u>159,144</u>	<u>153,820</u>	<u>5,324</u>
 <i>Data Processing</i>				
Personal Services	140,000	90,000	89,998	2
Supplies	2,400	2,700	66	2,634
Contractual Services	103,000	105,100	94,409	10,691
Other	4,420	4,640	510	4,130
<i>Total Data Processing</i>	<u>249,820</u>	<u>202,440</u>	<u>184,983</u>	<u>17,457</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:				
General Government-Legislative and Executive (Continued)				
<i>Board of Elections</i>				
Personal Services	135,168	135,168	124,090	11,078
Supplies	14,000	14,000	12,471	1,529
Contractual Services	28,000	28,000	17,564	10,436
Other	3,000	3,000	2,017	983
<i>Total Board of Elections</i>	<u>180,168</u>	<u>180,168</u>	<u>156,142</u>	<u>24,026</u>
 <i>Recorder</i>				
Personal Services	133,985	138,485	137,076	1,409
Supplies	9,500	7,500	6,486	1,014
Contractual Services	3,500	3,500	2,840	660
Other	2,700	2,700	2,145	555
<i>Total Recorder</i>	<u>149,685</u>	<u>152,185</u>	<u>148,547</u>	<u>3,638</u>
 <i>Maintenance & Operations</i>				
Personal Services	342,536	302,536	294,050	8,486
Supplies	54,870	91,116	82,108	9,008
Contractual Services	937,312	886,187	763,392	122,795
Other	4,500	4,829	2,057	2,772
<i>Total Maintenance & Operations</i>	<u>1,339,218</u>	<u>1,284,668</u>	<u>1,141,607</u>	<u>143,061</u>
 <i>Board of Revisions</i>				
Other	200	200	0	200
<i>Total Board of Revisions</i>	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:				
General Government-Legislative and Executive (Continued)				
<i>Capital Improvements</i>				
Contract Service	943,227	402,829	359,999	42,830
<i>Total Capital Improvements</i>	<u>943,227</u>	<u>402,829</u>	<u>359,999</u>	<u>42,830</u>
 <i>Assessing Property Taxes</i>				
Personal Services	41,500	41,500	40,552	948
<i>Total Assessments of Personal Property Taxes</i>	<u>41,500</u>	<u>41,500</u>	<u>40,552</u>	<u>948</u>
 <i>Insurance & Bonds</i>				
Contractual Services	206,000	176,963	167,396	9,567
Other	10,326	5,000	249	4,751
<i>Total Insurance & Bonds</i>	<u>216,326</u>	<u>181,963</u>	<u>167,645</u>	<u>14,318</u>
 <i>Bureau of Inspection</i>				
Contractual Services	57,500	57,500	57,500	0
<i>Total Bureau of Inspection</i>	<u>57,500</u>	<u>57,500</u>	<u>57,500</u>	<u>0</u>
 <i>County Planning Commission</i>				
Other	10,236	10,236	10,236	0
<i>Total County Planning Commission</i>	<u>10,236</u>	<u>10,236</u>	<u>10,236</u>	<u>0</u>
 <i>Fringe Benefits</i>				
Group Liability Insurance	508,018	549,518	546,238	3,280
Public Employees Retirement	666,603	828,059	828,058	1
Medicare	71,334	71,333	51,111	20,222
Workers Compensation	98,392	39,692	21,981	17,711
Retirement buyout	30,000	12,023	0	12,023
<i>Total Fringe Benefits</i>	<u>1,374,347</u>	<u>1,500,625</u>	<u>1,447,388</u>	<u>53,237</u>
 <i>Equipment</i>				
Capital Outlay	488,409	571,146	412,830	158,316
<i>Total Equipment</i>	<u>488,409</u>	<u>571,146</u>	<u>412,830</u>	<u>158,316</u>
 Total General Government-Legislative and Executive	 <u>6,465,581</u>	 <u>6,039,705</u>	 <u>5,525,145</u>	 <u>514,560</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>EXPENDITURES:</u>	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:				
General Government-Judicial				
<i>Common Pleas Court</i>				
Personal Services	227,084	233,261	233,226	35
Supplies	15,774	20,348	18,092	2,256
Contractual Services	23,000	30,047	29,326	721
Other	117,103	117,440	107,016	10,424
Capital Outlay	0	8,500	8,500	0
<i>Total Common Pleas</i>	<u>382,961</u>	<u>409,596</u>	<u>396,160</u>	<u>13,436</u>
 <i>Juvenile Court</i>				
Personal Services	253,348	225,964	225,140	824
Contractual Services	20,900	28,200	19,807	8,393
Other	12,300	4,284	2,892	1,392
<i>Total Juvenile Court</i>	<u>286,548</u>	<u>258,448</u>	<u>247,839</u>	<u>10,609</u>
 <i>Probate Court</i>				
Personal Services	79,822	90,222	87,957	2,265
Supplies	17,000	20,500	20,024	476
Contractual Services	8,300	10,632	7,877	2,755
Other	1,500	1,500	1,050	450
<i>Total Probate Court</i>	<u>106,622</u>	<u>122,854</u>	<u>116,908</u>	<u>5,946</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:				
General Government-Judicial (Continued)				
<i>Clerk of Courts</i>				
Personal Services	168,707	168,707	167,542	1,165
Supplies	20,683	31,353	30,661	692
Contractual Services	5,398	5,410	5,306	104
Other	1,598	3,913	3,555	358
Capital Outlay	0	3,238	3,234	4
<i>Total Clerk of Courts</i>	<u>196,386</u>	<u>212,621</u>	<u>210,298</u>	<u>2,323</u>
 <i>Public Defender</i>				
Contractual Services	<u>258,398</u>	<u>258,780</u>	<u>258,780</u>	<u>0</u>
<i>Total Public Defender</i>	<u>258,398</u>	<u>258,780</u>	<u>258,780</u>	<u>0</u>
 <i>Law Library</i>				
Personal Services	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>
<i>Total Law Library</i>	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>
 <i>District Court of Appeals</i>				
Personal Services	1,000	0	0	0
Contractual Services	900	0	0	0
Other	<u>12,300</u>	<u>14,200</u>	<u>11,311</u>	<u>2,889</u>
<i>Total Appellate Court</i>	<u>14,200</u>	<u>14,200</u>	<u>11,311</u>	<u>2,889</u>
 <i>Jury Commission</i>				
Personal Services	720	720	720	0
Supplies	<u>287</u>	<u>324</u>	<u>287</u>	<u>37</u>
<i>Total Jury Commission</i>	<u>1,007</u>	<u>1,044</u>	<u>1,007</u>	<u>37</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:				
General Government-Judicial (Continued)				
<i>County Court</i>				
Personal Services	72,000	85,858	85,859	(1)
Contractual Services	9,000	9,000	5,660	3,340
<i>Total County Court</i>	<u>81,000</u>	<u>94,858</u>	<u>91,519</u>	<u>3,339</u>
 <i>Juvenile Probation</i>				
Fringe Benefits	33,336	38,000	37,172	828
Capital Outlay		15,536	15,360	176
Other	7,000	7,000	5,163	1,837
<i>Total Juvenile Probation</i>	<u>40,336</u>	<u>60,536</u>	<u>57,695</u>	<u>2,841</u>
 Total General Government- Judicial	 <u>1,367,958</u>	 <u>1,433,437</u>	 <u>1,392,017</u>	 <u>41,420</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>EXPENDITURES:</u>	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:				
Public Safety				
<i>Coroner</i>				
Personal Services	33,074	33,697	33,657	40
Supplies	2,050	2,050	650	1,400
Contractual Services	38,000	38,000	25,331	12,669
Capital Outlay	3,000	3,000	1,516	1,484
Other	1,500	1,500	1,066	434
<i>Total Coroner</i>	<u>77,624</u>	<u>78,247</u>	<u>62,220</u>	<u>16,027</u>
<i>Sheriff</i>				
Personal Services	2,206,126	2,161,126	2,139,031	22,095
Supplies	157,962	173,444	154,696	18,748
Contractual Services	1,127,416	1,038,623	1,005,465	33,158
Fringe Benefits	8,642	10,999	8,560	2,439
Other	99,511	122,594	94,653	27,941
<i>Total Sheriff</i>	<u>3,599,657</u>	<u>3,506,786</u>	<u>3,402,405</u>	<u>104,381</u>
<i>Building Regulation</i>				
Capital Outlay	1,944	1,944	0	1,944
<i>Total Building Regulation</i>	<u>1,944</u>	<u>1,944</u>	<u>0</u>	<u>1,944</u>
<i>Detention Home</i>				
Contractual Services	351,677	356,620	356,620	0
<i>Total Detention Home</i>	<u>351,677</u>	<u>356,620</u>	<u>356,620</u>	<u>0</u>
Total Public Safety	<u>4,030,902</u>	<u>3,943,597</u>	<u>3,821,245</u>	<u>122,352</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>EXPENDITURES:</u>	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:				
Public Works				
<i>Engineer</i>				
Personal Services	96,305	102,305	100,621	1,684
Contractual Services	4,300	4,300	3,136	1,164
<i>Total Engineer</i>	<u>100,605</u>	<u>106,605</u>	<u>103,757</u>	<u>2,848</u>
Total Public Works	<u>100,605</u>	<u>106,605</u>	<u>103,757</u>	<u>2,848</u>
Health				
<i>TB Hospital</i>				
Contractual Services	750	1,350	966	384
<i>Total TB Hospital</i>	<u>750</u>	<u>1,350</u>	<u>966</u>	<u>384</u>
<i>Vital Statistics</i>				
Contractual Services	1,000	1,000	872	128
<i>Total Vital Statistics</i>	<u>1,000</u>	<u>1,000</u>	<u>872</u>	<u>128</u>
<i>Other Health</i>				
Crippled Children Contractual Service	97,919	101,734	89,210	12,524
Senior Outreach contractual service	62,156	62,156	62,156	0
Other	3,490	3,490	1,200	2,290
<i>Total Other Health</i>	<u>163,565</u>	<u>167,380</u>	<u>152,566</u>	<u>14,814</u>
<i>Humane Society</i>				
Other	40,000	40,000	40,000	0
<i>Total Humane Society</i>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Total Health	<u>205,315</u>	<u>209,730</u>	<u>194,404</u>	<u>15,326</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance:</u> <u>Favorable</u> <u>(Unfavorable)</u>
Current Operations:				
Human Services				
<i>Veterans Services</i>				
Personal Services	117,400	85,400	83,119	2,281
Supplies	11,586	11,711	3,801	7,910
Contractual Services	56,211	64,496	48,434	16,062
Other	218,414	218,886	185,799	33,087
Capital Outlay	48,500	48,069	40,620	7,449
<i>Total Veterans Services</i>	<u>452,111</u>	<u>428,562</u>	<u>361,773</u>	<u>66,789</u>
 <i>Children's Services</i>				
Other	495,200	95,200	85,200	10,000
<i>Total Children's Services</i>	<u>495,200</u>	<u>95,200</u>	<u>85,200</u>	<u>10,000</u>
 <i>Victims of Crimes</i>				
Other	15,000	15,000	15,000	0
<i>Total Victims of Crimes</i>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
 <i>Public Assistance</i>				
Other	511,074	511,074	511,074	0
<i>Total Public Assistance</i>	<u>511,074</u>	<u>511,074</u>	<u>511,074</u>	<u>0</u>
 Total Human Services	<u>1,473,385</u>	<u>1,049,836</u>	<u>973,047</u>	<u>76,789</u>

CONTINUED

**UNION COUNTY, OHIO
GENERAL FUND**

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>EXPENDITURES:</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Current Operations:				
Conservation & Recreation				
<i>Conservation & Recreation</i>				
Other	80,000	80,000	80,000	0
<i>Total Conservation & Recreation</i>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Total Conservation & Recreation	<u><u>80,000</u></u>	<u><u>80,000</u></u>	<u><u>80,000</u></u>	<u><u>0</u></u>
Other				
<i>Economic Development</i>				
Contractual Services-CIC	0	0	0	0
Contractual Services- Director	134,760	134,760	119,881	14,879
Contractual Services-Airport	55,752	55,752	55,752	0
<i>Total Economic Development/Airport</i>	<u>190,512</u>	<u>190,512</u>	<u>175,633</u>	<u>14,879</u>
<i>Agriculture</i>				
Other	235,950	235,950	235,950	0
<i>Total Agriculture</i>	<u>235,950</u>	<u>235,950</u>	<u>235,950</u>	<u>0</u>
<i>Miscellaneous</i>				
Other	106,200	10,578	81,010	(70,432)
<i>Total Miscellaneous</i>	<u>106,200</u>	<u>10,578</u>	<u>81,010</u>	<u>(70,432)</u>
<i>Education</i>				
Other	10,000	10,000	0	10,000
<i>Total Education</i>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
<i>Historical Society</i>				
Other	18,500	35,500	35,500	0
<i>Total Historical Society</i>	<u>18,500</u>	<u>35,500</u>	<u>35,500</u>	<u>0</u>
Total Other	<u><u>561,162</u></u>	<u><u>482,540</u></u>	<u><u>528,093</u></u>	<u><u>(45,553)</u></u>
Other Financing Uses				
Operating Transfers - Out	327,043	1,630,558	1,672,314	(41,756)
<i>Total Other Financing Uses</i>	<u>327,043</u>	<u>1,630,558</u>	<u>1,672,314</u>	<u>(41,756)</u>
Total Expenditures and Other Financing Uses	<u><u>14,611,951</u></u>	<u><u>14,976,008</u></u>	<u><u>14,290,022</u></u>	<u><u>685,986</u></u>
Excess of revenues and other financing sources over (under) expenditures and other financing (uses)	(2,898,153)	(3,262,210)	(703,881)	2,558,329
Fund Balance, January 1	2,750,376	2,750,376	2,750,376	0
Prior year encumbrances appropriated	345,862	345,862	345,862	0
Fund Balance, December 31	<u><u>\$198,085</u></u>	<u><u>\$(165,972)</u></u>	<u><u>\$2,392,357</u></u>	<u><u>\$2,558,329</u></u>

UNION COUNTY, OHIO
DECEMBER 31, 2002

SPECIAL REVENUE FUNDS:

Motor Vehicle and Gasoline Tax Fund

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

Public Assistance Fund

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

Dog and Kennel Fund

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

Court Security Grant

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

Alcohol, Drug and Mental Health (ADAMH)

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

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.

Real Estate Assessment Fund

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

Probate Court Conduct of Business Fund

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

Sheriff Policing Rotary Fund

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

Dare Community Education Fund

To account for fundraising and expenditure activity for various education projects including DARE and Safety Town.

Coordination Transportation

To provide transportation services to seniors or disadvantaged citizens.

UNION COUNTY, OHIO
DECEMBER 31, 2002

SPECIAL REVENUE FUNDS: (continued)

Road and Bridge Fund

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

Computerized Legal Research Fund

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

Economic Development Fund

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

Youth Services Subsidy Fund

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

Child Support Enforcement Agency Fund (CSEA)

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

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.

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.

UNION COUNTY, OHIO
DECEMBER 31, 2002

SPECIAL REVENUE FUNDS: (continued)

Local Emergency Planning Fund

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

Indigent Guardianship Fund

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

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.

Driving Under Influence Fund (DUI)

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

Preschool Grant Fund

To account for grant expenses associated with preschool for the mentally retarded.

Adult Basic Literacy Education Grant Fund (ABLE)

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

Community Support Services Fund

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

Clerk of Courts Computerization Fund

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

Convention and Tourist Bureau Fund

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

Ditch Maintenance Fund

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

Probate and Juvenile Court Computerization Fund

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

Probate and Juvenile Court Computer Research Fund

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

UNION COUNTY, OHIO
DECEMBER 31, 2002

SPECIAL REVENUE FUNDS: (continued)

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.

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

Pass Teacher	Prison Jail Diversion
Union County Family and Children First Council	Grant Mediation
VOCA Grant	VAWA Grant
Dispute Resolution	Wellness Block Grant
VOCA Expansion Grant	Help Me Grow

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>MOTOR VEHICLE/GAS TAX</u>	<u>PUBLIC ASSISTANCE</u>	<u>DOG/KENNEL</u>	<u>COURT SECURITY GRANT</u>
<u>ASSETS:</u>				
Equity In Pooled Cash and				
Cash Equivalents	\$747,295	\$153,740	\$33,085	\$16,664
Cash In Segregated Accounts	0	0	0	0
Investments	260,151	53,521	11,518	5,801
Receivables (net of allowance for uncollectibles)				
Taxes	0	0	0	0
Accounts	0	0	5,660	0
Special Assessments	0	0	0	0
Accrued Interest	910	0	0	0
Due From Other Governments	1,263,222	39,400	0	0
Materials & Supplies Inventory	0	3,578	0	0
Loans Receivable	0	0	0	0
Prepaid Items	605	458	27	0
TOTAL ASSETS	<u>2,272,183</u>	<u>250,697</u>	<u>50,290</u>	<u>22,465</u>
<u>LIABILITIES:</u>				
Accounts Payable	57,795	75,605	2,260	0
Accrued Wages & Benefits Payable	85,535	99,437	2,805	0
Compensated Absences Payable	7,329	11,220	0	0
Due To Other Governments	60,479	68,645	1,755	0
Deferred Revenue	1,146,729	0	0	0
TOTAL LIABILITIES	<u>1,357,867</u>	<u>254,907</u>	<u>6,820</u>	<u>0</u>
<u>FUND EQUITY:</u>				
Reserved For Encumbrances	197,790	15,696	500	0
Reserved For Inventory	0	3,578	0	0
Reserved For Prepayments	605	458	27	0
Reserved For Loans	0	0	0	0
Unreserved:				
Undesignated:	715,921	(23,942)	42,943	22,465
TOTAL FUND EQUITY	<u>914,316</u>	<u>(4,210)</u>	<u>43,470</u>	<u>22,465</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,272,183</u>	<u>\$250,697</u>	<u>\$50,290</u>	<u>\$22,465</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	ADAMH	MRDD	REAL ESTATE ASSESSMENT	PROBATE COURT CONDUCT BUSINESS
ASSETS:				
Equity In Pooled Cash and				
Cash Equivalents	\$504,480	\$2,103,774	\$314,299	\$815
Cash In Segregated Accounts	0	0	0	0
Investments	175,623	732,375	109,417	284
Receivables (net of allowance for uncollectibles)				
Taxes	420,000	5,410,000	0	0
Accounts	0	16,110	0	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due From Other Governments	816,369	420,693	0	0
Materials & Supplies Inventory	1,585	22,644	0	0
Loans Receivable	0	0	0	0
Prepaid Items	7,659	23,663	1,625	0
TOTAL ASSETS	1,925,716	8,729,259	425,341	1,099
 LIABILITIES:				
Accounts Payable	13,537	145,101	936	0
Accrued Wages & Benefits Payable	11,339	181,148	10,944	0
Compensated Absences Payable	0	0	570	0
Due To Other Governments	8,778	122,259	8,508	0
Deferred Revenue	1,236,369	5,658,139	0	0
TOTAL LIABILITIES	1,270,023	6,106,647	20,958	0
 FUND EQUITY:				
Reserved For Encumbrances	0	104,326	759	0
Reserved For Inventory	1,585	22,644	0	0
Reserved For Prepayments	7,659	23,663	1,625	0
Reserved For Loans	0	0	0	0
Unreserved:				
Undesignated:	646,449	2,471,979	401,999	1,099
TOTAL FUND EQUITY	655,693	2,622,612	404,383	1,099
 TOTAL LIABILITIES AND FUND EQUITY	 \$1,925,716	 \$8,729,259	 \$425,341	 \$1,099

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UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>SHERIFF POLICING ROTARY</u>	<u>DARE COMMUNITY EDUCATION</u>	<u>COORDINATION TRANSPORTATION</u>	<u>ROAD & BRIDGE</u>
<u>ASSETS:</u>				
Equity In Pooled Cash and Cash Equivalents	\$72,029	\$12,150	\$93,012	\$49,924
Cash In Segregated Accounts	0	0	0	0
Investments	25,073	4,229	32,380	17,380
Receivables (net of allowance for uncollectibles)				
Taxes	0	0	0	0
Accounts	1,000	0	0	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due From Other Governments	0	0	0	0
Materials & Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	547	0	0	0
TOTAL ASSETS	<u>98,649</u>	<u>16,379</u>	<u>125,392</u>	<u>67,304</u>
 <u>LIABILITIES:</u>				
Accounts Payable	33,714	0	1,674	0
Accrued Wages & Benefits Payable	365	0	11,418	398
Compensated Absences Payable	0	0	864	0
Due To Other Governments	224	0	9,019	321
Deferred Revenue	0	0	0	0
TOTAL LIABILITIES	<u>34,303</u>	<u>0</u>	<u>22,975</u>	<u>719</u>
 <u>FUND EQUITY:</u>				
Reserved For Encumbrances	2,853	2,364	1,934	14,995
Reserved For Inventory	0	0	0	0
Reserved For Prepayments	547	0	0	0
Reserved For Loans	0	0	0	0
Unreserved: Undesignated:	<u>60,946</u>	<u>14,015</u>	<u>100,483</u>	<u>51,590</u>
TOTAL FUND EQUITY	<u>64,346</u>	<u>16,379</u>	<u>102,417</u>	<u>66,585</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$98,649</u>	 <u>\$16,379</u>	 <u>\$125,392</u>	 <u>\$67,304</u>

