

**FINANCIAL CONDITION
ROSS COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
ROSS COUNTY**

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**FINANCIAL CONDITION
ROSS COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES
DECEMBER 31, 1999**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Entity Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Education:</i>			
<i>Child Nutrition Cluster:</i>			
School Breakfast Program	10.553	05-PU-99	\$5,339
National School Lunch Program	10.555	05-PU-99	18,348
Total Child Nutrition Cluster			<u>23,687</u>
Child and Adult Care Food Program	10.558	05-PU-99	3,738
Total United States Department of Agriculture			<u>27,425</u>
U.S. DEPARTMENT OF HOUSING and URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grants/State	14.228	B-F-97-066-1	213,000
Community Development Block Grants/State (CHIP)	14.228	B-C-98-066-1&2	255,118
Community Development Block Grants/State	14.228	B-F-98-066-1	224,543
Total United States Department of Housing and Urban Development			<u>692,661</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
Ohio Juvenile Accountability Incentive Grant	16.523	98-JB-013-A022	24,985
Ohio Office of Criminal Justice Grant	16.579	97-DG-D02-7210	6,748
Ohio Office of Criminal Justice Grant	16.579	98-DG-D02-7210	38,426
Ohio Office of Criminal Justice Grant	16.579	99-DG-D02-7210	9,723
Ohio Office of Criminal Justice - U.S. 23 Pipeline Task Force Grant	16.579		150,000
Total Office of Criminal Justice Grants			<u>204,897</u>
Local Law Enforcement Block Grant	16.592	98-LBUX-5115	6,340
Total United States Department of Justice			<u>236,222</u>
U.S. DEPARTMENT OF ENERGY			
<i>Passed through Southern Ohio Diversification Initiative:</i>			
Workforce and Community Transition Grant	81.502	DE-FC05-980R22650	286,421
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Passed through Ohio Disaster Services Agency:</i>			
Emergency Management - State and Local Assistance	83.534	EMA 15-0101-1-000	28,237
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education - Grants to States - Title VI-B	84.027	06625-6B-SF-98P	19,344
Special Education - Preschool Grant	84.173	06625-PG-S1-99P	9,657
Total United States Department of Education - Special Education Cluster			<u>29,001</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through Ohio Department of Health and Human Services:</i>			
Child Welfare Services - Title IV-B	93.645	N/A	78,934
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Medical Assistance Program - Medicaid	93.778	773131-099	578,495
Total United States Department of Health and Human Services			<u>657,429</u>
Total Federal Assistance			<u><u>\$1,957,396</u></u>

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

**FINANCIAL CONDITION
ROSS COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999**

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. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Amounts in this schedule may differ from amounts presented in the general-purpose financial statements. However, the schedule is reconcilable to the general-purpose financial statements.



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43215
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Ross County
Ross County Court House
2 North Paint Street
Chillicothe, Ohio 45601

We have audited the financial statements of Ross County, Ohio (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 12, 2000. We did not audit the financial statements of First Capital Enterprises, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for First Capital Enterprises, Inc., is based on the report of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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 is 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 12, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 12, 2000.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

JIM PETRO
Auditor of State

June 12, 2000



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

Board of County Commissioners
Ross County
Ross County Court House
2 North Paint Street
Chillicothe, Ohio 45601

Compliance

We have audited the compliance of the Ross 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, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

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

Internal Control Over Compliance

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

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

Schedule of Federal Award Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 12, 2000. We did not audit the financial statements of First Capital Enterprises, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for First Capital Enterprises, Inc., is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



JIM PETRO
Auditor of State

June 12, 2000

**FINANCIAL CONDITION
ROSS COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under Section .510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program - CFDA # 93.778 DOE Miscellaneous Financial Assistance - Workforce and Community Transition Program - CFDA # 81.502
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

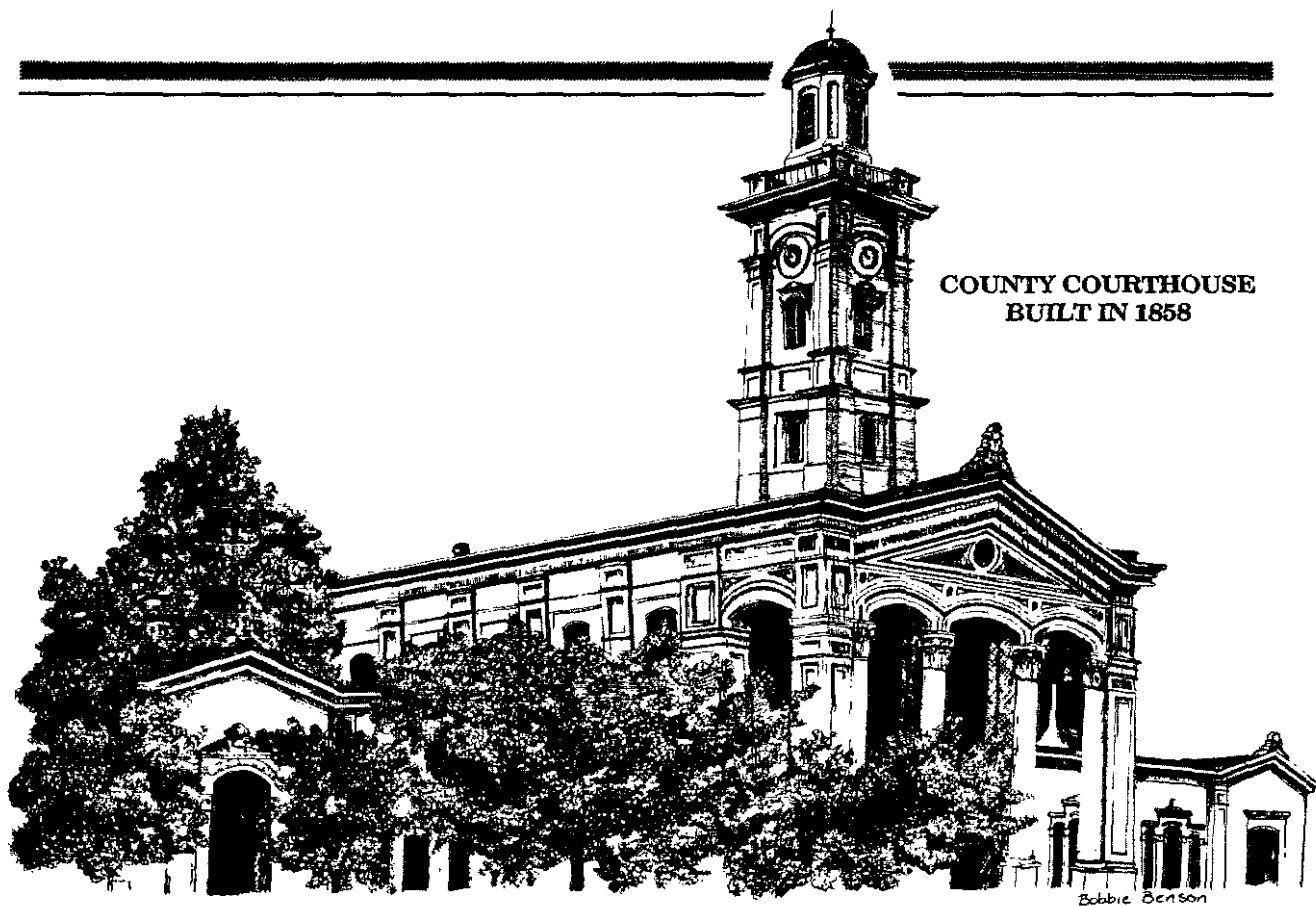
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS FOR FEDERAL AWARDS

None

ROSS COUNTY OHIO



Comprehensive Annual Financial Report

For The Year Ended December 31, 1999

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For The Year Ended December 31, 1999



Prepared by The Ross County Auditor's Office

Stephen A. Neal
Ross County Auditor

ROSS COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 1999
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ROSS COUNTY, OHIO
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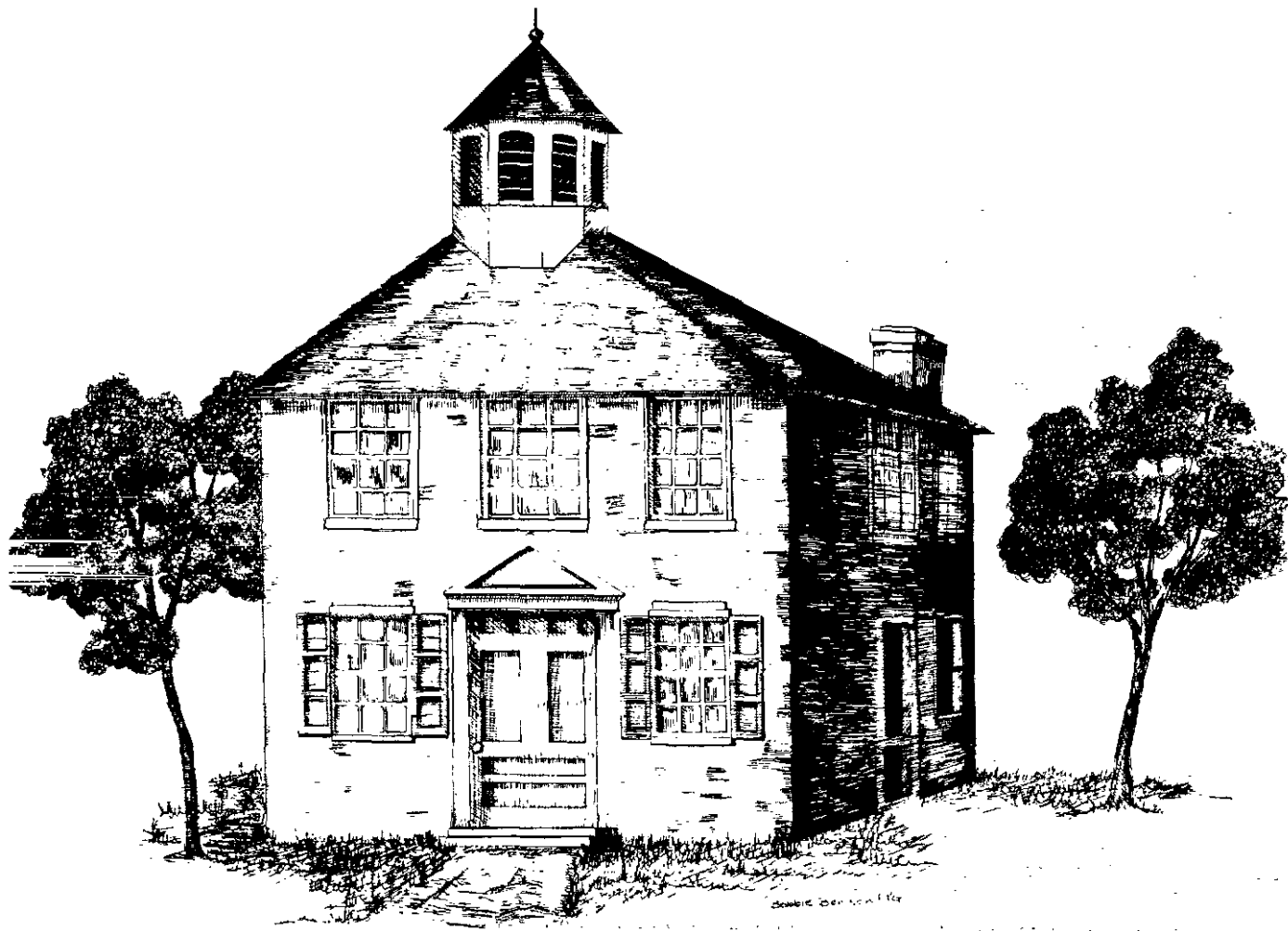
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ROSS COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY SECTION



Ohio's First Statehouse

Built in 1803 in Ross County
on the site of the present Courthouse.
Razed in 1853



Auditor of Ross County

STEPHEN A. NEAL

June 16, 2000

Honorable Citizens of Ross County, Ohio
and Ross County Board of Commissioners:

Honorable James M. Caldwell
Honorable Frank X. Hirsch
Honorable Teresa J. Knott

As Auditor of Ross County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1999. This report conforms to generally accepted accounting principles as applicable to governmental entities. Responsibility for the accuracy of the data presented as well as the completeness and fairness of the presentation including disclosures, rests with the management of the County. This CAFR will provide the necessary information to the taxpayers of Ross County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Ross County with sound financial information for future decision making.

EXPLANATION OF CAFR SECTIONS

The CAFR is presented in three sections: The Introductory Section, the Financial Section and the Statistical Section. The Introductory Section contains this transmittal letter, an organizational chart and a list of County elected officials. The Financial Section contains the Auditor of State's opinion letter, the combined (general purpose) financial statements, notes to the combined financial statements, combining statements and other relevant financial statements and schedules for the fiscal year ended December 31, 1999. The Statistical Section includes selected historical financial information and other economic and demographic information which may be useful for further analysis and comparisons.

HISTORY, COUNTY ORGANIZATION, AND SERVICES

Ross County was formed on August 20, 1798 by proclamation of Arthur St. Clair, Governor of the Northwest Territory. It included a large part of what is now the State of Ohio. Ross County's huge size was reduced in 1803 by the establishment of Franklin County and the later organization of other counties. Ross County was named for James Ross of Allegheny County, Pennsylvania, a close friend of Governor St. Clair, although many thought it should be named after Nathaniel Massie who surveyed the area. In 1800 the capital of the Northwest Territory was moved to Chillicothe, the present county seat. Chillicothe also served as the first capital of the State of Ohio from 1803 until 1816, except for an interval from late 1809 to 1812 when the state legislature met in Zanesville. In 1817 the state capital moved 40 miles north of Chillicothe to Columbus, the state's present capital city, because it was more centrally located. Today, in addition to Chillicothe, Ross County encompasses sixteen townships and six villages. The County includes 687 square miles, the second largest in the state, and has a population of 75,731 according to the Federal Census Bureau. Ross County ranks 34th in population among the 88 counties in the state.

The County has only those powers conferred upon it by Ohio law. A three-member Board of Commissioners, elected at large in even-numbered years for four-year overlapping terms, serves as the taxing authority, the contracting body and chief administrator of public services for the County. The Board of Commissioners adopts the annual budget and makes the annual appropriations for expenditures of all County monies. Eleven other elected officials and various appointed department heads manage the internal operations of their respective offices or departments.

The County Auditor is the chief fiscal officer of the County and serves as the tax assessor for the various political subdivisions located within the County. The Auditor is responsible for maintaining all financial records and establishing the taxing rates for personal property and real estate. Once the taxes are collected, the County Auditor distributes these tax receipts to the appropriate political subdivisions. No County contract may be entered into or obligation incurred without first receiving the County Auditor's

certification that funds are available for payment or are in the process of collection. The County Auditor is also the central disbursing agent who issues County warrants to make payments to creditors for all liabilities incurred by the County.

The County Treasurer collects local property taxes, is the custodian of all County funds, and is responsible for investing idle funds as prescribed by Ohio law. The other elected officials are the Clerk of Courts, Prosecuting Attorney, Coroner, Engineer, Sheriff, Recorder, and three Common Pleas Court Judges.

Ross County employs 546 people who provide various County services. These services include legislative and executive, judicial, public safety, public works, health, human services, economic development, and other County services.

REPORTING ENTITY

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14 in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which includes all of the elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. Also included in the reporting entity are any component units or legally separate organizations for which the County is financially accountable or for which the nature and significance of their relationship with the County is such that exclusion could result in incomplete or misleading financial data. The County has included one such organization, First Capital Enterprises, Inc., as a discretely presented component unit, in its reporting entity.

The County also serves as fiscal agent for various agencies, boards and commissions; however, the County is not financially accountable for them. Therefore, the operations of these entities will be limited to reflecting only the changes in their assets and liabilities in the agency funds of the County. The NOTES 1-5 to the financial statements provide a complete discussion of the reporting entity.

ECONOMIC CONDITIONS AND OUTLOOK

Ross County is located in the south-central portion of the state, approximately forty miles south of Columbus and ninety miles east of Cincinnati. Connected to major Interstate Highways 70,71, and 75 via U.S. Routes 23, 35, and 50, Ross County is strategically located for both commercial and industrial development.

Mead Corporation is the County's largest industrial employer, employing 2,350 people. Other major employers in Ross County and the number of people employed include Kenworth Truck Company (1,696), Horizon Telcom, Inc. (374), Trim Systems, L.L.C. (350), YSK Corporation (250), American Electric Power (150), PPG Industries (135), and Mead Central Research (107). Other major industries located within a short commuting distance of Ross County, that employ significant numbers of Ross County residents, include United States Enrichment Corporation of Piketon, Ohio, Mill's Pride of Waverly, Ohio, Dupont, General Electric, and Thomson Consumer Electronics of Circleville, Ohio and Jeno's and Luigino's in Jackson, Ohio.

To add to the stability of the local economy, the federal and state governments are major employers in Ross County. The Veterans Affairs Medical Center employs 1,207 people, and two state prisons employ 1,306 people. In addition, Adena Regional Medical Center, a private, nonprofit health care corporation, employs 1,137 people.

Agriculture remains a large contributor to the Ross County economy. According to the latest statistics available from the Cooperative Extension Service of the Ohio State University, over \$46 million of agricultural products are produced annually in the County. There are an estimated 1,030 farms containing approximately 266,000 acres of land. It is estimated that each dollar of agricultural product actually adds about four dollars to the local economy.

Ross County has experienced steady growth in population. The 1990 population, as estimated by the Federal Bureau of the Census, stood at 69,330 people, an increase of 4,326 people or 6.7% from 1980. The Census Bureau estimated the County's 1999 population at 75,731 people, which is already up 9.2% from the 1990 census.

Ross County's average unemployment rate dropped from 5.8% to 5.1% in 1999. According to the Ohio Bureau of Employment Statistics this is the lowest unemployment rate posted by the County since 1973.

The retail market in Ross County remained strong in 1999 as is evidenced by the County's record sales tax revenues. The total 1999 County sales tax revenues were \$9,413,899, up \$378,976 or 4.2% from the 1998 revenues. Ross County continues to serve much of southeastern Ohio as a regional shopping hub.

Ross County's rich prehistoric Indian heritage and its prominent place in the development of the Northwest Territory and in Ohio statehood make the County an attractive tourist stop. Major attractions include the outdoor drama Tecumseh, Hopewell Culture National Historical Park, the Adena State Memorial, the First Capital District in downtown Chillicothe, and several state parks located in or near Ross County. According to the most recent figures available from the Ross County Convention and Visitors Bureau and the Ohio Department of Development, Division of Travel and Tourism, receipts from travel and tourism in Ross County for 1998 totaled \$42.1 million, an increase of 7.1% from a previous study conducted in 1996. Collections from the County's 3% hotel/motel tax for 1999, which totaled \$169,507, was down 3.92% from the record year before. This decrease was largely due to the extremely hot and dry weather conditions last summer. Despite this slight decrease in 1999, it is still expected that the tourism industry will continue to grow in the future, due to the efforts of community leaders to promote the area especially in conjunction with the State's Bicentennial in 2003.

Heading into 2000, community leaders are very optimistic about the prospects of long-term economic growth for the County. Ross County's sales tax revenue received for the first four months of 2000 is up 8% over the record set for the same period last year. The County's most recent unemployment rate remained extremely low for the month of April, 2000 at 4.4%, significantly lower than the unemployment rate of 5.1% posted for April, 1999.

Having identified economic development as the number one priority of the County, the Board of County Commissioners jointly funds an Office of Economic Development with the City of Chillicothe to work in conjunction with the Ross County Community Improvement Corporation and the Chillicothe and Ross County Chamber of Commerce to promote economic development in Ross County. In addition, the Ohio Department of Development has leased office space from Ross County for an Economic Outreach Office to assist with economic development efforts throughout the region. The cooperative aim of all economic development officials in the County has been to assist existing business with job retention and expansion, while at the same time reaching out to new business prospects both domestically and internationally. In addition, the County Commissioners have created four Jobs & Enterprise Zones in the County offering tax incentives and other benefits to new or expanding businesses located in these zones, as permitted by Ohio law.

Several of the County's largest employers have recently undertaken or announced expansion and retention projects in these enterprise zones. In 1998, Mead Corporation, the County's largest employer, invested \$35 million to add a 127,000 sq. ft. addition to a new distribution center built in 1995. This addition is used for the process of sheeting coated paper. Kenworth Truck Co. has recently completed a \$25 million expansion to significantly increase production capacity. YSK Corporation is in the process of investing an additional \$32 million in its plant as well.

Bosch Braking Systems ceased operations in Ross County in 1998, laying off approximately 224 employees due to a decision to sell a major portion of this business to another company. However, the building has been sold by Bosch to Ross County in cooperation with Ross County Community Improvement Corporation, well below market value so that it can be marketed by local economic development officials to bring a new industry to this facility. Hart Corporation, an international industrial real estate firm has been selected as the agent to market this facility.

With several new industries moving recently to the current county industrial park, including YSK, Trim Systems, L.L.C. and the new Mead Distribution Center, the County is working with the City of Chillicothe and other economic development officials to establish a new industrial park. This new industrial park, which has been named Gateway Interchange Industrial Park, is being developed on land which was acquired by the Ross County Community Improvement Corporation and is strategically located at the intersection of U.S. Route 35 and State Route 104. The development of this industrial park is seen as another positive step in the community's efforts to attract new industrial employers to the County.

MAJOR INITIATIVES AND DEPARTMENTAL ACCOMPLISHMENTS

Ross County celebrated the grand opening of the new Ross County Service Center on April 11, 1999. This center is located at 475 Western Avenue in Chillicothe. In 1997, the County acquired this 78,000 sq. ft. building on a 9.5 acre tract of land at a cost of \$1,910,000. This building was constructed in 1978 as a retail department store and includes approximately four acres of lighted asphalt pavement for parking. The goal of this acquisition was to consolidate, into one location, several County offices with other related governmental agencies which lease space from the County, to provide better service to the public. It is expected that significant taxpayer savings can be achieved in the future because many of these agencies had leased office space from private owners. Additional savings will also be realized because of common areas for meeting rooms, record storage, and public lobbies. One major tenant, the Ross County General Health District, leases approximately 17,000 sq. ft. of space from the County to provide public health services. The Ross County Department of Human Services will soon move to this facility and reimburse the County for a major portion of the space from intergovernmental revenue received by the department. The State of Ohio Motor Vehicle License Bureau also leases space in this new facility and operates in conjunction with the County Clerk of Courts Motor Vehicle Title Department. The U.S. Natural Resources Conservation Service and the U.S. Farm Service Agency also rent space from the County in the facility and join the Ohio State University Cooperative Extension Service in providing comprehensive agricultural related services. Other agencies located in this facility are the Ross County Educational Service Center, the Veteran's Service Office and the Board of Elections. The County financed this acquisition with 20 year general obligation bonds in the amount of \$2,705,000 issued in July of 1997. The remainder of the bond issue not used for the purchase was used to fund part of the improvements to the building. Additional 20 year bonds in the amount of \$2,290,000 were issued in June of 1998 to complete the renovation of this facility.

Also in 1999, the County received a \$350,000 grant from the U.S. Department of Energy through the Southern Ohio Diversification Initiative to begin the implementation of a county-wide Geographic Information System (GIS). The U.S. Department of Energy is making funds available to assist counties in southern Ohio with economic development projects who may be affected by the privatization of the uranium enrichment facility in Piketon, Ohio.

The County entered into a contract with Woolpert of Dayton, Ohio to digitize the County's property parcel boundary maps to serve as the base map for the GIS. The County also entered into an agreement with the Ross County Soil and Water Conservation District to share the cost of a GIS coordinator who was hired during the last quarter of 1999. The GIS coordinator will oversee the County's GIS plan for future additions and enhancements to the system, and assist in the training of personnel who will use and maintain the system. The base GIS is expected to be fully operational by the second half of this year.

The County Engineer moved from the planning phase into the design phase of the construction of a St. Rt. 104 and St. Rt. 207 connector to U.S. Rt. 23. The County will provide the engineering to develop the design for the construction of this road. With this contribution from the County, it is hoped that state and federal funding for the construction of this project can be acquired in the near future. This connector will not only improve overall traffic throughout this area but also open up economic development opportunities within this region. The County also contracted with a consulting firm to conduct the required studies and survey work for the anticipated widening to four lanes of St. Rt. 104 between U.S. Rt. 35 and St. Rt. 207 which will tie into this proposed connector.

The County's program to replace antiquated and insufficient bridges on county and township roads took another big step forward during 1999. Twenty-two bridges were replaced during the year. Contracts were also awarded in 1999 to replace three other bridges under the supervision of the Ohio Department of Transportation with the use of approximately \$2 million in federal gas tax funds. Of the 409 bridge structures in Ross County, 233 bridges, or 57% have been replaced within the last 16 years. Over \$10.5 million of federal funds have been acquired by the County to help fund these bridge replacements.

The County Engineer's office also recorded another outstanding year in 1999 for the number of miles of roads repaved within the County. Approximately \$1.9 million was spent to repave over 63 miles of various county, township, and village roads. The County, townships, and villages that participated pooled State Issue II funds with local resources to fund this large repaving project.

Also during 1999, the County completed its efforts to remediate essential data processing systems and equipment that were found not to be year 2000 compliant. Major upgrades were completed in 1999 for the Probate/Juvenile Court and the County Sheriff's Office. The County has experienced no Y2K related problems or difficulties.

With the tremendous growth in sales tax revenues in recent years, the County anticipates a surplus of revenue for several years as the local economy continues to grow and expand. Therefore, County officials were successful in adding an amendment to Ohio law which passed in January of 1996. This amendment allows county commissioners to rollback property taxes and provide tax relief to area property owners without giving this property tax millage up permanently. Under previous law, this rolled back millage would have been available to other taxing authorities. By majority resolution of the County Commissioners, any or all of the rolled back millage can be reassessed by the County in any subsequent year should the need arise. This rollback was first authorized for tax year 1996. The Ross County Board of Commissioners authorized the continuation of the rollback for tax year 1999, saving area taxpayers about \$1.2 million. The owner of a \$100,000 property saved \$47.25 on their 1999 taxes. The Board of County Commissioners has already expressed its intent to continue this rollback for the tax year 2000.

For the Future

In recent years, the County has seen significant increases in the costs of providing rehabilitative and treatment services for juvenile offenders and troubled youth. Due to lack of community-based options, the County has had to refer many of these youth to costly out-of-county residential treatment facilities. Based upon the recommendation of the Juvenile Court Judge, the Board of Commissioners has created a Youth Services Steering Committee. This committee will formulate plans and facilitate a collaborative effort among all agencies involved in treating children in an effort to build more community-based and less costly treatment options for these children. The goal is to provide effective and comprehensive youth services in the most efficient manner. This committee includes a County Commissioner, Juvenile Court Judge, County Auditor, County Prosecutor, County Sheriff, and a representative from each local agency providing services to children.

In conjunction with the implementation of the County's Geographic Information System, the County is installing a wireless computer network between the County Courthouse and three other County buildings. The network will link the various departments and agencies together that will be utilizing the County's GIS. A wired network would have been cost prohibitive. This system is expected to grow in the future with possible expansion to include the City of Chillicothe so that both governmental entities can share GIS information.

The County Planning Department is currently working to determine the feasibility of developing a Comprehensive Land Use Plan for Ross County. A series of community meetings have been held to seek public input regarding land use and development issues. A task force appointed by the local Chamber of Commerce, Farm Bureau, and the Township Clerks and Trustees Association have been established to address various aspects of this issue. It is expected that a general plan can be developed once more public input can be obtained.

The State of Ohio will celebrate its 200th birthday in 2003. Ross County and Chillicothe are expected to play a major role in this celebration because Chillicothe was the birthplace of Ohio Statehood and served as Ohio's first capital. A committee of State, County, City officials and community members has been established to plan for this occasion and to be ready to take advantage of this unique opportunity. It is expected that this celebration will bring significant benefits to the County.

FINANCIAL INFORMATION

Basis of Accounting

Ross County's accounting system is organized on a "Fund Basis". Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a cash basis, for financial reporting purposes, the County uses modified accrual basis of accounting for governmental, expendable trust and agency funds, and the accrual basis of accounting for proprietary funds according to generally accepted accounting principles (GAAP).

The modified accrual basis of accounting recognizes revenue when measurable and available and expenditures when goods or services are received. Accrual basis of accounting recognizes revenue when measurable and earned and expenses when incurred. The basis of accounting for the various funds and account groups is fully described in NOTE 6 to the financial statements.

Internal Controls

In developing the County's accounting system, much consideration was given to the adequacy of *internal accounting controls*. Such controls were developed to ensure reasonable, although not absolute assurance that the County's assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and to maintain the reliability of financial records for the preparation of financial statements in accordance with GAAP. "Reasonable assurance" is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived.

Ross County uses a fully automated accounting system. This system, coupled with the manual auditing of each voucher prior to payment by the Auditor's office, ensures that the financial information generated is both accurate and reliable.