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UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>COMPUTER LEGAL RESEARCH SERVICE</u>	<u>ECONOMIC DEVELOPMENT</u>	<u>YOUTH SERVICES SUBSIDY GRANT</u>	<u>CHILD SUPPORT ENFORCEMENT AGENCY</u>
<u>ASSETS:</u>				
Equity In Pooled Cash and				
Cash Equivalents	\$9,944	\$3,899	\$166,338	\$70,982
Cash In Segregated Accounts	0	0	0	0
Investments	3,462	1,357	57,906	24,710
Receivables (net of allowance for uncollectibles)				
Taxes	0	0	0	0
Accounts	0	4,960	0	7,890
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due From Other Governments	0	0	19,260	0
Materials & Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
TOTAL ASSETS	<u>13,406</u>	<u>10,216</u>	<u>243,504</u>	<u>103,582</u>
 <u>LIABILITIES:</u>				
Accounts Payable	0	0	11,657	53,255
Accrued Wages & Benefits Payable	0	4,038	6,834	23,294
Compensated Absences Payable	0	695	195	3,254
Due To Other Governments	0	0	4,852	17,969
Deferred Revenue	0	0	0	0
TOTAL LIABILITIES	<u>0</u>	<u>4,733</u>	<u>23,538</u>	<u>97,772</u>
 <u>FUND EQUITY:</u>				
Reserved For Encumbrances	0	0	0	17,701
Reserved For Inventory	0	0	0	0
Reserved For Prepayments	0	0	0	0
Reserved For Loans	0	0	0	0
Unreserved:				
Undesignated:	13,406	5,483	219,966	(11,891)
TOTAL FUND EQUITY	<u>13,406</u>	<u>5,483</u>	<u>219,966</u>	<u>5,810</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$13,406</u>	<u>\$10,216</u>	<u>\$243,504</u>	<u>\$103,582</u>

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UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	OHIO CHILDREN'S TRUST	CHILDREN SERVICES	REVOLVING LOAN	911 EMERGENCY
<u>ASSETS:</u>				
Equity In Pooled Cash and Cash Equivalents	\$1,199	\$60,220	\$52,315	\$124,670
Cash In Segregated Accounts	0	0	0	0
Investments	418	20,964	18,212	43,401
Receivables (net of allowance for uncollectibles)				
Taxes	0	0	0	496,000
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	60	0
Due From Other Governments	0	0	0	0
Materials & Supplies Inventory	0	0	0	0
Loans Receivable	0	0	10,400	0
Prepaid Items	0	0	0	76
TOTAL ASSETS	1,617	81,184	80,987	664,147
<u>LIABILITIES:</u>				
Accounts Payable	2,555	45,686	0	2,913
Accrued Wages & Benefits Payable	0	0	0	12,830
Compensated Absences Payable	0	0	0	451
Due To Other Governments	0	0	0	10,308
Deferred Revenue	0	0	0	496,000
TOTAL LIABILITIES	2,555	45,686	0	522,502
<u>FUND EQUITY:</u>				
Reserved For Encumbrances	0	13,925	0	1,167
Reserved For Inventory	0	0	0	0
Reserved For Prepayments	0	0	0	76
Reserved For Loans	0	0	10,400	0
Unreserved:				
Undesignated:	(938)	21,573	70,587	140,402
TOTAL FUND EQUITY	(938)	35,498	80,987	141,645
TOTAL LIABILITIES AND FUND EQUITY	\$1,617	\$81,184	\$80,987	\$664,147

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UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	DELINQUENT REAL ESTATE TAX COLLECTION	TREASURER PREPAID INTEREST	LOCAL EMERGENCY PLANNING	INDIGENT GUARDIANSHIP
<u>ASSETS:</u>				
Equity In Pooled Cash and				
Cash Equivalents	\$84,972	\$28,866	\$42,183	\$1,334
Cash In Segregated Accounts	0	0	0	0
Investments	29,580	10,048	14,684	465
Receivables (net of allowance for uncollectibles)				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Accrued Interest	0	420	0	0
Due From Other Governments	0	0	0	0
Materials & Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
TOTAL ASSETS	114,552	39,334	56,867	1,799
<u>LIABILITIES:</u>				
Accounts Payable	0	0	0	0
Accrued Wages & Benefits Payable	2,954	0	123	44
Compensated Absences Payable	314	0	58	0
Due To Other Governments	2,719	0	519	79
Deferred Revenue	0	0	0	0
TOTAL LIABILITIES	5,987	0	700	123
<u>FUND EQUITY:</u>				
Reserved For Encumbrances	479	130	0	0
Reserved For Inventory	0	0	0	0
Reserved For Prepayments	0	0	0	0
Reserved For Loans	0	0	0	0
Unreserved:				
Undesignated:	108,086	39,204	56,167	1,676
TOTAL FUND EQUITY	108,565	39,334	56,167	1,676
TOTAL LIABILITIES AND FUND EQUITY	\$114,552	\$39,334	\$56,867	\$1,799

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UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>DRUG LAW ENFORCEMENT</u>	<u>DUI</u>	<u>PRESCHOOL GRANT</u>	<u>ADULT BASIC LITERACY GRANT</u>
<u>ASSETS:</u>				
Equity In Pooled Cash and				
Cash Equivalents	\$0	\$11,914	\$12,940	\$19,533
Cash In Segregated Accounts	15,813	0	0	0
Investments	0	4,148	4,505	6,800
Receivables (net of allowance for uncollectibles)				
Taxes	0	0	0	0
Accounts	0	0	0	30
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due From Other Governments	0	0	0	0
Materials & Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	23
TOTAL ASSETS	<u>15,813</u>	<u>16,062</u>	<u>17,445</u>	<u>26,386</u>
<u>LIABILITIES:</u>				
Accounts Payable	0	0	0	1,753
Accrued Wages & Benefits Payable	0	1,963	0	3,453
Compensated Absences Payable	0	0	0	596
Due To Other Governments	0	786	0	2,960
Deferred Revenue	0	0	0	0
TOTAL LIABILITIES	<u>0</u>	<u>2,749</u>	<u>0</u>	<u>8,762</u>
<u>FUND EQUITY:</u>				
Reserved For Encumbrances	0	0	0	902
Reserved For Inventory	0	0	0	0
Reserved For Prepayments	0	0	0	23
Reserved For Loans	0	0	0	0
Unreserved:				
Undesignated:	<u>15,813</u>	<u>13,313</u>	<u>17,445</u>	<u>16,699</u>
TOTAL FUND EQUITY	<u>15,813</u>	<u>13,313</u>	<u>17,445</u>	<u>17,624</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$15,813</u>	<u>\$16,062</u>	<u>\$17,445</u>	<u>\$26,386</u>

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UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	COMMUNITY SUPPORT SERVICES	CLERK OF COURTS COMPUTER	CONVENTION & TOURIST BUREAU	DITCH MAINTENANCE
<u>ASSETS:</u>				
Equity In Pooled Cash and				
Cash Equivalents	\$165,044	\$37,674	\$39,164	\$111,064
Cash In Segregated Accounts	0	0	0	0
Investments	57,456	13,115	13,634	38,666
Receivables (net of allowance for uncollectibles)				
Taxes	0	0	0	0
Accounts	0	710	0	0
Special Assessments	0	0	0	29,830
Accrued Interest	0	0	0	0
Due From Other Governments	0	0	0	0
Materials & Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	5,257	0	0	0
	227,757	51,499	52,798	179,560
TOTAL ASSETS	227,757	51,499	52,798	179,560
<u>LIABILITIES:</u>				
Accounts Payable	3,021	0	0	0
Accrued Wages & Benefits Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Due To Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
	3,021	0	0	0
TOTAL LIABILITIES	3,021	0	0	0
<u>FUND EQUITY:</u>				
Reserved For Encumbrances	0	0	0	0
Reserved For Inventory	0	0	0	0
Reserved For Prepayments	5,257	0	0	0
Reserved For Loans	0	0	0	0
Unreserved:				
Undesignated:	219,479	51,499	52,798	179,560
	224,736	51,499	52,798	179,560
TOTAL FUND EQUITY	224,736	51,499	52,798	179,560
TOTAL LIABILITIES AND FUND EQUITY	\$227,757	\$51,499	\$52,798	\$179,560

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>PROBATE/JUV COURT COMPUTER</u>	<u>PROBATE/JUV COURT COMPUTER RESEARCH</u>	<u>CERTIFICATE TITLE ADMIN</u>
<u>ASSETS:</u>			
Equity In Pooled Cash and			
Cash Equivalents	\$1,221	\$965	\$80,158
Cash In Segregated Accounts	0	0	0
Investments	425	335	27,906
Receivables (net of allowance for uncollectibles)			
Taxes	0	0	0
Accounts	750	160	12,540
Special Assessments	0	0	0
Accrued Interest	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Loans Receivable	0	0	0
Prepaid Items	0	0	149
TOTAL ASSETS	<u>2,396</u>	<u>1,460</u>	<u>120,753</u>
<u>LIABILITIES:</u>			
Accounts Payable	0	0	0
Accrued Wages & Benefits Payable	0	0	8,171
Compensated Absences Payable	0	0	587
Due To Other Governments	0	0	6,331
Deferred Revenue	0	0	0
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>15,089</u>
<u>FUND EQUITY:</u>			
Reserved For Encumbrances	0	0	39,397
Reserved For Inventory	0	0	0
Reserved For Prepayments	0	0	149
Reserved For Loans	0	0	0
Unreserved:			
Undesignated:	2,396	1,460	66,118
TOTAL FUND EQUITY	<u>2,396</u>	<u>1,460</u>	<u>105,664</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,396</u>	<u>\$1,460</u>	<u>\$120,753</u>

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>JUVENILE COURT INDIGENT OFFENDERS</u>	<u>PASS-TEACHER</u>	<u>PRISON/JAIL DIVERSION</u>
<u>ASSETS:</u>			
Equity In Pooled Cash and			
Cash Equivalents	\$594	\$56	\$84
Cash In Segregated Accounts	0	0	0
Investments	206	19	29
Receivables (net of allowance for uncollectibles)			
Taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Loans Receivable	0	0	0
Prepaid Items	0	0	0
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	800	75	113
	<hr/>	<hr/>	<hr/>
<u>LIABILITIES:</u>			
Accounts Payable	0	0	0
Accrued Wages & Benefits Payable	0	0	0
Compensated Absences Payable	0	0	0
Due To Other Governments	0	0	0
Deferred Revenue	0	0	0
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	0	0	0
	<hr/>	<hr/>	<hr/>
<u>FUND EQUITY:</u>			
Reserved For Encumbrances	0	0	0
Reserved For Inventory	0	0	0
Reserved For Prepayments	0	0	0
Reserved For Loans	0	0	0
Unreserved:			
Undesignated:	800	75	113
	<hr/>	<hr/>	<hr/>
TOTAL FUND EQUITY	800	75	113
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND EQUITY	\$800	\$75	\$113
	<hr/>	<hr/>	<hr/>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>FAMILY & CHILDREN FIRST COUNCIL</u>	<u>GRANT MEDIATION</u>	<u>VOCA GRANT</u>
<u>ASSETS:</u>			
Equity In Pooled Cash and			
Cash Equivalents	\$37,974	\$4	\$9,753
Cash In Segregated Accounts	0	0	0
Investments	13,220	1	3,396
Receivables (net of allowance for uncollectibles)			
Taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	0	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Loans Receivable	0	0	0
Prepaid Items	0	0	0
TOTAL ASSETS	<u>51,194</u>	<u>5</u>	<u>13,149</u>
<u>LIABILITIES:</u>			
Accounts Payable	0	0	0
Accrued Wages & Benefits Payable	2,802	0	3,697
Compensated Absences Payable	671	0	868
Due To Other Governments	2,219	0	3,948
Deferred Revenue	0	0	0
TOTAL LIABILITIES	<u>5,692</u>	<u>0</u>	<u>8,513</u>
<u>FUND EQUITY:</u>			
Reserved For Encumbrances	0	0	0
Reserved For Inventory	0	0	0
Reserved For Prepayments	0	0	0
Reserved For Loans	0	0	0
Unreserved:			
Undesignated:	45,502	5	4,636
TOTAL FUND EQUITY	<u>45,502</u>	<u>5</u>	<u>4,636</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$51,194</u>	<u>\$5</u>	<u>\$13,149</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>VAWA GRANT</u>	<u>DISPUTE RESOLUTION</u>	<u>WELLNESS BLOCK GRANT</u>
<u>ASSETS:</u>			
Equity In Pooled Cash and			
Cash Equivalents	\$4,045	\$14,616	\$2,878
Cash In Segregated Accounts	0	0	0
Investments	1,409	5,088	1,002
Receivables (net of allowance for uncollectibles)			
Taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	20	0
Due From Other Governments	0	0	0
Materials & Supplies Inventory	0	0	0
Loans Receivable	0	0	0
Prepaid Items	0	0	0
TOTAL ASSETS	<u>5,454</u>	<u>19,724</u>	<u>3,880</u>
<u>LIABILITIES:</u>			
Accounts Payable	0	0	9,893
Accrued Wages & Benefits Payable	378	0	0
Compensated Absences Payable	230	0	0
Due To Other Governments	639	0	0
Deferred Revenue	0	0	0
TOTAL LIABILITIES	<u>1,247</u>	<u>0</u>	<u>9,893</u>
<u>FUND EQUITY:</u>			
Reserved For Encumbrances	0	0	436
Reserved For Inventory	0	0	0
Reserved For Prepayments	0	0	0
Reserved For Loans	0	0	0
Unreserved:			
Undesignated:	4,207	19,724	(6,449)
TOTAL FUND EQUITY	<u>4,207</u>	<u>19,724</u>	<u>(6,013)</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$5,454</u>	<u>\$19,724</u>	<u>\$3,880</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	<u>VOCA EXPANSION GRANT</u>	<u>HELP ME GROW</u>	<u>TOTAL</u>
<u>ASSETS:</u>			
Equity In Pooled Cash and			
Cash Equivalents	\$2,072	\$52,489	\$5,352,431
Cash In Segregated Accounts	0	0	15,813
Investments	722	18,275	1,863,316
Receivables (net of allowance for uncollectibles)			
Taxes	0	0	6,326,000
Accounts	0	0	49,810
Special Assessments	0	0	29,830
Accrued Interest	0	0	1,410
Due From Other Governments	0	13,690	2,572,634
Materials & Supplies Inventory	0	0	27,807
Loans Receivable	0	0	10,400
Prepaid Items	0	0	40,089
TOTAL ASSETS	<u>2,794</u>	<u>84,454</u>	<u>16,289,540</u>
 <u>LIABILITIES:</u>			
Accounts Payable	0	0	461,355
Accrued Wages & Benefits Payable	0	0	473,970
Compensated Absences Payable	0	0	27,902
Due To Other Governments	0	0	333,317
Deferred Revenue	0	0	8,537,237
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>9,833,781</u>
 <u>FUND EQUITY:</u>			
Reserved For Encumbrances	0	0	415,354
Reserved For Inventory	0	0	27,807
Reserved For Prepayments	0	0	40,089
Reserved For Loans	0	0	10,400
Unreserved:			
Undesignated:	2,794	84,454	5,962,109
TOTAL FUND EQUITY	<u>2,794</u>	<u>84,454</u>	<u>6,455,759</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$2,794</u>	 <u>\$84,454</u>	 <u>\$16,289,540</u>

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	<u>MOTOR VEHICLE/GAS TAX</u>	<u>PUBLIC ASSISTANCE</u>	<u>DOG/KENNEL</u>	<u>COURT SECURITY GRANT</u>
<u>REVENUES:</u>				
Taxes	\$0	\$0	\$0	\$0
Charges For Services	244,197	759,812	0	0
Licenses & Permits	0	0	73,985	0
Fines & Forfeitures	0	0	2,522	0
Intergovernmental	3,184,951	2,256,737	0	0
Special Assessments	0	0	0	0
Interest	14,706	0	0	0
Other	324,665	160,516	100	0
Total Revenues	3,768,519	3,177,065	76,607	0
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Legislative & Executive	419,978	2,341,014	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	3,523,473	0	0	0
Health	0	0	65,233	0
Human Services	0	1,419,454	0	0
Other	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	3,943,451	3,760,468	65,233	0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(174,932)	(583,403)	11,374	0
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	460,183	328,042	0	0
Operating Transfers Out	(120,000)	(780)	(308)	0
Total Other Financing Sources (Uses)	340,183	327,262	(308)	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	165,251	(256,141)	11,066	0
Fund Balances, January 1	749,065	254,935	32,404	22,465
Increase (Decrease) In Reserve For Inventory	0	(3,004)	0	0
Fund Balances (Deficits), December 31, 2002	\$914,316	(\$4,210)	\$43,470	\$22,465

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UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	<u>ADAMH</u>	<u>MRDD</u>	<u>REAL ESTATE ASSESSMENT</u>	<u>PROBATE COURT CONDUCT BUSINESS</u>
<u>REVENUES:</u>				
Taxes	\$427,700	\$5,411,209	\$0	\$0
Charges For Services	24,100	0	518,418	0
Licenses & Permits	0	0	3,332	329
Fines & Forfeitures	0	0	0	0
Intergovernmental	1,766,648	702,199	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	123,079	167,471	0	0
Total Revenues	2,341,527	6,280,879	521,750	329
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Legislative & Executive	0	0	314,428	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	2,387,150	0	0	0
Human Services	0	5,752,539	0	0
Other	0	0	0	0
Debt Service				
Principal Retirement	13,804	0	0	0
Interest and Fiscal Charges	10,908	0	0	0
Total Expenditures	2,411,862	5,752,539	314,428	0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(70,335)	528,340	207,322	329
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	0	642	0	0
Operating Transfers Out	(8,000)	(31,614)	0	0
Total Other Financing Sources (Uses)	(8,000)	(30,972)	0	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(78,335)	497,368	207,322	329
Fund Balances, January 1	751,372	2,104,147	197,061	770
Increase (Decrease) In Reserve For Inventory	(17,344)	21,097	0	0
Fund Balances (Deficits), December 31, 2002	\$655,693	\$2,622,612	\$404,383	\$1,099

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UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	SHERIFF POLICING ROTARY	DARE COMMUNITY EDUCATION	COORDINATION TRANSPORTATION	ROAD & BRIDGE
<u>REVENUES:</u>				
Taxes	\$0	\$0	\$0	\$0
Charges For Services	19,976	0	1,877	0
Licenses & Permits	0	0	0	0
Fines & Forfeitures	0	0	0	59,831
Intergovernmental	43,836	20,166	62,139	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	92,635	25,502	247,674	40
Total Revenues	156,447	45,668	311,690	59,871
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Legislative & Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	107,786	38,657	0	0
Public Works	0	0	0	29,375
Health	0	0	0	0
Human Services	0	0	300,564	0
Other	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	107,786	38,657	300,564	29,375
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	48,661	7,011	11,126	30,496
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	0	361	0	0
Operating Transfers Out	0	(11,243)	0	0
Total Other Financing Sources (Uses)	0	(10,882)	0	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	48,661	(3,871)	11,126	30,496
Fund Balances, January 1	15,685	20,250	91,291	36,089
Increase (Decrease) In Reserve For Inventory	0	0	0	0
Fund Balances (Deficits), December 31, 2002	\$64,346	\$16,379	\$102,417	\$66,585

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UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	COMPUTER LEGAL RESEARCH SERVICE	ECONOMIC DEVELOPMENT	YOUTH SERVICES SUBSIDY GRANT	CHILD SUPPORT ENFORCEMENT AGENCY
<u>REVENUES:</u>				
Taxes	\$0	\$0	\$0	\$0
Charges For Services	1,955	19,831	0	93,414
Licenses & Permits	0	40,503	0	0
Fines & Forfeitures	0	0	0	0
Intergovernmental	0	0	207,823	742,862
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	159	192	2,926
Total Revenues	1,955	60,493	208,015	839,202
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Legislative & Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	131,046	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	80,672	0	922,206
Other	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	80,672	131,046	922,206
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,955	(20,179)	76,969	(83,004)
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	0	0	80,971	82,528
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	80,971	82,528
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,955	(20,179)	157,940	(476)
Fund Balances, January 1	11,451	25,662	62,026	6,286
Increase (Decrease) In Reserve For Inventory	0	0	0	0
Fund Balances (Deficits), December 31, 2002	\$13,406	\$5,483	\$219,966	\$5,810

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UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	OHIO CHILDREN'S TRUST	CHILDREN SERVICES	REVOLVING LOAN	911 EMERGENCY
<u>REVENUES:</u>				
Taxes	\$0	\$0	\$0	\$426,791
Charges For Services	0	0	0	0
Licenses & Permits	0	0	0	0
Fines & Forfeitures	0	0	0	0
Intergovernmental	10,000	899,285	0	0
Special Assessments	0	0	0	0
Interest	0	0	844	0
Other	0	85,677	506	1,164
Total Revenues	10,000	984,962	1,350	427,955
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Legislative & Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	487,398
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	20,355	1,051,605	0	0
Other	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	20,355	1,051,605	0	487,398
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(10,355)	(66,643)	1,350	(59,443)
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	0	0	0	39,068
Operating Transfers Out	0	(1)	0	0
Total Other Financing Sources (Uses)	0	(1)	0	39,068
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(10,355)	(66,644)	1,350	(20,375)
Fund Balances, January 1	9,417	102,142	79,637	162,020
Increase (Decrease) In Reserve For Inventory	0	0	0	0
Fund Balances (Deficits), December 31, 2002	(\$938)	\$35,498	\$80,987	\$141,645

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UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	DELINQUENT REAL ESTATE TAX COLLECTION	TREASURER PREPAID INTEREST	LOCAL EMERGENCY PLANNING	INDIGENT GUARDIANSHIP
<u>REVENUES:</u>				
Taxes	\$0	\$0	\$0	\$0
Charges For Services	90,230	0	0	4,560
Licenses & Permits	0	0	0	0
Fines & Forfeitures	0	0	0	0
Intergovernmental	0	0	18,695	0
Special Assessments	0	0	0	0
Interest	0	3,745	0	0
Other	234	0	0	6
Total Revenues	90,464	3,745	18,695	4,566
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Legislative & Executive	84,005	329	0	0
Judicial	0	0	0	3,397
Public Safety	0	0	5,551	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Other	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	84,005	329	5,551	3,397
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	6,459	3,416	13,144	1,169
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	(1,000)	(5,045)	0	0
Total Other Financing Sources (Uses)	(1,000)	(5,045)	0	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	5,459	(1,629)	13,144	1,169
Fund Balances, January 1	103,106	40,963	43,023	507
Increase (Decrease) In Reserve For Inventory	0	0	0	0
Fund Balances (Deficits), December 31, 2002	\$108,565	\$39,334	\$56,167	\$1,676

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UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	DRUG LAW ENFORCEMENT	DUI	PRESCHOOL GRANT	ADULT BASIC LITERACY GRANT
<u>REVENUES:</u>				
Taxes	\$0	\$0	\$0	\$0
Charges For Services	0	2,200	0	10,000
Licenses & Permits	0	0	0	0
Fines & Forfeitures	0	25	0	0
Intergovernmental	0	0	3,565	94,515
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	2	0	2,896
Total Revenues	0	2,227	3,565	107,411
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Legislative & Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	2,606	6,038	0	0
Public Works	0	0	0	0
Health	0	0	19,722	0
Human Services	0	0	0	105,046
Other	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	2,606	6,038	19,722	105,046
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,606)	(3,811)	(16,157)	2,365
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(2,606)	(3,811)	(16,157)	2,365
Fund Balances, January 1	18,419	17,124	33,602	15,259
Increase (Decrease) In Reserve For Inventory	0	0	0	0
Fund Balances (Deficits), December 31, 2002	\$15,813	\$13,313	\$17,445	\$17,624

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UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	COMMUNITY SUPPORT SERVICES	CLERK OF COURTS COMPUTER	CONVENTION & TOURIST BUREAU	DITCH MAINTENANCE
<u>REVENUES:</u>				
Taxes	\$0	\$0	\$0	\$0
Charges For Services	55,357	10,853	0	0
Licenses & Permits	0	0	0	0
Fines & Forfeitures	0	0	0	0
Intergovernmental	569,448	0	83,384	0
Special Assessments	0	0	0	41,677
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	624,805	10,853	83,384	41,677
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Legislative & Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	16,304
Health	571,936	0	0	0
Human Services	0	0	0	0
Other	0	0	94,000	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	571,936	0	94,000	16,304
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	52,869	10,853	(10,616)	25,373
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	8,000	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	8,000	0	0	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	60,869	10,853	(10,616)	25,373
Fund Balances, January 1	163,867	40,646	63,414	154,187
Increase (Decrease) In Reserve For Inventory	0	0	0	0
Fund Balances (Deficits), December 31, 2002	\$224,736	\$51,499	\$52,798	\$179,560

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UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	PROBATE/JUV COURT COMPUTER	PROBATE/JUV COURT COMPUTER RESEARCH	CERTIFICATE TITLE ADMIN	FELONY DELINQ CARE/CUSTODY
<u>REVENUES:</u>				
Taxes	\$0	\$0	\$0	\$0
Charges For Services	11,955	2,522	186,841	0
Licenses & Permits	0	0	0	0
Fines & Forfeitures	0	0	0	0
Intergovernmental	0	0	0	15,564
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	389	0
Total Revenues	11,955	2,522	187,230	15,564
<u>EXPENDITURES:</u>				
Current:				
General Government:				
Legislative & Executive	0	0	0	0
Judicial	13,719	18,838	181,099	0
Public Safety	0	0	0	585
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Other	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	13,719	18,838	181,099	585
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,764)	(16,316)	6,131	14,979
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	(3,238)	(80,971)
Total Other Financing Sources (Uses)	0	0	(3,238)	(80,971)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,764)	(16,316)	2,893	(65,992)
Fund Balances, January 1	4,160	17,776	102,771	65,992
Increase (Decrease) In Reserve For Inventory	0	0	0	0
Fund Balances (Deficits), December 31, 2002	\$2,396	\$1,460	\$105,664	\$0

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	JUVENILE COURT INDIGENT OFFENDERS	PASS-TEACHER	PRISON/JAIL DIVERSION
<u>REVENUES:</u>			
Taxes	\$0	\$0	\$0
Charges For Services	0	0	0
Licenses & Permits	0	0	0
Fines & Forfeitures	112	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Interest	0	0	0
Other	0	0	113
Total Revenues	112	0	113
<u>EXPENDITURES:</u>			
Current:			
General Government:			
Legislative & Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	119,448
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Other	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	0	0	119,448
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	112	0	(119,335)
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	112	0	(119,335)
Fund Balances, January 1	688	75	119,448
Increase (Decrease) In Reserve For Inventory	0	0	0
Fund Balances (Deficits), December 31, 2002	\$800	\$75	\$113

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	FAMILY & CHILDREN FIRST COUNCIL	GRANT MEDIATION	VOCA GRANT
<u>REVENUES:</u>			
Taxes	\$0	\$0	\$0
Charges For Services	17,322	0	0
Licenses & Permits	0	0	0
Fines & Forfeitures	0	0	0
Intergovernmental	51,933	0	110,099
Special Assessments	0	0	0
Interest	0	0	0
Other	12,025	1,221	1,282
Total Revenues	81,280	1,221	111,381
<u>EXPENDITURES:</u>			
Current:			
General Government:			
Legislative & Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	110,351
Public Works	0	0	0
Health	0	0	0
Human Services	81,286	0	0
Other	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	81,286	0	110,351
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6)	1,221	1,030
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating Transfers In	0	0	0
Operating Transfers Out	(3,042)	0	0
Total Other Financing Sources (Uses)	(3,042)	0	0
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(3,048)	1,221	1,030
Fund Balances, January 1	48,550	(1,216)	3,606
Increase (Decrease) In Reserve For Inventory	0	0	0
Fund Balances (Deficits), December 31, 2002	\$45,502	\$5	\$4,636

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	<u>VAWA GRANT</u>	<u>DISPUTE RESOLUTION</u>	<u>WELLNESS BLOCK GRANT</u>
<u>REVENUES:</u>			
Taxes	\$0	\$0	\$0
Charges For Services	0	7,424	0
Licenses & Permits	0	0	0
Fines & Forfeitures	0	0	0
Intergovernmental	22,059	0	74,174
Special Assessments	0	0	0
Interest	0	191	0
Other	880	0	300
Total Revenues	<u>22,939</u>	<u>7,615</u>	<u>74,474</u>
<u>EXPENDITURES:</u>			
Current:			
General Government:			
Legislative & Executive	0	0	0
Judicial	0	0	0
Public Safety	20,743	0	0
Public Works	0	0	0
Health	0	0	81,653
Human Services	0	0	0
Other	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>20,743</u>	<u>0</u>	<u>81,653</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,196	7,615	(7,179)
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,196	7,615	(7,179)
Fund Balances, January 1	2,011	12,109	1,166
Increase (Decrease) In Reserve For Inventory	0	0	0
Fund Balances (Deficits), December 31, 2002	<u>\$4,207</u>	<u>\$19,724</u>	<u>(\$6,013)</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2002

	VOCA EXPANSION GRANT	HELP ME GROW	TOTAL
REVENUES:			
Taxes	\$0	\$0	\$6,265,700
Charges For Services	0	0	2,082,844
Licenses & Permits	0	0	118,149
Fines & Forfeitures	0	0	62,490
Intergovernmental	0	187,673	11,127,755
Special Assessments	0	0	41,677
Interest	0	0	19,486
Other	0	0	1,251,654
Total Revenues	0	187,673	20,969,755
EXPENDITURES:			
Current:			
General Government:			
Legislative & Executive	0	0	3,159,754
Judicial	0	0	217,053
Public Safety	0	0	1,030,209
Public Works	0	0	3,569,152
Health	0	140,500	3,266,194
Human Services	0	0	9,733,727
Other	0	0	94,000
Debt Service			
Principal Retirement	0	0	13,804
Interest and Fiscal Charges	0	0	10,908
Total Expenditures	0	140,500	21,094,801
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0	47,173	(125,046)
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	0	0	999,795
Operating Transfers Out	0	0	(265,242)
Total Other Financing Sources (Uses)	0	0	734,553
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	47,173	609,507
Fund Balances, January 1	2,794	37,281	5,845,503
Increase (Decrease) In Reserve For Inventory	0	0	749
Fund Balances (Deficits), December 31, 2002	\$2,794	\$84,454	\$6,455,759

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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$310,000	\$310,000	\$265,897	\$(44,103)
Intergovernmental	3,216,000	3,216,000	3,272,030	56,030
Interest	40,000	40,000	14,766	(25,234)
Other	20,500	20,500	32,584	12,084
Total Revenues	<u>3,586,500</u>	<u>3,586,500</u>	<u>3,585,277</u>	<u>(1,223)</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	285,000	286,000	283,314	2,686
Contractual Services	13,000	13,000	9,389	3,611
Materials/Supplies	20,000	19,049	13,678	5,371
Capital Outlay	27,000	27,000	22,029	4,971
Other	28,978	35,731	22,335	13,396
Fringe Benefits	71,956	76,286	69,722	6,564
<i>Total legislative and executive</i>	<u>445,934</u>	<u>457,066</u>	<u>420,467</u>	<u>36,599</u>
Public Works				
Personal Services	931,000	931,000	883,368	47,632
Contractual Services	1,258,889	1,371,197	1,222,813	148,384
Materials/Supplies	970,607	1,030,384	970,604	59,780
Capital Outlay	203,000	423,588	390,558	33,030
Principal	120,000	0	0	0
Other	47,545	47,545	4,233	43,312
Fringe Benefits	287,897	271,067	261,289	9,778
<i>Total public works</i>	<u>3,818,938</u>	<u>4,074,781</u>	<u>3,732,865</u>	<u>341,916</u>
Total Expenditures	<u>4,264,872</u>	<u>4,531,847</u>	<u>4,153,332</u>	<u>378,515</u>
Excess of Revenues Over / (Under)				
Expenditures	(678,372)	(945,347)	(568,055)	377,292
OTHER FINANCING SOURCES (USES):				
Transfers - In	460,000	460,000	460,183	183
Transfers - Out	(100,000)	(140,000)	(120,000)	20,000
Total Other Financing Sources (Uses)	<u>360,000</u>	<u>320,000</u>	<u>340,183</u>	<u>20,183</u>
Excess of Revenues and Other Financing Sources Over / (Under)				
Expenditures and Other Financing Uses	(318,372)	(625,347)	(227,872)	397,475
Fund Balance, January 1	874,696	874,696	874,696	0
Prior year encumbrances appropriated	136,019	136,019	136,019	0
Fund Balance, December 31	<u>\$692,343</u>	<u>\$385,368</u>	<u>\$782,843</u>	<u>\$397,475</u>

UNION COUNTY, OHIO

PUBLIC ASSISTANCE

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$3,144,990	\$3,144,990	\$2,415,737	\$(729,253)
Other	187,400	187,400	166,616	(20,784)
Total Revenues	<u>3,332,390</u>	<u>3,332,390</u>	<u>2,582,353</u>	<u>(750,037)</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	782,500	732,500	699,369	33,131
Contractual Services	1,044,200	944,200	878,700	65,500
Materials/Supplies	50,000	50,000	35,216	14,784
Capital Outlay	25,000	267,000	265,969	1,031
Other	373,500	298,500	255,008	43,492
Fringe Benefits	256,514	256,514	207,188	49,326
<i>Total legislative and executive</i>	<u>2,531,714</u>	<u>2,548,714</u>	<u>2,341,450</u>	<u>207,264</u>
Human Services				
Personal Services	645,000	645,000	607,903	37,097
Contractual Services	700,421	700,803	572,531	128,272
Materials/Supplies	10,000	10,000	6,083	3,917
Capital Outlay	5,000	5,000	0	5,000
Other	140,000	123,000	80,249	42,751
Fringe Benefits	231,754	231,811	206,416	25,395
<i>Total human services</i>	<u>1,732,175</u>	<u>1,715,614</u>	<u>1,473,182</u>	<u>242,432</u>
Total Expenditures	<u>4,263,889</u>	<u>4,264,328</u>	<u>3,814,632</u>	<u>449,696</u>
Excess of Revenues (Under) Expenditures	(931,499)	(931,938)	(1,232,279)	(300,341)
OTHER FINANCING SOURCES (USES):				
Transfers - In	965,110	965,110	1,087,854	122,744
Transfers - Out	(10,000)	(9,942)	(780)	9,162
Total Other Financing Sources (Uses)	<u>955,110</u>	<u>955,168</u>	<u>1,087,074</u>	<u>131,906</u>
Excess of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing (Uses)	23,611	23,230	(145,205)	(168,435)
Fund Balance, January 1	320,213	320,213	320,213	0
Prior year encumbrances appropriated	421	421	421	0
Fund Balance, December 31	<u>\$344,245</u>	<u>\$343,864</u>	<u>\$175,429</u>	<u>\$(168,435)</u>

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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Licenses and Permits	\$68,000	\$68,000	\$72,225	\$4,225
Fines and Forfeitures	1,740	1,740	2,522	782
Other	0	0	100	100
Total Revenues	<u>69,740</u>	<u>69,740</u>	<u>74,847</u>	<u>5,107</u>
EXPENDITURES:				
Current:				
Health				
Personal Services	35,439	38,270	36,263	2,007
Contractual Services	8,110	7,687	6,149	1,538
Materials/Supplies	4,831	5,523	5,435	88
Capital Outlay	600	478	180	298
Other	1,900	1,200	942	258
Fringe Benefits	15,179	15,459	14,241	1,218
<i>Total health</i>	<u>66,059</u>	<u>68,617</u>	<u>63,210</u>	<u>5,407</u>
Total Expenditures	<u>66,059</u>	<u>68,617</u>	<u>63,210</u>	<u>5,407</u>
Excess of Revenues Over Over Expenditures	3,681	1,123	11,637	10,514
OTHER FINANCING SOURCES (USES):				
Transfers - Out	0	(308)	(308)	0
Total Other Sources (Uses)	<u>0</u>	<u>(308)</u>	<u>(308)</u>	<u>0</u>
Excess of revenues and other financing sources over expenditures and other (uses)	3,681	815	11,329	10,514
Fund Balance, January 1	32,590	32,590	32,590	0
Prior year encumbrances appropriated	185	185	185	0
Fund Balance, December 31	<u><u>\$36,456</u></u>	<u><u>\$33,590</u></u>	<u><u>\$44,104</u></u>	<u><u>\$10,514</u></u>

UNION COUNTY, OHIO
COURT SECURITY GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

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

UNION COUNTY, OHIO

ADAMH

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Taxes	\$437,000	\$437,000	\$427,700	\$(9,300)
Charges for Services	20,000	20,000	24,100	4,100
Intergovernmental	1,775,500	1,775,500	1,766,648	(8,852)
Other	20,000	20,000	123,079	103,079
Total Revenues	<u>2,252,500</u>	<u>2,252,500</u>	<u>2,341,527</u>	<u>89,027</u>
EXPENDITURES:				
Current:				
Health				
Personal Services	175,000	175,000	171,222	3,778
Contractual Services	2,135,000	2,119,000	2,115,235	3,765
Materials/Supplies	9,000	9,000	6,347	2,653
Capital Outlay	8,000	8,000	6,336	1,664
Other	66,000	66,000	45,951	20,049
Principal	24,000	24,000	13,804	10,196
Interest	18,000	18,000	10,908	7,092
Fringe Benefits	35,368	35,368	37,297	(1,929)
<i>Total health</i>	<u>2,470,368</u>	<u>2,454,368</u>	<u>2,407,100</u>	<u>47,268</u>
Total Expenditures	2,470,368	2,454,368	2,407,100	47,268
Excess of Revenues (Under) Expenditures	(217,868)	(201,868)	(65,573)	136,295
OTHER FINANCING SOURCES (USES):				
Transfers - Out	(100,000)	(116,000)	(8,000)	108,000
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>(116,000)</u>	<u>(8,000)</u>	<u>108,000</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses	(317,868)	(317,868)	(73,573)	244,295
Fund Balance, January 1	753,676	753,676	753,676	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$435,808</u>	<u>\$435,808</u>	<u>\$680,103</u>	<u>\$244,295</u>

UNION COUNTY, OHIO

MRDD

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Taxes	\$5,576,900	\$5,576,900	\$5,411,209	\$(165,691)
Intergovernmental	482,985	482,985	599,045	116,060
Other	117,800	117,800	143,993	26,193
Total Revenues	<u>6,177,685</u>	<u>6,177,685</u>	<u>6,154,247</u>	<u>(23,438)</u>
EXPENDITURES:				
Current:				
Human Services				
Personal Services	2,739,553	2,746,653	2,540,907	205,746
Contractual Services	2,674,653	2,731,335	2,538,581	192,754
Materials/Supplies	73,620	76,932	59,404	17,528
Capital Outlay	79,300	98,052	89,673	8,379
Other	2,121,223	2,099,764	107,073	1,992,691
Fringe Benefits	591,986	592,895	488,357	104,538
<i>Total human services</i>	<u>8,280,335</u>	<u>8,345,631</u>	<u>5,823,995</u>	<u>2,521,636</u>
Total Expenditures	<u>8,280,335</u>	<u>8,345,631</u>	<u>5,823,995</u>	<u>2,521,636</u>
Excess of Revenues Over / (Under) Expenditures	(2,102,650)	(2,167,946)	330,252	2,498,198
OTHER FINANCING SOURCES (USES):				
Transfers - In	119	119	56,003	55,884
Transfers - Out	(225,000)	(206,381)	(86,975)	119,406
Other sources (uses)	1,800	1,800	8,968	7,168
Total Other Financing Sources (Uses)	<u>(223,081)</u>	<u>(204,462)</u>	<u>(22,004)</u>	<u>182,458</u>
Excess of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses	(2,325,731)	(2,372,408)	308,248	2,680,656
Fund Balance, January 1	2,345,731	2,345,731	2,345,731	0
Prior year encumbrances appropriated	57,294	57,294	57,294	0
Fund Balance, December 31	<u>\$77,294</u>	<u>\$30,617</u>	<u>\$2,711,273</u>	<u>\$2,680,656</u>

UNION COUNTY, OHIO
REAL ESTATE ASSESSMENT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$460,000	\$460,000	\$518,418	\$58,418
Licenses and Permits	4,110	4,110	3,332	(778)
Total Revenues	<u>464,110</u>	<u>464,110</u>	<u>521,750</u>	<u>57,640</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	190,550	190,550	178,908	11,642
Contractual Services	204,978	212,956	75,516	137,440
Materials/Supplies	7,500	7,500	4,737	2,763
Other	31,199	31,898	9,016	22,882
Fringe Benefits	86,501	86,501	53,792	32,709
<i>Total legislative and executive</i>	<u>520,728</u>	<u>529,405</u>	<u>321,969</u>	<u>207,436</u>
Total Expenditures	520,728	529,405	321,969	207,436
Excess of Revenues Over (Under) Expenditures	(56,618)	(65,295)	199,781	265,076
Fund Balance, January 1	209,501	209,501	209,501	0
Prior year encumbrances appropriated	13,676	13,676	13,676	0
Fund Balance, December 31	<u><u>\$166,559</u></u>	<u><u>\$157,882</u></u>	<u><u>\$422,958</u></u>	<u><u>\$265,076</u></u>

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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Licenses and Permits	\$300	\$300	\$329	\$29
Total Revenues	<u>300</u>	<u>300</u>	<u>329</u>	<u>29</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Capital Outlay	700	700	0	700
<i>Total judicial</i>	<u>700</u>	<u>700</u>	<u>0</u>	<u>700</u>
Total Expenditures	700	700	0	700
Excess of Revenues Over (Under) Expenditures	(400)	(400)	329	729
Fund Balance, January 1	770	770	770	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$370</u></u>	<u><u>\$370</u></u>	<u><u>\$1,099</u></u>	<u><u>\$729</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$28,000	\$28,000	\$19,976	(\$8,024)
Intergovernmental	18,000	18,000	43,836	25,836
Other	6,800	20,733	93,135	72,402
Total Revenues	<u>52,800</u>	<u>66,733</u>	<u>156,947</u>	<u>90,214</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	31,847	17,087	16,352	735
Contractual Services	9,595	28,804	26,509	2,295
Materials/Supplies	2,800	2,750	1,214	1,536
Capital Outlay	5,000	27,225	27,225	0
Other	2,082	3,104	2,365	739
Fringe Benefits	8,555	5,091	4,987	104
<i>Total public safety</i>	<u>59,879</u>	<u>84,061</u>	<u>78,652</u>	<u>5,409</u>
Total Expenditures	<u>59,879</u>	<u>84,061</u>	<u>78,652</u>	<u>5,409</u>
Excess of Revenues Over / (Under) Expenditures	(7,079)	(17,328)	78,295	95,623
Fund Balance, January 1	14,359	14,359	14,359	0
Prior year encumbrances appropriated	1,595	1,595	1,595	0
Fund Balance, December 31	<u><u>\$8,875</u></u>	<u><u>(\$1,374)</u></u>	<u><u>\$94,249</u></u>	<u><u>\$95,623</u></u>

UNION COUNTY, OHIO
DARE COMMUNITY EDUCATION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$0	\$0	\$21,766	\$21,766
Other	<u>30,243</u>	<u>39,243</u>	<u>25,502</u>	<u>(13,741)</u>
Total Revenues	<u>30,243</u>	<u>39,243</u>	<u>47,268</u>	<u>8,025</u>
EXPENDITURES:				
Current:				
Public Safety				
Contractual Services	5,654	9,658	8,043	1,615
Materials/Supplies	15,533	23,352	22,292	1,060
Capital Outlay	7,000	9,000	7,409	1,591
Other	<u>3,715</u>	<u>5,340</u>	<u>3,277</u>	<u>2,063</u>
<i>Total public safety</i>	<u>31,902</u>	<u>47,350</u>	<u>41,021</u>	<u>6,329</u>
Total Expenditures	<u>31,902</u>	<u>47,350</u>	<u>41,021</u>	<u>6,329</u>
Excess of Revenues Over (Under) Expenditures	(1,659)	(8,107)	6,247	14,354
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	361	361
Transfers - Out	<u>(11,243)</u>	<u>(11,243)</u>	<u>(11,243)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(11,243)</u>	<u>(11,243)</u>	<u>(10,882)</u>	<u>361</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(12,902)	(19,350)	(4,635)	14,715
Fund Balance, January 1	17,898	17,898	17,898	0
Prior year encumbrances appropriated	<u>752</u>	<u>752</u>	<u>752</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$5,748</u></u>	<u><u>(\$700)</u></u>	<u><u>\$14,015</u></u>	<u><u>\$14,715</u></u>