Budgetary Controls

The Board of Commissioners adopts an annual appropriation measure for the County at the beginning of each fiscal year. All disbursements or transfers of cash between funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the object level within a department or fund. Purchase orders are approved by the department head and the Board of Commissioners and funds are encumbered by the Auditor prior to their release to vendors. Any purchase order that exceeds the available appropriation is rejected. A computerized certification system allows the Auditor's office to ascertain the status of a department's appropriations prior to authorizing additional purchases from a particular account. Additional information concerning the County's budgetary controls can be found in NOTE 6 to the financial statements.

Financial Highlights - General Governmental Functions

Revenues for the General, Special Revenue, and Debt Service fund types, totaled \$37,973,575 in 1999, an increase of \$2,379,188 or 6.68% over 1998 revenues. The following schedule presents a summary of revenues for these governmental fund types by source for the fiscal year ended December 31, 1999 and the increases (decreases) in relation to prior year amounts.

REVENUES	AMOUNT	% OF TOTAL	INCREASE (DECREASE) FROM 1998	% OF INCREASE (DECREASE)
Taxes	\$14,796,924	38.97%	\$557,716	3.92%
Charges for Services	3,050,234	8.03%	(530,531)	(14.82%)
Licenses and Permits	8,416	0.02%	(756)	(8.24%)
Fines and Forfeitures	143,039	0.38%	(11,894)	(7.68%)
Intergovernmental	17,108,706	45.05%	2,683,185	18.60%
Investment Earnings	966,299	2.55%	(54,876)	(5.37%)
Other Revenue	1,899,957	5.00%	(263,656)	(12.19%)
TOTAL	\$37,973,575	100.00%	\$2,379,188	6.68%

Taxes, which comprised 38.97% of total 1999 revenues, increased \$557,716 or 3.92% from the prior year amount. This was the result of the increase in sales tax revenue as previously discussed and increases in property taxes collected from new construction and development within the County.

The \$530,531 or 14.82% decrease from last year in Charges for Services was primarily due to a decrease in payments received by the County for the board and care of prisoners from other jurisdictions housed in the County Jail.

Intergovernmental revenues increased 18.60% or \$2,683,185 over last year. This was mainly the result of significant increases in state and federal funds received in the Public Assistance, Board of Mental Retardation, Children Services, and Motor Vehicle Gas Tax Funds. A significant increase in federal grant funds awarded for the Small Cities Block Grant Fund also occurred in 1999. In addition, the County received two new federal grants in 1999 as reflected in the U.S. 23 Pipeline Task Force and the SODI Grant funds.

The decrease of \$54,876 or 5.37% in Investment Earnings was due to the lower interest rates that were paid on County investments last year as compared to 1998.

Other Revenue decreased in 1999 by \$263,656 or 12.19% from 1998. This decrease was primarily the result of the one-time premium rebate from the Ohio Bureau of Workers Compensation that was received in 1998 but was not repeated in 1999.

Expenditures for these general governmental functions totaled \$36,836,024 in 1999, an increase of \$1,912,996 or 5.48% over 1998 expenditures. The following schedule presents a summary of these expenditures by function for the fiscal year ended December 31, 1999, and the increases (decreases) in relation to prior year amounts.

EXPENDITURES BY FUNCTION	AMOUNT	% OF TOTAL	INCREASE (DECREASE) FROM 1998	% OF INCREASE (DECREASE)
CURRENT:				
General Govt.:				
Legislative & Executive	\$3,742,899	10.16%	\$320,920	9.38%
Judicial	1,800,721	4.89%	140,266	8.45%
Public Safety	6,262,947	17.00%	513,583	8.93%
Public Works	4,859,055	13.19%	232,246	5.02%
Health	474,699	1.29%	(122,516)	(20.51%)
Human Services	16,008,824	43.46%	1,664,626	11.60%
Economic Dev./ & Assistance	921,663	2.50%	(1,003,749)	(52.13%)
Other	1,375,570	3.73%	9,552	0.70%
DEBT SERVICE:				
Principal	768,361	2.09%	112,615	17.17%
Interest & Fiscal Charges	621,285	1.69%	45,453	7.89%
TOTAL	\$36,836,024	100.00%	\$1,912,996	5.48%

Human Services expenditures, which comprised 43.46% of the total, increased \$1,664,626 or 11.60% over the prior year. This was due to several factors. There was a substantial increase in Public Assistance Fund expenditures as a result of state funding that was previously sent directly to benefit recipients that is now being sent to counties for self-sufficiency and public welfare prevention programs and services. There was also a significant increase in the Children Services Fund due to increased costs in providing residential treatment, foster care and other services to children and in the Board of Mental Retardation Fund primarily due to an expansion of services for adult clients.

The large decrease of \$1,003,749 or 52.13% in Economic Development and Assistance expenditures is a reflection of the one-time purchase of the Bosch plant made in 1998 from the Economic Development Fund. This decrease was partially offset in 1999 by an increase in the Small Cities Grant Fund expenditures.

The \$513,583 or 8.93% increase in Public Safety expenditures was primarily the result of expenditures from the new U.S. 23 Pipeline Task Force Grant Fund and the normal inflationary increase in the cost of providing public safety services.

Public Works expenditures increased 5.02% or \$232,246 during 1999. This was a result of SODI Grant Fund expenditures made to pay the costs incurred to develop the County's Geographic Information System, as previously discussed.

Health expenditures decreased 20.51% or \$122,516 from the prior year. This was primarily due to the end of the administration of the Rural Health Outreach grant program by the County in 1999.

The \$158,068 increase in the total Debt Service expenditures reflects the increase in principal and interest payments due by the County on the bonds that were issued recently to acquire and renovate the new Ross County Service Center, as previously discussed.

Legislative and Executive expenditures increased \$320,920 or 9.38% over last year. This was due mainly to the increase in operational costs associated with the opening of the new Ross County Service Center and the ordinary inflation to the County in providing these services.

The \$140,266 or 8.45% increase in Judicial expenditures reflects primarily the increased costs to the County for the Court of Appeals which recently located a permanent office in the County, expenditures made for equipment to improve court security and the increased costs of providing indigent defense.

General Fund Balance

The General Fund balance at the end of the year was \$4,826,798 and represented 31.35% of the total 1999 General Fund revenue. This represented an increase of \$242,904 from the January 1, 1999 General Fund balance of \$4,583,894.

Financial Highlights-Capital Projects Funds

Total expenditures from the Capital Projects Funds in 1999 were \$2,205,458, a decrease of \$2,378,431 or 51.89% from the prior year. This decrease was primarily the result of significant one-time expenditures made last year from the Ross County Service Center Fund to purchase and renovate additional office space for the County, as previously discussed.

Financial Highlights-Proprietary Funds

Enterprise Funds are used to finance and account for the acquisitions, operations, and maintenance of County facilities that are self-supported through charges to users. Operations are accounted for in such a manner to show a profit or loss similar to enterprises in the private sector. The County maintains one Enterprise Fund, the County Wide Sewer Fund, which provides sewer services to approximately 135 residents of the Union Heights Subdivision. For the year ended December 31, 1999, the County Wide Sewer Fund had net income of \$3,916. Total fund equity was \$185,722 at year end. This amount includes \$94,269 in contributed capital and \$91,453 in retained earnings.

The County maintains one Internal Service Fund, the Ross County Group Insurance Fund. This fund is a self-insurance fund used to provide certain health care benefits for eligible employees. This program is administered by an independent service agent who assists in claims reviewing and processing on behalf of the County. In 1999, the Ross County Group Insurance Fund had net loss of \$417,893. Total fund equity at year end was (\$267,869). This deficit will be eliminated in the future through increased contribution rates.

Financial Highlights-Fiduciary Funds

Fiduciary Funds are used to account for assets held by the County in trustee capacity or as agent for individuals, private organizations, other governments or other funds. Ross County maintains six expendable trust funds and fourteen agency funds. As of December 31, 1999, assets held by the County in these funds totaled \$43,355,309. Liabilities of these funds totaled \$43,169,682.

Risk Management

The County maintains a comprehensive risk management program through the purchase of various types of liability, property and crime insurance from commercial insurers through local agents.

General liability insurance is maintained in the amount of \$1,000,000 for each occurrence and \$2,000,000 in the general aggregate. Other liability insurance includes \$1,000,000 employer's liability coverage (which provides additional coverage to the State's workers' compensation program), \$2,000,000 for law enforcement professional liability, \$1,000,000 for public official errors and omissions liability, \$1,000,000 for automobile liability and \$10,000,000 for airport liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the blanket amount of \$31,974,631. Other property insurance includes contractor's equipment, automobile physical damage, earthquake damage, data processing equipment and extra expense coverage. The County carries comprehensive boiler and machinery coverage in the amount of \$1,000,000.

The County also maintains crime insurance on monies and securities in the amount of \$100,000 for forgery and alteration, \$75,000 on its food stamp and child support enforcement programs, \$100,000 for the County Treasurer's office and \$20,000 in other locations. In addition, the County carries employee dishonesty coverage in the amount of \$250,000. The County pays all elected officials' bonds by statute. The County currently self-insures an employee health benefits program through a third party administrator. However, the County's exposure is limited to \$75,000 per individual and at 120% of expected claims in the aggregate, which was \$2,363,962.

Each year the County undertakes an independent review of the County's risk management program through the Insurance Audit and Inspection Company of Indianapolis, Indiana. For additional information concerning the County's risk management program, please refer to NOTE 16 to the Combined Financial Statements.

Cash Management

The County Treasurer, the custodian of all County money, is responsible for the investment of County funds. The County's Investment Advisory Committee, consisting of two County Commissioners and the County Treasurer, meets at least quarterly to review and make recommendations regarding the investment policies of the County. The County pools its cash for investment purposes to maximize investment earnings.

County investment options are strictly limited by Ohio law to ensure the preservation of capital. Investments permitted include United States Government obligations, Federal Government Agency obligations and fully collateralized certificates of deposit and repurchase agreements with qualified financial institutions.

Currently, the County invests the majority of funds available for investment in Star Ohio. This statewide investment pool, whereby local governments in Ohio can pool their money together with the State, is administered by the Ohio State Treasurer. The Treasurer of State is limited to investing in instruments allowable under Ohio Law. By pooling the County's money with the State and other Ohio local governments, the County has realized significantly higher earnings to date than what could have been achieved locally. The balance of any County funds not invested with the State Treasurer is invested in fully collateralized certificates of deposit or repurchase agreements with qualified commercial banks. All investment earnings are allocated to the General Fund with the exception of several other qualifying funds as prescribed by Ohio law. Interest earned for all funds during 1999 was \$994,655. This was an decrease in investment earnings of 9.23% under last year. These lower investment earnings were a result of lower interest rates earned on the County's investments as compared to the year before.

Debt Administration

As of December 31, 1999, the County had a total outstanding debt of \$10,295,000. All outstanding debt of the County is general obligation debt backed by full faith and credit of the County. This total included \$8,795,000 in general obligation bonds and \$1,500,000 in general obligation bond anticipation notes. The County's general obligation debt is subject to legal limitations set forth in the Ohio Revised Code. As of December 31, 1999, the general obligation debt of the County was well within these legal limitations.

The County's \$1,500,000 in general obligation bond anticipation notes were issued to acquire the former Bosch plant as previously discussed. The County will fund the required debt payments due from General Fund transfers to the Economic Development Fund until this facility is sold. The County will be reimbursed in the future from the sale proceeds.

Of the \$8,795,000 in general obligation bonds outstanding, \$4,050,000 represents the balance due on the Ross County and Chillicothe Law Enforcement Center. A 1/2% sales tax approved by the voters in November of 1986 for 20 years provides funding to retire this debt. The balance of \$4,745,000 in general obligation bonds reflects the debt outstanding to acquire and renovate the new Ross County Service Center. The County will repay this debt from payments received from other governmental agencies leasing space in the facility and other existing General Fund revenue.

During 1999, the County retired a total of \$605,000 in principal on outstanding debt. The total interest and fiscal charges incurred to service the debt for all funds in 1999 was \$621,285. The County received an "A1" rating from Moody's Investors Service on its last bond issue which was in 1998. The \$4,050,000 in bonds for the Law Enforcement Center are insured by AMBAC Indemnity Corporation and the \$4,745,000 in bonds issued for the Ross County Service Center are insured by Financial Security Assurance, Inc. With the insurance, these issues carry an "Aaa" rating with Moody's Investors Service and "AAA" with Standard and Poor's Corporation.

INDEPENDENT AUDIT

The County had an independent audit of all its funds and account groups performed by the Ohio Auditor of State for the year ended December 31, 1999. The opinion of the Auditor of State can be found at the beginning of the Financial Section of this report.

CERTIFICATE OF ACHIEVEMENT

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

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

A *Certificate of Achievement* is valid for a period of one year only. Ross County has received a *Certificate of Achievement* for the last nine consecutive years. We believe our current report continues to conform to the *Certificate of Achievement* program requirements, and we are submitting it to GFOA.

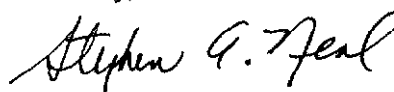
ACKNOWLEDGMENTS

The publication of this 1999 Comprehensive Annual Financial Report of Ross County demonstrates the continual commitment to professionalism of the Ross County Auditor's office. This report significantly increases the accountability of the management of the County to its taxpayers.

My sincere thanks to the Board of Ross County Commissioners, each of the other elected officials and department heads, and a great number of County employees without whose cooperation the preparation of this report would not have been possible.

I also want to acknowledge and thank J. L. Uhrig & Associates, C.P.A. for their professional expertise and technical assistance in preparing this report. Finally, I would like to express my deep appreciation to all the members of my staff who contributed to this report, especially Joe Frey, head of the *Fiscal Division of the Auditor's Office*, Mike Neal, Chief Deputy Auditor, Ty Hinton, Jeanne Groves and Rita Haubeil.

Sincerely,



Stephen A. Neal, CGFM
Ross County Auditor

Certificate of Achievement for Excellence in Financial Reporting


Presented to

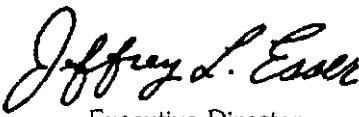
Ross County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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



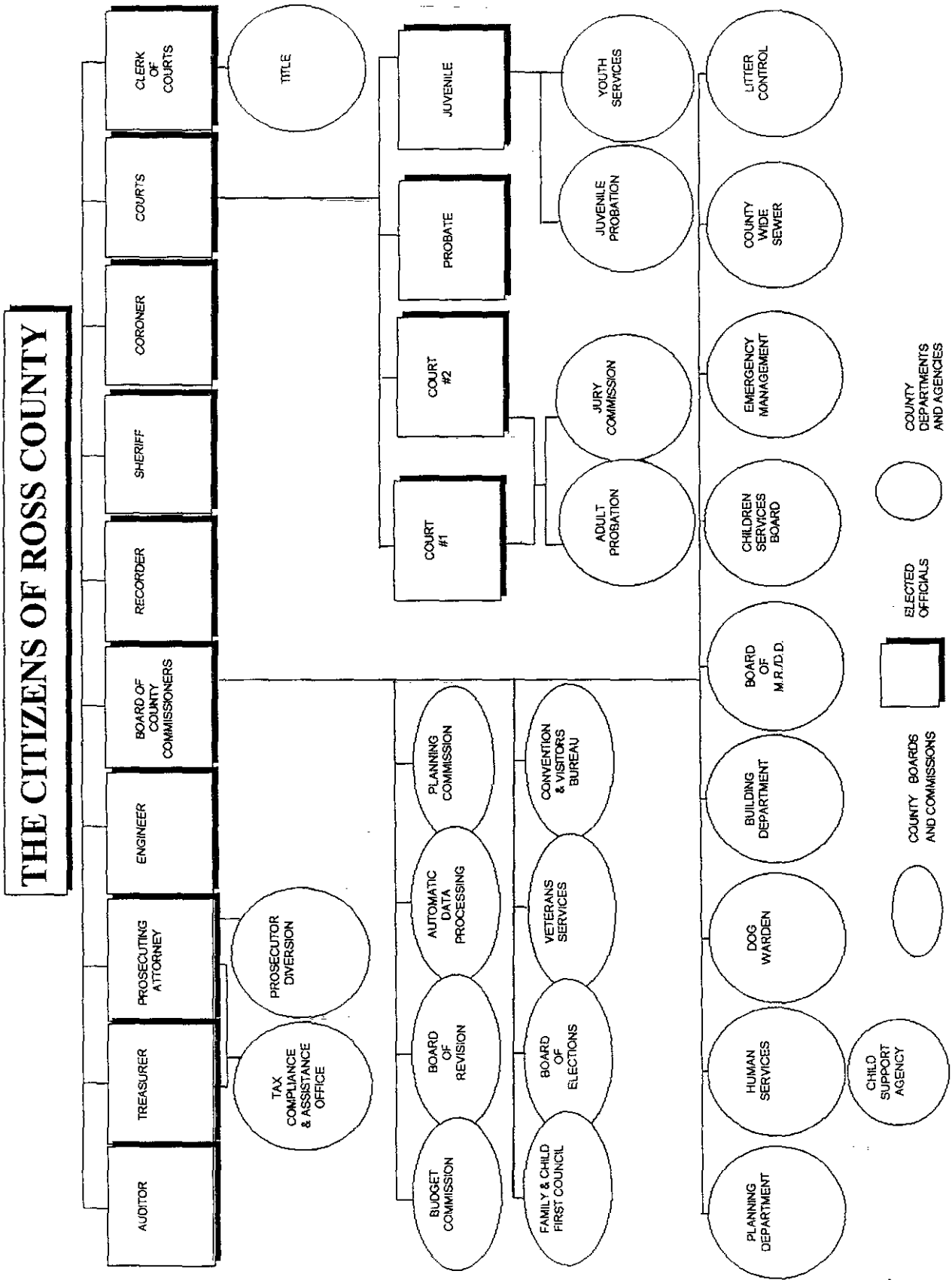

Cary Brueckner
President


Jeffrey L. Esser
Executive Director

ROSS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 1999

<u>ELECTED OFFICIALS</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>
JAMES M. CALDWELL	COUNTY COMMISSIONER	1/02/97 to 1/01/01
FRANK X. HIRSCH	COUNTY COMMISSIONER	1/03/97 to 1/02/01
TERESA J. KNOTT	COUNTY COMMISSIONER	1/01/99 to 12/31/02
STEPHEN A. NEAL	COUNTY AUDITOR	3/08/99 to 3/09/03
FELIX J. MELARAGNO	COUNTY TREASURER	9/01/97 to 9/02/01
SCOTT W. NUSBAUM	PROSECUTING ATTORNEY	1/06/97 to 12/31/00
DONALD E. CARNES	COUNTY ENGINEER	1/06/97 to 12/31/00
KATHY A. DUNN	COUNTY RECORDER	1/06/97 to 12/31/00
JOHN A. GABIS, M.D.	COUNTY CORONER	1/06/97 to 12/31/00
ROBERT L. HARKEN	CLERK OF COURTS	1/06/97 to 12/31/00
RONALD L. NICHOLS	COUNTY SHERIFF	1/06/97 to 12/31/00
NICHOLAS H. HOLMES	COMMON PLEAS COURT JUDGE	1/01/95 to 12/31/00
WILLIAM J. CORZINE	COMMON PLEAS COURT JUDGE	2/09/99 to 2/08/05
RICHARD G. WARD	PROBATE/JUVENILE CT. JUDGE	2/09/97 to 2/08/03

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



FINANCIAL SECTION



Ross County Historical Society Museum

Located in Downtown Chillicothe, it houses many artifacts of early Ohio Statehood including the table on which Ohio's Constitution was signed.



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

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

REPORT OF INDEPENDENT ACCOUNTANTS

Board of County Commissioners
Ross County
Ross County Courthouse
2 Paint Street
Chillicothe, Ohio 45601

We have audited the accompanying general-purpose financial statements of Ross County, Ohio, (the County) as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of First Capital Enterprises, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for First Capital Enterprises, Inc., is based on the report of other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 report of the other auditors provide a reasonable basis for our opinion.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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



JIM PETRO
Auditor of State

June 12, 2000

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

Ross County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits				
Cash and Cash Equivalents	\$2,785,129	\$5,086,467	\$618,602	\$598,495
Cash and Cash Equivalents in Segregated Accounts	0	407,086	0	0
Investments in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	21,823	6,670	0	0
Accrued Interest	7,969	3,313	0	0
Due from Other Funds	254,393	83,210	0	0
Due from Other Funds-Taxes	1,656,491	4,130,324	0	0
Due from Other Governments	1,655,830	1,463,670	0	0
Materials and Supplies				
Inventory	65,720	302,534	0	0
Loans Receivable	0	20,939	0	0
Prepaid Items	41,349	36,330	0	0
Investments in Subsidiary	0	0	0	0
Funds on Deposit with Other Entities	0	0	0	0
Fixed Assets, (Net where applicable of Accumulated Depreciation)	0	0	0	0
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
Total Assets and Other Debits	<u>\$6,488,704</u>	<u>\$11,540,543</u>	<u>\$618,602</u>	<u>\$598,495</u>

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Unit First Capital Enterprises	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		
\$40,158	\$4,565	\$5,323,955	\$0	\$0	\$14,457,371	\$575,398	\$15,032,769
0	0	704,797	0	0	1,111,883	0	1,111,883
0	0	168,808	0	0	168,808	0	168,808
0	0	35,542,681	0	0	35,542,681	0	35,542,681
4,307	0	0	0	0	32,800	172,992	205,792
0	0	0	0	0	11,282	0	11,282
0	0	0	0	0	337,603	0	337,603
0	0	0	0	0	5,786,815	0	5,786,815
0	0	1,615,068	0	0	4,734,568	0	4,734,568
0	0	0	0	0	368,254	0	368,254
0	0	0	0	0	20,939	0	20,939
0	0	0	0	0	77,679	17,780	95,459
0	0	0	0	0	0	543	543
0	0	0	0	0	0	29,000	29,000
142,701	0	0	44,752,866	0	44,895,567	838,677	45,734,244
0	0	0	0	618,602	618,602	0	618,602
0	0	0	0	11,072,473	11,072,473	0	11,072,473
<u>\$187,166</u>	<u>\$4,565</u>	<u>\$43,355,309</u>	<u>\$44,752,866</u>	<u>\$11,691,075</u>	<u>\$119,237,325</u>	<u>\$1,634,390</u>	<u>\$120,871,715</u>

continued

Ross County, Ohio

Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Unit

December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities				
Accounts Payable	\$123,396	\$377,448	\$0	\$2,123
Contracts Payable	26,529	294,472	0	18,350
Accrued Wages and Benefits	130,470	401,223	0	0
Compensated Absences Payable	7,276	15,202	0	0
Due to Other Funds	0	45,984	0	0
Due to Other Funds-Taxes	0	0	0	0
Due to Other Governments	38,482	49,461	0	0
Deferred Revenue	1,335,753	3,930,394	0	0
Undistributed Monies	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Accrued Interest Payable	0	37,151	0	0
Notes Payable	0	1,500,000	0	0
Insurance Claims Payable	0	0	0	0
Capital Leases Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Total Liabilities	1,661,906	6,651,335	0	20,473
Fund Equity and Other Credits				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Fund Balance:				
Reserved for Encumbrances	193,527	345,620	0	375,375
Reserved for Inventory	65,720	302,534	0	0
Unreserved:				
Designated for Investment	0	0	0	0
Undesignated	4,567,551	4,241,054	618,602	202,647
Total Fund Equity and Other Credits	4,826,798	4,889,208	618,602	578,022
Total Liabilities, Fund Equity and Other Credits	\$6,488,704	\$11,540,543	\$618,602	\$598,495

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Unit First Capital Enterprises	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		
\$0	\$629	\$0	\$0	\$0	\$503,596	\$19,713	\$523,309
1,444	0	0	0	0	340,795	0	340,795
0	0	0	0	0	531,693	64,927	596,620
0	0	0	0	1,669,449	1,691,927	39,667	1,731,594
0	75,000	216,619	0	0	337,603	0	337,603
0	0	5,786,815	0	0	5,786,815	0	5,786,815
0	0	36,588,478	0	370,990	37,047,411	20,603	37,068,014
0	0	0	0	0	5,266,147	0	5,266,147
0	0	370,913	0	0	370,913	0	370,913
0	0	206,857	0	0	206,857	0	206,857
0	0	0	0	0	37,151	0	37,151
0	0	0	0	0	1,500,000	104,581	1,604,581
0	196,805	0	0	0	196,805	0	196,805
0	0	0	0	855,636	855,636	0	855,636
0	0	0	0	8,795,000	8,795,000	0	8,795,000
<u>1,444</u>	<u>272,434</u>	<u>43,169,682</u>	<u>0</u>	<u>11,691,075</u>	<u>63,468,349</u>	<u>249,491</u>	<u>63,717,840</u>
0	0	0	44,752,866	0	44,752,866	0	44,752,866
94,269	0	0	0	0	94,269	74,905	169,174
91,453	(267,869)	0	0	0	(176,416)	1,309,994	1,133,578
0	0	0	0	0	914,522	0	914,522
0	0	0	0	0	368,254	0	368,254
0	0	168,808	0	0	168,808	0	168,808
0	0	16,819	0	0	9,646,673	0	9,646,673
<u>185,722</u>	<u>(267,869)</u>	<u>185,627</u>	<u>44,752,866</u>	<u>0</u>	<u>55,768,976</u>	<u>1,384,899</u>	<u>57,153,875</u>
<u>\$187,166</u>	<u>\$4,565</u>	<u>\$43,355,309</u>	<u>\$44,752,866</u>	<u>\$11,691,075</u>	<u>\$119,237,325</u>	<u>\$1,634,390</u>	<u>\$120,871,715</u>

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds

For the Year Ended December 31, 1999

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$10,866,530	\$3,930,394	\$0
Charges for Services	1,222,807	1,827,427	0
Licenses and Permits	8,416	0	0
Fines and Forfeitures	83,276	59,763	0
Intergovernmental	1,562,047	15,546,659	0
Investment Earnings	885,573	80,726	0
Other	765,816	1,134,141	0
Total Revenue	15,394,465	22,579,110	0
Expenditures:			
Current:			
General Government:			
Legislative and Executive	3,146,798	596,101	0
Judicial	1,705,937	94,784	0
Public Safety	659,104	5,603,843	0
Public Works	251,520	4,607,535	0
Health	473,191	1,508	0
Human Services	328,561	15,680,263	0
Economic Development and Assistance	201,252	720,411	0
Other	1,375,570	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	54,199	109,162	605,000
Interest and Fiscal Charges	24,503	106,587	490,195
Total Expenditures	8,220,635	27,520,194	1,095,195
Excess of Revenues Over (Under) Expenditures	7,173,830	(4,941,084)	(1,095,195)

See accompanying notes to the general purpose financial statements

<u>Capital Projects</u>	<u>Fiduciary Fund Type Expendable Trust</u>	<u>Totals (Memorandum Only) Primary Government</u>
\$0	\$0	\$14,796,924
0	0	3,050,234
0	0	8,416
0	0	143,039
537,843	200	17,646,749
4,723	11,413	982,435
145,579	9,804	2,055,340
<u>688,145</u>	<u>21,417</u>	<u>38,683,137</u>
0	0	3,742,899
0	1,393	1,802,114
0	0	6,262,947
0	0	4,859,055
0	0	474,699
0	7,507	16,016,331
0	0	921,663
0	0	1,375,570
2,205,458	0	2,205,458
0	0	768,361
0	0	621,285
<u>2,205,458</u>	<u>8,900</u>	<u>39,050,382</u>
<u>(1,517,313)</u>	<u>12,517</u>	<u>(367,245)</u>

continued

Ross County, Ohio

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds

For the Year Ended December 31, 1999

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Other Financing Sources (Uses):			
Operating Transfers - In	77,220	4,957,681	1,095,195
Operating Transfers - Out	(7,001,175)	(515,647)	0
Total Other Financing Sources (Uses)	(6,923,955)	4,442,034	1,095,195
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	249,875	(499,050)	0
Fund Balances (Deficit) at Beginning of Year	4,583,894	5,372,821	618,602
Increase (Decrease) in Reserve for Inventory	(6,971)	15,437	0
Fund Balances (Deficits) at End of Year	<u>\$4,826,798</u>	<u>\$4,889,208</u>	<u>\$618,602</u>

See accompanying notes to the general purpose financial statements

	Fiduciary Fund Type	Totals (Memorandum Only) Primary Government
Capital Projects	Expendable Trust	
1,403,200	0	7,533,296
0	(4,254)	(7,521,076)
1,403,200	(4,254)	12,220
(114,113)	8,263	(355,025)
692,135	177,364	11,444,816
0	0	8,466
<u>\$578,022</u>	<u>\$185,627</u>	<u>\$11,098,257</u>