UNION COUNTY, OHIO
COORDINATION TRANSPORTATION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$0	\$0	\$1,877	\$1,877
Intergovernmental	68,500	68,500	62,139	(6,361)
Other	180,000	180,000	247,674	67,674
Total Revenues	<u>248,500</u>	<u>248,500</u>	<u>311,690</u>	<u>63,190</u>
EXPENDITURES:				
Current:				
Human Services				
Personal Services	148,984	188,984	181,343	7,641
Contractual Services	20,000	28,000	27,877	123
Materials/Supplies	6,000	19,000	12,067	6,933
Capital Outlay	38,000	48,000	46,085	1,915
Other	15,500	14,500	12,187	2,313
Fringe Benefits	52,589	59,089	43,805	15,284
<i>Total human services</i>	<u>281,073</u>	<u>357,573</u>	<u>323,364</u>	<u>34,209</u>
Total Expenditures	281,073	357,573	323,364	34,209
Excess of Revenues				
Under Expenditures	(32,573)	(109,073)	(11,674)	97,399
OTHER FINANCING SOURCES:				
Transfers - In	90,000	90,000	0	(90,000)
Total Other Financing Sources	<u>90,000</u>	<u>90,000</u>	<u>0</u>	<u>(90,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	57,427	(19,073)	(11,674)	7,399
Fund Balance, January 1	135,132	135,132	135,132	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$192,559</u>	<u>\$116,059</u>	<u>\$123,458</u>	<u>\$7,399</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Fines and Forfeitures	\$43,500	\$43,500	\$59,831	\$16,331
Other	0	0	40	40
Total Revenues	<u>43,500</u>	<u>43,500</u>	<u>59,871</u>	<u>16,371</u>
<u>EXPENDITURES:</u>				
Current:				
Public Works				
Personal Services	26,000	28,297	22,316	5,981
Contractual Services	3,700	6,300	2,600	3,700
Materials/Supplies	14,800	12,200	3,392	8,808
Capital Outlay	15,000	15,000	14,995	5
Fringe Benefits	4,697	4,697	3,439	1,258
<i>Total public works</i>	<u>64,197</u>	<u>66,494</u>	<u>46,742</u>	<u>19,752</u>
Total Expenditures	64,197	66,494	46,742	19,752
Excess of Revenues Over (Under) Expenditures	(20,697)	(22,994)	13,129	36,123
Fund Balance, January 1	35,481	35,481	35,481	0
Prior year encumbrances appropriated	3,700	3,700	3,700	0
Fund Balance, December 31	<u><u>\$18,484</u></u>	<u><u>\$16,187</u></u>	<u><u>\$52,310</u></u>	<u><u>\$36,123</u></u>

UNION COUNTY, OHIO
COMPUTER LEGAL RESEARCH SERVICE

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Charges for Services	\$0	\$0	\$1,955	\$1,955
Total Revenues	<u>0</u>	<u>0</u>	<u>1,955</u>	<u>1,955</u>
<u>EXPENDITURES:</u>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	1,955	1,955
Fund Balance, January 1	11,451	11,451	11,451	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$11,451</u></u>	<u><u>\$11,451</u></u>	<u><u>\$13,406</u></u>	<u><u>\$1,955</u></u>

UNION COUNTY, OHIO
ECONOMIC DEVELOPMENT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$19,250	\$19,250	\$14,871	(\$4,379)
Licenses and Permits	94,760	94,760	40,503	(54,257)
Other	0	0	159	159
Total Revenues	<u>114,010</u>	<u>114,010</u>	<u>55,533</u>	<u>(58,477)</u>
EXPENDITURES:				
Current:				
Economic Development				
Personal Services	61,004	61,766	61,766	0
Fringe Benefits	12,325	14,483	14,173	310
<i>Total Economic Development</i>	<u>73,329</u>	<u>76,249</u>	<u>75,939</u>	<u>310</u>
Total Expenditures	<u>73,329</u>	<u>76,249</u>	<u>75,939</u>	<u>310</u>
Excess of Revenues Over / (Under) Expenditures	40,681	37,761	(20,406)	(58,167)
Excess of revenues and other financing sources over (under) expenditures and other (uses)	40,681	37,761	(20,406)	(58,167)
Fund Balance, January 1	25,662	25,662	25,662	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$66,343</u></u>	<u><u>\$63,423</u></u>	<u><u>\$5,256</u></u>	<u><u>(\$58,167)</u></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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$70,000	\$70,000	\$188,563	\$118,563
Other	0	0	192	192
Total Revenues	<u>70,000</u>	<u>70,000</u>	<u>188,755</u>	<u>118,755</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	65,400	96,169	72,500	23,669
Contractual Services	27,121	62,121	29,877	32,244
Capital Outlay	0	5,503	3,097	2,406
Fringe Benefits	11,088	11,114	9,351	1,763
<i>Total public safety</i>	<u>103,609</u>	<u>174,907</u>	<u>114,825</u>	<u>60,082</u>
Total Expenditures	103,609	174,907	114,825	60,082
Excess of Revenues Over (Under) Expenditures	(33,609)	(104,907)	73,930	178,837
OTHER FINANCING SOURCES (USES):				
Transfers - In	<u>80,971</u>	<u>80,971</u>	<u>80,971</u>	<u>0</u>
Total Other Sources (Uses)	80,971	80,971	80,971	0
Excess of revenues and other financing sources over (under) expenditures and other (uses)	47,362	(23,936)	154,901	178,837
Fund Balance, January 1	69,343	69,343	69,343	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$116,705</u></u>	<u><u>\$45,407</u></u>	<u><u>\$224,244</u></u>	<u><u>\$178,837</u></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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$152,000	\$152,000	\$92,624	(\$59,376)
Intergovernmental	881,166	881,166	742,862	(138,304)
Other	6,800	6,800	2,926	(3,874)
Total Revenues	<u>1,039,966</u>	<u>1,039,966</u>	<u>838,412</u>	<u>(201,554)</u>
EXPENDITURES:				
Current:				
Human Services				
Personal Services	358,000	358,000	343,375	14,625
Contractual Services	276,000	274,300	241,412	32,888
Materials/Supplies	6,000	6,000	4,425	1,575
Capital Outlay	3,000	3,000	0	3,000
Other	24,000	25,700	25,064	636
Fringe Benefits	129,603	129,914	113,210	16,704
<i>Total human services</i>	<u>796,603</u>	<u>796,914</u>	<u>727,486</u>	<u>69,428</u>
Total Expenditures	796,603	796,914	727,486	69,428
Excess of Revenues Over Expenditures	243,363	243,052	110,926	(132,126)
OTHER FINANCING SOURCES (USES):				
Transfers - In	400	400	82,528	82,128
Transfers - Out	(225,000)	(224,689)	(223,495)	1,194
Total Other Financing Sources (Uses)	<u>(224,600)</u>	<u>(224,289)</u>	<u>(140,967)</u>	<u>83,322</u>
Excess of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses	18,763	18,763	(30,041)	(48,804)
Fund Balance, January 1	65,038	65,038	65,038	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$83,801</u></u>	<u><u>\$83,801</u></u>	<u><u>\$34,997</u></u>	<u><u>(\$48,804)</u></u>

UNION COUNTY, OHIO
OHIO CHILDREN'S TRUST

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$5,000	\$12,000	\$10,000	\$(2,000)
Total Revenues	<u>5,000</u>	<u>12,000</u>	<u>10,000</u>	<u>(2,000)</u>
EXPENDITURES:				
Current:				
Human Services				
Other	13,386	20,386	17,800	2,586
<i>Total human services</i>	<u>13,386</u>	<u>20,386</u>	<u>17,800</u>	<u>2,586</u>
Total Expenditures	<u>13,386</u>	<u>20,386</u>	<u>17,800</u>	<u>2,586</u>
Excess of Revenues (Under)				
Expenditures	(8,386)	(8,386)	(7,800)	586
Fund Balance, January 1	9,417	9,417	9,417	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$1,031</u></u>	<u><u>\$1,031</u></u>	<u><u>\$1,617</u></u>	<u><u>\$586</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental	\$1,132,950	\$1,132,950	\$921,885	(\$211,065)
Other	68,000	68,000	85,677	17,677
Total Revenues	<u>1,200,950</u>	<u>1,200,950</u>	<u>1,007,562</u>	<u>(193,388)</u>
<u>EXPENDITURES:</u>				
Current:				
Human Services				
Contractual Services	830,055	649,501	541,509	107,992
Materials/Supplies	15,000	15,000	10,005	4,995
Other	52,000	52,011	24,389	27,622
<i>Total human services</i>	<u>897,055</u>	<u>716,512</u>	<u>575,903</u>	<u>140,609</u>
Total Expenditures	<u>897,055</u>	<u>716,512</u>	<u>575,903</u>	<u>140,609</u>
Excess of Revenues Over Expenditures	303,895	484,438	431,659	(52,779)
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - Out	(355,950)	(536,548)	(536,317)	231
Total Other Financing Sources (Uses)	<u>(355,950)</u>	<u>(536,548)</u>	<u>(536,317)</u>	<u>231</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(52,055)	(52,110)	(104,658)	(52,548)
Fund Balance, January 1	136,487	136,487	136,487	0
Prior year encumbrances appropriated	55	55	55	0
Fund Balance, December 31	<u><u>\$84,487</u></u>	<u><u>\$84,432</u></u>	<u><u>\$31,884</u></u>	<u><u>(\$52,548)</u></u>

UNION COUNTY, OHIO

REVOLVING LOAN

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Interest	\$0	\$0	\$864	\$864
Total Revenues	<u>0</u>	<u>0</u>	<u>864</u>	<u>864</u>
EXPENDITURES:				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	864	864
Fund Balance, January 1	69,663	69,663	69,663	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$69,663</u></u>	<u><u>\$69,663</u></u>	<u><u>\$70,527</u></u>	<u><u>\$864</u></u>

UNION COUNTY, OHIO

911 EMERGENCY

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Taxes	\$432,000	\$432,000	\$426,791	\$(5,209)
Other	0	0	1,164	1,164
Total Revenues	<u>432,000</u>	<u>432,000</u>	<u>427,955</u>	<u>(4,045)</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	226,489	226,489	218,157	8,332
Contractual Services	159,308	165,449	132,095	33,354
Materials/Supplies	106,234	106,234	951	105,283
Capital Outlay	40,368	141,640	134,513	7,127
Other	16,430	16,743	9,698	7,045
Fringe Benefits	73,838	73,838	61,462	12,376
<i>Total public safety</i>	<u>622,667</u>	<u>730,393</u>	<u>556,876</u>	<u>173,517</u>
Total Expenditures	622,667	730,393	556,876	173,517
Excess of Revenues (Under) Expenditures	(190,667)	(298,393)	(128,921)	169,472
OTHER FINANCING SOURCES (USES):				
Transfers - In	0	0	39,068	39,068
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>39,068</u>	<u>39,068</u>
Excess of revenues and other financing sources (under) expenditures and other (uses)	(190,667)	(298,393)	(89,853)	208,540
Fund Balance, January 1	143,645	143,645	143,645	0
Prior year encumbrances appropriated	<u>110,199</u>	<u>110,199</u>	<u>110,199</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$63,177</u></u>	<u><u>(\$44,549)</u></u>	<u><u>\$163,991</u></u>	<u><u>\$208,540</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$74,000	\$74,000	\$90,230	\$16,230
Other	0	0	234	234
Total Revenues	<u>74,000</u>	<u>74,000</u>	<u>90,464</u>	<u>16,464</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	70,196	70,196	64,375	5,821
Contractual Services	1,000	1,000	893	107
Materials/Supplies	1,200	1,200	0	1,200
Capital Outlay	5,800	5,800	2,819	2,981
Other	2,100	2,100	966	1,134
Fringe Benefits	25,887	25,887	17,072	8,815
<i>Total legislative and executive</i>	<u>106,183</u>	<u>106,183</u>	<u>86,125</u>	<u>20,058</u>
Total Expenditures	<u>106,183</u>	<u>106,183</u>	<u>86,125</u>	<u>20,058</u>
Excess of Revenues Over (Under) Expenditures	(32,183)	(32,183)	4,339	36,522
OTHER FINANCING USES:				
Transfers - Out	0	0	(1,000)	(1,000)
Total Other Financing Uses	<u>0</u>	<u>0</u>	<u>(1,000)</u>	<u>(1,000)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	(32,183)	(32,183)	3,339	35,522
Fund Balance, January 1	110,734	110,734	110,734	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$78,551</u></u>	<u><u>\$78,551</u></u>	<u><u>\$114,073</u></u>	<u><u>\$35,522</u></u>

UNION COUNTY, OHIO

TREASURER PREPAID INTEREST

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Interest	\$5,000	\$5,000	\$3,795	\$(1,205)
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>3,795</u>	<u>(1,205)</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Materials/Supplies	2,670	1,291	459	832
Capital Outlay	1,500	1,500	0	1,500
<i>Total legislative and executive</i>	<u>4,170</u>	<u>2,791</u>	<u>459</u>	<u>2,332</u>
Total Expenditures	<u>4,170</u>	<u>2,791</u>	<u>459</u>	<u>2,332</u>
Excess of Revenues Over Expenditures	830	2,209	3,336	1,127
OTHER FINANCING USES:				
Transfers - Out	(3,500)	(5,045)	(5,045)	0
Total Other Financing Uses	<u>(3,500)</u>	<u>(5,045)</u>	<u>(5,045)</u>	<u>0</u>
Excess of Revenues (Under) Expenditures and Other Financing (Uses)	(2,670)	(2,836)	(1,709)	1,127
Fund Balance, January 1	40,323	40,323	40,323	0
Prior year encumbrances appropriated	170	170	170	0
Fund Balance, December 31	<u><u>\$37,823</u></u>	<u><u>\$37,657</u></u>	<u><u>\$38,784</u></u>	<u><u>\$1,127</u></u>

UNION COUNTY, OHIO
LOCAL EMERGENCY PLANNING

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$9,500	\$9,500	\$18,695	\$9,195
Total Revenues	<u>9,500</u>	<u>9,500</u>	<u>18,695</u>	<u>9,195</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	0	3,535	3,025	510
Contractual Services	9,000	9,000	625	8,375
Materials/Supplies	2,000	2,000	951	1,049
Capital Outlay	14,164	10,629	0	10,629
Other	9,648	9,648	250	9,398
<i>Total public safety</i>	<u>34,812</u>	<u>34,812</u>	<u>4,851</u>	<u>29,961</u>
Total Expenditures	<u>34,812</u>	<u>34,812</u>	<u>4,851</u>	<u>29,961</u>
Excess of Revenues Over (Under) Expenditures	(25,312)	(25,312)	13,844	39,156
Fund Balance, January 1	43,023	43,023	43,023	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$17,711</u></u>	<u><u>\$17,711</u></u>	<u><u>\$56,867</u></u>	<u><u>\$39,156</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$6,089	\$6,089	\$4,560	(\$1,529)
Other	0	0	6	6
Total Revenues	<u>6,089</u>	<u>6,089</u>	<u>4,566</u>	<u>(1,523)</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Personal Services	2,000	2,000	1,175	825
Contractual Services	3,700	3,700	1,726	1,974
Other	650	600	140	460
Fringe Benefits	340	390	327	63
<i>Total judicial</i>	<u>6,690</u>	<u>6,690</u>	<u>3,368</u>	<u>3,259</u>
Total Expenditures	<u>6,690</u>	<u>6,690</u>	<u>3,368</u>	<u>3,322</u>
Excess of Revenues Over / (Under) Expenditures	(601)	(601)	1,198	1,799
Fund Balance, January 1	601	601	601	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,799</u></u>	<u><u>\$1,799</u></u>

UNION COUNTY, OHIO

DUI

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	Original Budget	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:				
Charges for Services	\$1,840	\$1,840	\$2,200	\$360
Fines and Forfeitures	1,700	1,700	25	(1,675)
Other	0	0	2	2
Total Revenues	3,540	3,540	2,227	(1,313)
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	5,932	5,932	5,028	904
Contractual Services	68	68	68	0
Fringe Benefits	1,373	1,373	422	951
<i>Total public safety</i>	7,373	7,373	5,518	1,855
Total Expenditures	7,373	7,373	5,518	1,855
Excess of Revenues				
(Under) Expenditures	(3,833)	(3,833)	(3,291)	542
Fund Balance, January 1	19,353	19,353	19,353	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$15,520	\$15,520	\$16,062	\$542

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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$19,722	\$19,722	\$3,565	\$(16,157)
Total Revenues	<u>19,722</u>	<u>19,722</u>	<u>3,565</u>	<u>(16,157)</u>
EXPENDITURES:				
Current:				
Health				
Contractual Services	19,722	19,722	19,722	0
<i>Total health</i>	<u>19,722</u>	<u>19,722</u>	<u>19,722</u>	<u>0</u>
Total Expenditures	19,722	19,722	19,722	0
Excess of Revenues (Under) Expenditures	0	0	(16,157)	(16,157)
Fund Balance, January 1	33,602	33,602	33,602	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$33,602</u></u>	<u><u>\$33,602</u></u>	<u><u>\$17,445</u></u>	<u><u>\$(16,157)</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$20,000	\$20,000	\$14,000	\$(6,000)
Intergovernmental	87,922	87,922	94,515	6,593
Other	1,000	1,000	2,866	1,866
Total Revenues	<u>108,922</u>	<u>108,922</u>	<u>111,381</u>	<u>2,459</u>
EXPENDITURES:				
Current:				
Human Services				
Personal Services	64,122	65,060	59,819	5,241
Contractual Services	25,510	24,876	21,218	3,658
Materials/Supplies	6,978	7,675	4,259	3,416
Capital Outlay	6,460	9,149	7,915	1,234
Other	4,618	6,028	4,493	1,535
Fringe Benefits	10,855	13,053	11,607	1,446
<i>Total human services</i>	<u>118,543</u>	<u>125,841</u>	<u>109,311</u>	<u>16,530</u>
Total Expenditures	<u>118,543</u>	<u>125,841</u>	<u>109,311</u>	<u>16,530</u>
Excess of Revenues Over / (Under) Expenditures	(9,621)	(16,919)	2,070	18,989
Fund Balance, January 1	17,417	17,417	17,417	0
Prior year encumbrances appropriated	4,191	4,191	4,191	0
Fund Balance, December 31	<u><u>\$11,987</u></u>	<u><u>\$4,689</u></u>	<u><u>\$23,678</u></u>	<u><u>\$18,989</u></u>

UNION COUNTY, OHIO
COMMUNITY SUPPORT SERVICES
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Charges for Services	\$61,000	\$61,000	\$55,357	(\$5,643)
Intergovernmental	258,000	358,000	569,448	211,448
Total Revenues	<u>319,000</u>	<u>419,000</u>	<u>624,805</u>	<u>205,805</u>
<u>EXPENDITURES:</u>				
Current:				
Health				
Contractual Services	460,000	575,800	562,536	13,264
Capital Outlay	10,000	2,000	1,011	989
Other	20,000	12,200	12,074	126
<i>Total health</i>	<u>490,000</u>	<u>590,000</u>	<u>575,621</u>	<u>14,379</u>
Total Expenditures	490,000	590,000	575,621	14,379
Excess of Revenues Over (Under) Expenditures	(171,000)	(171,000)	49,184	220,184
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - In	10,000	10,000	8,000	(2,000)
Total Other Financing Sources	<u>10,000</u>	<u>10,000</u>	<u>8,000</u>	<u>(2,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(161,000)	(161,000)	57,184	218,184
Fund Balance, January 1	165,316	165,316	165,316	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$4,316</u></u>	<u><u>\$4,316</u></u>	<u><u>\$222,500</u></u>	<u><u>\$218,184</u></u>

UNION COUNTY, OHIO
CLERK OF COURTS COMPUTERIZATION
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Charges for Services	\$9,200	\$9,200	\$10,143	\$943
Total Revenues	<u>9,200</u>	<u>9,200</u>	<u>10,143</u>	<u>943</u>
<u>EXPENDITURES:</u>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	9,200	9,200	10,143	943
Fund Balance, January 1	40,645	40,645	40,645	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$49,845</u></u>	<u><u>\$49,845</u></u>	<u><u>\$50,788</u></u>	<u><u>\$943</u></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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental	\$92,000	\$92,000	\$83,384	(\$8,616)
Total Revenues	<u>92,000</u>	<u>92,000</u>	<u>83,384</u>	<u>(8,616)</u>
<u>EXPENDITURES:</u>				
Current:				
Economic Development				
Contract Services	97,000	97,000	94,000	3,000
<i>Total economic development</i>	<u>97,000</u>	<u>97,000</u>	<u>94,000</u>	<u>3,000</u>
Total Expenditures	97,000	97,000	94,000	3,000
Excess of Revenues (Under) Expenditures	(5,000)	(5,000)	(10,616)	(5,616)
Fund Balance, January 1	63,414	63,414	63,414	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$58,414</u></u>	<u><u>\$58,414</u></u>	<u><u>\$52,798</u></u>	<u><u>(\$5,616)</u></u>

UNION COUNTY, OHIO

DITCH MAINTENANCE

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Special Assessments	\$36,115	\$36,115	\$41,677	\$5,562
Total Revenues	<u>36,115</u>	<u>36,115</u>	<u>41,677</u>	<u>5,562</u>
EXPENDITURES:				
Current:				
Public Works				
Contractual Services	159,800	159,800	16,304	143,496
<i>Total public works</i>	<u>159,800</u>	<u>159,800</u>	<u>16,304</u>	<u>143,496</u>
Total Expenditures	159,800	159,800	16,304	143,496
Excess of Revenues Over (Under) Expenditures	(123,685)	(123,685)	25,373	149,058
Fund Balance, January 1 (restated)	124,357	124,357	124,357	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$672</u></u>	<u><u>\$672</u></u>	<u><u>\$149,730</u></u>	<u><u>\$149,058</u></u>

UNION COUNTY, OHIO
PROBATE & JUVENILE COURT COMPUTERIZATION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$10,000	\$10,000	\$11,205	\$1,205
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>11,205</u>	<u>1,205</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Other	3,000	14,160	13,719	441
<i>Total judicial</i>	<u>3,000</u>	<u>14,160</u>	<u>13,719</u>	<u>441</u>
Total Expenditures	<u>3,000</u>	<u>14,160</u>	<u>13,719</u>	<u>441</u>
Excess of Revenues Over / (Under) Expenditures	7,000	(4,160)	(2,514)	1,646
Fund Balance, January 1	4,160	4,160	4,160	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$11,160</u></u>	<u><u>\$0</u></u>	<u><u>\$1,646</u></u>	<u><u>\$1,646</u></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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$3,000	\$3,000	\$2,362	(\$638)
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>2,362</u>	<u>(638)</u>
EXPENDITURES:				
Current:				
General Government:				
<i>Judicial</i>				
Other	17,000	19,340	18,838	502
<i>Total judicial</i>	<u>17,000</u>	<u>19,340</u>	<u>18,838</u>	<u>502</u>
Total Expenditures	17,000	19,340	18,838	502
Excess of Revenues (Under) Expenditures	(14,000)	(16,340)	(16,476)	(136)
Fund Balance, January 1	17,776	17,776	17,776	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$3,776</u></u>	<u><u>\$1,436</u></u>	<u><u>\$1,300</u></u>	<u><u>(\$136)</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Charges for Services	\$178,000	\$178,000	\$187,001	\$9,001
Other	0	0	389	389
Total Revenues	<u>178,000</u>	<u>178,000</u>	<u>187,390</u>	<u>9,390</u>
<u>EXPENDITURES:</u>				
Current:				
General Government:				
<i>Judicial</i>				
Personal Services	129,299	129,299	116,669	12,630
Contractual Services	4,425	8,550	8,115	435
Materials/Supplies	7,477	7,954	7,430	524
Capital Outlay	7,990	51,218	50,424	794
Other	500	500	65	435
Fringe Benefits	41,740	43,513	36,376	7,137
<i>Total judicial</i>	<u>191,431</u>	<u>241,034</u>	<u>219,079</u>	<u>21,955</u>
Total Expenditures	<u>191,431</u>	<u>241,034</u>	<u>219,079</u>	<u>21,955</u>
Excess of Revenues (Under) Expenditures	(13,431)	(63,034)	(31,689)	31,345
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - Out	0	(3,238)	(3,238)	0
Total Other Sources (Uses)	<u>0</u>	<u>(3,238)</u>	<u>(3,238)</u>	<u>0</u>
Excess of revenues and other financing sources (under) expenditures and other (uses)	(13,431)	(66,272)	(34,927)	31,345
Fund Balance, January 1	102,993	102,993	102,993	0
Prior year encumbrances appropriated	602	602	602	0
Fund Balance, December 31	<u>\$90,164</u>	<u>\$37,323</u>	<u>\$68,668</u>	<u>\$31,345</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Intergovernmental	\$19,864	\$19,864	\$19,864	\$0
Total Revenues	<u>19,864</u>	<u>19,864</u>	<u>19,864</u>	<u>0</u>
<u>EXPENDITURES:</u>				
Current:				
Public Safety				
Contractual Services	2,879	2,879	2,879	0
<i>Total public safety</i>	<u>2,879</u>	<u>2,879</u>	<u>2,879</u>	<u>0</u>
Total Expenditures	<u>2,879</u>	<u>2,879</u>	<u>2,879</u>	<u>0</u>
Excess of Revenues Over Expenditures	16,985	16,985	16,985	0
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - Out	(80,971)	(80,971)	(80,971)	0
Total Other Sources (Uses)	<u>(80,971)</u>	<u>(80,971)</u>	<u>(80,971)</u>	<u>0</u>
Excess of revenues (under) expenditures and other (uses)	(63,986)	(63,986)	(63,986)	0
Fund Balance, January 1	63,986	63,986	63,986	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Fines and Forfeitures	\$0	\$0	\$112	\$112
Total Revenues	<u>0</u>	<u>0</u>	<u>112</u>	<u>112</u>
<u>EXPENDITURES:</u>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	112	112
Fund Balance, January 1	688	688	688	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$688</u></u>	<u><u>\$688</u></u>	<u><u>\$800</u></u>	<u><u>\$112</u></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, 2002

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

UNION COUNTY, OHIO
PRISON/JAIL DIVERSION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Other	\$0	\$57	\$113	\$56
Total Revenues	<u>0</u>	<u>57</u>	<u>113</u>	<u>56</u>
EXPENDITURES:				
Current:				
Public Safety				
Other	119,594	119,520	119,520	0
Fringe Benefits	77	200	151	49
<i>Total public safety</i>	<u>119,671</u>	<u>119,720</u>	<u>119,671</u>	<u>49</u>
Total Expenditures	119,671	119,720	119,671	49
Excess of Revenues (Under) Expenditures	(119,671)	(119,663)	(119,558)	105
Fund Balance, January 1	119,671	119,671	119,671	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$8</u></u>	<u><u>\$113</u></u>	<u><u>\$105</u></u>

UNION COUNTY, OHIO
FAMILY/CHILDREN FIRST COUNCIL
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Charges for Services	\$7,224	\$7,224	\$17,322	\$10,098
Intergovernmental	33,862	39,586	51,933	\$12,347
Other	7,900	7,900	12,025	4,125
Total Revenues	<u>48,986</u>	<u>54,710</u>	<u>81,280</u>	<u>26,570</u>
EXPENDITURES:				
Current:				
Human Services				
Personal Services	54,445	48,805	42,915	5,890
Contractual Services	11,300	28,140	18,416	9,724
Materials/Supplies	3,600	3,600	1,717	1,883
Capital Outlay	1,400	1,400	1,379	21
Other	7,750	8,572	3,826	4,746
Fringe Benefits	14,758	14,758	13,378	1,380
<i>Total human services</i>	<u>93,253</u>	<u>105,275</u>	<u>81,631</u>	<u>23,644</u>
Total Expenditures	<u>93,253</u>	<u>105,275</u>	<u>81,631</u>	<u>23,644</u>
Excess of Revenues (Under) Expenditures	(44,267)	(50,565)	(351)	50,214
OTHER FINANCING SOURCES (USES):				
Transfers - Out	0	(3,042)	(3,042)	0
Total Other Sources (Uses)	<u>0</u>	<u>(3,042)</u>	<u>(3,042)</u>	<u>0</u>
Excess of revenues and other financing sources (under) expenditures and other (uses)	(44,267)	(53,607)	(3,393)	50,214
Fund Balance, January 1	54,587	54,587	54,587	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$10,320</u>	<u>\$980</u>	<u>\$51,194</u>	<u>\$50,214</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
Current:				
General Government:				
<i>Judicial</i>				
Other	86	86	81	5
<i>Total judicial</i>	<u>86</u>	<u>86</u>	<u>81</u>	<u>5</u>
Total Expenditures	86	86	81	5
Excess of Revenues (Under) Expenditures	(86)	(86)	(81)	5
Fund Balance, January 1	86	86	86	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$5</u></u>	<u><u>\$5</u></u>

UNION COUNTY, OHIO

VOCA GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$147,877	\$147,877	\$115,599	\$(32,278)
Other	54	54	1,282	1,228
Total Revenues	<u>147,931</u>	<u>147,931</u>	<u>116,881</u>	<u>(31,050)</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	104,910	104,910	81,462	23,448
Contractual Services	4,415	3,510	3,426	84
Materials/Supplies	1,000	1,000	914	86
Other	6,843	14,391	3,286	11,105
Fringe Benefits	39,155	38,055	23,036	15,019
<i>Total public safety</i>	<u>156,323</u>	<u>161,866</u>	<u>112,124</u>	<u>49,742</u>
Total Expenditures	<u>156,323</u>	<u>161,866</u>	<u>112,124</u>	<u>49,742</u>
Excess of Revenues Over / (Under) Expenditures	(8,392)	(13,935)	4,757	18,692
OTHER FINANCING SOURCES (USES):				
Advances - In	0	0	1,000	1,000
Advances - Out	0	0	(1,000)	(1,000)
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other (uses)	(8,392)	(13,935)	4,757	18,692
Fund Balance, January 1	2,849	2,849	2,849	0
Prior year encumbrances appropriated	5,543	5,543	5,543	0
Fund Balance, December 31	<u>\$0</u>	<u>(\$5,543)</u>	<u>\$13,149</u>	<u>\$18,692</u>

UNION COUNTY, OHIO

VAWA GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$32,639	\$32,639	\$22,059	\$(10,580)
Other	0	0	880	880
Total Revenues	<u>32,639</u>	<u>32,639</u>	<u>22,939</u>	<u>(9,700)</u>
EXPENDITURES:				
Current:				
Public Safety				
Personal Services	17,550	17,550	14,040	3,510
Contractual Services	2,120	2,220	2,055	165
Materials/Supplies	1,650	1,650	1,216	434
Other	985	985	819	166
Fringe Benefits	6,846	6,746	3,259	3,487
<i>Total public safety</i>	<u>29,151</u>	<u>29,151</u>	<u>21,389</u>	<u>7,762</u>
Total Expenditures	29,151	29,151	21,389	7,762
Excess of Revenues Over Expenditures	3,488	3,488	1,550	(1,938)
OTHER FINANCING SOURCES (USES):				
Advances - In	0	0	1,000	1,000
Advances - Out	0	0	(1,000)	(1,000)
Total Other Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over expenditures and other (uses)	3,488	3,488	1,550	(1,938)
Fund Balance, January 1	3,904	3,904	3,904	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$7,392</u></u>	<u><u>\$7,392</u></u>	<u><u>\$5,454</u></u>	<u><u>\$(1,938)</u></u>

UNION COUNTY, OHIO

DISPUTE RESOLUTION

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Charges for Services	\$5,000	\$5,000	\$7,424	\$2,424
Interest	0	0	191	191
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>7,615</u>	<u>2,615</u>
<u>EXPENDITURES:</u>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	5,000	5,000	7,615	2,615
Fund Balance, January 1	12,089	12,089	12,089	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$17,089</u></u>	<u><u>\$17,089</u></u>	<u><u>\$19,704</u></u>	<u><u>\$2,615</u></u>

UNION COUNTY, OHIO
WELLNESS BLOCK GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$72,982	\$74,474	\$74,174	\$(300)
Other	0	0	300	300
Total Revenues	<u>72,982</u>	<u>74,474</u>	<u>74,474</u>	<u>0</u>
EXPENDITURES:				
Current:				
Health				
Contractual Services	55,744	79,203	76,304	2,899
<i>Total health</i>	<u>55,744</u>	<u>79,203</u>	<u>76,304</u>	<u>2,899</u>
Total Expenditures	55,744	79,203	76,304	2,899
Excess of Revenues Over / (Under) Expenditures	17,238	(4,729)	(1,830)	2,899
Fund Balance, January 1	4,729	4,729	4,729	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$21,967</u></u>	<u><u>\$0</u></u>	<u><u>\$2,899</u></u>	<u><u>\$2,899</u></u>

UNION COUNTY, OHIO
VOCA EXPANSION GRANT

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Total Revenues	\$0	\$0	\$0	\$0
EXPENDITURES:				
Total Expenditures	0	0	0	0
Excess of Revenues (Under) Expenditures	0	0	0	0
Fund Balance, January 1	2,794	2,794	2,794	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$2,794</u>	<u>\$2,794</u>	<u>\$2,794</u>	<u>\$0</u>

UNION COUNTY, OHIO

HELP ME GROW

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$96,262	\$157,119	\$173,983	\$16,864
Total Revenues	<u>96,262</u>	<u>157,119</u>	<u>173,983</u>	<u>16,864</u>
EXPENDITURES:				
Current:				
Health				
Contractual Services	112,642	141,842	140,500	1,342
<i>Total health</i>	<u>112,642</u>	<u>141,842</u>	<u>140,500</u>	<u>1,342</u>
Total Expenditures	112,642	141,842	140,500	1,342
Excess of Revenues Over / (Under) Expenditures	(16,380)	15,277	33,483	18,206
Fund Balance, January 1	37,281	37,281	37,281	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$20,901</u></u>	<u><u>\$52,558</u></u>	<u><u>\$70,764</u></u>	<u><u>\$18,206</u></u>

UNION COUNTY, OHIO

ALL SPECIAL REVENUE FUNDS

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

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Taxes	\$6,445,900	\$6,445,900	\$6,265,700	\$(180,200)
Charges for Services	1,364,603	1,364,603	1,341,522	(23,081)
Licenses and Permits	167,170	167,170	116,389	(50,781)
Fines and Forfeitures	46,940	46,940	62,490	15,550
Intergovernmental	11,665,721	11,840,794	11,271,730	(569,064)
Special Assessments	36,115	36,115	41,677	5,562
Interest	45,000	45,000	19,616	(25,384)
Other	646,497	669,487	940,938	271,451
Total Revenues	20,417,946	20,616,009	20,060,062	(555,947)
EXPENDITURES:				
Current:				
General Government:				
<i>Legislative and Executive</i>				
Personal Services	1,328,246	1,279,246	1,225,966	53,280
Contractual Services	1,263,178	1,171,156	964,498	206,658
Materials/Supplies	81,370	79,040	54,090	24,950
Capital Outlay	59,300	301,300	290,817	10,483
Other	435,777	368,229	287,325	80,904
Fringe Benefits	440,858	445,188	347,774	97,414
<i>Total Legislative and Executive</i>	3,608,729	3,644,159	3,170,470	473,689
<i>Judicial</i>				
Personal Services	131,299	131,299	117,844	13,455
Contractual Services	8,125	12,250	9,841	2,409
Materials/Supplies	7,477	7,954	7,430	524
Capital Outlay	8,690	51,918	50,424	1,494
Other	21,236	34,686	32,843	1,843
Fringe Benefits	42,080	43,903	36,703	7,200
<i>Total Judicial</i>	218,907	282,010	255,085	26,925
Public Safety				
Personal Services	452,128	471,672	410,564	61,108
Contractual Services	220,160	283,709	205,577	78,132
Materials/Supplies	129,217	136,986	27,538	109,448
Capital Outlay	66,532	193,997	172,244	21,753
Other	159,297	169,731	139,215	30,516
Fringe Benefits	140,932	136,417	102,668	33,749
<i>Total Public Safety</i>	1,168,266	1,392,512	1,057,806	334,706
Public Works				
Personal Services	957,000	959,297	905,684	53,613
Contractual Services	1,422,389	1,537,297	1,241,717	295,580
Materials/Supplies	985,407	1,042,584	973,996	68,588
Capital Outlay	218,000	438,588	405,553	33,035
Principal	120,000	0	0	0
Other	47,545	47,545	4,233	43,312
Fringe Benefits	292,594	275,764	264,728	11,036
<i>Total Public Works</i>	4,042,935	4,301,075	3,795,911	505,164

CONTINUED

UNION COUNTY, OHIO

ALL SPECIAL REVENUE FUNDS

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

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Health				
Personal Services	210,439	213,270	207,485	5,785
Contractual Services	2,791,218	2,943,254	2,920,446	22,808
Materials/Supplies	13,831	14,523	11,782	2,741
Capital Outlay	18,600	10,478	7,527	2,951
Other	87,900	79,400	58,967	20,433
Principal	24,000	24,000	13,804	10,196
Interest	18,000	18,000	10,908	7,092
Fringe Benefits	50,547	50,827	51,538	(711)
Total Health	<u>3,214,535</u>	<u>3,353,752</u>	<u>3,282,457</u>	<u>71,295</u>
Human Services				
Personal Services	4,010,104	4,052,502	3,776,262	276,240
Contractual Services	4,537,939	4,436,955	3,961,544	475,411
Materials/Supplies	121,198	138,207	97,960	40,247
Capital Outlay	133,160	164,601	145,052	19,549
Other	2,378,477	2,349,961	275,081	2,074,880
Fringe Benefits	1,031,545	1,041,520	876,773	164,747
Total Human Services	<u>12,212,423</u>	<u>12,183,746</u>	<u>9,132,672</u>	<u>3,051,074</u>
Economic Development				
Personal Services	61,004	61,766	61,766	0
Contract Services	97,000	97,000	94,000	3,000
Fringe Benefits	12,325	14,483	14,173	310
Total Economic Development	<u>170,329</u>	<u>173,249</u>	<u>169,939</u>	<u>3,310</u>
Total Expenditures	24,636,124	25,330,503	20,864,340	4,466,163
Excess of Revenues				
(Under) Expenditures	(4,218,178)	(4,714,494)	(804,278)	3,910,216
<u>OTHER FINANCING SOURCES (USES):</u>				
Advances - In	0	0	2,000	2,000
Advances - Out	0	0	(2,000)	(2,000)
Transfers - In	1,606,600	1,606,600	1,814,968	208,368
Transfers - Out	(1,111,664)	(1,337,407)	(1,080,414)	256,993
Other sources (uses)	1,800	1,800	8,968	7,168
Total Other Financing Sources (Uses)	<u>496,736</u>	<u>270,993</u>	<u>743,522</u>	<u>472,529</u>
Excess of Revenues and				
Other Financing Sources (Under)				
Expenditures and Other Financing (Uses)	(3,721,442)	(4,443,501)	(60,756)	4,382,745
Fund Balance, January 1 (Restated)	6,379,671	6,379,671	6,379,671	0
Prior year encumbrances appropriated	334,402	334,402	334,402	0
Fund Balance, December 31	<u><u>\$2,992,631</u></u>	<u><u>\$2,270,572</u></u>	<u><u>\$6,653,317</u></u>	<u><u>\$4,382,745</u></u>

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UNION COUNTY, OHIO
DECEMBER 31, 2002

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 and Renovation of the London Avenue property. The County's permissive sales tax supports repayment of this debt.

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS
December 31, 2002

	BOND RETIREMENT FUND	SALES TAX DEBT FUND	TOTAL
<u>ASSETS:</u>			
Equity in Pooled Cash and			
Cash Equivalents	\$0	\$41,180	\$41,180
Investments	0	14,336	14,336
Receivables (net of allowance for uncollectibles)			
Taxes	238,223	73,400	311,623
TOTAL ASSETS	238,223	128,916	367,139
Deferred Revenue	238,223	36,700	274,923
TOTAL LIABILITIES	238,223	36,700	274,923
<u>FUND EQUITY:</u>			
Unreserved:			
Undesignated	0	92,216	92,216
TOTAL FUND EQUITY	0	92,216	92,216
TOTAL LIABILITIES AND FUND EQUITY	\$238,223	\$128,916	\$367,139

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>BOND RETIREMENT FUND</u>	<u>SALES TAX DEBT FUND</u>	<u>TOTAL</u>
<u>REVENUES:</u>			
Taxes	\$237,679	\$245,700	\$483,379
Total Revenues	<u>237,679</u>	<u>245,700</u>	<u>483,379</u>
<u>EXPENDITURES:</u>			
Debt Service:			
Principal Retirement	530,000	105,000	635,000
Interest & Fiscal Charges	215,591	201,470	417,061
Total Expenditures	<u>745,591</u>	<u>306,470</u>	<u>1,052,061</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(507,912)	(60,770)	(568,682)
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating Transfers In	416,892	0	416,892
Operating Transfer from Component Unit	91,020	0	91,020
Total Other Financing Sources (Uses)	<u>507,912</u>	<u>0</u>	<u>507,912</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	0	(60,770)	(60,770)
Fund Balance, January 1	<u>0</u>	<u>152,986</u>	<u>152,986</u>
Fund Balance, December 31	<u>\$0</u>	<u>\$92,216</u>	<u>\$92,216</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Taxes	\$0	\$118,840	\$237,679	\$118,839
Interest	0	83,503	83,503	0
Total Revenues	<u>0</u>	<u>202,343</u>	<u>321,182</u>	<u>118,839</u>
EXPENDITURES:				
Debt Service:				
Other	6,133	12,933	12,933	0
Principal Retirement	0	530,001	530,001	0
Interest and Fiscal Charges	0	215,590	215,590	0
Total Expenditures	<u>6,133</u>	<u>758,524</u>	<u>758,524</u>	<u>0</u>
Excess of Revenues (Under) Expenditures	(6,133)	(556,181)	(437,342)	118,839
OTHER FINANCING SOURCES (USES):				
Transfers In	0	626,751	507,912	(118,839)
Tranfers Out	0	(76,703)	(76,703)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>550,048</u>	<u>431,209</u>	<u>(118,839)</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(6,133)	(6,133)	(6,133)	0
Fund Balance, January 1	6,133	6,133	6,133	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Taxes	\$228,000	\$228,000	\$228,000	\$0
Total Revenues	<u>\$228,000</u>	<u>\$228,000</u>	<u>\$228,000</u>	<u>\$0</u>
EXPENDITURES:				
Debt Service:				
Principal Retirement	0	104,999	104,999	0
Interest and Fiscal Charges	0	201,470	201,470	0
Total Expenditures	<u>0</u>	<u>306,469</u>	<u>306,469</u>	<u>0</u>
Excess of Revenues Over / (Under) Expenditures	228,000	(78,469)	(78,469)	0
Fund Balance, January 1	133,986	133,986	133,986	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$361,986</u></u>	<u><u>\$55,517</u></u>	<u><u>\$55,517</u></u>	<u><u>\$0</u></u>

UNION COUNTY, OHIO
ALL DEBT SERVICE FUNDS

SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Taxes	\$228,000	\$346,840	\$465,679	\$118,839
Interest	0	83,503	83,503	0
Total Revenues	<u>228,000</u>	<u>430,343</u>	<u>549,182</u>	<u>118,839</u>
<u>EXPENDITURES:</u>				
Debt Service:				
Other	\$6,133	\$12,933	\$12,933	\$0
Principal Retirement	0	635,000	635,000	0
Interest and Fiscal Charges	0	417,060	417,060	0
Total Expenditures	<u>6,133</u>	<u>1,064,993</u>	<u>1,064,993</u>	<u>0</u>
Excess of Revenues (Under) Expenditures	221,867	(634,650)	(515,811)	118,839
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers In	0	626,751	507,912	(118,839)
Transfers Out	0	(76,703)	(76,703)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>550,048</u>	<u>431,209</u>	<u>(118,839)</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	221,867	(84,602)	(84,602)	0
Fund Balance, January 1	140,119	140,119	140,119	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$361,986</u></u>	<u><u>\$55,517</u></u>	<u><u>\$55,517</u></u>	<u><u>\$0</u></u>

UNION COUNTY, OHIO
DECEMBER 31, 2002

CAPITAL PROJECTS FUNDS

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

Federal Grant Fund

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

Ditch Construction Fund

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

Veterans Memorial Auditorium

To account for various capital improvements to the auditorium.

Capital Projects Issue II

To account for funds received for Issue II certified projects

Courthouse Renovation Fund

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

Sheriff's Facility Construction

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

Capital Improvements

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

MRDD Capital Fund

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

DOD Road Construction

To account for various construction costs.

East Fifth Street Property

To account for the land acquisition to be used for an armory.