Ross County, Ohio

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds

For the Year Ended December 31, 1999

	Governmental Fund Types									
	General Fund			Special Revenue Funds			Debt Service Fund			
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:										
Taxes	\$10,795,851	\$10,816,216	\$20,365	\$3,895,400	\$3,917,560	\$22,160	\$0	\$0	\$0	\$0
Charges for Services	1,123,500	1,230,203	106,703	1,773,065	1,826,978	53,913	0	0	0	0
Licenses and Permits	9,000	8,416	(584)	0	0	0	0	0	0	0
Fines and Forfeitures	92,000	87,905	(4,095)	25,800	52,967	27,167	0	0	0	0
Intergovernmental	1,457,335	1,508,172	50,837	14,070,406	14,886,590	816,184	0	0	0	0
Investment Earnings	850,000	892,202	42,202	13,500	68,356	54,856	0	0	0	0
Other	778,200	738,178	(40,022)	833,944	1,079,214	245,270	0	0	0	0
Total Revenue	15,105,886	15,281,292	175,406	20,612,115	21,831,665	1,219,550	0	0	0	0
Expenditures:										
Current:										
General Government:										
Legislative and Executive	4,055,853	3,207,655	848,198	755,274	574,178	181,096	0	0	0	0
Judicial	1,853,464	1,701,850	151,614	166,707	74,481	92,226	0	0	0	0
Public Safety	720,683	648,721	71,962	5,649,608	5,535,629	113,979	0	0	0	0
Public Works	250,188	243,657	6,531	4,911,770	4,558,229	353,541	0	0	0	0
Health	478,606	473,191	5,415	1,508	1,508	0	0	0	0	0
Human Services	367,628	327,003	40,625	16,570,581	15,715,845	854,736	0	0	0	0
Economic Development and Assistance	303,670	201,252	102,418	694,027	631,281	62,746	0	0	0	0

Other	1,511,162	1,376,286	134,876	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0	0
Debt Service:									
Principal Retirement	0	0	0	1,500,000	1,500,000	0	605,000	605,000	0
Interest and Fiscal Charges	0	0	0	59,833	59,833	0	490,195	490,195	0
Total Expenditures	9,541,254	8,179,615	1,361,639	30,309,308	28,650,984	1,656,324	1,095,195	1,095,195	0
Excess of Revenues Over (Under) Expenditures	5,564,632	7,101,677	1,537,045	(9,697,193)	(6,819,319)	2,877,874	(1,095,195)	(1,095,195)	0
Other Financing Sources (Uses):									
Proceeds of Notes	0	0	0	1,500,000	1,500,000	0	0	0	0
Advances - In	251	251	0	0	0	0	0	0	0
Advances - Out	(75,000)	(75,000)	0	(251)	(251)	0	0	0	0
Operating Transfers - In	65,000	65,000	0	4,945,382	4,957,681	12,299	1,095,195	1,095,195	0
Operating Transfers - Out	(7,003,888)	(7,001,175)	2,713	(515,647)	(515,647)	0	0	0	0
Total Other Financing Sources (Uses)	(7,013,637)	(7,010,924)	2,713	5,929,484	5,941,783	12,299	1,095,195	1,095,195	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,449,005)	90,753	1,539,758	(3,767,709)	(877,536)	2,890,173	0	0	0
Fund Balances (Deficit) at Beginning of Year	2,313,772	2,313,772	0	5,265,330	5,265,330	0	618,602	618,602	0
Prior Year Encumbrances Appropriated	318,468	318,468	0	694,088	694,088	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,183,235	\$2,722,993	\$1,539,758	\$2,191,709	\$5,081,882	\$2,890,173	\$618,602	\$618,602	\$0

See accompanying notes to the general purpose financial statements

continued

Ross County, Ohio

Combined Statement of Revenues, Expenditures
Changes in Fund Balances - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds

For Year Ended December 31, 1999

	Capital Projects Funds				Expendable Trust Funds				Total Primary Government (Memorandum Only)			
	Revised Budget	Actual	Variance		Revised Budget	Actual	Variance		Revised Budget	Actual	Variance	
			Favorable	(Unfavorable)			Favorable	(Unfavorable)			Favorable	(Unfavorable)
Revenues:												
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,691,251	\$14,733,776	\$42,525	
Charges for Services	0	0	0	0	0	0	0	0	2,896,565	3,057,181	160,616	
Licenses and Permits	0	0	0	0	0	0	0	0	9,000	8,416	(584)	
Fines and Forfeitures	0	0	0	0	0	0	0	0	117,800	140,872	23,072	
Intergovernmental	537,843	537,843	0	0	0	200	200	200	16,065,584	16,932,805	867,221	
Investment Earnings	6,168	6,168	0	0	0	0	0	0	869,668	966,726	97,058	
Other	467	145,579	145,112		9,304	9,804	500	500	1,621,915	1,972,775	350,860	
Total Revenue	544,478	689,590	145,112		9,304	10,004	700	700	36,271,783	37,812,551	1,540,768	
Expenditures:												
Current:												
General Government:	0	0	0	0	0	0	0	0	4,811,127	3,781,833	1,029,294	
Legislative and Executive	0	0	0	0	5,838	1,393	4,445	4,445	2,026,009	1,777,724	248,285	
Judicial	0	0	0	0	0	0	0	0	6,370,291	6,184,350	185,941	
Public Safety	0	0	0	0	0	0	0	0	5,161,958	4,801,886	360,072	
Public Works	0	0	0	0	0	0	0	0	480,114	474,699	5,415	
Health	0	0	0	0	0	0	0	0	16,938,209	16,042,848	895,361	
Human Services	0	0	0	0	0	0	0	0				
Economic Development and Assistance	0	0	0	0	0	0	0	0	997,697	832,533	165,164	

Other	0	0	0	0	0	0	0	0	0	1,511,162	1,376,286	134,876
Capital Outlay	2,751,441	2,333,591	417,850	0	0	0	0	0	0	2,751,441	2,333,591	417,850
Debt Service:												
Principal Retirement	0	0	0	0	0	0	0	0	0	2,105,000	2,105,000	0
Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	550,028	550,028	0
Total Expenditures	2,751,441	2,333,591	417,850	5,838	1,393	4,445	43,703,036	40,260,778	3,442,258			
Excess of Revenues Over (Under) Expenditures	(2,206,963)	(1,644,001)	562,962	3,466	8,611	5,145	(7,431,253)	(2,448,227)	4,983,026			
Other Financing Sources (Uses):												
Proceeds of Notes	0	0	0	0	0	0	1,500,000	1,500,000	0			
Advances - In	0	0	0	0	0	0	251	251	0			
Advances - Out	0	0	0	0	0	0	(75,251)	(75,251)	0			
Operating Transfers - In	1,403,200	1,403,200	0	0	0	0	7,508,777	7,521,076	12,299			
Operating Transfers - Out	0	0	0	(4,254)	(4,254)	0	(7,523,789)	(7,521,076)	2,713			
Total Other Financing Sources (Uses)	1,403,200	1,403,200	0	(4,254)	(4,254)	0	1,409,988	1,425,000	15,012			
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(803,763)	(240,801)	562,962	(788)	4,357	5,145	(6,021,265)	(1,023,227)	4,998,038			
Fund Balances (Deficit) at Beginning of Year	422,521	422,521	0	12,462	12,462	0	8,632,687	8,632,687	0			
Prior Year Encumbrances Appropriated	416,540	416,540	0	0	0	0	1,429,096	1,429,096	0			
Fund Balances (Deficit) at End of Year	\$35,298	\$598,260	\$562,962	\$11,674	\$16,819	\$5,145	\$4,040,518	\$9,038,556	\$4,998,038			

See accompanying notes to the general purpose financial statements

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Combined Statement of Revenues,
Expenses and Changes in Fund Equity
All Proprietary Fund Types and Discretely Presented Component Unit

For the Year Ended December 31, 1999

	Proprietary Fund Types		Totals (Memorandum Only)	Component Unit First Capital Enterprises	Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government		Reporting Entity
Operating Revenues:					
Charges for Services	\$36,431	\$2,256,482	\$2,292,913	\$1,336,783	\$3,629,696
Program Income	0	0	0	1,522,113	1,522,113
Other Operating Revenues	370	0	370	59,679	60,049
Total Operating Revenues	36,801	2,256,482	2,293,283	2,918,575	5,211,858
Operating Expenses:					
Contractual Services	25,628	270,635	296,263	0	296,263
Operational Expenses	0	0	0	1,118,916	1,118,916
Programmatic Expenses	0	0	0	1,554,713	1,554,713
Claims & Judgments	0	2,403,740	2,403,740	0	2,403,740
Materials and Supplies	360	0	360	0	360
Other Operating Expenses	1,897	0	1,897	0	1,897
Depreciation	5,000	0	5,000	63,829	68,829
Total Operating Expenses	32,885	2,674,375	2,707,260	2,737,458	5,444,718
Operating Income (Loss)	3,916	(417,893)	(413,977)	181,117	(232,860)
Non-Operating Revenues (Expenses):					
Interest Income	1,680	10,540	12,220	18,532	30,752
Interest and Fiscal Charges	0	0	0	(11,391)	(11,391)
Loss from Subsidiary	0	0	0	(361)	(361)
Loss on Sale of Assets	0	0	0	(1,043)	(1,043)
Other Non-Operating Revenues	0	0	0	39,930	39,930
Other Non-Operating Expenses	0	0	0	(3,771)	(3,771)
Total Non-Operating Revenues (Expenses)	1,680	10,540	12,220	41,896	54,116
Income (Loss) Before Operating Transfers	5,596	(407,353)	(401,757)	223,013	(178,744)
Operating Transfers - Out	(1,680)	(10,540)	(12,220)	0	(12,220)
Net Income (Loss)	3,916	(417,893)	(413,977)	223,013	(190,964)
Depreciation on Fixed Assets Acquired by Contributed Capital	5,000	0	5,000	0	5,000
Retained Earnings at Beginning of Year	82,537	150,024	232,561	1,086,981	1,319,542
Retained Earnings at End of Year	91,453	(267,869)	(176,416)	1,309,994	1,133,578
Contributed Capital at End of Year	94,269	0	94,269	74,905	169,174
Total Fund Equity at End of Year	\$185,722	(\$267,869)	(\$82,147)	\$1,384,899	\$1,302,752

See accompanying notes to the general purpose financial statements

Ross County, Ohio

Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Unit

For the Year Ended December 31, 1999

	Proprietary Fund Types		Totals -		Component Unit		Totals - (Memorandum Only) Reporting Entity
	Enterprise	Internal Service	(Memorandum Only)		First Capital Enterprises	(Memorandum Only)	
			Primary Government	Government			
Increase (Decrease) in Cash and Cash Equivalents							
Cash Flows from Operating Activities:							
Cash Receipts from Customers	\$36,899	\$2,256,482	\$2,293,381	\$1,369,259	\$3,662,640		
Cash Receipts from Program Income	0	0	0	1,443,378	1,443,378		
Cash Payments to Contractors for Services	(25,791)	0	(25,791)	0	(25,791)		
Cash Payments to Suppliers for Goods and Services	(360)	0	(360)	0	(360)		
Cash Payments for Programmatic Expenses	0	0	0	(1,459,367)	(1,459,367)		
Cash Payments for Operational Expenses	0	0	0	(1,106,887)	(1,106,887)		
Cash Payments for Insurance Claims	0	(2,369,772)	(2,369,772)	0	(2,369,772)		
Cash Payments for Administrative Fees	0	(270,006)	(270,006)	0	(270,006)		
Other Operating Revenues	370	0	370	59,679	60,049		
Other Operating Expenses	(2,077)	0	(2,077)	0	(2,077)		
Non-Operating Revenues	0	0	0	39,930	39,930		
Non-Operating Expenses	0	0	0	(3,771)	(3,771)		
Net Cash from Operating Activities	9,041	(383,296)	(374,255)	342,221	(32,034)		
Cash Flows from Noncapital Financing Activities:							
Operating Transfers-Out	(1,680)	(10,540)	(12,220)	0	(12,220)		
Advances-In from Other Funds	0	75,000	75,000	0	75,000		
Net Cash from for Noncapital Financing Activities	(1,680)	64,460	62,780	0	62,780		
Cash Flows from Capital and Related Financing Activities:							
Principal Paid on Self-Supporting Notes	0	0	0	(65,544)	(65,544)		
Interest Paid on Self-Supporting Notes	0	0	0	(11,391)	(11,391)		
Cash Received from Sale of Assets	0	0	0	1,500	1,500		
Acquisition of Capital Assets	0	0	0	(101,057)	(101,057)		
Net Cash from Capital and Related Financing Activities	0	0	0	(176,492)	(176,492)		

Cash Flows from Investing Activities:						
Interest Received on Investments	1,680	10,540	12,220	18,532	30,752	
Net Cash from Investing Activities	1,680	10,540	12,220	18,532	30,752	
Net Increase (Decrease) in Cash and Cash Equivalents	9,041	(308,296)	(299,255)	184,261	(114,994)	
Cash and Cash Equivalents at Beginning of Year	31,117	312,861	343,978	391,137	735,115	
Cash and Cash Equivalents at End of Year	\$40,158	\$4,565	\$44,723	\$575,398	\$620,121	
Reconciliation of Operating Income to Net Cash from Operating Activities:						
Operating Income (Loss)	\$3,916	(\$417,893)	(\$413,977)	\$181,117	(\$232,860)	
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:						
Depreciation	5,000	0	5,000	63,829	68,829	
Non-Operating Revenues	0	0	0	39,930	39,930	
Non-Operating Payments	0	0	0	(3,771)	(3,771)	
(Increase) Decrease in Accounts Receivable	468	0	468	42,976	43,444	
(Increase) Decrease in Prepaid Items	0	0	0	11,408	11,408	
(Increase) Decrease in Deposits with Other Entities	0	0	0	(10,500)	(10,500)	
Increase (Decrease) in Accounts Payable	0	629	629	(4,043)	(3,414)	
Increase (Decrease) in Contracts Payable	(163)	0	(163)	0	(163)	
Increase (Decrease) in Accrued Wages and Benefits	0	0	0	17,505	17,505	
Increase (Decrease) in Compensated Absences Payable	0	0	0	(210)	(210)	
Increase (Decrease) in Insurance Claims Payable	0	33,968	33,968	0	33,968	
Increase (Decrease) in Due to Other Governments	(180)	0	(180)	3,980	3,800	
Total Adjustments	5,125	34,597	39,722	161,104	200,826	
Net Cash from Operating Activities	\$9,041	(\$383,296)	(\$374,255)	\$342,221	(\$32,034)	

See accompanying notes to the general purpose financial statements

ROSS COUNTY , OHIO
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 1999

NOTE 1 - DESCRIPTION OF ROSS COUNTY AND REPORTING ENTITY

A. Ross County

Ross County is a political subdivision of the State of Ohio and was established in 1798. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor, and the County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law which include the Clerk of Courts, Recorder, Coroner, Engineer, Prosecuting Attorney and Sheriff. The judicial branch of the County includes two Common Pleas Court Judges, and one Juvenile Court and Probate Court Judge. Although these elected officials manage the internal operations of their respective departments, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

Ross County provides a multitude of services to its residents including human and social services, law enforcement services, road and bridge maintenance services, health and community assistance services, as well as other general and administrative support services.

B. Reporting Entity

For financial reporting purposes, the County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which includes all of the elected officials, organizations, activities and functions that are not legally separate from the County and whose corporate powers the County holds. The financial reporting entity also includes the component units for which the elected officials of the County are financially accountable or for which the County is not financially accountable, but the nature and significance of their relationship with the County are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate entities that meet any of the following criteria: (1) The primary government appoints the voting majority of the potential component unit's board, and (a) the primary government is able to impose its will on the potential component unit or (b) the primary government is in a relationship of financial benefit or burden with the potential component unit; (2) The potential component unit is fiscally dependent upon the primary government or; (3) The financial statements would be misleading if data from the potential component unit were not included.

Based on this criteria, the County has included First Capital Enterprises, Inc. as a discretely presented component unit in the combined financial statements. It is reported separately to emphasize that is legally separate from the County. This organization is presented in NOTE 2.

The County participates in the following related organizations, joint venture and jointly governed organization. These organizations are presented in NOTE 3, NOTE 4 and NOTE 5, respectively.

- * Ross County Park District
- * Ross County-Chillicothe Public Library
- * South Central Ohio Regional Juvenile Detention Center
- * Joint Solid Waste Management District

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of Ross County. Accordingly the activity of the following districts and agencies are presented as agency funds within the County's financial statements:

- * Ross County General Health District
- * Ross County Soil and Water Conservation District
- * *Paint Valley Alcohol, Drug Addiction and Mental Health Services Board (ADAMH)*

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNIT

* The discretely presented component unit column in the combined financial statements includes the financial data of First Capital Enterprises, Inc. for the fiscal year ending June 30, 1999, which is different from the fiscal year end of the County. It is reported in a separate column to emphasize that it is legally separate from the County. First Capital Enterprises, Inc. is a non-profit corporation whose governing body is elected by its members. It is considered financially accountable to the County due to its' fiscal dependency on the County for financial support. Specific disclosures relating to the component unit can be found in NOTE 29. Complete financial statements of the individual component unit can be obtained from the administrative offices of First Capital Enterprises, Inc., 167 West Main Street, Chillicothe, Ohio, 45601.

NOTE 3 - RELATED ORGANIZATIONS

* The County's probate judge is responsible for appointing the members of the board of the Ross County Park District, and the County Commissioners and Common Pleas Judge are responsible for appointing the members of the board of the Ross County Chillicothe Public Library. In 1999, the County appropriated \$102,500 in operating grants to the Park District. The County is the fiscal agent for the Park District, therefore, the activities of the District are reflected as an agency fund of the County. However, the County does not act as fiscal agent for the Public Library, therefore, the activities of the Library are not reflected in the County's financial statements.

NOTE 4 - JOINT VENTURE

* The County is a participant with Highland, Pike, Pickaway, Jackson, Vinton, Fayette and Athens counties in the South Central Ohio Regional Juvenile Detention Center which is a facility that provides temporary housing for juvenile delinquents from each county. The juvenile judge from each participating county appoints one trustee to serve on the board, except Ross County which appoints two trustees of the board since it is the home county. The commissioners of each county have the final approval of their respective trustee. Each county is obligated to provide financial support to this entity through per diem charges and assessments which are based on the total assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County has an ongoing financial responsibility for this entity and, during 1999, contributed \$120,417 toward the operation of this facility. However, the County has no explicit equity interest in the Center. The County is the fiscal agent for the Center, therefore, the activities of the Center are reflected as an agency fund of the County. Complete financial statements of the joint venture can be obtained from the Ross County Auditor, Ross County Courthouse, 2 North Paint Street, Suite G, Chillicothe, Ohio, 45601.

NOTE 5 - JOINTLY GOVERNED ORGANIZATION

* The County, in conjunction with Pickaway, Highland and Fayette counties, has created the Joint Solid Waste Management District which is responsible for the maintenance, protection, and use of solid waste collection, transfer, disposal, recycling or resource recovery facilities located within each county. The District's board is composed of the three commissioners from each county. During 1999, the County did

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

not contribute any funds toward the operation of this facility. The County is the fiscal agent for the District, thus, the activities of the District are reflected as an agency fund of the County.

NOTE 6 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accounts of the County are organized on the basis of funds or account groups, each of which are considered a separate accounting entity. The operations of each fund are accounted for based on a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The various funds are summarized by type in the general purpose financial statements.

Amounts in the "totals - memorandum only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types, account groups, and the component unit and are presented for analytical purpose only. The summation includes fund types, account groups and a component unit that each use a different basis of accounting. Consequently, amounts shown in the "totals-memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund types and account groups:

Governmental Funds: Those funds through which most governmental functions are typically financed. The following comprise the County's Governmental Fund types:

- * **General Fund:** This fund accounts for all financial resources not accounted for in another fund. The major sources of revenue are sales and use tax, property tax, state and local government fund receipts, and investment earnings. The General Fund is the operating fund of the County.

- * **Special Revenue Funds:** These funds are used to account for specific governmental revenues (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative actions. These funds include the Public Assistance Fund, Children's Services Fund, Board of Mental Retardation Fund, Senior Citizens Fund, Motor Vehicle & Gas Fund, Correctional and Law Enforcement Fund and all federal and state grant funds.

- * **Debt Service Fund:** The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, principal and interest on debt with governmental commitment reported in the County's General Long -Term Obligations Account Group.

- * **Capital Projects Funds:** These funds are used to account for the acquisition or construction of major capital facilities and capital improvements other than those financed by Proprietary Funds. They include projects financed by notes.

Proprietary Funds: The Proprietary Funds are used to account for those County activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and cash flows. The following comprise the County's Proprietary Fund types:

- * **Enterprise Fund:** This fund accounts for the acquisition, operation, and maintenance of County facilities which are financed primarily by user charges.

- * **Internal Service Fund:** This fund is used to account for the financing of goods or services provided by one department to other departments of the County or to other governments on a cost-reimbursement basis.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

Fiduciary Funds: Funds are used to account for assets held by the County in a trustee capacity for individuals, other governments and/or funds. The following comprise the County's fiduciary fund types:

* *Expendable Trust Funds:* These funds are used to account for trusts or bequests of the County whereby, the resources of the trust, including principal and earnings, may be expended. These funds are accounted for in essentially the same manner as Governmental Funds.

* *Agency Funds:* These funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Account Groups: Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. The two account groups include:

* *General Fixed Assets Account Group:* This group is used to account for all fixed assets of the County other than those accounted for in the Proprietary Funds. General fixed assets include land, land improvements, buildings, structures and improvements, and furniture, fixtures, and equipment owned by the County.

* *General Long-Term Obligations Account Group:* This account group is used to account for all long-term obligations of the County except that accounted for in the Proprietary Funds.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying combined financial statements of the County are prepared in conformity with generally accepted accounting principles as prescribed by the Government Accounting Standards Board.

Basis of Accounting

All financial transactions for Governmental and Expendable Trust Funds are accounted for on the modified accrual basis of accounting and "current financial resources" measurement focus. Under the modified accrual basis, revenues for these funds are recognized when they become both measurable and available to finance County operations (collected within sixty days after year-end). In applying this concept, County revenues accrued at the end of the year include taxes, charges for services, fines and forfeitures, investment earnings and reimbursements for grant expenditures. Governmental and Expendable Trust Fund expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable except for interest on long-term debt, which is recorded when due. Agency Funds are purely custodial in nature (assets equal liabilities) and thus do not focus on the measurement of operations; the modified accrual basis of accounting is followed, however, for recognizing the assets and liabilities in these funds. Proprietary Fund financial transactions are accounted for on the accrual basis of accounting and "economic resources" measurement focus. Under the accrual basis, revenues are recognized when earned and measurable and expenses are recognized as incurred, if measurable.

Under the guidelines of Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting", the County does not apply Financial Accounting Standards Board Statements and Interpretations issued after November 30, 1989, to proprietary activities.

Budgetary Accounting and Control

Under Ohio law, the Board of County Commissioners must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st, for all funds except Agency Funds. Budgets are adopted for each department by fund, program, department and object level.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

Each County department prepares a budget which is approved by the Board of County Commissioners. All modifications made throughout the year to the original budgets must be requested by the departmental management and can be approved only through legal resolution by the Board of County Commissioners. Several supplemental appropriation resolutions were legally enacted by the Board of 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.

The County maintains budgetary control within each department and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for each fund, program, department and object. Unencumbered and unexpended appropriations lapse at year-end in all annually budgeted funds. Prior year encumbrances and corresponding prior year appropriations are carried forward as part of the budgetary authority for next year and are included in the revised budget amounts shown in the budget-to actual comparisons.

The County's budgetary process accounts for certain transactions on a budgetary basis instead of a GAAP basis. The main differences between the budget basis and the GAAP basis are that revenues are recorded when actually received (budget basis) as opposed to when susceptible to accrual (GAAP basis), and expenditures/expenses are recorded when paid (budget basis) as opposed to when incurred (GAAP basis). Additionally, the County reflects outstanding encumbrances as expenditures/expenses on the budgetary basis.

No budget is adopted for the Shelter Grant and Jail Commissary (Special Revenue) Funds and Unclaimed Monies (Expendable Trust) Fund therefore, no budgetary information is presented.

The actual results of operations compared to the revised appropriation for budgeted governmental funds are presented in the combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types (Budget Basis). During 1999, the County advanced \$75,000 from the General Fund to the Ross County Group Insurance Fund. As a result, the advances-in do not agree with the advances-out on the combined budget basis statement.

Cash and Cash Equivalents

The County Treasurer invests all active and inactive County Funds. Active funds are invested in the State Treasury Asset Reserve of Ohio (STAROhio), repurchase agreements and other interest bearing accounts with local commercial banks. Inactive funds are invested in certificates of deposit and various other instruments guaranteed by the U.S. Government or its agencies. The County pools its cash for investment purposes to capture the highest rate of return. All investment income is allocated to the General Fund with the exception of several other qualifying funds prescribed by Ohio laws. Qualified funds receive interest based upon their average monthly balance.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating contracts such as certificates of deposit, repurchase agreements and U.S. Government and agency obligations are reported at cost.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Inventory of Material & Supplies

Inventory on hand at year-end is reported for all funds and valued at cost using the first-in, first-out method. Costs of inventory are charged as expenditures/expenses at the time of acquisition.

Fixed Assets and Depreciation

Fixed assets which are acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the General Fixed Asset Account Group if they meet the County's capitalization criteria. The County has established a \$1,000 capitalization threshold for reporting fixed assets.

The fixed asset values were initially determined at December 31, 1989 by an independent appraisal firm. The appraisers used original acquisition costs when such information was available. However, in cases where information supporting original costs was not available, the appraisers estimated historical costs by indexing the current replacement cost of each fixed asset back to the estimated year of acquisition. All fixed assets are recorded at either historical cost or estimated historical cost. Donated fixed assets are valued at their estimated fair value on the date received. General infrastructure fixed assets that are public domain assets such as roads, bridges, streets, sidewalks, curbs and gutters, drainage systems, and lighting systems are not capitalized in the General Fixed Assets Account Group of the County. Infrastructure fixed assets related to Proprietary Funds are capitalized based on the County's valuation policy within the appropriate Proprietary Fund.

Depreciation is not reflected in the General Fixed Assets Account Group. Depreciation on Proprietary Fund fixed assets is charged as an expense against current operations by allocating the cost of the asset over the estimated useful life using the straight line method. The estimated useful life of the various fixed asset classes are as follows:

Land Improvements.....	5 years
Buildings, structures and improvements.....	20-50 years
Furniture, fixtures and equipment.....	5-15 years
Plant & Facilities.....	50 years

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance Proprietary Fund construction projects until substantial completion of the project. During 1999, there were no Proprietary Fund net interest costs to capitalize.

Contributed Capital

Contributed capital is not subject to repayment and primarily represents assets contributed to Proprietary Funds by residential and commercial developers and subdividers. These assets are recorded at their estimated fair market value on the date contributed. Depreciation on all contributed assets is included in the determination of net income and closed to contributed capital.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

Long-Term Liabilities

In accordance with GAAP, long-term liabilities are not recognized within the Governmental Funds. Instead, they are reported as liabilities in the General Long-Term Obligations Account Group. Long-term liabilities used to finance Proprietary Fund operations and directly payable from revenue of those funds are reported in the applicable Proprietary Fund.

Interfund Transactions

During the normal course of operations, the County has numerous transactions between funds. Operating transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended. Interfund transactions that would be treated as revenues and expenditures/expenses if they involve organizations external to the County are similarly treated when involving other funds of the County. Property taxes transferred between funds are treated as revenue in the recipient funds and a reduction of a liability in the disbursing fund.

Intergovernmental Revenues

Intergovernmental revenues, such as local government revenues are recognized when measurable and available. Other federal and state grants and assistance awards, made on the basis of entitlement, are recorded as intergovernmental receivables and revenues when entitlement occurs. All other federal and state reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

Compensated Absences

In accordance with GASB Statement No. 16, the County records a liability for accumulated unpaid sick, vacation and compensatory time benefits when earned by employees. For Governmental Funds, the portion of the liability which is not currently due and payable is recorded in the General Long-Term Obligations Account Group.

Employees earn vacation time at varying rates depending on the duration of their employment. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Vacation leave is to be taken by the employee in the year accrued unless administrative approval has been obtained to carry-over the accumulated time to the following year. Ohio law requires that vacation time not be accumulated for more than three years. Unused vacation time is payable upon termination of employment. It is deemed that each employee will remain with the County for at least one year, therefore, the County accrues a liability for each employee based on their unused vacation time.

Unused sick leave may be accumulated until retirement. Aside from the following exceptions, employees hired by the County prior to 1992 with a minimum of ten years of service with the County, State or any political subdivision are entitled to payment up to a maximum of 50% of accrued sick leave credit upon retirement. Employees hired during 1992 and thereafter with less than ten years of service with the County but with ten or more total years of service with the County, State or any political subdivision are entitled to payment of 25% of accrued sick leave credit upon retirement; maximum payment shall not exceed thirty workdays. Employees hired during 1992 and thereafter with ten or more years of total service with the County are entitled to payment up to a maximum of 50% of accrued sick leave credit upon retirement. The exceptions are as follows. Employees of the Children Services Board with a minimum of ten years of service upon retirement are entitled to payment of 25% of accrued sick leave credit, payment not to exceed thirty days. Employees of the Board of Mental Retardation & Developmental Disabilities with at least five but less than ten years of service with the Board or with ten or more years of service with the State or any political subdivision, but not with the Board are entitled to payment of 25% of accrued sick leave credit. Employees with ten years or more service with the Board are entitled to payment of 50% of accrued sick leave credit. In addition, employees of the Board of MR/DD who have worked at least one year may opt to receive annually payment of 50% of all or a

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

portion of unused sick leave accumulated during the year. The County uses a termination method to accrue a liability based upon average sick leave rates paid to retirees and years worked by current employees.