London Avenue Government Building

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

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
DECEMBER 31, 2002

	<u>FEDERAL GRANT FUND</u>	<u>DITCH CONSTRUCTION</u>	<u>VETERANS MEMORIAL RENOVATION</u>	<u>CAPITAL PROJECTS ISSUE II</u>
<u>ASSETS:</u>				
Equity in Pooled Cash and				
Cash Equivalents	\$10,429	\$28,790	\$7,558	\$0
Investments	3,632	10,022	2,630	0
Receivables (net of allowance for uncollectibles)				
Accrued Interest	0	0	80	0
Restricted assets:				
Cash in Segregated Accounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>14,061</u>	<u>38,812</u>	<u>10,268</u>	<u>0</u>
<u>LIABILITIES:</u>				
Accounts payable	0	0	0	0
Contracts payable	<u>35,749</u>	<u>0</u>	<u>3,652</u>	<u>0</u>
TOTAL LIABILITIES	<u>35,749</u>	<u>0</u>	<u>3,652</u>	<u>0</u>
<u>FUND EQUITY:</u>				
Reserved for encumbrances	0	0	4,875	0
Unreserved:				
Undesignated	<u>(21,688)</u>	<u>38,812</u>	<u>1,741</u>	<u>0</u>
TOTAL FUND EQUITY	<u>(21,688)</u>	<u>38,812</u>	<u>6,616</u>	<u>0</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$14,061</u>	<u>\$38,812</u>	<u>\$10,268</u>	<u>\$0</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
DECEMBER 31, 2002

	<u>COURTHOUSE RENOVATION</u>	<u>SHERIFF'S FACILITY CONSTRUCTION</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>MRDD CAPITAL FUND</u>
ASSETS:				
Equity in Pooled Cash and				
Cash Equivalents	\$5,028	\$22,025	\$1,935,716	\$9,977
Investments	1,750	7,668	673,870	3,474
Receivables (net of allowance for uncollectibles)				
Accrued Interest	10	40	0	0
Restricted assets:				
Cash in Segregated Accounts	0	229,108	0	0
TOTAL ASSETS	<u>6,788</u>	<u>258,841</u>	<u>2,609,586</u>	<u>13,451</u>
LIABILITIES:				
Accounts payable	0	10,136	0	0
Contracts payable	0	0	0	0
TOTAL LIABILITIES	<u>0</u>	<u>10,136</u>	<u>0</u>	<u>0</u>
FUND EQUITY:				
Reserved for encumbrances	0	2,420	0	9,722
Unreserved:				
Undesignated	6,788	246,285	2,609,586	3,729
TOTAL FUND EQUITY	<u>6,788</u>	<u>248,705</u>	<u>2,609,586</u>	<u>13,451</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$6,788</u>	<u>\$258,841</u>	<u>\$2,609,586</u>	<u>\$13,451</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
DECEMBER 31, 2002

	<u>DOD ROAD CONSTRUCTION</u>	<u>EAST FIFTH STREET PROPERTY</u>	<u>LONDON AVE. GOVT. BLDG.</u>	<u>TOTAL</u>
<u>ASSETS:</u>				
Equity in Pooled Cash and				
Cash Equivalents	\$0	\$0	\$14,505	\$2,034,028
Investments	0	0	99,164	802,210
Receivables (net of allowance for uncollectibles)				
Accrued Interest	0	0	1,030	1,160
Restricted assets:				
Cash in Segregated Accounts	<u>0</u>	<u>0</u>	<u>270,345</u>	<u>499,453</u>
TOTAL ASSETS	<u>0</u>	<u>0</u>	<u>385,044</u>	<u>3,336,851</u>
<u>LIABILITIES:</u>				
Accounts payable	0	0	0	10,136
Contracts Payable	<u>0</u>	<u>0</u>	<u>265,432</u>	<u>304,833</u>
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>265,432</u>	<u>314,969</u>
<u>FUND EQUITY:</u>				
Reserved for encumbrances	0	0	253,158	270,175
Unreserved:				
Undesignated:	<u>0</u>	<u>0</u>	<u>(133,546)</u>	<u>2,751,707</u>
TOTAL FUND EQUITY	<u>0</u>	<u>0</u>	<u>119,612</u>	<u>3,021,882</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$0</u>	<u>\$0</u>	<u>\$385,044</u>	<u>\$3,336,851</u>

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>FEDERAL GRANT FUND</u>	<u>DITCH CONSTRUCTION</u>	<u>VETERANS MEMORIAL RENOVATION</u>	<u>CAPITAL PROJECTS ISSUE II</u>
REVENUES:				
Intergovernmental	\$266,336	\$0	\$255,833	\$492,894
Other	0	0	0	0
Total Revenues	<u>266,336</u>	<u>0</u>	<u>255,833</u>	<u>492,894</u>
EXPENDITURES:				
Other	200	0	0	0
Capital Outlay	278,183	0	286,241	172,029
Intergovernmental	30,590	0	0	0
Total Expenditures	<u>308,973</u>	<u>0</u>	<u>286,241</u>	<u>172,029</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(42,637)	0	(30,408)	320,865
OTHER FINANCING SOURCES (USES):				
Proceeds of bonds	0	0	0	0
Operating Transfers In	0	0	37,024	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>37,024</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	(42,637)	0	6,616	320,865
Fund Balance January 1	<u>20,949</u>	<u>38,812</u>	<u>0</u>	<u>(320,865)</u>
Fund Balance (Deficits), December 31	<u>(\$21,688)</u>	<u>\$38,812</u>	<u>\$6,616</u>	<u>\$0</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>COURTHOUSE RENOVATION</u>	<u>SHERIFF'S FACILITY CONSTRUCTION</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>MRDD CAPITAL FUND</u>
REVENUES:				
Intergovernmental	\$83	\$9,735	\$0	\$0
Other	0	1,932	0	0
Total Revenues	<u>83</u>	<u>11,667</u>	<u>0</u>	<u>0</u>
EXPENDITURES:				
Other	0	0	0	0
Capital Outlay	0	268,671	0	139,075
Intergovernmental	0	0	0	0
Total Expenditures	<u>0</u>	<u>268,671</u>	<u>0</u>	<u>139,075</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	83	(257,004)	0	(139,075)
OTHER FINANCING SOURCES (USES):				
Proceeds of bonds	0	0	0	0
Operating Transfers In	0	60,000	500,000	31,614
Operating Transfers Out	0	0	(521,452)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>60,000</u>	<u>(21,452)</u>	<u>31,614</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	83	(197,004)	(21,452)	(107,461)
Fund Balance January 1	<u>6,705</u>	<u>445,709</u>	<u>2,631,038</u>	<u>120,912</u>
Fund Balance (Deficits), December 31	<u>\$6,788</u>	<u>\$248,705</u>	<u>\$2,609,586</u>	<u>\$13,451</u>

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>DOD ROAD CONSTRUCTION</u>	<u>EAST FIFTH STREET PROPERTY</u>	<u>LONDON AVE. GOVT. BLDG.</u>	<u>TOTAL</u>
REVENUES:				
Intergovernmental	\$0	\$0	\$4,822	\$ 1,029,703
Other	0	0	0	1,932
Total Revenues	<u>0</u>	<u>0</u>	<u>4,822</u>	<u>1,031,635</u>
EXPENDITURES:				
Other	0	0	0	200
Capital Outlay	292,081	294,827	3,735,320	5,466,427
Intergovernmental	0	0	0	30,590
Total Expenditures	<u>292,081</u>	<u>294,827</u>	<u>3,735,320</u>	<u>5,497,217</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(292,081)	(294,827)	(3,730,498)	(4,465,582)
OTHER FINANCING SOURCES (USES):				
Proceeds of bonds	0	0	3,435,000	3,435,000
Operating Transfers In	0	294,827	0	923,465
Operating Transfers Out	0	0	0	(521,452)
Total Other Financing Sources (Uses)	<u>0</u>	<u>294,827</u>	<u>3,435,000</u>	<u>3,837,013</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	(292,081)	0	(295,498)	(628,569)
Fund Balance January 1	<u>292,081</u>	<u>0</u>	<u>415,110</u>	<u>3,650,451</u>
Fund Balance (Deficits), December 31	<u>\$0</u>	<u>\$0</u>	<u>\$119,612</u>	<u>\$3,021,882</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, 2002

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>REVENUES:</u>				
Interest	\$0	\$0	\$1,962	\$1,962
Total Revenues	<u>0</u>	<u>0</u>	<u>1,962</u>	<u>1,962</u>
<u>EXPENDITURES:</u>				
Capital Outlay:				
Contractual Services	457,132	457,132	405,155	51,977
Total Expenditures	<u>457,132</u>	<u>457,132</u>	<u>405,155</u>	<u>51,977</u>
Excess of Revenues (Under) Expenditures	(457,132)	(457,132)	(403,193)	53,939
<u>OTHER FINANCING SOURCES:</u>				
Transfers - In	89,000	89,000	60,000	(29,000)
Other sources (uses)			1,932	(1,932)
Total other financing sources	<u>89,000</u>	<u>89,000</u>	<u>61,932</u>	<u>(30,932)</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures	(368,132)	(368,132)	(341,261)	26,871
Fund Balance, January 1	390	390	390	0
Prior year encumbrances appropriated	368,144	368,144	368,144	0
Fund Balance, December 31	<u>\$402</u>	<u>\$402</u>	<u>\$27,273</u>	<u>\$26,871</u>

UNION COUNTY, OHIO
FEDERAL GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$81,200	\$282,221	\$266,336	\$(15,885)
Total Revenues	<u>81,200</u>	<u>282,221</u>	<u>266,336</u>	<u>(15,885)</u>
EXPENDITURES:				
Capital Outlay:				
Capital Outlay	14,992	285,213	278,183	7,030
Total Expenditures	<u>14,992</u>	<u>285,213</u>	<u>278,183</u>	<u>7,030</u>
Excess of Revenues Over / (Under) Expenditures	66,208	(2,992)	(11,847)	(8,855)
OTHER FINANCING SOURCES (USES):				
Advances - In	0	0	15,885	15,885
Advances - Out	0	0	(15,885)	(15,885)
Other sources (uses)	(200)	(200)	(200)	0
Total other financing sources (uses)	<u>(200)</u>	<u>(200)</u>	<u>(200)</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other uses	66,008	(3,192)	(12,047)	(8,855)
Fund Balance, January 1	26,108	26,108	26,108	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u>\$92,116</u>	<u>\$22,916</u>	<u>\$14,061</u>	<u>(\$8,855)</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, 2002

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

UNION COUNTY, OHIO
CAPITAL PROJECTS ISSUE II
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$339,280	\$1,525,887	\$492,894	\$(1,032,993)
Total Revenues	<u>339,280</u>	<u>1,525,887</u>	<u>492,894</u>	<u>(1,032,993)</u>
EXPENDITURES:				
Capital Outlay:				
Contractual Services	339,280	1,525,887	492,894	1,032,993
Total Expenditures	<u>339,280</u>	<u>1,525,887</u>	<u>492,894</u>	<u>1,032,993</u>
Excess of Revenues				
(Under) Expenditures	0	0	0	0
Fund Balance, January 1	(320,865)	(320,865)	(320,865)	0
Prior year encumbrances appropriated	320,865	320,865	320,865	0
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

UNION COUNTY, OHIO

East Fifth Street Property

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE

BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>REVENUES:</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
Capital Outlay:				
Contractual Services	0	294,827	294,827	0
Total Expenditures	<u>0</u>	<u>294,827</u>	<u>294,827</u>	<u>0</u>
Excess of Revenues (Under) Expenditures	0	(294,827)	(294,827)	0
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - In	0	294,827	294,827	0
Total other financing sources (uses)	<u>0</u>	<u>294,827</u>	<u>294,827</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	0	0	0	0
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

UNION COUNTY, OHIO
VETERANS MEMORIAL AUDITORIUM
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Interest	\$0	\$0	\$1,661	\$1,661
Other	0	260,717	254,092	(6,625)
Total Revenues	<u>0</u>	<u>260,717</u>	<u>255,753</u>	<u>(4,964)</u>
<u>EXPENDITURES:</u>				
Capital Outlay:				
Contractual Services	0	291,116	291,116	0
Total Expenditures	<u>0</u>	<u>291,116</u>	<u>291,116</u>	<u>0</u>
Excess of Revenues (Under) Expenditures	0	(30,399)	(35,363)	(4,964)
<u>OTHER FINANCING USES:</u>				
Transfers - In	0	30,399	37,024	6,625
Total other financing uses	<u>0</u>	<u>30,399</u>	<u>37,024</u>	<u>6,625</u>
Excess of Revenues Over Expenditures and Other Financing (Uses)	0	0	1,661	1,661
Fund Balance, January 1	0	0	0	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,661</u></u>	<u><u>\$1,661</u></u>

UNION COUNTY, OHIO
COURTHOUSE RENOVATION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>REVENUES:</u>				
Interest	\$0	\$0	\$83	\$83
Total Revenues	<u>0</u>	<u>0</u>	<u>83</u>	<u>83</u>
<u>EXPENDITURES:</u>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	83	83
Fund Balance, January 1	6,695	6,695	6,695	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	<u><u>\$6,695</u></u>	<u><u>\$6,695</u></u>	<u><u>\$6,778</u></u>	<u><u>\$83</u></u>

UNION COUNTY, OHIO
LONDON AVENUE GOVERNMENT BUILDING
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Investment Income	\$0	\$0	\$3,792	\$3,792
Total Revenues	\$0	\$0	\$3,792	\$3,792
<u>EXPENDITURES:</u>				
Current:				
Capital Outlay:				
Contractual Services	415,110	3,415,110	3,327,453	87,657
Interest and fiscal charges	0	76,703	51,691	25,012
Total Expenditures	\$415,110	\$3,491,813	\$3,379,144	\$112,669
Excess of Revenues (Under) Expenditures	(415,110)	(3,491,813)	(3,375,352)	116,461
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - In	0	76,703	76,703	0
Bond Proceeds	0	3,435,000	3,435,000	0
Total other financing sources (uses)	0	3,511,703	3,511,703	0
Excess of revenues and other financing sources over (under) expenditures and other uses	(415,110)	19,890	136,351	116,461
Fund Balance, January 1	415,110	415,110	415,110	0
Prior year encumbrances appropriated	0	0	0	0
Fund Balance, December 31	\$0	\$435,000	\$551,461	\$116,461

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, 2002

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>REVENUES:</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
Capital Outlay:				
Contractual Services	72,000	105,066	104,017	1,049
Capital Outlay	48,000	48,000	46,232	1,768
Total Expenditures	<u>120,000</u>	<u>153,066</u>	<u>150,249</u>	<u>2,817</u>
Excess of Revenues (Under) Expenditures	(120,000)	(153,066)	(150,249)	2,817
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - In	0	31,614	31,614	0
Total other financing sources (uses)	<u>0</u>	<u>31,614</u>	<u>31,614</u>	<u>0</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(120,000)	(121,452)	(118,635)	2,817
Fund Balance, January 1	120,913	120,913	120,913	0
Prior year encumbrances appropriated	1,452	1,452	1,452	0
Fund Balance, December 31	<u><u>\$2,365</u></u>	<u><u>\$913</u></u>	<u><u>\$3,730</u></u>	<u><u>\$2,817</u></u>

UNION COUNTY, OHIO
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>REVENUES:</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers - In	0	0	500,000	500,000
Transfers - Out	(2,631,038)	(2,631,038)	(521,452)	2,109,586
Total other financing sources (uses)	<u>(2,631,038)</u>	<u>(2,631,038)</u>	<u>(21,452)</u>	<u>2,609,586</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(2,631,038)	(2,631,038)	(21,452)	2,609,586
Fund Balance, January 1	2,631,038	2,631,038	2,631,038	0
Prior year encumbrances appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,609,586</u></u>	<u><u>\$2,609,586</u></u>

UNION COUNTY, OHIO
ALL CAPITAL PROJECTS FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
REVENUES:				
Intergovernmental	\$420,480	\$1,808,108	\$759,230	\$(1,048,878)
Interest	0	0	7,498	7,498
Other	0	260,717	254,092	(6,625)
Total Revenues	<u>420,480</u>	<u>2,068,825</u>	<u>1,020,820</u>	<u>(1,048,005)</u>
EXPENDITURES:				
Current:				
Capital Outlay:				
Contractual Services	1,283,522	6,089,138	4,915,462	1,173,676
Capital Outlay	62,992	333,213	324,415	8,798
Interest and fiscal charges	0	76,703	51,691	25,012
Total Expenditures	<u>1,346,514</u>	<u>6,499,054</u>	<u>5,291,568</u>	<u>1,207,486</u>
Excess of Revenues (Under) Expenditures	(926,034)	(4,430,229)	(4,270,748)	159,481
OTHER FINANCING SOURCES (USES):				
Advances - In	0	0	15,885	15,885
Advances - Out	0	0	(15,885)	(15,885)
Transfers - In	89,000	522,543	1,000,168	477,625
Transfers - Out	(2,631,038)	(2,631,038)	(521,452)	2,109,586
Other Financing sources	(200)	(200)	(200)	0
Other Financing Uses	0	0	1,932	1,932
Bond Proceeds	0	3,435,000	3,435,000	0
Total other financing sources (uses)	<u>(2,542,238)</u>	<u>1,326,305</u>	<u>3,915,448</u>	<u>2,589,143</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(3,468,272)	(3,103,924)	(355,300)	2,748,624
Fund Balance, January 1	2,918,201	2,918,201	2,918,201	0
Prior year encumbrances appropriated	690,461	690,461	690,461	0
Fund Balance, December 31	<u><u>\$140,390</u></u>	<u><u>\$504,738</u></u>	<u><u>\$3,253,362</u></u>	<u><u>\$2,748,624</u></u>

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UNION COUNTY, OHIO
DECEMBER 31, 2002

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, 2002**

	<u>Sanitary Sewer District</u>	<u>Water District</u>	<u>Building and Development</u>	<u>Memorial Hospital</u>	<u>Total</u>
ASSETS:					
Equity In Pooled Cash and Cash Equivalents	\$669,716	\$286,603	\$233,066	\$969,853	\$2,159,238
Investments	233,144	99,773	81,137	0	414,054
Receivables (net of allowance for uncollectibles)					
Accounts	0	0	0	7,993,680	7,993,680
Accrued Interest	750	320	0	0	1,070
Materials & Supplies Inventory	0	0	0	647,903	647,903
Unamortized Bond Issuance Costs	0	0	0	439,291	439,291
Restricted assets:					
Cash in Segregated Accounts	0	0	0	758,399	758,399
Cash with Fiscal and Escrow Agents	0	0	0	1,949,677	1,949,677
Prepaid Items	15	150	0	436,991	437,156
Investment in Joint Venture	0	0	0	1,294,045	1,294,045
Fixed Assets (net of accumulated depreciation)	<u>3,103,119</u>	<u>1,599,869</u>	<u>16,779</u>	<u>30,866,508</u>	<u>35,586,275</u>
TOTAL ASSETS	<u>4,006,744</u>	<u>1,986,715</u>	<u>330,982</u>	<u>45,356,347</u>	<u>51,680,788</u>
LIABILITIES:					
Accounts Payable	0	0	0	1,647,480	1,647,480
Contracts Payable	132,443	104,318	20,524	0	257,285
Accrued Wages & Benefits Payable	6,772	750	27,137	2,781,193	2,815,852
Compensated Absences Payable	23,115	626	19,480	596,496	639,717
Due To Other Governments	3,497	1,486	22,149	581,294	608,426
Accrued Interest Payable	25,313	25,313	0	0	50,626
Notes Payable	2,250,000	2,250,000	0	790,208	5,290,208
OPWC Loans Payable	93,164	0	0	0	93,164
Bonds Payable	0	0	0	14,385,000	14,385,000
Obligation Under Capital Lease	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,524,095</u>	<u>1,524,095</u>
TOTAL LIABILITIES	<u>2,534,304</u>	<u>2,382,493</u>	<u>89,290</u>	<u>22,305,766</u>	<u>27,311,853</u>
FUND EQUITY:					
Contributed Capital	1,893,294	38,900	0	0	1,932,194
Retained Earnings-Unreserved	<u>(420,854)</u>	<u>(434,678)</u>	<u>241,692</u>	<u>23,050,581</u>	<u>22,436,741</u>
TOTAL FUND EQUITY	<u>1,472,440</u>	<u>(395,778)</u>	<u>241,692</u>	<u>23,050,581</u>	<u>24,368,935</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$4,006,744</u>	<u>\$1,986,715</u>	<u>\$330,982</u>	<u>\$45,356,347</u>	<u>\$51,680,788</u>

UNION COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND EQUITY
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

REVENUES:	Sanitary Sewer District	Water District	Building and Development	Memorial Hospital	Total
Charges For Services	\$486,592	\$205,012	\$43,198	\$0	\$734,802
License and Permits	1,450	650	596,543	0	598,643
Net Patient Services	0	0	0	54,136,669	54,136,669
Tap-in Fees	245,750	258,257	0	0	504,007
Other	11,151	18,621	3,174	2,305,043	2,337,989
Total operating revenue	744,943	482,540	642,915	56,441,712	58,312,110
OPERATING EXPENSES:					
Personal Services	96,797	51,522	534,416	29,623,456	30,306,191
Contract Services	465,407	114,461	16,167	8,093,153	8,689,188
Materials and Supplies	19,192	8,182	38,111	10,491,314	10,556,799
Capital Outlay	11,410	1,901	21,727	0	35,038
Bad Debts	0	0	0	3,004,347	3,004,347
Depreciation and Amortization	114,035	35,009	4,027	2,671,132	2,824,203
Interest and Fiscal Charges	0	0	0	908,099	908,099
Other Operating Expenses	1,558	78,121	28,590	0	108,269
Total Operating Expenses	708,399	289,196	643,038	54,791,501	56,432,134
OPERATING INCOME (LOSS)	36,544	193,344	(123)	1,650,211	1,879,976
NON-OPERATING REVENUES (EXPENSES):					
Interest income	0	0	0	45,611	45,611
Gifts, Grants, and Bequests	0	0	0	490,289	490,289
Payments on Behalf of Affiliate	0	0	0	(358,751)	(358,751)
Restricted Expenses	0	0	0	(125,063)	(125,063)
Interest and Fiscal Charges	(38,058)	(38,066)	0	0	(76,124)
Income from Joint Venture	0	0	0	189,342	189,342
Total Non-Operating Revenues (Expenses)	(38,058)	(38,066)	0	241,428	165,304
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,514)	155,278	(123)	1,891,639	2,045,280
Operating Transfer-In	9,366	56,682	0	0	66,048
Operating Transfer-Out	(62,289)	0	(3,759)	0	(66,048)
NET INCOME (LOSS)	(54,437)	211,960	(3,882)	1,891,639	2,045,280
Retained Earnings at January 1	(366,417)	(646,638)	245,574	21,158,942	20,391,461
Retained Earnings at December 31	(420,854)	(434,678)	241,692	23,050,581	22,436,741
Contributed Capital at January 1	1,893,294	38,900	0	0	1,932,194
Contributed Capital at December 31	1,893,294	38,900	0	0	1,932,194
Total Fund Equity at December 31	\$1,472,440	(\$395,778)	\$241,692	\$23,050,581	\$24,368,935