Employees are awarded compensatory time off in lieu of overtime pay when overtime hours are worked, except in certain departments where employees have the option of being compensated for overtime hours worked.

Compensatory time off must be used within a specified period of time. Upon termination of employment or retirement, employees may be entitled to payment for unused compensatory time in those departments which provide for payment of overtime hours. The County accrues a liability for each employee with unused compensatory time.

All vacation, sick leave and compensatory time benefits are compensated at the employees current wage rate at retirement or termination.

Self-Insurance Program

The County is self-insured for certain employee health care benefits. However, the County's exposure is limited to \$75,000 per individual and at 120% of expected claims in the aggregate, which was \$2,363,962 through Sun Life Assurance Company of Canada. The program is administered, in part, by independent service agents who assist with the claims reviewing and processing. The self-insurance program is accounted for in the Internal Service Fund. Self-insurance liabilities reported at year-end include incurred but unpaid claims.

Fund Equity

The County reserves portions of fund equity which are legally segregated for specific future uses or which do not represent available, spendable resources and therefore, are not available for appropriations or expenditures. Designation of fund equity are amounts that have been designated by management or by legal contractual requirement for a specific use. Unreserved / undesignated fund equity indicates that portion of fund equity which is available for appropriations in future periods.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

NOTE 7 - RECONCILIATION OF BUDGET BASIS TO GAAP BASIS

A reconciliation of the results of operations for the year ended December 31, 1999 on the budget basis to the GAAP basis follows:

Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses				
Description	General	Special Revenue	Debt Service	Capital Projects
Budget Basis	\$90,753	(\$877,536)	\$0	(\$240,801)
Net effect of Non-budgeted Funds	0	19,513	0	0
REVENUE				
Increase (Decrease) from:				
Taxes	50,314	12,834	0	0
Charges for Services	(7,396)	(21,248)	0	0
Licenses & Permits	0	0	0	0
Fines & Forfeitures	(4,629)	6,796	0	0
Intergovernmental	53,875	611,920	0	0
Investment Earnings	(6,629)	12,370	0	(1,445)
Other	27,638	41,963	0	0
Total Revenue	113,173	664,635	0	(1,445)
EXPENDITURES				
Increase (Decrease) from:				
Legislative & Executive	60,857	(21,923)	0	0
Judicial	(4,087)	(20,303)	0	0
Public Safety	(10,383)	(57,446)	0	0
Public Works	(7,863)	(49,306)	0	0
Health	0	0	0	0
Human Services	(1,558)	88,111	0	0
Economic Development	0	(89,130)	0	0
Other	716	0	0	0
Capital Outlay	0	0	0	128,133
Debt Service:				
Principal	(54,199)	1,390,838	0	0
Interest	(24,503)	(46,754)	0	0
Total Expenditures	(41,020)	1,194,087	0	128,133
Other Sources (Uses)	86,969	(1,499,749)	0	0
GAAP Basis	\$249,875	(\$499,050)	\$0	(\$114,113)

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

NOTE 8 - CASH, DEPOSITS AND INVESTMENTS

Monies held in the County Treasury are pooled for the purpose of investment management. The County is authorized to invest in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, these authorized instruments consist of:

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 or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. *Written repurchase agreements in the securities listed above provided that the fair 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 fair value daily, and that the term of the agreement must not exceed thirty days;*
4. Bonds 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. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents: (carrying amounts)	
-Pooled	\$14,457,371
-Segregated	1,111,883
-Component Unit	575,398
* Investments (carrying amounts)	
-Segregated	168,808
-Component Unit	543
* Reconciling items (net) to arrive at bank balances of deposits	1,155,439
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments)	\$17,469,442

Any depository that receives a County deposit or investment is required to pledge, to the investing authority as collateral, eligible securities of aggregate fair value that, when added to the portion of the deposit insured by the Federal Deposit Insurance Corporation, equals or exceeds the amount of County funds deposited.

A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. The pool of securities so pledged must have a current fair value at least equal to 110% of all public monies on deposit with the depository including the amount covered by federal insurance.

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, the County defines cash and cash equivalents in Proprietary Funds as demand deposit accounts and all highly liquid investments with an original maturity of three months or less.

The Governmental Accounting Standards Board (GASB Statement No. 3) has established credit risk categories for deposits and investments as follows:

Category 1 - Investments that are insured or registered, or securities held by the County or its agent in the County's name;

Deposits that are insured or collateralized with securities held by the County or its agent in the County's name;

Category 2 - Investments that are uninsured and unregistered, with securities held by the counter-party's trust department or agent in the County's name;

Deposits that are collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Category 3 - Investments that are uninsured and unregistered, with securities held by the counter-party or its trust department or agent but not in the County's name;

Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or its trust department or agent but not in the County's name.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

Based on this criteria, the County deposits and investments at December 31, 1999 are classified as follows:

Deposits:	1	Category 2	3	Bank Balance	Carrying Amount	Fair Value
Demand Deposits	\$741,329	\$101,276	\$1,516,753	\$2,359,358	\$1,203,919	
Certificates of Deposit	200,000	0	2,075,000	2,275,000	2,275,000	
Component Unit	100,000	0	475,398	575,398	575,398	
Total Deposits	\$1,041,329	\$101,276	\$4,067,151	\$5,209,756	\$4,054,317	
Investments:						
U.S. T-Notes	\$0	\$0	\$168,808	\$0	\$168,808	\$168,808
Repurchase Agreements	0	0	3,401,698	0	3,401,698	3,401,698
State Treasurer's Pool	0	0	0	0	8,688,637	8,688,637
Component Unit Subsidiary	0	0	0	0	543	543
Total Investments	\$0	\$0	\$3,570,506	\$0	\$12,259,686	\$12,259,686

The State Treasurer's Pool and Component Unit Subsidiary are non-categorized investments since they are not evidenced by securities that exist in physical or book entry form.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

NOTE 9 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 1999 are as follows:

	<u>Due From Other Funds</u>	<u>Due From Other Funds - Taxes</u>	<u>Due to Other Funds</u>	<u>Due to Other Funds - Taxes</u>
General Fund:	\$254,393	\$1,656,491	\$0	\$0
Special Revenue Funds:				
Public Assistance	0	0	28,053	0
Motor Vehicle Gas Tax	0	108,180	0	0
Child Enforcement	37,309	0	2,693	0
Children Services	28,053	701,637	0	0
Board of Mental Retardation	0	3,110,326	0	0
Senior Citizens Levy	0	210,181	0	0
Certificate of Title Administration	17,848	0	0	0
SODI Grant	0	0	5,000	0
Small Cities Block Grant	0	0	10,238	0
	<hr/> 83,210	<hr/> 4,130,324	<hr/> 45,984	<hr/> 0
Internal Service Fund:				
Ross County Group Insurance	0	0	75,000	0
Trust and Agency Funds:				
Unclaimed Monies	0	0	155,670	0
Agency Tax	0	0	0	5,786,815
County Sheriff Agency	0	0	3,818	0
County Court Agency	0	0	18,299	0
Alimony & Child Support Agency	0	0	38,832	0
	<hr/> 0	<hr/> 0	<hr/> 216,619	<hr/> 5,786,815
Totals:	<hr/> \$337,603	<hr/> \$5,786,815	<hr/> \$337,603	<hr/> \$5,786,815

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

NOTE 10 - LOANS RECEIVABLE

Loans receivable of \$20,939 represent low interest loans for development projects to eligible County businesses under the Small Cities Revolving Loan program. The noncurrent portion of these loans is reported as fund balance - reserved for loans receivable. At December 31, 1999, the \$20,939 remaining on these loans is considered a current receivable.

NOTE 11 - FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 1999 follows:

	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
Land	\$3,374,506	\$1,639	\$0	\$3,376,145
Land Improvements	4,635,543	131,971	0	4,767,514
Building, structures and improvements	25,038,266	3,264,338	39,213	28,263,391
Furniture, fixtures, and equipment	7,566,227	902,449	358,734	8,109,942
Construction in Progress	2,974,772	103,707	2,842,605	235,874
Totals	\$43,589,314	\$4,404,104	\$3,240,552	\$44,752,866

At December 31, 1999, fixed assets include \$1,073,050 of building and \$624,925 of equipment under capitalized leases.

A summary of the Proprietary Fund fixed assets as of December 31, 1999 follows:

	County Wide Sewer
Land	\$10,211
Land Improvements	1,619
Plant & Facilities	249,987
Less:	
Accumulated Depreciation	(119,116)
Total	\$142,701

NOTE 12 - BOND ANTICIPATION NOTES

At December 31, 1999, bond anticipation notes of \$1,500,000 are reported as liabilities of the Governmental Funds into which the proceeds of the notes were received. No new short-term debt was issued in 1999. During 1999, interest payments of \$59,833 were made on this debt and as of December 31, 1999 interest payable of \$37,151 has been accrued. All of the notes are backed by the full faith and

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

credit of the County and mature within one year. The County intends to refinance the notes until such time when bonds are issued. The County has not, however, issued long-term obligations subsequent to year-end for the purpose of refinancing any of these short-term obligations, nor has it entered into a financing agreement for refinancing these short-term obligations on a long-term basis.

NOTE 13 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The following is a summary of long-term bond obligations of the County as of December 31, 1999:

General Obligation Bonds Payable From General Fund Revenue:

	Outstanding January 1, 1999	Additions	Deductions	Outstanding December 31, 1999
1992-2006 2.75-6.10% County Correctional Facility	\$4,490,000	\$0	\$440,000	\$4,050,000
1997-2017 4.00-5.25% County Building	2,620,000	0	90,000	2,530,000
1998-2018 3.90-5.05% County Building	2,290,000	0	75,000	2,215,000
Total General Obligation Bonds	\$9,400,000	\$0	\$605,000	\$8,795,000

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 1999 are as follows:

<u>For Year Ended December 31</u>	<u>Principal</u>	<u>Interest</u>
2000	\$630,000	\$462,065
2001	660,000	431,588
2002	695,000	398,282
2003	785,000	362,108
2004-2006	2,630,000	817,020
2007-2010	970,000	616,435
2011-2014	1,195,000	408,900
2015-2018	1,230,000	146,052
TOTAL	\$8,795,000	\$3,642,450

Long-Term Bonds: All long-term debt issued for governmental purposes of the County is retired through the Debt Service Funds. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within the limitations of Ohio law. The bonds are also backed by the full faith and credit of the County as additional security.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

The following is a summary of changes in the remaining components of the General Long-Term Obligations Account Group:

Obligations	January 1, 1999	Additions	Deductions	December 31, 1999
Compensated Absences	\$1,585,828	\$83,621	\$0	\$1,669,449
Due to Other Governments	492,594	0	121,604	370,990
Capital Leases	1,018,997	0	163,361	855,636
Total	\$3,097,419	\$83,621	\$284,965	\$2,896,075

Compensated Absences: Upon retirement, employees hired prior to 1992 with at least ten years of credited service with the County, State or any political subdivision are paid fifty percent (50%) of their accrued sick leave. Employees hired during 1992 and thereafter with less than ten years of service with the County but with ten or more total years of service with the County, State or any political subdivision are paid twenty-five percent (25%) of their accrued sick leave, up to a maximum of thirty workdays. Employees hired during 1992 and thereafter with ten or more years of total service with the County are paid fifty percent (50%) of their accrued sick leave. Two exceptions to this policy are as follows. Employees of the Children Services Board with at least ten years of service with the Board, the State or any political subdivision are paid twenty-five percent (25%) of their accrued sick leave, payment not to exceed thirty workdays. Employees of the Board of Mental Retardation & Developmental Disabilities with at least five but less than ten years of service with the Board or with ten or more years of service with the State or any political subdivision, but not with the Board, are paid twenty-five (25%) of their accrued sick leave. Employees with at least ten years of service with the Board are paid fifty percent (50%) of their accrued sick leave. Vacation time is vested for employees after a minimum of one year of credited service. Unused vacation may be accumulated up to three (3) years according to Ohio law. Compensatory time may also be accumulated by employees but must be used within specified limits. However, certain departments have the option of being compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination. The liability reflected above as part of the General Long-Term Obligations Account Group represents the long-term portion of accumulated sick leave, vacation and compensatory time. The current portion of this liability is reflected within each of the appropriate funds.

Due to Other Governments: The County's pension obligation to the employee retirement systems and workers' compensation obligation incurred at year end but not paid in the available period are reported in the General Long-Term Obligations Account Group since available financial resources are not used to pay these obligations.

Capital Lease Obligations: The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the combined financial statements. Capital lease payments are reflected as debt service in the combined financial statements for the Governmental Funds. New leases are, in substance, capital purchases and are reflected as current expenditures and proceeds from capital leases in the general purpose financial statements. The capital lease obligations reflected above as part of the General Long-Term Obligations Account Group represents the present value of the net future minimum lease payments on all capital leases.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 1999 are as follows:

<u>Year Ended December 31</u>	<u>Capital Lease Payments</u>
2000	\$234,619
2001	234,173
2002	232,800
2003	120,341
2004	75,932
2005-2007	<u>132,882</u>
<i>Total Minimum Lease Payments</i>	1,030,747
Less: Amount Representing Interest	<u>175,111</u>
Present Value of Net Minimum Lease Payments	<u>\$855,636</u>

NOTE 14 - CONDUIT DEBT OBLIGATIONS

In order to construct a 50,000 square foot addition to the medical office building for additional physicians' offices and to purchase certain moveable equipment and for various other improvements at the Adena Regional Medical Center Hospital, the Hospital Authority issued a 1998 series of Hospital Facility Revenue Bonds. Previously, to renovate the hospital's surgery unit, post anesthesia care unit, intensive and coronary unit and to provide for the acquisition, construction and installation of a linear accelerator at Adena Regional Medical Center Hospital, the Hospital Authority issued a 1995 series of Hospital Facilities Revenue Bonds. In addition, the Hospital Authority issued a 1993 series of Hospital Facilities Revenue Refunding Bonds to extinguish an earlier series of 1989 Facilities Revenue Bonds and 1988 Facilities Revenue Refunding and Improvement Bonds. These bonds are special limited obligations of the Hospital Authority, and are payable solely from and secured by revenues generated by the Hospital. Neither the County, the State nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 1999, the Hospital Facility Revenue Bonds aggregated principal amount payable was \$37,094,000. Of this aggregate principal amount, \$8,000,000 was payable on the 1998 series, \$13,825,000 was payable on the 1995 series and \$15,269,000 was payable on the 1993 series.

NOTE 15 - EMPLOYEE RETIREMENT SYSTEMS

A. Public Employees Retirement System (PERS)

All Ross County employees who are not certified teachers with the school for the Mentally Retarded/Developmentally Disabled (MRDD) participate in the Public Employees Retirement System of Ohio, ("PERS"), a cost sharing multiple-employer defined benefit pension plan operated by the State. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code.

PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

The Ohio Revised Code (ORC) provides statutory authority for employee and employer contributions. *Contribution rates are actuarially determined and set by state statute. The employee contribution rates were 8.5 percent for employees other than law enforcement. Law enforcement employees contributed 9.0 percent of covered salary. The 1999 employer contribution rate for non-law enforcement personnel was 13.55 percent; and the law enforcement employer rate for the year 1999 was 16.7 percent. Ross County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$1,859,781, \$1,666,774 and \$1,572,950, respectively; 79.7 percent has been contributed for 1999 and 100 percent for years 1998 and 1997. Of the 1999 amount, \$378,160 was unpaid at December 31, 1999 and is recorded as a liability in the respective funds and the General Long-Term Obligations Account Group.*

The Ohio Revised Code also provides statutory authority requiring public employers to provide and fund postretirement health care through their contributions to PERS. Postretirement health care coverage is provided to age and service retirants with ten or more years of qualifying service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the PERS is set aside for the funding of postretirement health care. For the year 1999, the portion of the total employer rate that was used to fund health care was 4.2 percent for both non-law enforcement and law enforcement employers. The portion of employer contributions made to fund postemployment benefits in 1999 was \$535,228. OPEB are financed through employer contributions and investment earnings there on. The contributions allocated to retiree health and Medicare along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. The System's expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641 and the number of benefit recipients eligible for OPEB was 118,062. During 1997, the PERS Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

B. State Teachers Retirement System (STRS)

Certified teachers employed by the school for the mentally retarded contribute 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 (ORC). STRS issues a publicly available financial report that includes financial statements and required supplementary information. That 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 employer is required to contribute 14 percent. Contribution rates are established by STRS, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Ross County's required contributions to STRS for the years ended December 31, 1999, 1998, and 1997 were \$90,280, \$89,424, and \$88,333, respectively; 92.4 percent has been contributed for 1999 and 100 percent for years 1998 and 1997. Of the 1999 amount, \$6,849 was unpaid at December 31, 1999 and is recorded as a liability in the Board of Mental Retardation Fund.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

The State Teachers Retirement System (STRS) provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the ORC, the State Teachers Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. ORC grants authority to STRS to provide health care coverage to benefit recipients, spouses, and dependents. 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 allocates employer contributions equal to 2 percent of covered payroll to the Health Care Reserve Fund from which payments for health care benefits are paid. However, for the fiscal year ended June 30, 1999, the Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$2.783 billion at June 30, 1999. The Health Care Reserve Fund allocation for the year ended June 30, 2000 will be 8 percent of covered payroll. For the year ended June 30, 1999, the net health care costs paid by STRS were \$249,929,000. There were 95,796 eligible benefit recipients.

NOTE 16 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft, damage to or destruction of assets, errors and omissions, employee injuries, and natural disasters. The County has addressed these various types of risk by purchasing a comprehensive insurance policy through a commercial carrier.

General liability insurance is maintained in the amount of \$1,000,000 for each occurrence and \$2,000,000 in the aggregate. Other liability insurance includes \$1,000,000 for employer's liability which provides additional coverage beyond the State's workers' compensation program, \$2,000,000 for law enforcement professional liability, \$1,000,000 for public official errors and omissions liability, \$1,000,000 for automobile liability, and \$10,000,000 airport liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$31,974,631. Other property insurance includes the following: \$500,000 for extra expenses, \$120,987 for data processing equipment, \$938,896 for contractor's equipment, the lesser of actual cash value or cost of repair for automobile damage, and \$28,707,019 for earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$1,000,000.

The County also maintains crime insurance in the amount of \$100,000 for forgery or alteration, and \$75,000 on its' food stamp and child support enforcement programs, and from \$20,000 to \$100,000 on other monies and securities. Additional crime insurance for potential employee dishonesty is held in the amount of \$250,000.

The County also maintains \$25,000 of accident medical coverage on inmates in the Sheriff's Work Release program. The policy also includes accidental death and dismemberment coverage for the inmates up to \$2,500.

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 59 other Ohio counties (County Commissioners Association of Ohio) for a workers' compensation group rating program. This resulted in a savings of \$10,950 on the annual premium cost in 1999.

The County has established limited risk health, dental, vision and life insurance programs for its employees. Klais & Company, Inc., a third party administrator, services all claims submitted to the County by employees. An internal service fund is presented in the financial statements and reflects premiums paid into the self-insurance internal service fund by other funds which are available to pay claims, claim reserves and administrative costs. An excess coverage insurance policy covers individual

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

claims in excess of \$75,000 and aggregate claims in excess of \$2,363,962. A liability for unpaid claims costs of \$196,805 has been accrued as a liability based on an estimate provided by the third party administrator of claims that have been incurred but not yet reported.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 1998 and 1999 are:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1998	\$186,584	\$1,959,538	\$1,983,285	\$162,837
1999	162,837	2,403,740	2,369,772	196,805

The County has had no significant reductions in any of its insurance coverage from that maintained in prior years. Additionally, there have been no insurance settlements that have exceeded insurance coverage in any of the past three years.

NOTE 17 - DEFERRED COMPENSATION

Ross County employees and elected officials may participate in the Ohio Public Employees Deferred Compensation Program or the County Commissioners' Association of Ohio Deferred Compensation Program, both created in accordance with Internal Revenue Service Code Section 457. Participation is on a voluntary payroll deduction basis. The plans permit deferral of compensation until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or in the case of an unforeseeable emergency.

Under both the Ohio Public Employees Deferred Compensation and the County Commissioners' Association of Ohio Deferred Compensation Programs, all plan assets are now being held in a trust arrangement for the exclusive benefit of participants and their beneficiaries, as required by the Small Business Job Protection Act of 1996. Under this Act, all existing deferred compensation plans were required to implement such a trust arrangement by January 1, 1999. As a result, the assets of these plans are no longer reflected in the combined financial statements of the County.

NOTE 18 - PROPERTY TAX REVENUE

Property taxes include amounts levied against 1998 real and public utility property and 1999 tangible personal (business) property. The assessed value by property classification upon which 1999 revenues were derived follows:

	Assessed Values
Real Property	\$647,679,580
Tangible Personal Property	171,132,072
Public Utility Property	70,178,180
Total	\$888,989,832

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. The County is authorized to levy up to 3.10 mills of the first 10 mills of assessed value for the General Fund. However, pursuant to a resolution approved by the County Commissioners on August 5, 1996, the County elected to levy 1.60 mills for tax year 1998 collected in 1999. Under Ohio law, the millage rolled back is reserved for the County and can be reassessed in any subsequent year, if the need arises. In addition to the 1.60 mills, 5.80 mills have been levied based upon mills voted for the Mental Retardation, Children Services and Senior Citizens levies. A summary of voted millage follows:

	Voter Levy Year	(a) Authorized Rate	(b) Rate Levied for Current Year R/A	C/I	Final Levy Year
Mental Retardation (c)	1988	1.00	.64	.74	Cont.
Mental Retardation (c)	1991	2.00	1.44	1.76	Cont.
Children Services (c)	1999	1.00	.72	.89	2003
Senior Citizens (c)	1999	.30	.22	.26	2003
Mental Retardation	1995	1.50	1.10	1.36	1999
		5.80	4.12	5.01	

(a) Dollars per \$1000 of assessed valuation.

(b) Ohio law provides for a tax credit to voted levies to offset inflationary values resulting from a reappraisal of real property. To attain this tax credit, reduction factors are applied to authorized voted levies so that each levy yields the same amount of property tax as in the year in which the levy was approved. Increases to voted levy revenues are restricted to assessments from new construction. The reduction factors are computed and applied separately for residential/agricultural (R/A) property and commercial/industrial (C/I) property.

(c) Levies represent renewals of levies originally voted in prior years.

In 1999, real property taxes were levied on January 1, 1999, on assessed values as of January 1, 1998, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent statistical update was completed in 1998. Real estate taxes were due and payable February 12, and July 12, 1999; personal property taxes were due and payable May 10 and September 20, 1999. Tangible personal property taxes were assessed on 25% of true value for equipment and 25% of average value for inventories. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and 88% for tangible personal property.

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 the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Agency Funds of the County. Accrued property taxes receivable reported in the Agency Funds and due from other funds-taxes reported in the Governmental Funds represent current taxes which were levied, measurable

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

and unpaid, as well as, delinquent taxes outstanding as of December 31, 1999. Although total property tax collections for the next ensuing fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are intended to finance the subsequent year's operations. Therefore, the delinquent taxes outstanding and available to the County within the first 60 days of 2000 were recorded as 1999 revenue, the remaining receivable is offset by a credit to deferred revenue.

NOTE 19 - SALES TAX REVENUE

The County currently imposes a 1.5% tax on every retail sale in the County. On November 27, 1979 the County Commissioners adopted a resolution which allowed for the imposition of a 0.5% permissive sales tax pursuant to Sections 5739.02 and 5741.02, Ohio Revised Code. The tax became effective on January 1, 1980 and remains in effect until it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund. On August 4, 1986 the County Commissioners adopted a resolution which allowed for the placement of an additional 0.5% sales tax before the vote of the people of Ross County in the general election held on November 4, 1986. The tax became effective February 1, 1987 and continues for a period of twenty years. The revenues generated from this tax are used for the purpose of providing revenue for the County's General Fund including the construction, operation and the maintenance of the Ross County Law Enforcement Complex. On August 23, 1993, the County Commissioners again adopted a resolution which allowed for the imposition of another 0.5% tax pursuant to Sections 5739.021 and 5741.021, Ohio Revised Code. The tax became effective on October 1, 1993 and remains in effect until it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund. In 1999, these sales taxes generated a combined total of \$9,413,899 tax revenue.

NOTE 20 - ENCUMBRANCES

Encumbrance accounting for purchase orders and contracts is used during the normal course of operations to reserve portions of appropriations in County funds as an extension of budgetary control. An encumbrance is a reserve on the available spending authority due to a commitment related to unperformed contracts for goods or services and does not represent a GAAP expenditure or liability. Reserves for encumbrances are reported separately for each Governmental Fund.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

NOTE 21 - INTERGOVERNMENTAL REVENUE

The following is a summary of major intergovernmental revenues:

General Fund:

Local Government Distributions and Reimbursements	\$1,413,908
State Property Tax Reimbursements	133,525
Other Grants & Reimbursements	<u>14,614</u>
 Total General Fund	 <u>\$1,562,047</u>

Special Revenue Funds:

Federal & State Health & Human Services Grants	\$4,151,168
State Transportation Taxes	3,507,409
Community Development Grants	614,536
Children Services Board Grants	2,137,618
Mental Retardation Board Grants	2,943,391
Child Support Enforcement Incentives	902,604
Youth Services Subsidy	135,744
Litter Control & Recycling Grants	97,600
U.S. 23 Pipeline	150,000
SODI Grant	317,035
Other Grants & Reimbursements	294,006
State Family & Child First Grants	200,546
Federal Emergency Management Grant	<u>95,002</u>
 Total Special Revenue Funds	 <u>\$15,546,659</u>

Capital Project Funds:

Issue II Grants	<u>\$537,843</u>
 Total Capital Project Funds	 <u>\$537,843</u>

Expendable Trust Funds:

State Child Abuse & Neglect Grant	<u>\$200</u>
 Total Expendable Trust Funds	 <u>\$200</u>

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

NOTE 22 - INTERFUND TRANSFERS

A summary of operating transfers by fund type follows:

Transfers From	Transfers To				Total
	General	Special Revenue	Debt Service	Capital Projects	
General	\$0	\$4,868,780	\$1,095,195	\$1,037,200	\$7,001,175
Special Revenue	65,000	84,647	0	366,000	515,647
Enterprise	1,680	0	0	0	1,680
Internal Service	10,540	0	0	0	10,540
Expendable Trust	0	4,254	0	0	4,254
	<u>\$77,220</u>	<u>\$4,957,681</u>	<u>\$1,095,195</u>	<u>\$1,403,200</u>	<u>\$7,533,296</u>

NOTE 23 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains one enterprise fund which provides sanitary sewer services for residents of Union Heights subdivision. Segment information for the year ended December 31, 1999 follows:

	County Wide Sewer
Operating revenues	\$36,801
Operating expenses before depreciation	27,885
Depreciation expense	5,000
Operating earnings (loss)	3,916
Net Non-Operating Revenues (Expenses)	1,680
Operating transfers out	(1,680)
Net Income (loss)	3,916
Decrease in current capital contribution	5,000
Property, plant and equipment	
Additions	0
Disposals	0
Net working capital	43,021
Total assets	187,166
Current obligations payable from operating revenues	1,444
Total equity	185,722

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

NOTE 24 - FEDERAL FOOD STAMPS

The County's Department of Human Services distributes, through contracting issuance centers, federal food stamps to entitled recipients within Ross County. The receipt and issuance of these stamps have the characteristics of a federal grant, however, the Department of Human Services merely acts in an intermediary capacity. The inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had the following food stamp activity occur during 1999:

Beginning Inventory at January 1, 1999	\$658,368
Received during 1999 for Distribution	3,129,688
Issued during 1999 to Entitled Recipients	<u>(3,444,125)</u>
Ending Inventory at December 31, 1999	<u>\$343,931</u>

NOTE 25 - CONTINGENCIES

The County participates in several federal and state assisted grants and programs that are subject to financial and compliance audits by grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

Additionally, there are currently no material claims or lawsuits pending against the County with the County Prosecutor.

NOTE 26 - ROSS COUNTY AND CHILlicoTHE LAW ENFORCEMENT CENTER

The Ross County and Chillicothe Law Enforcement Center is located adjacent to the Ross County Courthouse. The Center houses the Ross County Sheriff's Department, the Ross County Jail, and the Chillicothe City Police Department.

Ross County paid all of the construction costs, including the cost to purchase the land on which the Center is located, which totaled \$11,995,690. The County billed the City of Chillicothe for its share of these costs based on a percentage of square footage to be occupied by the City in proportion to total square footage, after deducting certain jail-related only costs. The City of Chillicothe contributed \$1,924,352 to the construction of the Center.

An agreement between the County and the City of Chillicothe leases space to the City of Chillicothe for a term of fifty years with payment of the lease to be charged against the portion contributed by the City of Chillicothe for construction of the Center.

The lease agreement also states the County and the City of Chillicothe will share the cost and expense of repairs, maintenance and replacement as follows:

The repair, maintenance and replacement of the roof that covers the Law Complex section of the center will be shared equally.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

The City will pay its pro rata share of 18.47 percent for the costs of repairing, maintaining and replacing the public elevators, the freight lift, heating, air conditioning, electrical and plumbing equipment within the Law Complex section of the Center. The 18.47 percent was derived by taking the ratio of square footage occupied by the city to the total square footage of the Center.

The County and the City of Chillicothe will share equally the costs of maintaining, repairing and replacing the sidewalks, public areas, and parking lots contiguous to the Center, including snow removal.

The City of Chillicothe will pay 100 percent of the costs of maintaining, repairing and replacing interior decorations within the City offices, and 50 percent of the costs pertaining to interior decorations within the common offices.

The City of Chillicothe will pay 50 percent of the costs of maintaining, repairing and replacing the telephone equipment in common offices.

The City of Chillicothe will pay 18.47 percent of gas, electric, water, sewer, and solid waste disposal utilities and 50 percent of the janitorial services.

The County applied for and received approval for a grant through the Governor's Office of Criminal Justice to fund construction of the County Jail. The City of Chillicothe intends to house prisoners in this facility and will be billed by the County on a per diem basis. The City of Chillicothe has no percentage interest in the County Jail.

The Law Complex is considered a shared asset between the County and the City of Chillicothe due to the retained interest in the maintenance, repair and replacement of the facility and the fact that the length of the lease is for the majority of the useful life of the asset. Since the original construction of the Law Complex, various improvements have been made. Therefore, the County has recorded \$10,151,200 in its general fixed asset account group, which represents the County's share of this asset.

Additionally, Ross County has entered into an agreement with Pike County which allows Pike County to receive a credit of \$7,695 each month through December 31, 2000 toward their monthly costs of housing prisoners in the Law Complex. This credit is being received in return for Pike County having previously authorized Ross County to apply for multi-county funding which was used initially to construct the Law Complex. Any unused credit will be carried forward and applied to the following month's billing until the end of this agreement, at which time such unused credit will expire.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

NOTE 27 - DEFICIT FUND BALANCES

Fund	Fund Balance Deficits
Special Revenue Funds:	
Marriage License	\$51
Economic Development	1,536,865
 Internal Service Fund:	
Ross County Group Insurance	267,869

The deficit balance in the Marriage License Special Revenue Fund is due to charges for services which had not yet been received at year end and were not available to finance current expenditures. The deficit will be eliminated through future charges for services.

The deficit balance in the Economic Development Special Revenue Fund is due to the issuance of general obligation notes to finance this project. Once these notes are retired, this deficit will be eliminated.

The deficit balance in the Ross County Group Insurance Internal Service Fund is the result of insufficient revenues to fund medical claims payable at year end. This deficit will be eliminated through future increases in contribution rates.

NOTE 28 - CONTRIBUTED CAPITAL

The following change occurred in contributed capital during 1999:

	County Wide Sewer
Balance at January 1, 1999	\$99,269
Less: Depreciation expense on contributed capital assets	(5,000)
Balance at December 31, 1999	\$94,269

NOTE 29 - COMPONENT UNIT DISCLOSURES

Summary Of Significant Accounting Policies

* Accrual Basis - Assets, liabilities, revenues and expenses are recognized on the accrual basis of accounting.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

* Property and Depreciation - Property and equipment are recorded at cost. Depreciation of fixed assets is determined on the individual asset by the straight-line depreciation method at rates based upon the following estimated useful lives:

	Years
Motor Vehicles	3-10 years
Shop and Office Equipment	3-10 years
Leasehold Improvements	20-31 1/2 years
Buildings	12-40 years

First Capital Enterprises, Inc. (hereinafter referred to as "The Agency"), takes a half year depreciation in the year of acquisition and disposal. For years ended on or after June 30, 1994, any asset with a cost of \$1,000 or more is required to be capitalized. Minor renewals and replacements are charged against income while major renewals and replacements are charged to the appropriate asset account.

The Ross County Board of Mental Retardation and Developmental Disabilities retains a reversionary interest in any assets purchased with funds provided through it.

* Income Tax - No provisions are made for federal or local income taxes because the Agency is tax exempt under Section 501 (c) (3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

* Cash and Cash Equivalents - For purposes of the statement of cash flows, the Agency considers all highly liquid debt instruments purchased with an original maturity date of three months or less to be cash equivalents.

* Nature of Activities - The Agency provides a sheltered workshop for mentally challenged adults in the Ross County area. Funding includes support from the Ross County Board of Mental Retardation and Developmental Disabilities.

* Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash, Deposits and Investments

As of June 30, 1999, the Agency has \$575,398 invested in certificates of deposits and money market accounts. Investments that will mature within one year are reflected as current.

The following methods and assumptions were used by the Agency in estimating its fair value disclosures for financial instruments:

Cash and cash equivalents: The carrying amounts reported in the combined balance sheet approximate fair value because of the short-term maturities of those instruments.

Investment securities: The fair values of investment securities are based on quoted market prices for those investments or face value for certificates of deposit not obtained through a broker.

Accounts Receivable - Trade and Bad Debt Expense

The Agency maintains an allowance for estimated bad debts. When an account is determined uncollectible, it is deducted from the accounts receivable and the allowance amount. The allowance is credited and bad debt expense charged when the collectibility of an account is uncertain. The June 30, 1999 accounts receivable are shown net of \$6,100 in allowance for bad debts.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

Permanent and Depreciable Assets

Permanent and depreciable assets at June 30, 1999 consist of the following:

Building	\$550,101
Motor Vehicles	297,721
Shop and Office Equipment	287,230
Leasehold Improvements	37,268
TOTAL DEPRECIABLE ASSETS @ COST	<u>1,172,320</u>
Less: Accumulated Depreciation	458,384
TOTAL DEPRECIABLE ASSETS	<u>713,936</u>
Land	124,741
TOTAL PERMANENT AND DEPRECIABLE ASSETS	<u>\$838,677</u>

The Agency has previously acquired two vans through the Urban Mass Transportation Administration program. The Ohio Department of Transportation is the first lienholder on the vans and will receive the vehicles if the terms of the agreement between the program and the Agency are not met.

Investment in Subsidiary

On December 18, 1985, the Agency started a subsidiary, Commercial Clean of Ross County, Inc., to engage in commercial janitorial and cleaning work for profit under the trade name "Service Master". A significant portion of Service Master's hired work force were, by design, sheltered workshop participants of the Agency. Commercial Clean of Ross County, Inc. suspended operations as of September 15, 1990. The Agency owns 100% of the capital stock of Commercial Clean of Ross County, Inc.

The Agency has decided to retain Commercial Clean of Ross County, Inc.'s status as an active corporation for future ventures. The carrying value of the investment at June 30, 1999 was \$543.

Departure From GAAP

Generally accepted accounting principles dictate that consolidated financial statements should be presented when one enterprise has a controlling financial interest in another enterprise. We have not consolidated the financial statements of the two entities in the enclosed report due to immateriality.

Compensated Absences Payable

The Agency's staff employees accrue varying amounts of paid vacation for each pay period worked. Employees cannot take vacation time until they have one year's service. Employees are paid for up to one year's accrued vacation at termination of employment. Therefore, all unpaid vacation up to the vested limit is accrued as an expense in these combined financial statements.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS (CONT.)

Notes Payable

As of June 30, 1999, the Agency had \$104,581 in outstanding notes payable. A mortgage note, payable in monthly installments through August, 2011, had a principal balance of \$90,084. In addition, a note for the purchase of a pick-up truck had a principal balance of \$14,497 payable in monthly installments through April, 2003.

Charges For Services

The Agency operates Main Resources, a job placement agency, that assists qualified individuals in obtaining jobs in the public sector. The Agency also bids on contracts to provide various services; including assembly and production services, the maintenance and cleaning of public parks and rest areas as well as other government related contracts. Income derived from these services are shown as Charges for Services within the Combined Statement of Revenue, Expenses and Changes in Fund Equity - All Proprietary Fund Types and Discretely Presented Component Unit.

Program Income

The Agency receives a substantial amount of its support from the Ross County Board of Mental Retardation and Developmental Disabilities. Therefore, a significant reduction in the level of support, if this were to occur, may have an effect on the Agency's activities.

The Agency received \$1,436,400 from the Ross County Board of Mental Retardation and Developmental Disabilities for the year ended June 30, 1999. Moreover, the Agency operates in a building owned by Ross County without cost. A fair rental value of \$78,735 has been determined as an in-kind contribution, based on comparable local rental rates. An additional \$6,978 was received from miscellaneous sources. The total of these revenues is shown as Program Income within the Combined Statement of Revenue, Expenses and Changes in Fund Equity - All Proprietary Fund Types and Discretely Presented Component Unit.

Contributed Capital

The Agency has received \$74,905 in contributed capital. There were no additions in 1999.

Commitments and Contingent Liabilities

Concentrations of Credit Risk Due to Temporary Cash Investments and Accounts Receivable

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of temporary cash investments and accounts receivable. The Agency places its temporary cash investments with financial institutions and limits the amount of credit exposure to any one financial institution. The Agency's accounts receivable are primarily due from one source which accounted for 36% of the total accounts receivable as of June 30, 1999.

Concentrations of Credit Risk Arising from Cash Deposits in Excess of Insured Limits

The Agency maintains cash balances at several financial institutions and brokerage firms. Accounts at each institution are insured by the Federal Deposit Insurance Corporation or SPIC up to \$100,000. At June 30, 1999 the Agency had \$465,118 in money market funds that were not insured.

Economic Dependency

The Agency receives the majority of its funding from three sources which accounted for 89% of all funds received for the year ended June 30, 1999.

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

Ross County, Ohio

General Fund

The General Fund is used to account for all financial resources of the County except for those required to be accounted for in another fund.

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$10,795,851	\$10,816,216	\$20,365
Charges for Services	1,123,500	1,230,203	106,703
Licenses and Permits	9,000	8,416	(584)
Fines and Forfeitures	92,000	87,905	(4,095)
Intergovernmental	1,457,335	1,508,172	50,837
Investment Earnings	850,000	892,202	42,202
Other	778,200	738,178	(40,022)
Total Revenue	15,105,886	15,281,292	175,406
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
County Commissioners			
Personal Services	177,163	176,702	461
Materials and Supplies	6,227	4,061	2,166
Contractual Services	78,988	33,090	45,898
Capital Outlay	10,000	0	10,000
Other	33,369	25,867	7,502
Total County Commissioners	305,747	239,720	66,027
County Auditor			
Personal Services	326,554	320,690	5,864
Materials and Supplies	50,960	42,776	8,184
Contractual Services	6,000	5,193	807
Capital Outlay	5,000	2,268	2,732
Other	18,500	12,828	5,672
Total County Auditor	407,014	383,755	23,259
County Treasurer			
Personal Services	164,048	159,467	4,581
Materials and Supplies	26,914	21,261	5,653
Contractual Services	6,500	2,971	3,529
Capital Outlay	3,000	871	2,129
Other	3,760	3,233	527
Total County Treasurer	204,222	187,803	16,419

continued

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Financial Administration			
Contractual Services	173,963	20,081	153,882
Total Other Financial Administration	173,963	20,081	153,882
Prosecuting Attorney			
Personal Services	295,150	292,121	3,029
Materials and Supplies	24,515	20,320	4,195
Allowances	23,410	23,410	0
Capital Outlay	7,192	6,099	1,093
Other	9,071	4,291	4,780
Total Prosecuting Attorney	359,338	346,241	13,097
Budget Commission			
Other	1,000	236	764
Total Budget Commission	1,000	236	764
Board of Revision			
Other	1,000	0	1,000
Total Board of Revision	1,000	0	1,000
Bureau of Inspection			
Examination	79,823	44,225	35,598
Total Bureau of Inspection	79,823	44,225	35,598
Planning Commission			
Personal Services	189,172	187,527	1,645
Materials and Supplies	4,423	3,785	638
Contractual Services	19,406	18,432	974
Expense-Committee Members	1,870	1,415	455
Other	59,343	47,157	12,186
Total Planning Commission	274,214	258,316	15,898
Data Processing Board			
Personal Services	58,250	58,214	36
Materials and Supplies	13,740	9,289	4,451
Contractual Services	71,241	48,630	22,611
Capital Outlay	29,666	3,889	25,777
Other	2,000	0	2,000
Total Data Processing Board	174,897	120,022	54,875

continued

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Board of Elections			
Personal Services	196,975	190,288	6,687
Materials and Supplies	13,283	12,466	817
Contractual Services	70,781	70,771	10
Capital Outlay	88,823	88,032	791
Other	15,661	15,481	180
Total Board of Elections	385,523	377,038	8,485
Buildings and Grounds			
Personal Services	310,327	306,942	3,385
Materials and Supplies	82,149	43,659	38,490
Capital Outlay	307,305	157,426	149,879
Other	426,769	255,667	171,102
Total Building and Grounds	1,126,550	763,694	362,856
Recorder			
Personal Services	149,507	148,302	1,205
Materials and Supplies	16,420	13,134	3,286
Contractual Services	101,941	77,652	24,289
Other	4,300	2,655	1,645
Total Recorder	272,168	241,743	30,425
Ross County Service Center			
Materials and Supplies	10,000	7,019	2,981
Contractual Services	18,400	10,761	7,639
Other	194,687	151,943	42,744
Total Ross County Service Center	223,087	169,723	53,364
Insurance on Property			
Insurance-Building	29,000	19,192	9,808
Insurance-Other County Property	1,000	0	1,000
Total Insurance on Property	30,000	19,192	10,808
Taxes on Property			
Levies & Assessments-Taxes	5,807	5,340	467
Delinquent Tax Advertising	500	191	309
Auditor/Treasurer Fees	31,000	30,335	665
Total Taxes on Property	37,307	35,866	1,441
Total General Government - Legislative and Executive	4,055,853	3,207,655	848,198

continued

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government -			
Judicial			
Common Pleas Court - Other			
Personal Services	75,836	72,836	3,000
Attorney Fees	365,971	329,373	36,598
Juror's Fees	30,000	28,974	1,026
Witness Fees	5,000	1,655	3,345
Contractual Services	5,500	2,499	3,001
Other	78,084	58,100	19,984
Total Common Pleas Court - Other	560,391	493,437	66,954
Common Pleas Court #1			
Personal Services	103,052	102,847	205
Materials and Supplies	4,375	4,184	191
Contractual Services	4,675	4,362	313
Capital Outlay	1,939	1,763	176
Other	24,025	18,869	5,156
Total Common Pleas Court #1	138,066	132,025	6,041
Common Pleas Court #2			
Personal Services	108,635	108,310	325
Materials and Supplies	7,852	6,077	1,775
Contractual Services	9,851	5,208	4,643
Other	21,273	9,173	12,100
Total Common Pleas Court #2	147,611	128,768	18,843
Jury Commission			
Personal Services	9,680	7,579	2,101
Materials and Supplies	5,000	3,857	1,143
Other	750	508	242
Total Jury Commission	15,430	11,944	3,486

continued

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Juvenile Court			
Personal Services	258,151	244,022	14,129
Materials and Supplies	2,000	1,105	895
Contractual Services	1,700	1,700	0
Capital Outlay	15,500	15,355	145
Other	29,150	23,939	5,211
Total Juvenile Court	306,501	286,121	20,380
Probate Court			
Personal Services	197,435	197,120	315
Materials and Supplies	6,587	5,091	1,496
Contractual Services	6,850	6,850	0
Capital Outlay	4,200	4,063	137
Other	26,537	23,934	2,603
Total Probate Court	241,609	237,058	4,551
Clerk of Courts			
Personal Services	177,560	176,507	1,053
Materials and Supplies	29,900	25,677	4,223
Contractual Services	27,613	25,488	2,125
Capital Outlay	3,876	3,876	0
Other	5,792	4,961	831
Total Clerk of Courts	244,741	236,509	8,232
Municipal Court			
County Share	134,680	118,224	16,456
Juror's Fees	10,000	9,685	315
Witness Fees	10,000	5,333	4,667
Criminal Prosecution	34,335	34,335	0
Indigent Defense	7,100	5,411	1,689
Total Municipal Court	196,115	172,988	23,127
Law Library			
Personal Services	3,000	3,000	0
Total Law Library	3,000	3,000	0
Total General Government - Judicial			
	1,853,464	1,701,850	151,614

continued

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Safety			
Adult Probation Department			
Personal Services	157,987	145,812	12,175
Materials and Supplies	5,700	4,346	1,354
Contractual Services	1,643	1,149	494
Capital Outlay	52,278	30,136	22,142
Other	6,258	5,669	589
Total Adult Probation Department	223,866	187,112	36,754
Juvenile Probation Department			
Personal Services	140,642	140,580	62
Materials and Supplies	1,280	785	495
Contractual Services	200	0	200
Other	2,765	2,600	165
Total Juvenile Probation Department	144,887	143,965	922
Detention Home			
Other	143,127	120,417	22,710
Total Detention Home	143,127	120,417	22,710
Coroner			
Personal Services	60,608	59,433	1,175
Materials and Supplies	587	242	345
Contractual Services	16,165	10,292	5,873
Capital Outlay	2,079	1,693	386
Other	17,224	13,682	3,542
Total Coroner	96,663	85,342	11,321
Sheriff			
Personal Services	47,866	47,689	177
Allowances	21,274	21,274	0
Total Sheriff	69,140	68,963	177
Disaster Services			
Grants-Disaster Services	43,000	42,922	78
Total Disaster Services	43,000	42,922	78
Total Public Safety	720,683	648,721	71,962

continued

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Works			
Engineer			
Personal Services	86,912	85,993	919
Materials and Supplies	5,776	5,766	10
Other	8,000	2,398	5,602
Construction - Sales Tax - Townships	149,500	149,500	0
Total Engineer	250,188	243,657	6,531
Total Public Works	250,188	243,657	6,531
Health			
Vital Statistics			
Registration Fees	1,854	1,854	0
Total Vital Statistics	1,854	1,854	0
Agriculture			
Fair/Grant	500	0	500
Soil & Water-Grants	112,374	112,374	0
Extension Grants	228,500	228,500	0
Agricultural Society-Grants	12,000	12,000	0
Fair/Debt	38,000	38,000	0
Premiums	3,300	3,300	0
Cattle Disease Prevention	1,100	0	1,100
Apiary Inspection	3,500	1,379	2,121
Total Agriculture	399,274	395,553	3,721
Other Health			
Crippled Children Aid	75,735	75,734	1
Other Expenses	1,743	50	1,693
Total Other Health	77,478	75,784	1,694
Total Health	478,606	473,191	5,415

continued

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Services			
Veteran's Assistance			
Personal Services	63,720	63,620	100
Materials and Supplies	4,000	3,213	787
Contractual Services	2,500	1,090	1,410
Relief Allowances	217,169	182,791	34,378
Capital Outlay	16,000	15,454	546
Other	2,200	658	1,542
Total Veteran's Assistance	305,589	266,826	38,763
Veteran's Services			
Personal Services	45,939	45,856	83
Burials	4,000	2,861	1,139
Other	12,100	11,460	640
Total Veteran's Services	62,039	60,177	1,862
Total Human Services	367,628	327,003	40,625
Economic Development and Assistance			
Regional Planning	42,000	37,082	4,918
Grants - Other	261,670	164,170	97,500
Total Economic Development and Assistance	303,670	201,252	102,418
Other			
Air Navigation Facilities			
Personal Services	16,800	16,216	584
Contractual Services	17,170	7,317	9,853
Capital Outlay	5,000	137	4,863
Other	12,296	8,538	3,758
Total Air Navigation Facilities	51,266	32,208	19,058

continued

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Miscellaneous			
Official Bonds	10,000	6,230	3,770
Group Insurance	570,000	490,998	79,002
Liability Insurance	271,000	253,122	17,878
Judgements and Claims	23,821	23,821	0
PERS	470,200	470,196	4
Workers Compensation	46,000	45,536	464
Unemployment Compensation	1,000	0	1,000
Stream Monitoring	67,875	54,175	13,700
Total Miscellaneous	1,459,896	1,344,078	115,818
Total Other	1,511,162	1,376,286	134,876
Total Expenditures	9,541,254	8,179,615	1,361,639
Excess of Revenues Over (Under) Expenditures	5,564,632	7,101,677	1,537,045
Other Financing Sources (Uses):			
Advances - In	251	251	0
Advances - Out	(75,000)	(75,000)	0
Operating Transfers - In	65,000	65,000	0
Operating Transfers - Out	(7,003,888)	(7,001,175)	2,713
Total Other Financing Sources (Uses)	(7,013,637)	(7,010,924)	2,713
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,449,005)	90,753	1,539,758
Fund Balances (Deficit) at Beginning of Year	2,313,772	2,313,772	0
Prior Year Encumbrances Appropriated	318,468	318,468	0
Fund Balances (Deficit) at End of Year	\$1,183,235	\$2,722,993	\$1,539,758

Ross County, Ohio
Special Revenue Funds

Dog and Kennel

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

Drug Law Enforcement

To account for revenues received for drug fines in the County to be used for drug prevention and drug law enforcement.

Law Enforcement

To account for proceeds of the sale of contraband which by state law can only be used for law enforcement activities.

Public Assistance

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 to pay their providers of medical assistance, and for certain public social services.

Litter Control

To account for state grant receipts and donations, from both individuals and corporations, and transfers from the General Fund used to enforce litter laws, educate citizens and promote litter control and recycling in the county.

Real Estate Assessment

To account for state mandated countywide real estate tax reappraisals and other annual real estate tax assessment related functions that are funded by charges to the County's political subdivisions.

Motor Vehicle Gas Tax

To account for revenues derived from motor vehicle licenses, gasoline taxes and investments. Expenditures in this fund are restricted by state law to county road and bridge maintenance, repair and improvement programs.

Correctional & Law Enforcement

To account for transfers from the General Fund and contractual revenues derived from the housing of foreign county, city and federal prisoners in the county correctional facility to be expended for the costs of operations and maintenance of the facility and for the operation of the Sheriff's department.

Youth Services Subsidy

To account for grant monies received from the State Department of Youth Services and used for placement of children in foster care homes or facilities, diversion and work programs involving restitution for juvenile delinquents, juvenile delinquency prevention and other related activities.

Treasurer's Prepayment

To account for the investment earnings on prepayments of real property taxes that can be used by the Treasurer only for the payment of the expenses incurred in administering the prepayment system.

Emergency Management

To account for revenues received from various subdivisions, grants and County contributions for planning and coordinating efforts to prevent and manage disasters. The countywide district was established under Section 5915.07, Revised Code. The Agency is controlled by an executive committee made up of elected officials who participate in the Agency. The executive committee and county commissioners employ a director and approve the budget. The County is responsible for any fund deficits.

Marriage License

To account for the state mandated fee collected on each issued marriage license. The county has contracted with the Ross County Coalition Against Domestic Violence, a non-profit organization, to operate a battered spouse program. The fees are sent to the non-profit organization as prescribed by law.

Drug Enforcement and Education

To account for certain fines received from Municipal Court to provide for drug law enforcement and education.

Probate Conduct of Business

To account for certain filing fees charged by the Probate Court to be used for operating expenses of the Probate Court.

Child Enforcement

To account for poundage fees collected by the Child Support Enforcement Agency that are restricted for use by state statute for financing the Agency, and Title IV-D grants that reimburse expenditures for child support enforcement. The leadership of this agency is through the Department of Human Services.

Computerized Research

To account for fees assessed under Chapter 2303, Revised Code, by the Common Pleas, Probate, and Juvenile Courts to be used for computerized legal research or other automatic data processing expenses by the judges.

Delinquent Tax & Assessment Collection

To account for the 5% fee collected on all delinquent taxes and used equally by the County Prosecutor and the County Treasurer to collect delinquencies.

Indigent Guardianship

To account for fees received from Probate Court to provide an attorney for indigent guardianship persons.

Children Services

To account for a countywide tax levy and various state and federal monies to be used for providing foster care and other services for neglected, battered and abused children. This fund also accounts for the operation of the Roweton Ranch and Parent Visitation Home.

Indigent Driver Alcohol

To account for that part of OMVI related fine money that is to be used for indigent driver alcohol treatment.

Board of Mental Retardation

To account for a countywide tax levy and various grants used for providing education at Pioneer School and a workshop at First Capital Enterprises for the mentally retarded and developmentally disabled.

Senior Citizens Levy

To account for a countywide tax levy used for contracting with the Ross County Committee for the Elderly, Inc. to provide services to senior citizens of Ross County.

Economic Development

To account for the proceeds of the sale of county industrial park land to be used for future economic development.

Computer System Service

To account for fees assessed under Chapter 2101, Revised Code by the Common Pleas, Probate and Juvenile Courts to pay solely for acquiring and maintaining computerized systems for the courts or office of the Clerk of Courts.

Certificate of Title Administration

To account for fees collected under Chapter 325.33, Revised Code by the Clerk of Courts for use in the administration of the Title Department of that office.

County Recorder Equipment

To account for General Fund monies to supplement the equipment needs of the County Recorder as established by Section 317.321 of the Revised Code.

Federal Cop Grant

To account for federal grant monies received by the County from the Cops Fast Program used by the Sheriff to expand community policing programs.

Local Law Enforcement Grant

To account for the grant money received from the U.S. Department of Justice to provide assistance in reducing crime and improving public safety.

U.S. 23 Pipeline Task Force

To account for a federal grant received through the Ohio Office of Criminal Justice Services for personnel, equipment and other expenses to assist in the prevention of illegal drug trafficking along the U.S. Rt. 23 corridor in Ross County and Southern Ohio.

S O D I Grant

To account for a grant received through the Southern Ohio Diversification Initiative from the U.S. Department of Energy to be used by Ross County to develop and implement a County Geographic Information System (GIS).

Small Cities Block Grant

To account for federal community development block grant monies. The funds are expended by the County in poverty and low-income areas or awarded to other subdivisions for capital improvement projects that meet the federal criteria.

Prosecutor's Diversion Program

To account for state grant monies that are expended to provide a second chance to first time non-violent offenders who are about to be convicted of a crime. Upon successful completion of the program, the original charges are dismissed.

Child Abuse Prevention

To account for grant monies received from the State of Ohio Children Trust Fund to be used for the prevention of child abuse.

Shelter Grant

To account for grant monies received from the Office of Criminal Justice Services to provide shelter for battered women and children.

Jail Commissary

A commissary rotary fund to purchase and sell merchandise to jail inmates.

401 Care and Custody Grant

To account for monies received through the Ohio Youth Service Commission to assist the Juvenile Court in providing for care or custody of juveniles.

Rural Health Outreach

To account for a state grant received by Ross County Children Services to provide health care to their children and their parents.

Family and Child First Council

To account for monies received from the Ohio Children Trust Fund through the Ohio Department of Human Services to provide for coordination of various family and community-based organizations in the planning and implementation of services for families with children.

Small Cities Revolving Loan

To account for monies received from the repayment of loans, and interest received from these loans, made to small businesses in Ross County, with monies received through federal Community Development Block grants which can be used to make loans to other county businesses.

Drug Court

To account for a grant from the U.S. Department of Justice to provide funding for the establishment of a drug court docket to permit the Court to adjudicate and dispose of drug cases more timely and efficiently.

VOCA/SVAA Grant

To account for the grant from the Ohio Attorney General's Office to provide assistance to crime victims.

County Ditch

To account for money received from landowners and other sources to provide for development and maintenance of ditches throughout the County.

Juvenile Accountability Incentive

To account for a grant received from the State of Ohio to provide the Ross County Sheriff's Department with resources to help reduce student truancy and to assist schools throughout the County with student disciplinary problems.

Court Security Grant

To account for monies received from the Supreme Court of Ohio by the various courts in Ross County to purchase and install security equipment within the County Courthouse.

Mediation Grant

To account for a grant from the Supreme Court of Ohio to the Ross County Juvenile Court to establish a pilot mediation program to deal with first-time unruly or delinquent children.