UNION COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Sanitary Sewer District	Water District	Building and Development	Memorial Hospital	Total
Cash flows from operating activities:					
Cash received from sales/service charges.....	\$733,792	\$478,646	\$644,941	\$0	\$1,857,379
Cash received from patients and third-party payer.....	0	0	0	\$51,293,820	51,293,820
Cash received from other operations.....	0	0	0	2,305,043	2,305,043
Cash payments for personal services.....	(141,960)	3,643	(534,174)	(29,956,319)	(30,628,810)
Cash payments for contract services.....	(342,642)	(92,050)	(38,111)	0	(472,803)
Cash payments for supplies and materials.....	(19,207)	(8,332)	(3,207)	(19,320,666)	(19,351,412)
Other cash (payments)/receipts.....	(1,667)	(76,178)	(47,143)	0	(124,988)
Cash payments for restricted expenses.....	0	0	0	(125,063)	(125,063)
Cash payments for interest.....	0	0	0	(912,700)	(912,700)
Net cash provided by (used in) operating activities.....	228,316	305,729	22,306	3,284,115	3,840,466
Cash flows from non-capital financing activities:					
Cash received from gifts, grants, and bequests....	0	0	0	489,285	489,285
Net cash provided by non-capital financing activities.....	0	0	0	489,285	489,285
Cash flows from capital and related financing activities:					
Sale of capital assets.....	0	0	0	(2,845,672)	(2,845,672)
Proceeds of debt issues.....	2,250,855	2,250,855	0	0	4,501,710
Principal retirement.....	(2,357,927)	(2,350,000)	0	(1,274,982)	(5,982,909)
Interest and fiscal charges.....	(74,819)	(74,826)	0	0	(149,645)
Proceeds from sale of fixed assets.....	0	0	0	40,971	40,971
Net cash provided by (used in) capital and related financing activities.....	(181,891)	(173,971)	0	(4,079,683)	(4,435,545)
Cash flows from investing activities:					
Redemption (purchase) of investments.....	(51,943)	(45,902)	(19,378)	42,389	(74,834)
Distribution to related party.....	0	0	0	(358,751)	(358,751)
Interest income.....	0	0	0	45,611	45,611
Net cash used in investing activities.....	(51,943)	(45,902)	(19,378)	(270,751)	(387,974)
Net increase (decrease) in cash and cash equivalents.....	(5,518)	85,856	2,928	(577,034)	(493,768)
Cash and cash equivalents at beginning of year.....	675,234	200,747	230,138	4,254,963	5,361,082
Cash and cash equivalents at end of year.....	\$669,716	\$286,603	\$233,066	\$3,677,929	\$4,867,314
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (Loss).....	36,544	193,344	(123)	1,650,211	1,879,976
Adjustments to reconcile operating income to net cash provided by operating activities...					
Depreciation and amortization.....	114,035	35,009	4,027	2,671,132	2,824,203
Bad debts.....	0	0	0	3,004,347	3,004,347
Other.....	(52,923)	56,682	(3,759)	0	0
Changes in assets and liabilities:					
Supplies inventory and other current assets....	0	0	0	(586,584)	(586,584)
Accounts receivable.....	0	0	5,200	(2,743,849)	(2,738,649)
Prepayments.....	(15)	(150)	0	0	(165)
Accrued interest.....	150	(50)	0	0	100
Contracts payable.....	122,765	22,411	12,960	(167,847)	(9,711)
Accrued wages and benefits.....	2,939	(1,264)	2,492	0	4,167
Compensated absences payable.....	5,113	194	3,208	0	8,515
Other accrued expenses.....	0	0	0	(543,295)	(543,295)
Due to other governments.....	(292)	(447)	(1,699)	0	(2,438)
Net cash provided by (used in) operating activities.....	\$228,316	\$305,729	\$22,306	\$3,284,115	\$3,840,466

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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>OPERATING REVENUES:</u>				
Charges for Services	\$384,000	\$384,000	\$486,592	\$102,592
Tap in Fees	184,000	184,000	245,750	61,750
License/Permits	1,400	1,400	1,450	50
Interest	20,000	20,000	10,220	(9,780)
Other	20,000	20,000	1,081	(18,919)
Total Operating Revenues	<u>609,400</u>	<u>609,400</u>	<u>745,093</u>	<u>135,693</u>
<u>OPERATING EXPENSES:</u>				
Personal Services	73,000	73,000	65,947	7,053
Contractual Services	409,251	407,889	358,691	49,198
Material and Supplies	22,594	27,263	20,167	7,096
Capital Outlay	10,700	12,900	11,942	958
Fringe Benefits	25,952	25,952	23,090	2,862
Other Operating Expenses	2,000	2,000	1,620	380
Interest & Fiscal Charges	120,900	120,900	74,819	46,081
Total Expenses	<u>664,397</u>	<u>669,904</u>	<u>556,276</u>	<u>113,628</u>
Operating income (loss)	(54,997)	(60,504)	188,817	249,321
<u>NONOPERATING REVENUES (EXPENSES):</u>				
Operating transfers in	84,000	84,000	266,766	182,766
Operating transfers out	(347,200)	(355,127)	(319,689)	35,438
Principal	0	(2,353,964)	(2,357,927)	(3,963)
Proceeds of notes	0	2,250,000	2,250,855	855
Total nonoperating revenues (expenses)	<u>(263,200)</u>	<u>(375,091)</u>	<u>(159,995)</u>	<u>215,096</u>
Net income (loss)	(318,197)	(435,595)	28,822	464,417
Fund Balance, January 1	837,089	837,089	837,089	0
Prior year encumbrances appropriated	19,345	19,345	19,345	0
Fund Balance, December 31	<u>\$538,237</u>	<u>\$420,839</u>	<u>\$885,256</u>	<u>\$464,417</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
OPERATING REVENUES:				
Charges for Services	\$144,000	\$144,000	\$205,012	\$61,012
Tap in Fees	185,000	185,000	258,257	73,257
License/Permits	300	300	650	350
Special Assessments	15,000	15,000	14,727	(273)
Investment Income	4,000	4,000	3,088	(912)
Other	0	0	756	756
Total Operating Revenues	<u>348,300</u>	<u>348,300</u>	<u>482,490</u>	<u>134,190</u>
OPERATING EXPENSES:				
Personal Services	38,000	38,000	34,894	3,106
Contractual Services	93,650	94,500	92,050	2,450
Material and Supplies	7,000	8,890	8,537	353
Capital Outlay	1,700	1,950	1,901	49
Fringe Benefits	13,578	12,938	12,183	755
Other Operating Expenses	80,500	78,500	78,120	380
Interest & Fiscal Charges	120,900	120,900	74,826	46,074
Total Expenses	<u>355,328</u>	<u>355,678</u>	<u>302,511</u>	<u>53,167</u>
Operating income (loss)	(7,028)	(7,378)	179,979	187,357
NONOPERATING REVENUES (EXPENSES):				
Operating transfers in	120,000	220,000	218,978	(1,022)
Operating transfers out	(115,500)	(168,258)	(168,259)	(1)
Principal	0	(2,350,000)	(2,350,000)	0
Proceeds of notes	0	2,250,000	2,250,855	855
Total nonoperating revenues (expenses)	<u>4,500</u>	<u>(48,258)</u>	<u>(48,426)</u>	<u>(168)</u>
Net Income (loss)	(2,528)	(55,636)	131,553	187,189
Fund Balance, January 1	254,268	254,268	254,268	0
Prior year encumbrances appropriated	350	350	350	0
Fund Balance, December 31	<u><u>\$252,090</u></u>	<u><u>\$198,982</u></u>	<u><u>\$386,171</u></u>	<u><u>\$187,189</u></u>

UNION COUNTY, OHIO
BUILDING AND DEVELOPMENT
SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>OPERATING REVENUES:</u>				
Charges for Services	\$17,100	\$17,100	\$43,198	\$26,098
Licenses/Permits	592,000	592,000	601,743	9,743
Other	0	0	3,174	3,174
Total Operating Revenues	<u>609,100</u>	<u>609,100</u>	<u>648,115</u>	<u>39,015</u>
<u>OPERATING EXPENSES:</u>				
Personal Services	425,207	450,048	423,542	26,506
Contractual Services	82,084	82,167	40,154	42,013
Material and Supplies	4,000	4,907	3,207	1,700
Capital Outlay	60,219	65,440	37,941	27,499
Fringe Benefits	116,415	116,415	106,873	9,542
Other Operating Expenses	39,300	37,992	28,590	9,402
Total Expenses	<u>727,225</u>	<u>756,969</u>	<u>640,307</u>	<u>116,662</u>
Net income (loss)	(118,125)	(147,869)	7,808	155,677
<u>NONOPERATING REVENUES (EXPENSES):</u>				
Operating transfers out	0	(3,759)	(3,759)	0
Total nonoperating revenues (expenses)	<u>0</u>	<u>(3,759)</u>	<u>(3,759)</u>	<u>0</u>
Net income (loss)	(118,125)	(151,628)	4,049	155,677
Fund Balance, January 1	275,386	275,386	275,386	0
Prior year encumbrances appropriated	16,511	16,511	16,511	0
Fund Balance, December 31	<u>\$173,772</u>	<u>\$140,269</u>	<u>\$295,946</u>	<u>\$155,677</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, 2002

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>OPERATING REVENUES:</u>				
Charges for Services	\$545,100	\$545,100	\$734,802	\$189,702
Tap in Fees	369,000	369,000	504,007	135,007
Licenses & Permits	593,700	593,700	603,843	10,143
Intergovernmental	0	0	0	0
Special Assessment	15,000	15,000	14,727	(273)
Interest	24,000	24,000	13,308	(10,692)
Other	20,000	20,000	5,011	(14,989)
Total Operating Revenues	1,566,800	1,566,800	1,875,698	308,898
<u>OPERATING EXPENSES:</u>				
Personal Services	536,207	561,048	524,383	36,665
Contractual Services	584,985	584,556	490,895	93,661
Material and Supplies	33,594	41,060	31,911	9,149
Capital Outlay	72,619	80,290	51,784	28,506
Fringe Benefits	155,945	155,305	142,146	13,159
Other Operating Expenses	121,800	118,492	108,330	10,162
Interest & Fiscal Charges	241,800	241,800	149,645	92,155
Total Expenses	1,746,950	1,782,551	1,499,094	283,457
Operating Income (loss)	(180,150)	(215,751)	376,604	592,355
<u>NONOPERATING REVENUES (EXPENSES):</u>				
Operating transfers in	204,000	304,000	485,744	181,744
Operating transfers out	(462,700)	(527,144)	(491,707)	35,437
Principal	0	(4,703,964)	(4,707,927)	(3,963)
Proceeds of notes	0	4,500,000	4,501,710	1,710
Total nonoperating revenues (expenses)	(258,700)	(427,108)	(212,180)	214,928
Net income (loss)	(438,850)	(642,859)	164,424	807,283
Fund Balance, January 1	1,366,743	1,366,743	1,366,743	0
Prior year encumbrances appropriated	36,206	36,206	36,206	0
Fund Balance, December 31	\$964,099	\$760,090	\$1,567,373	\$807,283

UNION COUNTY, OHIO
DECEMBER 31, 2002

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.

General Health District Fund

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

Soil and Water Conservation District Fund

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

Fine Fund

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

Marriage License Fund

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

Indigent Counsel / Restitution Fund

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

Domestic Violence Fund

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

County Courts Fund

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

UNION COUNTY, OHIO
DECEMBER 31, 2001

FIDUCIARY FUNDS
AGENCY FUNDS: (Continued)

Alimony and Child Support Fund

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

Payroll Fund

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

CFHS Grant

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

Safe Communities Grant

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

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

PHP County Health Insurance
Ohio Elections Commission

Workmen's Compensation
CSEA IV-D Grant

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2002
ALL AGENCY FUNDS

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Tax Collections</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,861,329	\$56,771,051	\$56,830,124	\$1,802,256
Taxes Receivable	39,356,276	47,475,591	39,356,276	47,475,591
Investments	994,764	1,373,920	994,764	1,373,920
Total Assets	42,212,369	105,620,562	97,181,164	50,651,767

<u>Liabilities:</u>				
Undistributed Assets	42,212,369	105,620,562	97,181,164	50,651,767
Total Liabilities	42,212,369	105,620,562	97,181,164	50,651,767

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Joint Juvenile Detention Center</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$175,888	\$1,990,164	\$1,887,732	\$278,320
Total Assets	175,888	1,990,164	1,887,732	278,320

<u>Liabilities:</u>				
Undistributed Assets	175,888	1,990,164	1,887,732	278,320
Total Liabilities	175,888	1,990,164	1,887,732	278,320

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Health Department</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,310,769	\$1,855,914	\$1,619,604	\$1,547,079
Total Assets	1,310,769	1,855,914	1,619,604	1,547,079

<u>Liabilities:</u>				
Due to other funds	10,000	0	0	10,000
Undistributed Assets	1,300,769	1,855,914	1,619,604	1,537,079
Total Liabilities	1,310,769	1,855,914	1,619,604	1,547,079

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2002
ALL AGENCY FUNDS

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Soil & Water Conservation</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$67,675	\$246,460	\$267,569	\$46,566
Total Assets	67,675	246,460	267,569	46,566
<u>Liabilities:</u>				
Undistributed Assets	67,675	246,460	267,569	46,566
Total Liabilities	\$67,675	\$246,460	\$267,569	\$46,566

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Fine Fund</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$55,030	\$260,637	\$315,667	\$0
Total Assets	55,030	260,637	315,667	0
<u>Liabilities:</u>				
Undistributed Assets	55,030	260,637	315,667	0
Total Liabilities	\$55,030	\$260,637	\$315,667	\$0

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Marriage Licenses</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,213	\$5,593	\$5,695	\$3,111
Total Assets	3,213	5,593	5,695	3,111
<u>Liabilities:</u>				
Undistributed Assets	3,213	5,593	5,695	3,111
Total Liabilities	\$3,213	\$5,593	\$5,695	\$3,111

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2002
ALL AGENCY FUNDS

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Indigent Counsel/Restitution</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,887	\$8,124	\$5,289	\$9,722
Total Assets	6,887	8,124	5,289	9,722

<u>Liabilities:</u>				
Undistributed Assets	6,887	8,124	5,289	9,722
Total Liabilities	\$6,887	\$8,124	\$5,289	\$9,722

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Domestic Violence</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,584	\$7,388	\$7,212	\$3,760
Total Assets	3,584	7,388	7,212	3,760

<u>Liabilities:</u>				
Undistributed Assets	3,584	7,388	7,212	3,760
Total Liabilities	\$3,584	\$7,388	\$7,212	\$3,760

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>County Courts</u>				
<u>Assets:</u>				
Cash in Segregated Accounts	\$349,363	\$247,080	\$349,363	\$247,080
Total Assets	349,363	247,080	349,363	247,080

<u>Liabilities:</u>				
Undistributed Assets	349,363	247,080	349,363	247,080
Total Liabilities	\$349,363	\$247,080	\$349,363	\$247,080

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2002
ALL AGENCY FUNDS

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Alimony & Child Support</u>				
<u>Assets:</u>				
Cash in Segregated Accounts	\$1,524	\$2,317	\$1,524	\$2,317
Total Assets	1,524	2,317	1,524	2,317
<u>Liabilities:</u>				
Undistributed Assets	1,524	2,317	1,524	2,317
Total Liabilities	\$1,524	\$2,317	\$1,524	\$2,317

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Payroll</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$83,587	\$14,280,279	\$14,272,298	\$91,568
Total Assets	83,587	14,280,279	14,272,298	91,568
<u>Liabilities:</u>				
Undistributed Assets	83,587	14,280,279	14,272,298	91,568
Total Liabilities	\$83,587	\$14,280,279	\$14,272,298	\$91,568

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>CFHS Grant</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$53,868	\$77,089	\$59,969	\$70,988
Due from Other Funds	10,000	0	0	10,000
Total Assets	63,868	77,089	59,969	80,988
<u>Liabilities:</u>				
Undistributed Assets	63,868	77,089	59,969	80,988
Total Liabilities	\$63,868	\$77,089	\$59,969	\$80,988

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2002
ALL AGENCY FUNDS

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Safe Communities Grant</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$18,592	\$43,708	\$40,161	\$22,139
Cash in Segregated Accounts	556	456	556	456
Total Assets	19,148	44,164	40,717	22,595
<u>Liabilities:</u>				
Undistributed Assets	19,148	44,164	40,717	22,595
Total Liabilities	19,148	44,164	40,717	22,595

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>PHP County Health Insurance</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,120	\$1,418,823	\$1,419,564	\$379
Total Assets	1,120	1,418,823	1,419,564	379
<u>Liabilities:</u>				
Undistributed Assets	1,120	1,418,823	1,419,564	379
Total Liabilities	1,120	1,418,823	1,419,564	379

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Workmen's Compensation</u>				
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,748	\$105,561	\$108,309	\$0
Total Assets	2,748	105,561	108,309	0
<u>Liabilities:</u>				
Undistributed Assets	2,748	105,561	108,309	0
Total Liabilities	2,748	105,561	108,309	\$0

CONTINUED

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2002
ALL AGENCY FUNDS

<u>Ohio Elections Commission</u>	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,680	\$295	\$1,955	\$20
Total Assets	1,680	295	1,955	20
<u>Liabilities:</u>				
Undistributed Assets	1,680	295	1,955	20
Total Liabilities	\$1,680	\$295	\$1,955	\$20

<u>CSEA IV-D Grant</u>	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$35,786	\$34,936	\$0	\$70,722
Total Assets	35,786	34,936	0	70,722
<u>Liabilities:</u>				
Undistributed Assets	35,786	34,936	0	70,722
Total Liabilities	\$35,786	\$34,936	\$0	\$70,722

UNION COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2002
ALL AGENCY FUNDS

	Balance 12/31/2001	Additions	Reductions	Balance 12/31/2002
<u>Assets:</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,681,756	\$77,106,022	\$76,841,148	\$3,946,630
Cash in Segregated Accounts	351,443	249,853	351,443	249,853
Investments	994,764	1,373,920	994,764	1,373,920
Taxes Receivable	39,356,276	47,475,591	39,356,276	47,475,591
Total Assets	44,384,239	126,205,386	117,543,631	53,045,994
<u>Liabilities:</u>				
Undistributed Assets	44,384,239	126,205,386	117,543,631	53,045,994
Total Liabilities	\$44,384,239	\$126,205,386	\$117,543,631	\$53,045,994

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UNION COUNTY, OHIO
DECEMBER 31, 2002

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, 2002

FUNCTION	TOTAL	LAND	IMPROVEMENTS	BUILDINGS	EQUIPMENT	FURNITURE/ FIXTURES	VEHICLES	CONSTRUCTION IN PROGRESS
General Government								
Legislative and Executive	\$17,610,246	\$591,164	\$7,040	\$12,600,532	\$1,003,908	\$179,457	\$116,553	\$3,111,592
Judicial	5,189,796	9,310	10,730	4,776,283	270,743	122,730	0	0
Public Safety	1,829,021	130,000	2,780	23,800	739,608	50,831	882,002	0
Public Works	3,433,933	8,178	7,230	60,819	356,804	46,777	2,954,125	0
Health	4,875,748	282,941	72,200	3,987,554	382,371	70,823	79,859	0
Human Services	350,298	0	0	9,138	99,522	63,689	177,949	0
Conservation/Recreation	2,002,876	680,685	144,160	1,105,531	72,500	0	0	0
	<u>\$35,291,918</u>	<u>\$1,702,278</u>	<u>\$244,140</u>	<u>\$22,563,657</u>	<u>\$2,925,456</u>	<u>\$534,307</u>	<u>\$4,210,488</u>	<u>\$3,111,592</u>

**UNION COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002**

<u>FUNCTION</u>	<u>BALANCE 12/31/2001</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 12/31/2002</u>
General Government				
Legislative and Executive	\$18,484,816	\$3,489,650	\$4,364,220	\$17,610,246
Judicial	332,874	4,942,531	\$85,609	5,189,796
Public Safety	1,743,146	216,564	\$130,689	1,829,021
Public Works	3,310,078	245,721	\$121,866	3,433,933
Health	4,895,598	58,945	\$78,795	4,875,748
Human Services	289,936	74,932	\$14,570	350,298
Conservation/Recreation	2,006,484	3,875	\$7,483	2,002,876
	<u>\$31,062,932</u>	<u>\$9,032,218</u>	<u>\$4,803,232</u>	<u>\$35,291,918</u>

**UNION COUNTY, OHIO
SCHEDULE OF FIXED ASSETS BY SOURCE
DECEMBER 31, 2002**

GENERAL FIXED ASSET BY CLASS:-

LAND	\$1,702,278
IMPROVEMENTS	244,140
BUILDINGS	22,563,657
EQUIPMENT	2,925,456
FURNITURE/FIXTURES	534,307
VEHICLES	4,210,488
CONSTRUCTION IN PROGRESS	3,111,592
TOTAL GENERAL FIXED ASSETS	<u><u>\$35,291,918</u></u>