Ross County, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 1999

	Dog & Kennel	Drug Law Enforcement	Law Enforcement	Public Assistance	Litter Control	Real Estate Assessment
Assets						
Cash and Cash Equivalents	\$14,036	\$29,446	\$4,037	\$196,955	\$52,478	\$595,018
Cash and Cash Equivalents in Segregated Accounts	0	17,447	8,743	0	0	0
Receivables:						
Accounts	742	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Due from Other Funds-Taxes	0	0	0	0	0	0
Due from Other Governments	175	0	0	698,911	0	0
Materials and Supplies						
Inventory	2,269	0	0	18,194	0	1,991
Loans Receivable	0	0	0	0	0	0
Prepaid Items	0	0	0	36,330	0	0
Total Assets	17,222	46,893	12,780	950,390	52,478	597,009
Liabilities						
Accounts Payable	397	0	0	65,807	1,076	1,058
Contracts Payable	0	0	0	125,125	0	20,268
Accrued Wages and Benefits	3,886	0	0	69,861	2,489	2,346
Compensated Absences Payable	0	0	0	0	0	0
Due to Other Funds	0	0	0	28,053	0	0
Due to Other Governments	0	0	0	20,798	0	0
Deferred Revenue	0	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
Total Liabilities	4,283	0	0	309,644	3,565	23,672
Fund Equity						
Fund Balance:						
Reserved for Encumbrances	2,117	0	0	64,580	210	57,265
Reserved for Inventory	2,269	0	0	18,194	0	1,991
Unreserved:						
Undesignated	8,553	46,893	12,780	557,972	48,703	514,081
Total Fund Equity	12,939	46,893	12,780	640,746	48,913	573,337
Total Liabilities and Fund Equity	\$17,222	\$46,893	\$12,780	\$950,390	\$52,478	\$597,009

Motor Vehicle Gas Tax	Correctional & Law Enforcement	Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement & Education	Probate Conduct of Business
\$1,033,042	\$70,440	\$84,383	\$26,122	\$67,895	\$14,741	\$4,243	\$2,313
0	18,187	0	0	0	0	0	0
0	3,592	0	0	0	0	0	0
1,073	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
108,180	0	0	0	0	0	0	0
238,292	191,238	0	0	169	0	148	0
238,508	22,050	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,619,095</u>	<u>305,507</u>	<u>84,383</u>	<u>26,122</u>	<u>68,064</u>	<u>14,741</u>	<u>4,391</u>	<u>2,313</u>
61,251	40,054	475	0	1,435	14,792	0	0
2,711	3,099	0	0	0	0	0	0
45,103	116,265	0	103	2,364	0	0	0
0	15,202	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	26,512	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>109,065</u>	<u>201,132</u>	<u>475</u>	<u>103</u>	<u>3,799</u>	<u>14,792</u>	<u>0</u>	<u>0</u>
119,892	25,884	297	0	1,031	0	0	0
238,508	22,050	0	0	0	0	0	0
<u>1,151,630</u>	<u>56,441</u>	<u>83,611</u>	<u>26,019</u>	<u>63,234</u>	<u>(51)</u>	<u>4,391</u>	<u>2,313</u>
<u>1,510,030</u>	<u>104,375</u>	<u>83,908</u>	<u>26,019</u>	<u>64,265</u>	<u>(51)</u>	<u>4,391</u>	<u>2,313</u>
<u>\$1,619,095</u>	<u>\$305,507</u>	<u>\$84,383</u>	<u>\$26,122</u>	<u>\$68,064</u>	<u>\$14,741</u>	<u>\$4,391</u>	<u>\$2,313</u>

continued

Combining Balance Sheet
All Special Revenue Funds

December 31, 1999

	Child Enforcement	Computerized Research	Delinquent Tax & Assessment Collection	Indigent Guardianship	Children Services
Assets					
Cash and Cash Equivalents	\$263,851	\$28,726	\$79,004	\$31,430	\$266,364
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	1,632
Receivables:					
Accounts	0	0	0	0	1,339
Accrued Interest	0	0	0	0	0
Due from Other Funds	37,309	0	0	0	28,053
Due from Other Funds-Taxes	0	0	0	0	701,637
Due from Other Governments	96,598	0	0	0	95,300
Materials and Supplies					
Inventory	0	0	0	0	2,047
Loans Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	397,758	28,726	79,004	31,430	1,096,372
Liabilities					
Accounts Payable	1,762	191	0	0	18,964
Contracts Payable	0	0	0	0	95,428
Accrued Wages and Benefits	23,692	0	1,595	0	51,372
Compensated Absences Payable	0	0	0	0	0
Due to Other Funds	2,693	0	0	0	0
Due to Other Governments	0	0	0	0	177
Deferred Revenue	0	0	0	0	685,562
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	28,147	191	1,595	0	851,503
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	0	510	6,987	345	0
Reserved for Inventory	0	0	0	0	2,047
Unreserved:					
Undesignated	369,611	28,025	70,422	31,085	242,822
Total Fund Equity	369,611	28,535	77,409	31,430	244,869
Total Liabilities and Fund Equity	\$397,758	\$28,726	\$79,004	\$31,430	\$1,096,372

Indigent Driver Alcohol	Board of Mental Retardation	Senior Citizens Levy	Economic Development	Computer System Service	Certificate Of Title Administration	County Recorder Equipment	Federal Cop Grant	Local Law Enforcement Grant
\$800	\$1,719,082	\$0	\$6,982	\$144,328	\$52,560	\$2,461	\$7,347	\$5,060
0	0	0	0	0	0	0	0	0
0	997	0	0	0	0	0	0	0
0	2,240	0	0	0	0	0	0	0
0	0	0	0	0	17,848	0	0	0
0	3,110,326	210,181	0	0	0	0	0	0
0	72,453	0	0	0	0	0	0	0
0	14,265	0	0	0	1,570	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>800</u>	<u>4,919,363</u>	<u>210,181</u>	<u>6,982</u>	<u>144,328</u>	<u>71,978</u>	<u>2,461</u>	<u>7,347</u>	<u>5,060</u>
0	46,101	0	4,076	0	0	0	0	0
0	19,607	0	2,620	0	0	0	0	0
0	72,079	0	0	0	6,794	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	1,789	0	0	0	0	0	0	0
0	3,039,467	205,365	0	0	0	0	0	0
0	0	0	37,151	0	0	0	0	0
0	0	0	1,500,000	0	0	0	0	0
0	<u>3,179,043</u>	<u>205,365</u>	<u>1,543,847</u>	<u>0</u>	<u>6,794</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	44,523	0	107	0	30	0	0	4,701
0	14,265	0	0	0	1,570	0	0	0
800	1,681,532	4,816	(1,536,972)	144,328	63,584	2,461	7,347	359
800	1,740,320	4,816	(1,536,865)	144,328	65,184	2,461	7,347	5,060
<u>\$800</u>	<u>\$4,919,363</u>	<u>\$210,181</u>	<u>\$6,982</u>	<u>\$144,328</u>	<u>\$71,978</u>	<u>\$2,461</u>	<u>\$7,347</u>	<u>\$5,060</u>

continued

Combining Balance Sheet
All Special Revenue Funds

December 31, 1999

	U.S. 23 Pipeline Task Force	S O D I Grant	Small Cities Block Grant	Prosecutor's Diversion Program	Child Abuse Prevention
Assets					
Cash and Cash Equivalents	\$3,089	\$30,614	\$63,571	\$4,167	\$3,396
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Accounts	0	0	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Funds-Taxes	0	0	0	0	0
Due from Other Governments	0	0	70,386	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	3,089	30,614	133,957	4,167	3,396
Liabilities					
Accounts Payable	359	0	85,943	0	0
Contracts Payable	0	25,614	0	0	0
Accrued Wages and Benefits	0	0	0	2,314	0
Compensated Absences Payable	0	0	0	0	0
Due to Other Funds	0	5,000	10,238	0	0
Due to Other Governments	185	0	0	0	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	544	30,614	96,181	2,314	0
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	2,703	0	0	0	0
Reserved for Inventory	0	0	0	0	0
Unreserved:					
Undesignated	(158)	0	37,776	1,853	3,396
Total Fund Equity	2,545	0	37,776	1,853	3,396
Total Liabilities and Fund Equity	\$3,089	\$30,614	\$133,957	\$4,167	\$3,396

Shelter Grant	Jail Commissary	401 Care & Custody Grant	Rural Health Outreach	Family & Child First Council	Small Cities Revolving Loan	Drug Court	VOCA/ SVAA Grant
\$0	\$0	\$28,112	\$0	\$22,819	\$26,375	\$3,505	\$39,779
8,584	11,283	0	0	0	341,210	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	1,640
0	0	0	0	0	20,939	0	0
0	0	0	0	0	0	0	0
<u>8,584</u>	<u>11,283</u>	<u>28,112</u>	<u>0</u>	<u>22,819</u>	<u>388,524</u>	<u>3,505</u>	<u>41,419</u>
0	0	0	0	1,688	10,000	0	209
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	960
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	1,688	10,000	0	1,169
0	0	0	0	2,826	0	0	900
0	0	0	0	0	0	0	1,640
<u>8,584</u>	<u>11,283</u>	<u>28,112</u>	<u>0</u>	<u>18,305</u>	<u>378,524</u>	<u>3,505</u>	<u>37,710</u>
<u>8,584</u>	<u>11,283</u>	<u>28,112</u>	<u>0</u>	<u>21,131</u>	<u>378,524</u>	<u>3,505</u>	<u>40,250</u>
<u>\$8,584</u>	<u>\$11,283</u>	<u>\$28,112</u>	<u>\$0</u>	<u>\$22,819</u>	<u>\$388,524</u>	<u>\$3,505</u>	<u>\$41,419</u>

continued

Combining Balance Sheet
All Special Revenue Funds

December 31, 1999

	County Ditch	Juvenile Accountability Incentive	Court Security Grant	Mediation Grant	Totals Primary Government
Assets					
Cash and Cash Equivalents	\$1,000	\$10,852	\$36,742	\$9,302	\$5,086,467
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	407,086
Receivables:					
Accounts	0	0	0	0	6,670
Accrued Interest	0	0	0	0	3,313
Due from Other Funds	0	0	0	0	83,210
Due from Other Funds-Taxes	0	0	0	0	4,130,324
Due from Other Governments	0	0	0	0	1,463,670
Materials and Supplies					
Inventory	0	0	0	0	302,534
Loans Receivable	0	0	0	0	20,939
Prepaid Items	0	0	0	0	36,330
Total Assets	1,000	10,852	36,742	9,302	11,540,543
Liabilities					
Accounts Payable	0	0	21,810	0	377,448
Contracts Payable	0	0	0	0	294,472
Accrued Wages and Benefits	0	0	0	0	401,223
Compensated Absences Payable	0	0	0	0	15,202
Due to Other Funds	0	0	0	0	45,984
Due to Other Governments	0	0	0	0	49,461
Deferred Revenue	0	0	0	0	3,930,394
Accrued Interest Payable	0	0	0	0	37,151
Notes Payable	0	0	0	0	1,500,000
Total Liabilities	0	0	21,810	0	6,651,335
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	0	0	10,712	0	345,620
Reserved for Inventory	0	0	0	0	302,534
Unreserved:					
Undesignated	1,000	10,852	4,220	9,302	4,241,054
Total Fund Equity	1,000	10,852	14,932	9,302	4,889,208
Total Liabilities and Fund Equity	\$1,000	\$10,852	\$36,742	\$9,302	\$11,540,543

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Ross County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds

For the Year Ended December 31, 1999

	<u>Dog & Kennel</u>	<u>Drug Law Enforcement</u>	<u>Law Enforcement</u>	<u>Public Assistance</u>	<u>Litter Control</u>
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	109,452	0	0	109,521	0
Fines and Forfeitures	10,705	25,055	0	0	0
Intergovernmental	0	0	0	4,151,168	97,600
Investment Earnings	0	0	0	0	0
Other Revenue	0	0	7,562	280,421	523
Total Revenue	<u>120,157</u>	<u>25,055</u>	<u>7,562</u>	<u>4,541,110</u>	<u>98,123</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	165,186	9,625	6,623	0	0
Public Works	0	0	0	0	109,420
Health	0	0	0	0	0
Human Services	0	0	0	4,617,223	0
Economic Development and Assistance	0	0	0	0	0
Debt Service					
Principal Retirement	0	0	0	102,861	0
Interest and Fiscal Charges	0	0	0	42,459	0
Total Expenditures	<u>165,186</u>	<u>9,625</u>	<u>6,623</u>	<u>4,762,543</u>	<u>109,420</u>
Excess of Revenues Over (Under) Expenditures	<u>(45,029)</u>	<u>15,430</u>	<u>939</u>	<u>(221,433)</u>	<u>(11,297)</u>
Other Financing Sources (Uses):					
Operating Transfers - In	46,000	0	0	218,004	59,454
Operating Transfers - Out	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>46,000</u>	<u>0</u>	<u>0</u>	<u>218,004</u>	<u>59,454</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>971</u>	<u>15,430</u>	<u>939</u>	<u>(3,429)</u>	<u>48,157</u>
Fund Balances (Deficit) at Beginning of Year	<u>11,226</u>	<u>31,463</u>	<u>11,841</u>	<u>645,099</u>	<u>756</u>
Increase (Decrease) in Reserve for Inventory	<u>742</u>	<u>0</u>	<u>0</u>	<u>(924)</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$12,939</u>	<u>\$46,893</u>	<u>\$12,780</u>	<u>\$640,746</u>	<u>\$48,913</u>

Real Estate Assessment	Motor Vehicle Gas Tax	Correctional & Law Enforcement	Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement & Education
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
387,768	0	606,619	0	0	0	26,425	0
0	23,582	0	0	0	0	0	296
0	3,507,409	0	135,744	0	95,002	0	0
0	53,334	0	0	6,032	0	0	0
0	505,235	28,583	0	0	7	0	0
<u>387,768</u>	<u>4,089,560</u>	<u>635,202</u>	<u>135,744</u>	<u>6,032</u>	<u>95,009</u>	<u>26,425</u>	<u>296</u>

311,782	0	0	0	3,150	0	0	0
0	0	0	0	0	0	0	0
0	0	5,027,297	0	0	97,037	0	0
0	4,181,080	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	131,470	0	0	27,292	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>311,782</u>	<u>4,181,080</u>	<u>5,027,297</u>	<u>131,470</u>	<u>3,150</u>	<u>97,037</u>	<u>27,292</u>	<u>0</u>

<u>75,986</u>	<u>(91,520)</u>	<u>(4,392,095)</u>	<u>4,274</u>	<u>2,882</u>	<u>(2,028)</u>	<u>(867)</u>	<u>296</u>
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0	0	4,330,000	30,000	0	0	0	0
0	0	(270,000)	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>4,060,000</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

75,986	(91,520)	(332,095)	34,274	2,882	(2,028)	(867)	296
496,375	1,593,745	432,554	49,634	23,137	66,293	816	4,095
<u>976</u>	<u>7,805</u>	<u>3,916</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$573,337</u>	<u>\$1,510,030</u>	<u>\$104,375</u>	<u>\$83,908</u>	<u>\$26,019</u>	<u>\$64,265</u>	<u>(\$51)</u>	<u>\$4,391</u>

continued

Ross County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds

For the Year Ended December 31, 1999

	Probate Conduct of Business	Child Enforcement	Computerized Research	Delinquent Tax & Assessment Collection
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	716	142,835	7,469	49,524
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	902,604	0	0
Investment Earnings	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	716	1,045,439	7,469	49,524
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	53,849
Judicial	0	0	1,628	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	1,056,023	0	0
Economic Development and Assistance	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	1,056,023	1,628	53,849
Excess of Revenues Over (Under) Expenditures	716	(10,584)	5,841	(4,325)
Other Financing Sources (Uses):				
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 Sources Over (Under) Expenditures and Other Uses	716	(10,584)	5,841	(4,325)
Fund Balances (Deficit) at Beginning of Year	1,597	380,195	22,694	81,734
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances (Deficits) at End of Year	\$2,313	\$369,611	\$28,535	\$77,409

Indigent Guardianship	Children Services	Indigent Driver Alcohol	Board of Mental Retardation	Senior Citizens Levy	Economic Development	Computer System Service	Certificate of Title Administration
\$0	\$685,172	\$0	\$3,039,959	\$205,263	\$0	\$0	\$0
9,593	25,633	0	0	0	0	35,960	294,215
0	0	125	0	0	0	0	0
0	2,137,618	0	2,943,391	18,876	0	0	0
0	0	0	8,471	0	0	0	0
0	38,234	0	259,612	0	0	0	0
9,593	2,886,657	125	6,251,433	224,139	0	35,960	294,215
0	0	0	0	0	0	0	225,201
2,235	0	0	0	0	0	2,338	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	3,661,613	0	5,615,637	223,462	0	0	0
0	0	0	0	0	109,953	0	0
0	6,301	0	0	0	0	0	0
0	4,295	0	0	0	59,833	0	0
2,235	3,672,209	0	5,615,637	223,462	169,786	2,338	225,201
7,358	(785,552)	125	635,796	677	(169,786)	33,622	69,014
0	70,901	0	0	0	137,878	0	0
0	0	0	(146,000)	0	0	0	(50,000)
0	70,901	0	(146,000)	0	137,878	0	(50,000)
7,358	(714,651)	125	489,796	677	(31,908)	33,622	19,014
24,072	958,134	675	1,250,376	4,139	(1,504,957)	110,706	46,422
0	1,386	0	148	0	0	0	(252)
\$31,430	\$244,869	\$800	\$1,740,320	\$4,816	(\$1,536,865)	\$144,328	\$65,184

continued

Ross County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds

For the Year Ended December 31, 1999

	County Recorder's Equipment	Federal Cop Grant	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	S O D I Grant
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	11,150	150,000	317,035
Investment Earnings	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	11,150	150,000	317,035
Expenditures:					
Current:					
General Government:					
Legislative and Executive	2,119	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	6,090	197,455	0
Public Works	0	0	0	0	317,035
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	2,119	0	6,090	197,455	317,035
Excess of Revenues Over (Under) Expenditures	(2,119)	0	5,060	(47,455)	0
Other Financing Sources (Uses):					
Operating Transfers - In	0	0	0	50,000	0
Operating Transfers - Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	50,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,119)	0	5,060	2,545	0
Fund Balances (Deficit) at Beginning of Year	4,580	7,347	0	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0	0
Fund Balances (Deficits) at End of Year	\$2,461	\$7,347	\$5,060	\$2,545	\$0

Small Cities Block Grant	Prosecutor's Diversion Program	Child Abuse Prevention	Shelter Grant	Jail Commissary	401 Care & Custody Grant	Rural Health Outreach	Family & Child First Council
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	21,697	0	0	0
0	0	0	0	0	0	0	0
614,536	68,635	0	48,149	0	0	1,758	200,546
0	0	0	0	0	0	0	0
0	0	0	12,964	0	0	0	0
<u>614,536</u>	<u>68,635</u>	<u>0</u>	<u>61,113</u>	<u>21,697</u>	<u>0</u>	<u>1,758</u>	<u>200,546</u>

0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	69,629	0	0	10,768	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,508	0
0	0	0	52,529	0	2,340	0	292,674
596,845	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>596,845</u>	<u>69,629</u>	<u>0</u>	<u>52,529</u>	<u>10,768</u>	<u>2,340</u>	<u>1,508</u>	<u>292,674</u>

<u>17,691</u>	<u>(994)</u>	<u>0</u>	<u>8,584</u>	<u>10,929</u>	<u>(2,340)</u>	<u>250</u>	<u>(92,128)</u>
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0	0	0	0	0	0	0	0
0	0	(4,647)	0	0	(45,000)	0	0
0	0	(4,647)	0	0	(45,000)	0	0

17,691	(994)	(4,647)	8,584	10,929	(47,340)	250	(92,128)
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20,085	2,847	8,043	0	354	75,452	(250)	113,259
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0	0	0	0	0	0	0	0
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<u>\$37,776</u>	<u>\$1,853</u>	<u>\$3,396</u>	<u>\$8,584</u>	<u>\$11,283</u>	<u>\$28,112</u>	<u>\$0</u>	<u>\$21,131</u>
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continued

Ross County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds

For the Year Ended December 31, 1999

	Small Cities Revolving Loan	Drug Court	VOCA/ SVAA Grant	County Ditch
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	51,276	0
Investment Earnings	12,889	0	0	0
Other Revenue	0	0	0	1,000
Total Revenue	12,889	0	51,276	1,000
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	43,640	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	13,613	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	13,613	0	43,640	0
Excess of Revenues Over (Under) Expenditures	(724)	0	7,636	1,000
Other Financing Sources (Uses):				
Operating Transfers - In	0	0	15,444	0
Operating Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	15,444	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(724)	0	23,080	1,000
Fund Balances (Deficit) at Beginning of Year	379,248	3,505	15,530	0
Increase (Decrease) in Reserve for Inventory	0	0	1,640	0
Fund Balances (Deficits) at End of Year	\$378,524	\$3,505	\$40,250	\$1,000

Juvenile Accountability Incentive	Court Security Grant	Mediation Grant	Totals Primary Government
\$0	\$0	\$0	\$3,930,394
0	0	0	1,827,427
0	0	0	59,763
24,985	59,875	9,302	15,546,659
0	0	0	80,726
0	0	0	1,134,141
<u>24,985</u>	<u>59,875</u>	<u>9,302</u>	<u>22,579,110</u>

0	0	0	596,101
0	44,943	0	94,784
14,133	0	0	5,603,843
0	0	0	4,607,535
0	0	0	1,508
0	0	0	15,680,263
0	0	0	720,411
0	0	0	109,162
0	0	0	106,587
<u>14,133</u>	<u>44,943</u>	<u>0</u>	<u>27,520,194</u>

<u>10,852</u>	<u>14,932</u>	<u>9,302</u>	<u>(4,941,084)</u>
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0	0	0	4,957,681
0	0	0	(515,647)
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,442,034</u>

10,852	14,932	9,302	(499,050)
0	0	0	5,372,821
0	0	0	15,437
<u>\$10,852</u>	<u>\$14,932</u>	<u>\$9,302</u>	<u>\$4,889,208</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Dog & Kennel Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$110,000	\$108,710	(\$1,290)
Fines and Forfeitures	10,800	10,903	103
Total Revenue	120,800	119,613	(1,187)
Expenditures:			
Public Safety			
Personal Services	142,627	142,267	360
Materials and Supplies	7,100	6,880	220
Contractual Services	1,306	920	386
Other	22,424	17,873	4,551
Total Public Safety	173,457	167,940	5,517
Total Expenditures	173,457	167,940	5,517
Excess of Revenues Over (Under) Expenditures	(52,657)	(48,327)	4,330
Other Financing Sources (Uses):			
Operating Transfers-In	38,000	46,000	8,000
Total Other Financing Sources (Uses)	38,000	46,000	8,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(14,657)	(2,327)	12,330
Fund Balances (Deficit) at Beginning of Year	11,700	11,700	0
Prior Year Encumbrances Appropriated	4,664	4,664	0
Fund Balances (Deficit) at End of Year	\$1,707	\$14,037	\$12,330

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Drug Law Enforcement Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$17,694	\$17,694
Total Revenue	0	17,694	17,694
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	17,694	17,694
Fund Balances (Deficit) at Beginning of Year	11,753	11,753	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$11,753</u>	<u>\$29,447</u>	<u>\$17,694</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Law Enforcement Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	4,037	4,037	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$4,037</u>	<u>\$4,037</u>	<u>\$0</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Public Assistance Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$108,128	\$109,521	\$1,393
Intergovernmental	3,500,713	3,501,056	343
Other	279,035	280,421	1,386
Total Revenue	3,887,876	3,890,998	3,122
Expenditures:			
Human Services			
Personal Services	2,188,490	2,148,371	40,119
Materials and Supplies	90,000	75,361	14,639
Contractual Services	1,098,410	1,093,818	4,592
Capital Outlay	600,099	536,084	64,015
Other	850,891	823,172	27,719
Total Human Services	4,827,890	4,676,806	151,084
Total Expenditures	4,827,890	4,676,806	151,084
Excess of Revenue Over (Under) Expenditures	(940,014)	(785,808)	154,206
Other Financing Sources (Uses):			
Operating Transfers-In	218,004	218,004	0
Total Other Financing Sources (Uses)	218,004	218,004	0
Excess of Revenues and Other Financing Sources over (Under) Expenditures and Other Uses	(722,010)	(567,804)	154,206
Fund Balances (Deficit) at Beginning of Year	760,324	760,324	0
Prior Year Encumbrances Appropriated	4,436	4,436	0
Fund Balances (Deficit) at End of Year	\$42,750	\$196,956	\$154,206

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Litter Control Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$97,600	\$97,600	\$0
Other	1,000	523	(477)
Total Revenue	98,600	98,123	(477)
Expenditures:			
Public Works			
Personal Services	67,945	66,146	1,799
Materials and Supplies	1,700	1,361	339
Other	51,326	41,110	10,216
Total Public Works	120,971	108,617	12,354
Total Expenditures	120,971	108,617	12,354
Excess of Revenues Over (Under) Expenditures	(22,371)	(10,494)	11,877
Other Financing Sources (Uses):			
Operating Transfers-In	59,454	59,454	0
Total Other Financing Sources (Uses)	59,454	59,454	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	37,083	48,960	11,877
Fund Balances (Deficit) at Beginning of Year	2,693	2,693	0
Prior Year Encumbrances Appropriated	826	826	0
Fund Balances (Deficit) at End of Year	\$40,602	\$52,479	\$11,877

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Real Estate Assessment Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$355,000	\$387,768	\$32,768
Total Revenue	355,000	387,768	32,768
Expenditures:			
<i>General Government -</i>			
<i>Legislative & Executive</i>			
Personal Services	108,024	71,867	36,157
Materials and Supplies	15,000	2,651	12,349
Contractual Services	304,688	210,736	93,952
Capital Outlay	15,000	0	15,000
Other	5,000	4,790	210
Total Legislative & Executive	447,712	290,044	157,668
Total Expenditures	447,712	290,044	157,668
Excess of Revenues Over (Under) Expenditures	(92,712)	97,724	190,436
Fund Balances (Deficit) at Beginning of Year	494,607	494,607	0
Prior Year Encumbrances Appropriated	2,688	2,688	0
Fund Balances (Deficit) at End Of Year	\$404,583	\$595,019	\$190,436

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Motor Vehicle Gas Tax Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$15,000	\$24,097	\$9,097
Intergovernmental	3,200,000	3,499,223	299,223
Investment Earnings	0	53,766	53,766
Other	404,876	503,228	98,352
Total Revenue	3,619,876	4,080,314	460,438
Expenditures:			
Public Works			
Personal Services	1,443,123	1,398,717	44,406
Materials and Supplies	568,029	481,304	86,725
Capital Outlay	2,102,472	2,003,457	99,015
Other	388,174	277,133	111,041
Total Public Works	4,501,798	4,160,611	341,187
Total Expenditures	4,501,798	4,160,611	341,187
Excess of Revenues Over (Under) Expenditures	(881,922)	(80,297)	801,625
Fund Balances (Deficit) at Beginning of Year	827,638	827,638	0
Prior Year Encumbrances Appropriated	281,922	281,922	0
Fund Balances (Deficit) at End of Year	\$227,638	\$1,029,263	\$801,625

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Correctional & Law Enforcement Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$639,016	\$646,010	\$6,994
Total Revenue	639,016	646,010	6,994
Expenditures:			
Public Safety			
Personal Services	3,760,556	3,760,177	379
Materials and Supplies	118,932	99,059	19,873
Contractual Services	175,051	167,337	7,714
Capital Outlay	146,183	145,723	460
Other	839,891	813,472	26,419
Total Public Safety	5,040,613	4,985,768	54,845
Total Expenditures	5,040,613	4,985,768	54,845
Excess of Revenues Over (Under) Expenditures	(4,401,597)	(4,339,758)	61,839
Other Financing Sources (Uses):			
Operating Transfers-In	4,330,000	4,330,000	0
Operating Transfers - Out	(270,000)	(270,000)	0
Total Other Financing Sources (Uses)	4,060,000	4,060,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(341,597)	(279,758)	61,839
Fund Balances (Deficit) at Beginning of Year	146,738	146,738	0
Prior Year Encumbrances Appropriated	203,460	203,460	0
Fund Balances (Deficit) at End of Year	\$8,601	\$70,440	\$61,839

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Youth Services Subsidy Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$135,744	\$135,744	\$0
Total Revenue	135,744	135,744	0
Expenditures:			
Human Services			
Other	203,909	131,310	72,599
Total Human Services	203,909	131,310	72,599
Total Expenditures	203,909	131,310	72,599
Excess of Revenues Over (Under) Expenditures	(68,165)	4,434	72,599
Other Financing Sources (Uses)			
Operating Transfers - In	30,000	30,000	0
Total Other Financing Sources (Uses)	30,000	30,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(38,165)	34,434	72,599
Fund Balances (Deficit) at Beginning of Year	49,949	49,949	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$11,784	\$84,383	\$72,599

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Treasurer's Prepayment Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Earnings	\$5,500	\$6,008	\$508
Total Revenue	5,500	6,008	508
Expenditures:			
General Government- Legislative and Executive			
Personal Services	3,000	2,047	953
Other	3,000	1,000	2,000
Total Legislative & Executive	6,000	3,047	2,953
Total Expenditures	6,000	3,047	2,953
Excess of Revenues Over (Under) Expenditures	(500)	2,961	3,461
Fund Balances (Deficit) at Beginning of Year	22,354	22,354	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$21,854</u>	<u>\$25,315</u>	<u>\$3,461</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Emergency Management Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$109,542	\$108,808	(\$734)
Other	0	7	7
Total Revenue	109,542	108,815	(727)
Expenditures:			
Public Safety			
Personal Services	82,142	78,757	3,385
Materials & Supplies	10,290	8,889	1,401
Capital Outlay	6,000	3,217	2,783
Other	31,861	4,344	27,517
Total Public Safety	130,293	95,207	35,086
Total Expenditures	130,293	95,207	35,086
Excess of Revenues Over (Under) Expenditures	(20,751)	13,608	34,359
Fund Balances (Deficit) at Beginning of Year	54,096	54,096	0
Prior Year Encumbrances Appropriated	191	191	0
Fund Balances (Deficit) at End of Year	\$33,536	\$67,895	\$34,359

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Marriage License Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$25,509	\$27,241	\$1,732
Total Revenue	25,509	27,241	1,732
Expenditures:			
Human Services			
Contractual Services	39,625	26,616	13,009
Total Human Services	39,625	26,616	13,009
Total Expenditures	39,625	26,616	13,009
Excess of Revenues Over (Under) Expenditures	(14,116)	625	14,741
Fund Balances (Deficit) at Beginning of Year	1,310	1,310	0
Prior Year Encumbrances Appropriated	12,806	12,806	0
Fund Balances (Deficit) at End of Year	\$0	\$14,741	\$14,741

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Drug Enforcement and Education Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$148	\$148
Total Revenue	0	148	148
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	148	148
Fund Balances (Deficit) at Beginning of Year	4,095	4,095	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,095</u>	<u>\$4,243</u>	<u>\$148</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Probate Conduct of Business Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$600	\$764	\$164
Total Revenue	600	764	164
Expenditures:			
General Government			
Judicial			
Materials and Supplies	2,000	275	1,725
Total Judicial	2,000	275	1,725
Total Expenditures	2,000	275	1,725
Excess of Revenues Over (Under) Expenditures	(1,400)	489	1,889
Fund Balances (Deficit) at Beginning of Year	824	824	0
Prior Year Encumbrances Appropriated	1,000	1,000	0
Fund Balances (Deficit) at End of Year	\$424	\$2,313	\$1,889

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Child Enforcement Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$123,612	\$124,164	\$552
Intergovernmental	810,336	810,368	32
Total Revenue	933,948	934,532	584
Expenditures:			
Human Services			
Personal Services	737,457	673,371	64,086
Materials and Supplies	54,500	2,067	52,433
Contractual Services	85,500	22,856	62,644
Capital Outlay	20,000	0	20,000
Other	414,071	361,272	52,799
Total Human Services	1,311,528	1,059,566	251,962
Total Expenditures	1,311,528	1,059,566	251,962
Excess of Revenue Over (Under) Expenditures	(377,580)	(125,034)	252,546
Fund Balances (Deficit) at Beginning of Year	388,883	388,883	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$11,303	\$263,849	\$252,546

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Computerized Research Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable Unfavorable)
Revenues:			
Charges for Services	\$7,750	\$7,856	\$106
Total Revenue	7,750	7,856	106
Expenditures:			
General Government- Judicial Other	3,603	2,151	1,452
Total Judicial	3,603	2,151	1,452
Total Expenditures	3,603	2,151	1,452
Excess of Revenues Over (Under) Expenditures	4,147	5,705	1,558
Fund Balances (Deficit) at Beginning of Year	21,784	21,784	0
Prior Year Encumbrances Appropriated	1,237	1,237	0
Fund Balances (Deficit) at End of Year	<u>\$27,168</u>	<u>\$28,726</u>	<u>\$1,558</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Delinquent Tax and Assessment Collection Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$57,500	\$49,524	(\$7,976)
Total Revenue	57,500	49,524	(7,976)
Expenditures:			
General Government -			
Legislative & Executive			
Personal Services	56,030	48,151	7,879
Materials and Supplies	2,600	899	1,701
Contractual Services	1,300	0	1,300
Capital Outlay	3,000	3,000	0
Other	10,343	1,538	8,805
Total Legislative & Executive	73,273	53,588	19,685
Total Expenditures	73,273	53,588	19,685
Excess of Revenues Over (Under) Expenditures	(15,773)	(4,064)	11,709
Fund Balances (Deficit) at Beginning of Year	82,274	82,274	0
Prior Year Encumbrances Appropriated	793	793	0
Fund Balances (Deficit) at End Of Year	\$67,294	\$79,003	\$11,709

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Indigent Guardianship Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$10,000	\$10,193	\$193
Total Revenue	10,000	10,193	193
Expenditures:			
General Government- Judicial			
Contractual Services	2,991	2,214	777
Other	12,120	512	11,608
Total Judicial	15,111	2,726	12,385
Total Expenditures	15,111	2,726	12,385
Excess of Revenues Over (Under) Expenditures	(5,111)	7,467	12,578
Fund Balances (Deficit) at Beginning of Year	23,352	23,352	0
Prior Year Encumbrances Appropriated	611	611	0
Fund Balances (Deficit) at End of Year	<u>\$18,852</u>	<u>\$31,430</u>	<u>\$12,578</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Children Services Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$678,814	\$682,910	\$4,096
Charges for Services	20,350	24,294	3,944
Intergovernmental	2,252,913	2,367,330	114,417
Other	19,533	20,420	887
Total Revenue	2,971,610	3,094,954	123,344
Expenditures:			
Human Services			
Personal Services	1,798,348	1,763,438	34,910
Materials and Supplies	23,630	23,630	0
Contractual Services	1,640,264	1,603,539	36,725
Capital Outlay	31,063	30,859	204
Other	295,596	289,368	6,228
Total Human Services	3,788,901	3,710,834	78,067
Total Expenditures	3,788,901	3,710,834	78,067
Excess of Revenue Over (Under) Expenditures	(817,291)	(615,880)	201,411
Other Financing Sources (Uses):			
Operating Transfers-In	66,647	70,901	4,254
Total Other Financing Sources (Uses)	66,647	70,901	4,254
Excess of Revenues and Other Financing Sources over (Under) Expenditures and Other Uses	(750,644)	(544,979)	205,665
Fund Balances (Deficit) at Beginning of Year	712,700	712,700	0
Prior Year Encumbrances Appropriated	98,643	98,643	0
Fund Balances (Deficit) at End of Year	\$60,699	\$266,364	\$205,665

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Indigent Driver Alcohol Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$125	\$125
Total Revenue	0	125	125
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	125	125
Fund Balances (Deficit) at Beginning of Year	675	675	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$675</u>	<u>\$800</u>	<u>\$125</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Board of Mental Retardation Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$3,012,000	\$3,030,064	\$18,064
Intergovernmental	2,530,392	2,905,197	374,805
Investment Earnings	8,000	8,582	582
Other	113,500	258,615	145,115
Total Revenue	5,663,892	6,202,458	538,566
Expenditures:			
Human Services			
Personal Services	2,589,540	2,570,188	19,352
Materials & Supplies	131,836	125,127	6,709
Contractual Services	2,506,011	2,405,631	100,380
Capital Outlay	167,500	157,377	10,123
Other	476,290	334,745	141,545
Total Human Services	5,871,177	5,593,068	278,109
Total Expenditures	5,871,177	5,593,068	278,109
Excess of Revenues Over (Under) Expenditures	(207,285)	609,390	816,675
Other Financing Sources (Uses):			
Operating Transfers-Out	(146,000)	(146,000)	0
Total Other Financing Sources (Uses)	(146,000)	(146,000)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(353,285)	463,390	816,675
Fund Balances (Deficit) at Beginning of Year	1,215,130	1,215,130	0
Prior Year Encumbrances Appropriated	40,563	40,563	0
Fund Balances (Deficit) at End of Year	\$902,408	\$1,719,083	\$816,675

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Senior Citizens Levy Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$204,586	\$204,586	\$0
Intergovernmental	18,876	18,876	0
Total Revenue	<u>223,462</u>	<u>223,462</u>	<u>0</u>
Expenditures:			
Human Services			
Contractual Services	217,161	217,161	0
Other	6,301	6,301	0
Total Human Services	<u>223,462</u>	<u>223,462</u>	<u>0</u>
Total Expenditures	<u>223,462</u>	<u>223,462</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Economic Development Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Economic Development and Assistance			
Contractual Services	17,190	16,333	857
Other Expense	106,937	102,050	4,887
Total Economic Development and Assistance	124,127	118,383	5,744
Debt Service:			
Principal	1,500,000	1,500,000	0
Interest & Fiscal Charges	59,833	59,833	0
Total Debt Service	1,559,833	1,559,833	0
Total Expenditures	1,683,960	1,678,216	5,744
Excess of Revenues Over (Under) Expenditures	(1,683,960)	(1,678,216)	5,744
Other Financing Sources (Uses):			
Proceeds of Notes	1,500,000	1,500,000	0
Operating Transfers - In	137,833	137,878	45
Total Other Financing Sources (Uses)	1,637,833	1,637,878	45
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(46,127)	(40,338)	5,789
Fund Balances (Deficit) at Beginning of Year	34,096	34,096	0
Prior Year Encumbrances Appropriated	13,224	13,224	0
Fund Balances (Deficit) at End of Year	\$1,193	\$6,982	\$5,789

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Computer System Service Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$35,600	\$37,215	\$1,615
Total Revenue	35,600	37,215	1,615
Expenditures:			
General Government- Judicial Other	3,700	2,739	961
Total Judicial	3,700	2,739	961
Total Expenditures	3,700	2,739	961
Excess of Revenues Over (Under) Expenditures	31,900	34,476	2,576
Fund Balances (Deficit) at Beginning of Year	109,451	109,451	0
Prior Year Encumbrances Appropriated	400	400	0
Fund Balances (Deficit) at End of Year	<u>\$141,751</u>	<u>\$144,327</u>	<u>\$2,576</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Certificate of Title Administration Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$280,000	\$293,718	\$13,718
Total Revenue	280,000	293,718	13,718
Expenditures:			
General Government-			
Legislative & Executive			
Personal Services	163,494	163,308	186
Materials and Supplies	4,017	3,977	40
Capital Outlay	5,260	5,260	0
Other	53,399	52,835	564
Total Legislative & Executive	226,170	225,380	790
Total Expenditures	226,170	225,380	790
Excess of Revenues Over (Under) Expenditures	53,830	68,338	14,508
Other Financing Sources (Uses):			
Operating Transfers-Out	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	(50,000)	(50,000)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,830	18,338	14,508
Fund Balances (Deficit) at Beginning of Year	30,993	30,993	0
Prior Year Encumbrances Appropriated	3,229	3,229	0
Fund Balances (Deficit) at End of Year	\$38,052	\$52,560	\$14,508

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
County Recorder Equipment Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
General Government-			
Legislative & Executive			
Capital Outlay	<u>2,119</u>	<u>2,119</u>	<u>0</u>
Total Legislative & Executive	<u>2,119</u>	<u>2,119</u>	<u>0</u>
Total Expenditures	<u>2,119</u>	<u>2,119</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(2,119)	(2,119)	0
Fund Balances (Deficit) at Beginning of Year	4,580	4,580	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$2,461</u>	<u>\$2,461</u>	<u>\$0</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Federal Cop Grant Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	7,347	7,347	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$7,347</u>	<u>\$7,347</u>	<u>\$0</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Local Law Enforcement Grant Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$11,150	\$11,150	\$0
Total Revenue	11,150	11,150	0
Expenditures:			
Public Safety			
Capital Outlay	11,400	6,340	5,060
Total Public Safety	11,400	6,340	5,060
Total Expenditures	11,400	6,340	5,060
Excess of Revenues Over (Under) Expenditures	(250)	4,810	5,060
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	250	250	0
Fund Balances (Deficit) at End of Year	\$0	\$5,060	\$5,060

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
U.S. 23 Pipeline Task Force Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$150,000	\$150,000	\$0
Total Revenue	150,000	150,000	0
Expenditures:			
Public Safety			
Personal Services	65,591	65,411	180
Materials and Supplies	13,200	11,054	2,146
Capital Outlay	67,869	67,825	44
Other	53,340	52,621	719
Total Public Safety	200,000	196,911	3,089
Total Expenditures	200,000	196,911	3,089
Excess of Revenue Over (Under) Expenditures	(50,000)	(46,911)	3,089
Other Financing Sources (Uses)			
Operating Transfers-In	50,000	50,000	0
Total Other Financing Sources (Uses)	50,000	50,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	3,089	3,089
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$3,089	\$3,089

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
S O D I Grant Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$286,421	\$317,035	\$30,614
Total Revenue	286,421	317,035	30,614
Expenditures:			
Public Works			
Contractual Services	286,421	286,421	0
Total Public Works	286,421	286,421	0
Total Expenditures	286,421	286,421	0
Excess of Revenues Over (Under) Expenditures	0	30,614	30,614
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$30,614</u>	<u>\$30,614</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Small Cities Block Grant Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$547,565	\$547,825	\$260
Total Revenue	547,565	547,825	260
Expenditures:			
Economic Development and Assistance			
Other	558,775	511,773	47,002
Total Economic Development and Assistance	558,775	511,773	47,002
Total Expenditures	558,775	511,773	47,002
Excess of Revenues Over (Under) Expenditures	(11,210)	36,052	47,262
Fund Balances (Deficit) at Beginning of Year	12,944	12,944	0
Prior Year Encumbrances Appropriated	17,450	17,450	0
Fund Balances (Deficit) at End of Year	<u>\$19,184</u>	<u>\$66,446</u>	<u>\$47,262</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Prosecutor's Diversion Program Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$68,635	\$68,635	\$0
Total Revenue	68,635	68,635	0
Expenditures:			
Public Safety			
Personal Services	60,008	59,989	19
Materials and Supplies	1,415	1,415	0
Capital Outlay	4,717	4,717	0
Other	3,209	3,209	0
Total Public Safety	69,349	69,330	19
Total Expenditures	69,349	69,330	19
Excess of Revenues Over (Under) Expenditures	(714)	(695)	19
Fund Balances (Deficit) at Beginning of Year	4,198	4,198	0
Prior Year Encumbrances Appropriated	664	664	0
Fund Balances (Deficit) at End of Year	<u>\$4,148</u>	<u>\$4,167</u>	<u>\$19</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Child Abuse Prevention Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses) Operating Transfers - Out	(4,647)	(4,647)	0
Total Other Financing Sources (Uses)	(4,647)	(4,647)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(4,647)	(4,647)	0
Fund Balances (Deficit) at Beginning of Year	8,043	8,043	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$3,396</u>	<u>\$3,396</u>	<u>\$0</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
401 Care and Custody Grant Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Human Services			
Other	<u>2,340</u>	<u>2,340</u>	<u>0</u>
Total Human Services	<u>2,340</u>	<u>2,340</u>	<u>0</u>
Total Expenditures	<u>2,340</u>	<u>2,340</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(2,340)	(2,340)	0
Other Financing Sources (Uses)			
Operating Transfers-Out	<u>(45,000)</u>	<u>(45,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(45,000)</u>	<u>(45,000)</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(47,340)	(47,340)	0
Fund Balances (Deficit) at Beginning of Year	75,452	75,452	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$28,112</u>	<u>\$28,112</u>	<u>\$0</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Rural Health Outreach Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable Unfavorable)
Revenues:			
Intergovernmental	\$1,759	\$1,759	\$0
Total Revenue	1,759	1,759	0
Expenditures:			
Health			
Contractual Services	1,508	1,508	0
Total Health	1,508	1,508	0
Total Expenditures	1,508	1,508	0
Excess of Revenues Over (Under) Expenditures	251	251	0
Other Financing Sources (Uses)			
Advances - Out	(251)	(251)	0
Total Other Financing Sources (Uses)	(251)	(251)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Family and Child First Council Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$200,546	\$200,546	\$0
Total Revenues	200,546	200,546	0
Expenditures:			
Human Services			
Other	301,749	291,843	9,906
Total Human Services	301,749	291,843	9,906
Total Expenditures	301,749	291,843	9,906
Excess of Revenues Over (Under) Expenditures	(101,203)	(91,297)	9,906
Fund Balances (Deficit) at Beginning of Year	112,244	112,244	0
Prior Year Encumbrances Appropriated	1,872	1,872	0
Fund Balances (Deficit) at End of Year	<u>\$12,913</u>	<u>\$22,819</u>	<u>\$9,906</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Small Cities Revolving Loan Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$15,000	\$15,000	\$0
Total Revenue	15,000	15,000	0
Expenditures:			
Economic Development and Assistance			
Other	11,125	1,125	10,000
Total Economic Development and Assistance	11,125	1,125	10,000
Total Expenditures	11,125	1,125	10,000
Excess of Revenues Over (Under) Expenditures	3,875	13,875	10,000
Fund Balances (Deficit) at Beginning of Year	9,625	9,625	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$13,500</u>	<u>\$23,500</u>	<u>\$10,000</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Drug Court Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,505	3,505	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$3,505</u>	<u>\$3,505</u>	<u>\$0</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
VOCA/SVAA Grant Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$51,276	\$51,276	\$0
Total Revenue	51,276	51,276	0
Expenditures:			
General Government-			
Judicial			
Personal Services	61,728	28,600	33,128
Materials and Supplies	1,804	899	905
Other	18,891	13,958	4,933
Total Judicial	82,423	43,457	38,966
Total Expenditures	82,423	43,457	38,966
Excess of Revenues Over (Under) Expenditures	(31,147)	7,819	38,966
Other Financing Sources (Uses)			
Operating Transfers-In	15,444	15,444	0
Total Other Financing Sources (Uses)	15,444	15,444	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(15,703)	23,263	38,966
Fund Balances (Deficit) at Beginning of Year	15,936	15,936	0
Prior Year Encumbrances Appropriated	579	579	0
Fund Balances (Deficit) at End of Year	\$812	\$39,778	\$38,966

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
County Ditch Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$1,000	\$1,000	\$0
Total Revenue	1,000	1,000	0
Expenditures:			
Public Works			
Other	2,580	2,580	0
Total Public Works	2,580	2,580	0
Total Expenditures	2,580	2,580	0
Excess of Revenues Over (Under) Expenditures	(1,580)	(1,580)	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	2,580	2,580	0
Fund Balances (Deficit) at End of Year	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$0</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Juvenile Accountability Incentive Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$27,761	\$24,985	(\$2,776)
Total Revenues	27,761	24,985	(2,776)
Expenditures:			
Public Safety			
Other	24,496	14,133	10,363
Total Public Safety	24,496	14,133	10,363
Total Expenditures	24,496	14,133	10,363
Excess of Revenues Over (Under) Expenditures	3,265	10,852	7,587
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$3,265	\$10,852	\$7,587

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Court Security Grant Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$59,875	\$59,875	\$0
Total Revenues	59,875	59,875	0
Expenditures:			
General Government-			
Judicial			
Other	59,870	23,133	36,737
Total Judicial	59,870	23,133	36,737
Total Expenditures	59,870	23,133	36,737
Excess of Revenues Over (Under) Expenditures	5	36,742	36,737
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$5	\$36,742	\$36,737

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Mediation Grant Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$9,302	\$9,302	\$0
Total Revenues	9,302	9,302	0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	9,302	9,302	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$9,302	\$9,302	\$0

Ross County, Ohio

Debt Service Fund

Bond Retirement Debt Service

To account for interfund transfers that are expended for the payment of general obligation bonds and their related interest.

Ross County, Ohio

Balance Sheet
Debt Service Fund

December 31, 1999

	<u>Bond Retirement Debt Service</u>
<u>Assets</u>	
Cash and Cash Equivalents	<u>\$618,602</u>
Total Assets	<u><u>618,602</u></u>
<u>Liabilities</u>	
Total Liabilities	<u>0</u>
<u>Fund Equity</u>	
Unreserved: Undesignated	<u>618,602</u>
Total Fund Equity	<u>618,602</u>
Total Liabilities and Fund Equity	<u><u>\$618,602</u></u>

Ross County, Ohio

Statement of Revenues, Expenditures
and Changes in Fund Balance
Debt Service Fund

For the Year Ended December 31, 1999

	Bond Retirement Debt Service
	<u> </u>
Revenues	\$0
Expenditures:	
Debt Service:	
Principal Retirement	605,000
Interest and Fiscal Charges	<u>490,195</u>
Total Expenditures	<u>1,095,195</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,095,195)</u>
Other Financing Sources (Uses):	
Operating Transfers - In	<u>1,095,195</u>
Total Other Sources (Uses)	<u>1,095,195</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0
Fund Balances (Deficit) at Beginning of Year	<u>618,602</u>
Fund Balances (Deficits) at End of Year	<u><u>\$618,602</u></u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Bond Retirement Debt Service Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Debt Service:			
Principal Retirement	605,000	605,000	0
Interest & Fiscal Charges	490,195	490,195	0
Total Expenditures	<u>1,095,195</u>	<u>1,095,195</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(1,095,195)	(1,095,195)	0
Other Financing Sources (Uses)			
Operating Transfers-In	<u>1,095,195</u>	<u>1,095,195</u>	<u>0</u>
Total Other Financing Sources (Uses)	1,095,195	1,095,195	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	618,602	618,602	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$618,602</u>	<u>\$618,602</u>	<u>\$0</u>

Ross County, Ohio

Capital Projects Funds

Permanent Improvement

To account for bond anticipation note proceeds and interfund transfers expended for various county vehicles and equipment.

Paint Street Annex Improvements

To account for interfund transfers to renovate county offices in the Paint Street Annex.

Board of Mental Retardation Improvement

To account for a portion of the four and one-half mill countywide tax levy earmarked for capital improvements by the Board of Mental Retardation and Developmental Disabilities.

Correctional Facilities Construction

To account for monies from the City of Chillicothe, the Governor's Office of Criminal Justice Services and bond and bond anticipation note proceeds to finance construction of the Ross County and Chillicothe Law Enforcement Center.

Camp Cattail Construction

To account for donations collected from Ross County residents and state grants to be used to construct and make improvements to a camping facility for the handicapped.

Issue II Projects

To account for State Issue II monies received from the Ohio Public Works Commission for various road and bridge improvement projects by the County Engineer.

Courthouse Improvements

To account for bond anticipation note proceeds and interfund transfers used to renovate the courthouse and other existing county office buildings.

Road & Bridge Improvements

To account for bond anticipation note proceeds to pay expenditures for certain road and bridge improvements.

Ross County Service Center

To account for the proceeds of bonds issued for the purchase and renovation of additional office space for various County agencies.

Combining Balance Sheet
All Capital Project Funds

December 31, 1999

	<u>Permanent Improvement</u>	<u>Paint Street Annex</u>	<u>Board of Mental Retardation Improvement</u>	<u>Correctional Facilities Construction</u>	<u>Camp Cattail Construction</u>
Assets					
Cash and Cash Equivalents	<u>\$398,176</u>	<u>\$13,179</u>	<u>\$10,668</u>	<u>\$16,753</u>	<u>\$16,528</u>
Total Assets	<u>398,176</u>	<u>13,179</u>	<u>10,668</u>	<u>16,753</u>	<u>16,528</u>
Liabilities					
Accounts Payable	0	1,623	0	500	0
Contracts Payable	<u>0</u>	<u>0</u>	<u>10,303</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>1,623</u>	<u>10,303</u>	<u>500</u>	<u>0</u>
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	242,479	1,282	10,303	15,898	0
Unreserved:					
Undesignated	<u>155,697</u>	<u>10,274</u>	<u>(9,938)</u>	<u>355</u>	<u>16,528</u>
Total Fund Equity	<u>398,176</u>	<u>11,556</u>	<u>365</u>	<u>16,253</u>	<u>16,528</u>
Total Liabilities and Fund Equity	<u>\$398,176</u>	<u>\$13,179</u>	<u>\$10,668</u>	<u>\$16,753</u>	<u>\$16,528</u>

<u>Issue II Projects</u>	<u>Courthouse Improvements</u>	<u>Road & Bridge Improvements</u>	<u>Ross County Service Center</u>	<u>Totals Primary Government</u>
<u>\$0</u>	<u>\$189</u>	<u>\$80,137</u>	<u>\$62,865</u>	<u>\$598,495</u>
<u>0</u>	<u>189</u>	<u>80,137</u>	<u>62,865</u>	<u>598,495</u>
0	0	0	0	2,123
<u>0</u>	<u>0</u>	<u>8,047</u>	<u>0</u>	<u>18,350</u>
<u>0</u>	<u>0</u>	<u>8,047</u>	<u>0</u>	<u>20,473</u>
0	0	63,865	41,548	375,375
<u>0</u>	<u>189</u>	<u>8,225</u>	<u>21,317</u>	<u>202,647</u>
<u>0</u>	<u>189</u>	<u>72,090</u>	<u>62,865</u>	<u>578,022</u>
<u>\$0</u>	<u>\$189</u>	<u>\$80,137</u>	<u>\$62,865</u>	<u>\$598,495</u>

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds

For the Year Ended December 31, 1999

	<u>Permanent Improvement</u>	<u>Paint Street Annex Improvements</u>	<u>Board of Mental Retardation Improvement</u>	<u>Correctional Facilities Construction</u>
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Investment Earnings	0	0	0	0
Other	<u>145,112</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>145,112</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	<u>51,204</u>	<u>86,155</u>	<u>255,707</u>	<u>476,118</u>
Total Expenditures	<u>51,204</u>	<u>86,155</u>	<u>255,707</u>	<u>476,118</u>
Excess of Revenues Over (Under) Expenditures	<u>93,908</u>	<u>(86,155)</u>	<u>(255,707)</u>	<u>(476,118)</u>
Other Financing Sources (Uses):				
Operating Transfers - In	<u>230,000</u>	<u>10,000</u>	<u>146,000</u>	<u>237,200</u>
Total Other Financing Sources (Uses)	<u>230,000</u>	<u>10,000</u>	<u>146,000</u>	<u>237,200</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>323,908</u>	<u>(76,155)</u>	<u>(109,707)</u>	<u>(238,918)</u>
Fund Balances (Deficit) at				
Beginning of Year	<u>74,268</u>	<u>87,711</u>	<u>110,072</u>	<u>255,171</u>
Fund Balances (Deficits) at End of				
Year	<u>\$398,176</u>	<u>\$11,556</u>	<u>\$365</u>	<u>\$16,253</u>

<u>Camp Cattail Construction</u>	<u>Issue II Projects</u>	<u>Courthouse Improvements</u>	<u>Road & Bridge Improvements</u>	<u>Ross County Service Center</u>	<u>Totals Primary Government</u>
\$0	\$537,843	\$0	\$0	\$0	\$537,843
0	0	0	0	4,723	4,723
0	0	0	0	467	145,579
0	537,843	0	0	5,190	688,145
0	537,843	0	686,135	112,296	2,205,458
0	537,843	0	686,135	112,296	2,205,458
0	0	0	(686,135)	(107,106)	(1,517,313)
0	0	0	750,000	30,000	1,403,200
0	0	0	750,000	30,000	1,403,200
0	0	0	63,865	(77,106)	(114,113)
16,528	0	189	8,225	139,971	692,135
<u>\$16,528</u>	<u>\$0</u>	<u>\$189</u>	<u>\$72,090</u>	<u>\$62,865</u>	<u>\$578,022</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Permanent Improvement Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$145,112	\$145,112
Total Revenues	0	145,112	145,112
Expenditures:			
Capital Outlay			
Capital Outlay	294,034	51,204	242,830
Total Capital Outlay	294,034	51,204	242,830
Total Expenditures	294,034	51,204	242,830
Excess of Revenues Over (Under) Expenditures	(294,034)	93,908	387,942
Other Financing Sources (Uses)			
Operating Transfers - In	230,000	230,000	0
Total Other Financing Sources (Uses)	230,000	230,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(64,034)	323,908	387,942
Fund Balances (Deficit) at Beginning of Year	10,234	10,234	0
Prior Year Encumbrances Appropriated	64,034	64,034	0
Fund Balances (Deficit) at End of Year	<u>\$10,234</u>	<u>\$398,176</u>	<u>\$387,942</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Paint Street Annex Improvements Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay			
Capital Outlay	87,069	75,172	11,897
Other	28,638	27,356	1,282
Total Capital Outlay	<u>115,707</u>	<u>102,528</u>	<u>13,179</u>
Total Expenditures	<u>115,707</u>	<u>102,528</u>	<u>13,179</u>
Excess of Revenues Over (Under) Expenditures	(115,707)	(102,528)	13,179
Other Financing Sources (Uses):			
Operating Transfers-In	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(105,707)	(92,528)	13,179
Fund Balances (Deficit) at Beginning of Year	24,897	24,897	0
Prior Year Encumbrances Appropriated	<u>80,810</u>	<u>80,810</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$13,179</u>	<u>\$13,179</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Board of Mental Retardation Improvement Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay			
Capital Outlay	<u>256,072</u>	<u>245,404</u>	<u>10,668</u>
Total Capital Outlay	<u>256,072</u>	<u>245,404</u>	<u>10,668</u>
Total Expenditures	<u>256,072</u>	<u>245,404</u>	<u>10,668</u>
Excess of Revenues Over (Under) Expenditures	(256,072)	(245,404)	10,668
Other Financing Sources (Uses):			
Operating Transfers-In	<u>146,000</u>	<u>146,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>146,000</u>	<u>146,000</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(110,072)	(99,404)	10,668
Fund Balances (Deficit) at Beginning of Year	110,072	110,072	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$10,668</u></u>	<u><u>\$10,668</u></u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Correctional Facilities Construction Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay			
Capital Outlay	498,742	482,059	16,683
Total Capital Outlay	498,742	482,059	16,683
Total Expenditures	498,742	482,059	16,683
Excess of Revenues Over (Under) Expenditures	(498,742)	(482,059)	16,683
Other Financing Sources (Uses):			
Operating Transfers-In	237,200	237,200	0
Total Other Financing Sources (Uses)	237,200	237,200	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(261,542)	(244,859)	16,683
Fund Balances (Deficit) at Beginning of Year	244,359	244,359	0
Prior Year Encumbrances Appropriated	17,253	17,253	0
Fund Balances (Deficit) at End of Year	\$70	\$16,753	\$16,683

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Camp Cattail Construction Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	16,527	16,527	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$16,527</u></u>	<u><u>\$16,527</u></u>	<u><u>\$0</u></u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Issue II Projects Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$537,843	\$537,843	\$0
Total Revenue	537,843	537,843	0
Expenditures:			
Capital Outlay			
Capital Outlay	537,843	537,843	0
Total Capital Outlay	537,843	537,843	0
Total Expenditures	537,843	537,843	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Courthouse Improvements Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	189	189	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$189</u>	<u>\$189</u>	<u>\$0</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Road & Bridge Improvements Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay			
Capital Outlay	<u>750,000</u>	<u>678,088</u>	<u>71,912</u>
Total Capital Outlay	<u>750,000</u>	<u>678,088</u>	<u>71,912</u>
Total Expenditures	<u>750,000</u>	<u>678,088</u>	<u>71,912</u>
Excess of Revenues Over (Under) Expenditures	(750,000)	(678,088)	71,912
Other Financing Sources (Uses):			
Operating Transfers-In	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	71,912	71,912
Fund Balances (Deficit) at Beginning of Year	8,225	8,225	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$8,225</u>	<u>\$80,137</u>	<u>\$71,912</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Ross County Service Center Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Earnings	\$6,168	\$6,168	\$0
Other	467	467	
Total Revenues	6,635	6,635	0
Expenditures:			
Capital Outlay			
Capital Outlay	297,581	235,138	62,443
Other	1,462	1,327	135
Total Capital Outlay	299,043	236,465	62,578
Total Expenditures	299,043	236,465	62,578
Excess of Revenues Over (Under) Expenditures	(292,408)	(229,830)	62,578
Other Financing Sources (Uses):			
Operating Transfers-In	30,000	30,000	0
Total Other Financing Sources (Uses)	30,000	30,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(262,408)	(199,830)	62,578
Fund Balances (Deficit) at Beginning of Year	8,018	8,018	0
Prior Year Encumbrances Appropriated	254,443	254,443	0
Fund Balances (Deficit) at End of Year	\$53	\$62,631	\$62,578

Ross County, Ohio

Enterprise Fund

County Wide Sewer

To account for monthly charges to residents of the Union Heights Subdivision for sewage waste disposal provided by Ross County.