SOURCE OF INVESTMENT IN GENERAL FIXED ASSETS:-

GENERAL FUND REVENUES	\$12,866,311
NOTE OR BONDED DEBT	13,724,782
SPECIAL REVENUE FUNDS	5,638,488
STATE GRANTS	1,236,358
FEDERAL GRANTS	968,878
DONATIONS	850,101
OTHER	7,000
	<u><u>\$35,291,918</u></u>

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

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
General Government:										
Legislative and Executive	\$ 8,514,138	\$ 7,001,821	\$ 6,301,260	\$ 6,837,983	\$ 5,608,806	\$ 3,294,404	\$ 2,871,376	\$ 2,634,940	\$ 2,547,639	\$ 2,396,483
Judicial	1,628,576	1,500,183	1,400,100	1,210,768	999,959	817,905	820,088	818,375	716,517	756,564
Public Safety	4,846,121	4,218,505	4,133,505	3,171,988	3,178,073	2,903,399	2,395,542	2,296,231	2,183,677	2,136,788
Public Works	3,680,137	3,787,974	6,284,628	5,734,699	3,623,706	4,777,562	3,841,595	3,689,676	3,267,845	3,153,911
Health	3,448,408	2,928,295	2,242,986	2,733,691	6,083,577	2,173,321	5,002,866	5,352,998	4,871,143	4,612,295
Human Services	10,618,297	9,814,676	8,318,217	8,329,001	2,592,474	5,125,314	3,007,631	2,763,588	2,767,648	2,581,034
Conservation/Recreation/ Economic Development	63,260	106,860	99,305	171,029	81,872	20,670	16,205	273,990	108,841	90,853
Employee Fringe Benefits(b)						939,644	-	-	-	-
Other	618,982	739,153	638,934	479,329	1,053,033	622,567	349,962	-	-	-
Capital Outlay	5,466,427	3,429,797	3,440,648	4,740,518	1,703,328	1,224,679	480,990	1,042,075	1,204,120	3,296,858
Intergovernmental	30,590	24,756		5,085	79	33,810	91,456	-	181,470	228,461
Debt Service	1,076,773	901,623	746,080	749,915	848,959	478,516	322,578	353,985	370,513	333,917
Total Expenditures	39,991,709	34,453,643	33,605,663	34,164,006	25,773,866	22,411,791	19,200,289	19,225,858	18,219,413	19,587,164

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

TABLE 2

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

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
Taxes	\$15,195,699	\$14,298,887	\$11,713,064	\$11,428,747	\$ 9,756,273	\$ 9,759,399	\$ 8,158,997	\$ 8,897,885	\$ 8,067,721	\$ 7,457,702
Charges for Services	3,931,159	3,128,084	4,185,063	2,698,400	2,582,249	2,521,482	2,179,235	2,123,205	1,988,398	1,998,077
Licenses and Permits	208,712	140,079	94,907	113,732	85,261	288,869	78,066	58,889	57,984	64,102
Fines and Forfeitures	190,320	116,038	120,629	147,522	160,341	188,510	155,613	134,003	183,014	99,624
Intergovernmental	13,904,313	14,215,646	13,524,123	12,459,328	10,189,867	10,584,397	7,663,654	8,706,431	8,137,021	7,805,417
Special Assessments	41,677	41,108	26,411	34,610	33,154	7,390	38,429	50,577	52,334	153,714
Interest	735,429	1,275,488	1,633,319	1,311,588	1,290,064	965,879	854,930	842,726	463,440	346,689
Contributions	-	-	-	-	-	-	39,832	-	-	460,000
Other	1,846,861	1,030,973	1,191,178	2,776,321	1,445,181	969,192	429,573	365,778	316,437	282,143
Total Revenues	36,054,170	34,246,303	32,488,694	30,970,248	25,542,390	25,285,118	19,598,329	21,179,494	19,266,349	18,667,468

Source:

(a) Includes governmental funds only

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

Collection Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Total Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2002	2,603,383	2,377,224	91.31%	75,815	2,453,039	94.23%	146,377	5.62%
2001	2,187,639	2,121,473	96.98%	81,313	2,202,786	100.69%	98,327	4.49%
2000	2,080,633	1,997,708	96.01%	69,638	2,067,346	99.36%	123,098	5.92%
1999	1,962,885	1,902,680	96.93%	53,106	1,955,786	99.64%	76,120	3.88%
1998	1,665,022	1,622,643	97.45%	48,853	1,671,496	100.39%	58,908	3.54%
1997	1,555,852	1,531,579	98.44%	44,793	1,576,372	101.32%	52,167	3.35%
1996	1,512,665	1,485,421	98.20%	45,456	1,530,877	101.20%	52,792	3.49%
1995	1,331,365	1,295,151	97.28%	40,558	1,335,709	100.33%	48,861	3.67%
1994	1,280,967	1,244,586	97.16%	40,555	1,285,141	100.33%	46,603	3.64%
1993	1,026,154	1,212,692	118.18%	46,505	1,259,197	122.71%	52,908	5.16%

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 Collected to Current Levy	Total Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2002	4,459,321	4,142,459	92.89%	128,280	4,270,739	95.77%	253,690	5.69%
2001	3,137,453	3,044,821	97.05%	115,032	3,159,853	100.71%	166,795	5.32%
2000	2,991,427	2,869,331	95.92%	95,687	2,965,018	99.12%	178,235	5.96%
1999	2,821,086	2,737,545	97.04%	72,936	2,810,481	99.62%	109,401	3.88%
1998	2,523,487	2,460,715	97.51%	71,827	2,532,542	100.36%	89,280	3.54%
1997	2,267,394	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%

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

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

Year	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC UTILITIES		TOTAL		Ratio of Assessed to Actual Value
	Assessed Value	Estimated Actual Value(a)	Assessed Value	Estimated Actual Value(a)	Assessed Value	Estimated Actual Value(a)	Assessed Value	Estimated Actual Value	
2002	765,169,350	2,186,198,143	198,335,360	809,532,082	49,373,040	56,105,727	1,012,877,750	3,051,835,952	33.19%
2001	651,145,560	1,860,415,886	198,335,360	793,341,440	67,930,360	77,193,591	917,411,280	2,730,950,917	33.59%
2000	612,671,080	1,750,488,800	188,527,150	754,108,600	70,435,110	80,039,897	871,633,340	2,584,637,297	33.72%
1999	574,533,300	1,641,523,714	183,927,680	735,710,720	69,188,050	78,622,784	827,649,030	2,455,857,218	33.70%
1998	479,329,500	1,369,512,857	164,509,690	668,038,760	66,373,960	75,424,955	710,213,150	2,102,976,572	33.77%
1997	458,341,850	1,309,548,143	153,658,411	614,633,644	58,877,100	66,905,795	670,877,361	1,991,087,582	33.69%
1996	445,105,750	1,271,730,714	146,024,960	584,099,840	58,280,750	66,228,125	649,411,460	1,922,058,679	33.79%
1995	375,172,358	1,071,921,023	148,257,440	593,029,760	60,126,080	68,325,091	583,555,878	1,733,275,874	33.67%
1994	358,164,028	1,023,325,794	140,541,431	562,165,724	60,222,620	68,434,795	568,928,079	1,653,926,314	33.79%
1993	347,855,000	993,871,429	139,708,199	568,832,796	59,859,560	68,022,227	547,422,759	1,620,726,452	33.78%

Source: Union County Auditor

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

Real Property is assessed at 35% of actual value.

Personal Property is assessed at 25% of actual value excluding inventories which are taxed at 24% for 2002.

Public Utility Property assessment value varies.

TABLE 6

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

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
<u>COUNTY UNITS</u>										
General	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
MR/DD	6.20	6.20	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.50	1.50
9-1-1	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Health	1.25	1.25	1.25	1.25	0.50	0.50	0.50	0.80	0.80	0.80
<u>SCHOOL DISTRICTS WITHIN COUNTY</u>										
Fairbanks LSD	37.00	37.00	37.30	38.50	39.00	40.00	40.25	42.09	35.70	36.70
Marysville EVSD	47.56	47.56	47.56	47.71	47.71	42.86	42.86	42.91	43.21	43.38
North Union LSD	34.70	34.70	34.80	34.80	35.30	36.70	37.80	34.40	35.68	35.95
<u>OVERLAPPING SCHOOL DISTRICTS</u>										
Benjamin Logan LSD	41.90	41.95	42.95	36.70	36.90	36.90	36.90	37.50	37.91	36.91
Triad LSD	36.40	36.40	36.46	36.90	32.90	33.10	33.35	33.40	33.60	33.90
Jonathon Alder LSD	40.10	40.10	40.10	40.10	40.10	40.10	40.10	40.10	37.60	37.90
Hilliard CSD	65.61	65.61	65.61	59.71	59.71	59.96	60.28	60.65	52.15	50.37
Dublin CSD	65.22	65.22	65.22	65.22	65.50	57.90	57.90	58.41	58.41	50.51
Buckeye Valley LSD	34.33	34.33	34.40	34.75	36.00	36.05	35.92	36.92	30.90	30.90
<u>CORPORATIONS</u>										
Richwood	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.80	12.80	12.80
Unionville Center	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Plain City	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.50	17.50	25.00
Magnetic Springs	5.90	5.90	5.90	5.90	5.90	15.9	15.90	15.90	15.90	15.90
Marysville	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.82	4.82	4.80
Millford Center	1.20	1.20	1.20	7.00	7.00	7.00	9.00	9.00	7.10	7.10
<u>JOINT VOCATIONAL SCHOOLS</u>										
Central Ohio JVS	1.10	1.10	1.10	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Ohio Hi Point JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Rivers JVS	4.40	4.40	4.40	4.40	4.40	4.40	3.10	3.10	3.10	3.10
Delaware Co JVS	3.20	3.20	3.40	3.40	3.40	3.40	4.40	2.50	2.50	2.57
<u>TOWNSHIP/FIRE</u>										
Allen	6.60	6.60	6.60	6.60	6.60	6.60	6.10	6.10	6.10	6.10
Claibourne	1.60	1.60	1.60	1.60	3.60	3.60	3.60	3.60	3.60	3.60
Darby	3.30	3.30	3.30	3.30	1.60	3.30	3.30	3.30	6.30	6.30
Dover	5.40	5.40	1.40	5.40	5.40	5.40	8.40	2.40	2.40	2.40
Jackson	1.40	1.40	1.40	1.40	4.65	4.65	3.65	3.65	3.65	4.65
Jerome	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90	13.90
Leesburg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.90
Liberty	6.40	6.40	5.40	5.40	5.40	3.65	2.65	2.65	2.65	4.65
Millcreek	6.95	6.95	6.95	6.95	6.95	6.95	6.95	3.95	3.50	3.50
Paris	5.00	5.00	4.40	4.40	4.40	4.40	2.90	2.90	2.90	3.40
Taylor	6.20	6.20	6.20	5.70	5.70	3.20	2.70	3.20	3.20	3.20
Union	8.30	8.30	7.55	8.38	8.50	8.60	8.60	8.75	7.75	7.97
Washington	4.20	4.20	4.20	4.20	5.20	5.20	5.20	5.20	5.20	5.20
York	5.40	5.40	5.40	4.90	4.90	3.90	3.90	3.90	4.90	4.90

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

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

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

Source: Union County Auditor

TABLE 7

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

<u>COLLECTION YEAR</u>	<u>AMOUNT BILLED</u>	<u>AMOUNT COLLECTED</u>	<u>PERCENT COLLECTED</u>
2002	39,701	41,677	104.98%
2001	36,836	41,107	111.59%
2000	26,125	26,885	102.91%
1999	36,610	35,515	97.01%
1998	30,063	29,377	97.72%
1997	36,481	35,899	98.40%
1996	38,795	38,429	99.06%
1995	44,551	44,511	99.91%
1994	44,893	44,445	99.00%
1993	148,466	149,455	100.67%

Source: Union County Auditor

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

<u>YEAR</u>	<u>POPULATION</u>	<u>ASSESSED VALUE</u>	<u>GROSS BONDED DEBT</u>	<u>DEBT SERVICE MONIES AVAILABLE</u>	<u>DEBT PAYABLE FROM ENTERPRISE REVENUE AND SPECIAL ASSESSMENTS</u>	<u>NET BONDED DEBT</u>	<u>RATIO OF NET DEBT TO ASSESSED VALUE</u>	<u>NET BONDED DEBT PER CAPITA</u>
2002	40,909 {a}	1,012,877,750	18,340,000	92,216	16,590,000	2,255,000	0.22%	55.12
2001	40,909 {a}	907,569,540	21,520,000	811,574	17,695,000	2,710,000	0.30%	66.24
2000	40,909 {a}	866,998,670	20,660,000	339,667	18,540,000	2,935,000	0.34%	71.74
1999	31,969 {b}	808,231,040	21,705,000	368,057	19,410,000	3,155,000	0.39%	98.69
1998	31,969 {b}	699,361,871	12,170,000	362,515	9,695,000	3,360,000	0.48%	105.10
1997	31,969 {b}	663,243,910	10,645,000	5,752	7,265,000	3,380,000	0.51%	105.73
1996	31,969 {b}	649,411,460	10,670,000	13,536	7,680,000	2,990,000	0.46%	93.53
1995	31,969 {b}	583,555,878	8,765,000	0	6,190,000	2,575,000	0.44%	80.55
1994	31,969 {b}	558,928,079	9,295,000	0	6,615,000	2,680,000	0.48%	83.83
1993	31,969 {b}	547,428,469	9,815,000	0	7,030,000	2,785,000	0.51%	87.12

Source: Union County Auditor

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

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

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

**UNION COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
December 31, 2002**

TABLE 9

	<u>Total Debt Limit {a}</u>	<u>Total Unvoted Debt Limit {b}</u>
Assessed Value of County Collection year 2002	\$ 1,012,877,750	\$ 1,012,877,750
Debt Limitation	23,821,944	10,128,778
Total Outstanding Debt:		
Water District Notes	2,250,000	2,250,000
Sanitary Sewer District Notes	2,250,000	2,250,000
Mortgage Loan	142,392	142,392
General Obligation Bonds	18,340,000	18,340,000
OPWC Loans	93,164	93,164
	<u>23,075,556</u>	<u>23,075,556</u>
Total Outstanding Debt		
Exemptions:		
Water District Notes	(2,250,000)	(2,250,000)
Sanitary Sewer District Notes	(2,250,000)	(2,250,000)
Mortgage Loan	(142,392)	(142,392)
General Obligation Bonds	(14,385,000)	(14,385,000)
OPWC Loans	(93,164)	(93,164)
	<u>(19,120,556)</u>	<u>(19,120,556)</u>
Total Exemptions		
Less: Amount in Debt Service	<u>(92,216)</u>	<u>(92,216)</u>
Net Debt Subject to Limitation	<u>3,862,784</u>	<u>3,862,784</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 19,959,160</u>	<u>\$ 6,265,994</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	17,821,944
	<u>\$ 23,821,944</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	\$ 18,340,000	100.00%	\$ 18,340,000
All Villages and Cities wholly within the County	20,959,000	100.00%	20,959,000
City of Dublin	59,599,633	0.71%	423,157
All Townships wholly within the County	-	100.00%	-
Washington Township-Franklin County	675,000	0.52%	3,510
All School Districts			
Marysville Exempted Village School District	1,310,000	100.00%	1,310,000
North Union Local School District	-	100.00%	-
Fairbanks Local School District	320,000	100.00%	320,000
Tri-Rivers Joint Vocational School	590,823	7.15%	42,244
Total Applicable to County			<u>\$ 41,397,911</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 2002 tax year.

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

<u>CALENDAR</u> <u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST AND</u> <u>FISCAL CHARGES</u>	<u>TOTAL</u> <u>DEBT</u> <u>SERVICE</u>	<u>TOTAL GENERAL</u> <u>GOVERNMENTAL</u> <u>EXPENDITURES</u>	<u>RATIO OF DEBT</u> <u>SERVICE TO TOTAL</u> <u>GENERAL FUND</u> <u>EXPENDITURES</u>
2002	\$530,000	\$215,591	\$745,591	\$39,991,709	1.86%
2001	250,000	179,920	429,920	34,453,643	1.25%
2000	240,000	189,640	429,640	33,605,663	1.28%
1999	225,000	203,946	428,946	34,164,006	1.26%
1998	155,545	158,855	314,400	25,773,866	1.22%
1997	115,000	154,019	269,019	22,411,791	1.20%
1996	110,000	154,550	264,550	19,200,289	1.38%
1995	105,000	159,470	264,470	19,225,858	1.38%
1994	105,000	164,326	269,326	18,105,885	1.49%
1993	100,000	168,549	268,549	19,482,964	1.38%
1992	90,000	161,813	251,813	19,126,558	1.32%

Source: Union County Auditor

UNION COUNTY, OHIO
DEMOGRAPHIC STATISTICS
LAST TEN YEARS

Civilian Labor Force Estimate

Unemployment Rate

<u>Year</u>	<u>Employment</u>	<u>Unemployment</u>	<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
1993	15,200	1,100	6.50%	7.20%	7.40%
1994	14,900	800	5.40%	6.50%	6.80%
1995	15,000	700	4.50%	5.50%	6.10%
1996	15,500	600	3.80%	4.80%	5.60%
1997	17,000	600	3.60%	4.60%	4.90%
1998	17,300	500	2.90%	4.30%	4.50%
1999	17,800	500	2.90%	4.30%	4.20%
2000	18,400	500	2.80%	4.10%	4.00%
2001	19,600	500	2.70%	4.30%	4.80%
2002	20,000	800	3.80%	5.60%	5.80%

2002 Employment, Union County

<u>Month</u>	<u>Employment</u>	<u>Unemployment</u>	<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
January	19,700	800	4.2	5.8	6.3
February	19,700	900	4.4	5.9	6.1
March	19,900	800	4.2	6.0	6.1
April	19,900	700	3.7	5.5	5.7
May	20,100	800	3.9	5.5	5.5
June	20,300	800	4.1	5.9	6.0
July	20,500	800	3.8	5.9	6.0
August	20,200	700	3.5	5.3	5.8
September	20,000	700	3.7	5.4	5.4
October	20,100	700	3.5	5.3	5.3
November	20,000	700	3.6	5.2	5.7
December	20,100	700	3.5	5.0	5.7

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

Estimates are not seasonally adjusted.

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

COLLECTION YEAR	REAL PROPERTY VALUE [A] [B]			NEW CONSTRUCTION		
	AGRICULTURAL /RESIDENTIAL	COMMERCIAL /INDUSTRIAL	TAX EXEMPT	AGRICULTURAL /RESIDENTIAL	COMMERCIAL /INDUSTRIAL	TAX EXEMPT
2002	605,098,020	160,071,330	69,177,220	26,649,820	6,568,570	303,780
2001	508,203,710	142,941,850	66,818,290	24,799,740	6,441,390	12,780
2000	475,679,830	136,991,250	66,987,890	20,806,230	10,247,020	2,925,660
1999	450,591,320	123,941,980	63,869,370	20,657,690	5,153,510	1,939,560
1998	364,169,170	115,160,330	61,467,570	12,165,410	4,563,300	234,420
1997	351,669,290	106,551,490	63,441,790	13,694,100	6,187,640	116,060
1996	335,808,040	109,297,710	79,350,460	10,576,700	6,543,590	561,960
1995	273,054,618	102,026,310	74,324,070	10,763,590	1,662,390	402,260
1994	259,687,098	98,393,150	76,163,090	8,122,990	1,519,090	288,190
1993	251,228,250	97,480,270	75,874,900	5,241,050	4,141,560	5,088,660
1992	208,905,777	92,744,720	70,786,240	5,113,320	6,445,770	312,000
1991	202,824,780	85,982,520	70,474,240	5,539,367	584,760	6,043,540

[A] UNION COUNTY AUDITOR

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

TABLE 14

**UNION COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 2002**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>
Honda of America	Business	\$ 51,378,310
Ohio Power Company	Utility	12,680,560
O M Scotts & Sons	Business	11,353,820
Dayton Power & Light	Utility	9,571,270
Union Rural Electric	Utility	9,452,720
United Telephone	Utility	5,531,730
Dominion Homes	Business	4,237,820
Nestle USA	Business	3,760,380
NHG Development	Business	3,385,030
Watkins Glen Holding	Business	3,079,060
		<u>\$ 114,430,700</u>

Source: Union County Auditor

TABLE 15

UNION COUNTY, OHIO
TEN LARGEST EMPLOYERS
DECEMBER 31, 2002

<u>EMPLOYER</u>	<u>NATURE OF BUSINESS</u>	<u>NUMBER OF EMPLOYEES</u>
Honda of America	Automobile/Motorcycle Manufacturer (4 area plants)	13,820
The Scotts Company	Lawn Care Products	1,049
Honda R & D NA	Technical Consultants	675
Union County School System	Education	640
Memorial Hospital of Union County and The Gables at Green Pastures	Health Care	600
Midwest Express	Tire Assem/Material Hand	557
Marysville Exempted Village Schools	Education	550
Ohio Reformatory for Women	Penal Institution	500
Union County	Government	425
OEM Products / Ranco	Electromechanical Controls	400

Source: Union County Chamber of Commerce

UNION COUNTY, OHIO
MISCELLANEOUS STATISTICS

Date of Incorporation	April 1, 1820	
County Seat	Marysville, Ohio	
Area- Square Miles	437	
Road Mileage		
State & U.S. Highways	196 Miles	
County Roads	469 Miles	
Township Roads	152 Miles	
Population (2000 Census)	40,909	
Number of Households	14,346	
Average Number of Persons Per Household	2.70	
Number of Political Subdivisions Located in Union County		
Municipalities	2	
Villages	5	
Townships	14	
School Districts	3	
Communications		
Radio Stations	1	
Daily Newspapers	1	
Weekly Newspapers	1	
Voter Statistics, Election of November 2002		
Number of Registered Voters	25,880	
Number of Voters Last General Election	12,597	
Percentage of Registered Voters Voting	48.67%	
Union County's Agricultural		
Number of Parcels	5,352	
Land in Agriculture	239,050	
Animal Claims 2002	2 Claims	
Animal Claims Paid	2 Claims	
Number of Dog Licenses Sold	6,600 at \$10.00 each	\$66,000
Number of Kennels Licenses Sold	85 at \$50.00 each	\$4,250



**Auditor of State
Betty Montgomery**

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FINANCIAL CONDITION

UNION COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 5, 2003**