Ross County, Ohio

Balance Sheet
Enterprise Fund

December 31, 1999

	<u>County Wide Sewer</u>
<u>Assets</u>	
Current Assets:	
Cash and Cash Equivalents	\$40,158
Receivables:	
Accounts	<u>4,307</u>
Total Current Assets	<u>44,465</u>
Fixed Assets, (Net where applicable of Accumulated Depreciation)	<u>142,701</u>
Total Assets	<u><u>187,166</u></u>
<u>Liabilities</u>	
Current Liabilities:	
Contracts Payable	<u>1,444</u>
Total Current Liabilities	<u>1,444</u>
Total Liabilities	<u>1,444</u>
<u>Fund Equity</u>	
Contributed Capital	94,269
Retained Earnings:	
Unreserved	<u>91,453</u>
Total Fund Equity	<u>185,722</u>
Total Liabilities and Fund Equity	<u><u>\$187,166</u></u>

Ross County, Ohio

Statement of Revenues,
Expenses and Changes in Fund Equity
Enterprise Fund

For the Year Ended December 31, 1999

	County Wide Sewer
Operating Revenues:	
Charges for Services	\$36,431
Other Operating Revenues	370
	<u>36,801</u>
Total Operating Revenues	36,801
Operating Expenses:	
Contractual Services	25,628
Materials and Supplies	360
Other Operating Expenses	1,897
Depreciation	5,000
	<u>32,885</u>
Total Operating Expenses	32,885
Operating Income (Loss)	<u>3,916</u>
Non-Operating Revenues (Expenses):	
Interest Income	<u>1,680</u>
Total Non-Operating Revenues (Expenses)	1,680
Income (Loss) Before Operating Transfers	<u>5,596</u>
Operating Transfers - Out	<u>(1,680)</u>
Net Income (Loss)	3,916
Depreciation on Fixed Assets Acquired by Contributed Capital	5,000
Retained Earnings at Beginning of Year	<u>82,537</u>
Retained Earnings at End of Year	91,453
Contributed Capital at End of Year	<u>94,269</u>
Total Fund Equity at End of Year	<u><u>\$185,722</u></u>

Ross County, Ohio

Statement of Cash Flows
Enterprise Fund

For the Year Ended December 31, 1999

	County Wide Sewer
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
Cash Flows from Operating Activities:	
Cash Receipts from Customers	\$36,899
Cash Payments to Contractors for Services	(25,791)
Cash Payments to Suppliers for Goods and Services	(360)
Other Operating Revenues	370
Other Operating Expenses	<u>(2,077)</u>
Net Cash from Operating Activities	<u>9,041</u>
Cash Flows from Noncapital Financing Activities:	
Operating Transfers-Out	<u>(1,680)</u>
Net Cash from Noncapital Financing Activities	<u>(1,680)</u>
Cash Flows from Investing Activities:	
Interest Received on Investments	<u>1,680</u>
Net Cash from Investing Activities	<u>1,680</u>
Net Increase (Decrease) in Cash and Cash Equivalents	9,041
Cash and Cash Equivalents at Beginning of Year	<u>31,117</u>
Cash and Cash Equivalents at End of Year	<u><u>\$40,158</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities:	
Operating Income (Loss)	\$3,916
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:	
Depreciation	5,000
(Increase) Decrease in Accounts Receivable	468
Increase (Decrease) in Contracts Payable	(163)
Increase (Decrease) in Due to Other Governments	<u>(180)</u>
Total Adjustments	<u>5,125</u>
Net Cash from Operating Activities	<u><u>\$9,041</u></u>

Ross County, Ohio

Schedule of Revenues, Expenses, and Changes in
Fund Equity - Budget and Actual (Budget Basis)
County Wide Sewer Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$36,000	\$36,899	\$899
Other Operating Revenues	300	370	70
Total Revenues	36,300	37,269	969
Expenses:			
Contractual Services	36,693	25,791	10,902
Materials and Supplies	2,000	360	1,640
Capital Outlay	2,500	0	2,500
Other Operating Expenses	3,502	2,076	1,426
Total Expenses	44,695	28,227	16,468
Excess of Revenues Over (Under) Expenses	(8,395)	9,042	17,437
Fund Equity (Deficit) at Beginning of Year	26,423	26,423	0
Prior Year Encumbrances Appropriated	4,693	4,693	0
Fund Equity (Deficit) at End of Year	\$22,721	\$40,158	\$17,437

Ross County, Ohio

Internal Service Fund

Ross County Group Insurance

To account for employee payroll deductions, as well as the County's share charged to the various funds and distributed to a third party administrator to pay employee medical insurance claims.

Ross County, Ohio

Balance Sheet
Internal Service Fund

December 31, 1999

Ross County
Group
Insurance

Assets

Current Assets:

Cash and Cash Equivalents \$4,565

Total Current Assets 4,565

Total Assets 4,565

Liabilities

Current Liabilities:

Accounts Payable 629

Due to Other Funds 75,000

Insurance Claims Payable 196,805

Total Current Liabilities 272,434

Total Liabilities 272,434

Fund Equity

Retained Earnings:

Unreserved (267,869)

Total Fund Equity (267,869)

Total Liabilities and
Fund Equity \$4,565

Ross County, Ohio

Statement of Revenues,
Expenses and Changes in Fund Equity
Internal Service Fund

For the Year Ended December 31, 1999

	<u>Ross County Group Insurance</u>
Operating Revenues:	
Charges for Services	<u>\$2,256,482</u>
Total Operating Revenues	<u>2,256,482</u>
Operating Expenses:	
Contractual Services	270,635
Insurance Claims	<u>2,403,740</u>
Total Operating Expenses	<u>2,674,375</u>
Operating Income (Loss)	<u>(417,893)</u>
Non-Operating Revenues (Expenses):	
Interest Income	<u>10,540</u>
Total Non-Operating Revenues (Expenses)	<u>10,540</u>
Income (Loss) Before Operating Transfers	<u>(407,353)</u>
Operating Transfers - Out	<u>(10,540)</u>
Net Income (Loss)	(417,893)
Retained Earnings at Beginning of Year	<u>150,024</u>
Retained Earnings at End of Year	<u>(267,869)</u>
Total Fund Equity at End of Year	<u>(\$267,869)</u>

Ross County, Ohio

Statement of Cash Flows
Internal Service Fund

For the Year Ended December 31, 1999

	Ross County Group Insurance
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
Cash Flows from Operating Activities:	
Cash Receipts from Customers	\$2,256,482
Cash Payments for Insurance Claims	(2,369,772)
Cash Payments for Administrative Fees	(270,006)
	<u>(383,296)</u>
Net Cash from Operating Activities	
Cash Flows from Noncapital Financing Activities:	
Operating Transfers-Out	(10,540)
Advances-In from Other Funds	75,000
	<u>64,460</u>
Net Cash from Noncapital Financing Activities	
Cash Flows from Investing Activities:	
Interest Received on Investments	10,540
	<u>10,540</u>
Net Cash from Investing Activities	
Net Increase (Decrease) in Cash and Cash Equivalents	(308,296)
Cash and Cash Equivalents at Beginning of Year	<u>312,861</u>
Cash and Cash Equivalents at End of Year	<u><u>\$4,565</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities:	
Operating Income (Loss)	(\$417,893)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:	
Increase (Decrease) in Accounts Payable	629
Increase (Decrease) in Insurance Claims Payable	33,968
	<u>34,597</u>
Total Adjustments	
Net Cash from Operating Activities	<u><u>(\$383,296)</u></u>

Ross County, Ohio

Schedule of Revenues, Expenses, and Changes in
Fund Equity - Budget and Actual (Budget Basis)
Ross County Group Insurance Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,257,336	\$2,256,482	(\$854)
Total Revenue	2,257,336	2,256,482	(854)
Expenses:			
Contractual Services	273,191	270,006	3,185
Insurance Claims	2,372,005	2,369,772	2,233
Total Expenses	2,645,196	2,639,778	5,418
Excess of Revenues Over (Under) Expenses	(387,860)	(383,296)	4,564
Other Financing Sources (Uses)			
Advances - In	75,000	75,000	0
Total Other Financing Sources (Uses)	75,000	75,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(312,860)	(308,296)	4,564
Fund Equity (Deficit) at Beginning of Year	258,404	258,404	0
Prior Year Encumbrances Appropriated	54,456	54,456	0
Fund Equity (Deficit) at End of Year	\$0	\$4,564	\$4,564

Ross County, Ohio

Fiduciary Funds

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. Expendable trust funds and agency funds comprise the County's fiduciary funds.

Expendable Trust Funds

David Meade - Massie Trust

To account for monies received from the David Meade-Massie Trust, designated to be spent for a specific purpose by various departments and agencies of the County.

Rehabilitation Center Trust

To account for the proceeds of the lease of certain agricultural land at the Roweton Ranch Complex. The proceeds are transferred to the Children Services Fund for general operations.

Children Services Trust

To account for principal and interest earnings from trusts to be used primarily to pay for college tuition and other expenses related to children served by the Ross County Children Services Agency.

Juvenile Delinquency Prevention Trust

To account for donations received by the Juvenile Court to be used to help prevent juvenile delinquency.

C.T.F. Child Abuse & Neglect Trust

To account for Children Trust Fund money received to be used for child abuse prevention.

Unclaimed Monies

To account for monies received from various County Departments that is due, but remains unclaimed by their rightful owners.

Ross County, Ohio

Agency Funds

South Central Ohio Regional Juvenile Detention Agency

To account for the operation of the multi-county juvenile detention center which serves as a temporary holding facility for juvenile delinquents and for which the County Auditor acts as fiscal agent, as set forth in Chapter 2151, Ohio Revised Code.

County Assessments Agency

To account for assessments collected by the County on behalf of Pleasant Valley Sewer District.

Ross County Health District Agency

To account for a countywide one mill tax levy and other monies received for the operation of the Ross County General Health District for which the County Auditor is the fiscal agent as required under section 3709.07, Ohio Revised Code.

Paint Valley Alcohol, Drug Addiction and Mental Health Services (ADAMH) Board

To account for the proceeds of a one mill tax levy collected in a five county district and state and federal grants to be used by the Paint Valley Alcohol, Drug Addiction and Mental Health Services Board (ADAMH) for contractual services to provide mental health and drug and alcohol rehabilitation services for which the County Auditor acts as fiscal agent.

Soil and Water Conservation Agency

To account for the funds and subfunds of the Soil and Water Conservation District established under Chapter 1515, Ohio Revised Code for which the County Auditor acts as fiscal agent.

Joint Solid Waste Management Agency

To account for the operating funds of the Joint Solid Waste District for which the County Auditor is the fiscal officer. Ross, Pickaway, Highland and Fayette counties comprise the Joint Solid Waste District.

Park District Agency

To account for the operating funds of the Ross County Park District for which the County Auditor is the fiscal officer.

Agency Tax

To account for the collection of real estate, personal property, manufactured home and various other types of local taxes, including homestead, rollback and personal property tax exemptions, which are periodically apportioned to local governments in the County (including the County itself).

Miscellaneous Agency

To account for various small agency funds including unclaimed money, reimbursement, State of Ohio, foreign counties, escrow, depository, law library, stumpage fees, and revenues from other counties to be distributed periodically to various political subdivisions in the County.

Alimony and Child Support Agency

To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients by the Human Services Department.

Payroll Agency

To account for the gross payroll account balance which is due to the respective employees of Ross County and for payroll taxes and other related payroll deductions for which warrants have not yet been issued.

Jail Inmate Agency

To account for monies held by the Sheriff's department that belong to the prisoners. The money is distributed to the commissary for purchases or to the prisoners upon release.

County Sheriff Agency

To account for the activities of the County Sheriff's civil division and related receipts that are not being reflected in the county's accounting system.

County Court Agency

To account for the following court activities not being reflected within the County's accounting system;

1. Clerk of Courts auto title fees, and legal (court related) receipts, and dispositions;
2. Probate Court related receipts; and
3. Juvenile Court related receipts

Ross County, Ohio

Combining Balance Sheet
Trust and Agency Funds

December 31, 1999

	David Meade-Massie Trust	Rehabilitation Center Trust	Children Services Trust	Juvenile Delinquency Prevention Trust
Assets				
Cash and Cash Equivalents	\$5,017	\$0	\$5,025	\$6,043
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Investments in Segregated Accounts	0	0	168,808	0
Receivables:				
Taxes	0	0	0	0
Due from Other Governments	0	0	0	0
Total Assets	5,017	0	173,833	6,043
Liabilities				
Due to Other Funds	0	0	0	0
Due to Other Funds-Taxes	0	0	0	0
Due to Other Governments	0	0	0	0
Undistributed Monies	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	0	0	0	0
Fund Equity				
Fund Balance:				
Unreserved:				
Designated for Investment	0	0	168,808	0
Undesignated	5,017	0	5,025	6,043
Total Fund Equity	5,017	0	173,833	6,043
Total Liabilities and Fund Equity	\$5,017	\$0	\$173,833	\$6,043

<u>C.T.F. Child Abuse & Neglect Trust</u>	<u>Unclaimed Monies</u>	<u>All Agency Funds</u>	<u>Totals Primary Government</u>
\$734	\$308,070	\$4,999,066	\$5,323,955
0	0	704,797	704,797
0	0	0	168,808
0	0	35,542,681	35,542,681
0	0	1,615,068	1,615,068
<u>734</u>	<u>308,070</u>	<u>42,861,612</u>	<u>43,355,309</u>
0	155,670	60,949	216,619
0	0	5,786,815	5,786,815
0	0	36,588,478	36,588,478
0	0	370,913	370,913
0	152,400	54,457	206,857
<u>0</u>	<u>308,070</u>	<u>42,861,612</u>	<u>43,169,682</u>
0	0	0	168,808
<u>734</u>	<u>0</u>	<u>0</u>	<u>16,819</u>
<u>734</u>	<u>0</u>	<u>0</u>	<u>185,627</u>
<u>\$734</u>	<u>\$308,070</u>	<u>\$42,861,612</u>	<u>\$43,355,309</u>

Ross County, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds

For the Year Ended December 31, 1999

	David Meade-Massie Trust	Rehabilitation Center Trust	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust
Revenues:					
Intergovernmental	\$0	\$0	\$0	\$0	\$200
Investment Earnings	0	0	11,413	0	0
Other	5,000	4,254	0	550	0
Total Revenue	5,000	4,254	11,413	550	200
Expenditures:					
Current:					
General Government:					
Judical	1,055	0	0	0	338
Human Services	0	0	7,507	0	0
Total Expenditures	1,055	0	7,507	0	338
Excess of Revenues Over (Under) Expenditures	3,945	4,254	3,906	550	(138)
Other Financing Sources (Uses)					
Operating Transfers - Out	0	(4,254)	0	0	0
Total Other Financing Sources (Uses)	0	(4,254)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,945	0	3,906	550	(138)
Fund Balances (Deficit) at Beginning of Year	1,072	0	169,927	5,493	872
Fund Balances (Deficit) at End of Year	\$5,017	\$0	\$173,833	\$6,043	\$734

<u>Unclaimed Monies</u>	<u>Totals Primary Government</u>
\$0	\$200
0	11,413
<u>0</u>	<u>9,804</u>
0	21,417
0	1,393
<u>0</u>	<u>7,507</u>
<u>0</u>	<u>8,900</u>
0	12,517
<u>0</u>	<u>(4,254)</u>
<u>0</u>	<u>(4,254)</u>
0	8,263
<u>0</u>	<u>177,364</u>
<u><u>\$0</u></u>	<u><u>\$185,627</u></u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
David Meade-Massie Trust Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$5,000	\$5,000	\$0
Total Revenue	5,000	5,000	0
Expenditures:			
General Government- Judicial Other	5,000	1,055	3,945
Total Judicial	5,000	1,055	3,945
Total Expenditures	5,000	1,055	3,945
Excess of Revenues Over (Under) Expenditures	0	3,945	3,945
Fund Balances (Deficit) at Beginning of Year	1,072	1,072	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,072</u>	<u>\$5,017</u>	<u>\$3,945</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Rehabilitation Center Trust Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$4,254	\$4,254	\$0
Total Revenues	4,254	4,254	0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	4,254	4,254	0
Other Financing Sources (Uses):			
Operating Transfers-Out	(4,254)	(4,254)	0
Total Other Financing Sources (Uses)	(4,254)	(4,254)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Children Services Trust Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	5,025	5,025	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$5,025</u></u>	<u><u>\$5,025</u></u>	<u><u>\$0</u></u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Juvenile Delinquency Prevention Trust Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$50	\$550	\$500
Total Revenue	50	550	500
Expenditures:			
General Government- Judicial			
Other	500	0	500
Total Judicial	500	0	500
Total Expenditures	500	0	500
Excess of Revenues Over (Under) Expenditures	(450)	550	1,000
Fund Balances (Deficit) at Beginning of Year	5,493	5,493	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$5,043</u>	<u>\$6,043</u>	<u>\$1,000</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
C. T. F. Child Abuse & Neglect Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$0	\$200	\$200
Total Revenue	0	200	200
Expenditures:			
General Government- Judicial			
Other	338	338	0
Total Judicial	338	338	0
Total Expenditures	338	338	0
Excess of Revenues Over (Under) Expenditures	(338)	(138)	200
Fund Balances (Deficit) at Beginning of Year	872	872	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$534	\$734	\$200

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 1999

	<u>1/1/99 Balance</u>	<u>1999 Additions</u>	<u>1999 Reductions</u>	<u>12/31/99 Balance</u>
<u>S.C.O.R. Juvenile Detention Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$109,359</u>	<u>\$668,237</u>	<u>\$674,334</u>	<u>\$103,262</u>
Total Assets	<u>\$109,359</u>	<u>\$668,237</u>	<u>\$674,334</u>	<u>\$103,262</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$109,359</u>	<u>\$668,237</u>	<u>\$674,334</u>	<u>\$103,262</u>
Total Liabilities	<u>\$109,359</u>	<u>\$668,237</u>	<u>\$674,334</u>	<u>\$103,262</u>
 <u>County Assessments Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$0</u>	<u>\$30,229</u>	<u>\$30,229</u>	<u>\$0</u>
Total Assets	<u>\$0</u>	<u>\$30,229</u>	<u>\$30,229</u>	<u>\$0</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$30,229</u>	<u>\$30,229</u>	<u>\$0</u>
Total Liabilities	<u>\$0</u>	<u>\$30,229</u>	<u>\$30,229</u>	<u>\$0</u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 1999

	<u>1/1/99 Balance</u>	<u>1999 Additions</u>	<u>1999 Reductions</u>	<u>12/31/99 Balance</u>
<u>Ross County Health District Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	\$793,306	\$3,725,385	\$3,949,014	\$569,677
Total Assets	<u>\$793,306</u>	<u>\$3,725,385</u>	<u>\$3,949,014</u>	<u>\$569,677</u>
 <u>Liabilities</u>				
Due to Other Governments	\$793,306	\$3,725,385	\$3,949,014	\$569,677
Total Liabilities	<u>\$793,306</u>	<u>\$3,725,385</u>	<u>\$3,949,014</u>	<u>\$569,677</u>
 <u>Paint Valley ADAMH Board</u>				
<u>Assets</u>				
Cash and Cash Equivalents	\$1,110,777	\$13,125,676	\$11,897,956	\$2,338,497
Total Assets	<u>\$1,110,777</u>	<u>\$13,125,676</u>	<u>\$11,897,956</u>	<u>\$2,338,497</u>
 <u>Liabilities</u>				
Due to Other Governments	\$1,110,777	\$13,125,676	\$11,897,956	\$2,338,497
Total Liabilities	<u>\$1,110,777</u>	<u>\$13,125,676</u>	<u>\$11,897,956</u>	<u>\$2,338,497</u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 1999

	<u>1/1/99 Balance</u>	<u>1999 Additions</u>	<u>1999 Reductions</u>	<u>12/31/99 Balance</u>
<u>Soil & Water Conservation Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$115,596</u>	<u>\$421,949</u>	<u>\$435,920</u>	<u>\$101,625</u>
Total Assets	<u>\$115,596</u>	<u>\$421,949</u>	<u>\$435,920</u>	<u>\$101,625</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$115,596</u>	<u>\$421,949</u>	<u>\$435,920</u>	<u>\$101,625</u>
Total Liabilities	<u>\$115,596</u>	<u>\$421,949</u>	<u>\$435,920</u>	<u>\$101,625</u>
<u>Joint Solid Waste Management Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$95,582</u>	<u>\$161,379</u>	<u>\$136,646</u>	<u>\$120,315</u>
Total Assets	<u>\$95,582</u>	<u>\$161,379</u>	<u>\$136,646</u>	<u>\$120,315</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$95,582</u>	<u>\$161,379</u>	<u>\$136,646</u>	<u>\$120,315</u>
Total Liabilities	<u>\$95,582</u>	<u>\$161,379</u>	<u>\$136,646</u>	<u>\$120,315</u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 1999

	<u>1/1/99 Balance</u>	<u>1999 Additions</u>	<u>1999 Reductions</u>	<u>12/31/99 Balance</u>
<u>Park District Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	\$27,740	\$108,800	\$136,175	\$365
Total Assets	<u>\$27,740</u>	<u>\$108,800</u>	<u>\$136,175</u>	<u>\$365</u>
<u>Liabilities</u>				
Due to Other Governments	\$27,740	\$108,800	\$136,175	\$365
Total Liabilities	<u>\$27,740</u>	<u>\$108,800</u>	<u>\$136,175</u>	<u>\$365</u>
<u>Agency Tax</u>				
<u>Assets</u>				
Cash and Cash Equivalents	\$1,362,394	\$46,624,863	\$46,388,518	\$1,598,739
Taxes Receivable	34,088,881	35,542,681	34,088,881	35,542,681
Due from Other Governments	1,395,797	1,615,068	1,395,797	1,615,068
Total Assets	<u>\$36,847,072</u>	<u>\$83,782,612</u>	<u>\$81,873,196</u>	<u>\$38,756,488</u>
<u>Liabilities</u>				
Due to Other Funds-Taxes	\$5,572,468	\$5,786,815	\$5,572,468	\$5,786,815
Due to Other Governments	31,274,604	77,995,797	76,300,728	32,969,673
Total Liabilities	<u>\$36,847,072</u>	<u>\$83,782,612</u>	<u>\$81,873,196</u>	<u>\$38,756,488</u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 1999

	<u>1/1/99 Balance</u>	<u>1999 Additions</u>	<u>1999 Reductions</u>	<u>12/31/99 Balance</u>
<u>Miscellaneous Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	\$2,147	\$632,076	\$598,633	\$35,590
Due from Other Funds	113	0	113	0
Total Assets	<u>\$2,260</u>	<u>\$632,076</u>	<u>\$598,746</u>	<u>\$35,590</u>
<u>Liabilities</u>				
Due to Other Governments	\$2,260	\$632,076	\$598,746	\$35,590
Total Liabilities	<u>\$2,260</u>	<u>\$632,076</u>	<u>\$598,746</u>	<u>\$35,590</u>
 <u>Alimony & Child Support Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$88,257	\$10,816,385	\$10,723,509	\$181,133
Total Assets	<u>\$88,257</u>	<u>\$10,816,385</u>	<u>\$10,723,509</u>	<u>\$181,133</u>
<u>Liabilities</u>				
Due to Other Funds	\$19,486	\$140,660	\$121,314	\$38,832
Undistributed Monies	68,771	351,756	278,226	142,301
Deposits Held and Due to Others	0	10,323,969	10,323,969	0
Total Liabilities	<u>\$88,257</u>	<u>\$10,816,385</u>	<u>\$10,723,509</u>	<u>\$181,133</u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 1999

	<u>1/1/99 Balance</u>	<u>1999 Additions</u>	<u>1999 Reductions</u>	<u>12/31/99 Balance</u>
<u>Payroll Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$122,376</u>	<u>\$17,004,762</u>	<u>\$16,996,142</u>	<u>\$130,996</u>
Total Assets	<u><u>\$122,376</u></u>	<u><u>\$17,004,762</u></u>	<u><u>\$16,996,142</u></u>	<u><u>\$130,996</u></u>
 <u>Liabilities</u>				
Due to Other Governments	<u>\$122,376</u>	<u>\$17,004,762</u>	<u>\$16,996,142</u>	<u>\$130,996</u>
Total Liabilities	<u><u>\$122,376</u></u>	<u><u>\$17,004,762</u></u>	<u><u>\$16,996,142</u></u>	<u><u>\$130,996</u></u>
 <u>Jail Inmate Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$24,682</u>	<u>\$288,347</u>	<u>\$301,602</u>	<u>\$11,427</u>
Total Assets	<u><u>\$24,682</u></u>	<u><u>\$288,347</u></u>	<u><u>\$301,602</u></u>	<u><u>\$11,427</u></u>
 <u>Liabilities</u>				
Deposits Held and Due to Others	<u>\$24,682</u>	<u>\$288,347</u>	<u>\$301,602</u>	<u>\$11,427</u>
Total Liabilities	<u><u>\$24,682</u></u>	<u><u>\$288,347</u></u>	<u><u>\$301,602</u></u>	<u><u>\$11,427</u></u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 1999

	1/1/99 Balance	1999 Additions	1999 Reductions	12/31/99 Balance
<u>County Sheriff Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$51,805	\$667,258	\$678,642	\$40,421
Total Assets	\$51,805	\$667,258	\$678,642	\$40,421
<u>Liabilities</u>				
Due to Other Funds	\$5,658	\$3,818	\$5,658	\$3,818
Deposits Held and Due to Others	46,147	663,440	672,984	36,603
Total Liabilities	\$51,805	\$667,258	\$678,642	\$40,421
 <u>County Court Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$435,047	\$9,058,557	\$9,021,788	\$471,816
Total Assets	\$435,047	\$9,058,557	\$9,021,788	\$471,816
<u>Liabilities</u>				
Due to Other Funds	\$30,432	\$707,320	\$719,453	\$18,299
Due to Other Governments	187,765	7,748,029	7,717,316	218,478
Undistributed Monies	208,190	500,234	479,812	228,612
Deposits Held and Due to Others	8,660	102,974	105,207	6,427
Total Liabilities	\$435,047	\$9,058,557	\$9,021,788	\$471,816

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 1999

	<u>1/1/99 Balance</u>	<u>1999 Additions</u>	<u>1999 Reductions</u>	<u>12/31/99 Balance</u>
All Agency Funds				
Assets				
Cash and Cash Equivalents	\$3,739,277	\$82,503,356	\$81,243,567	\$4,999,066
Cash and Cash Equivalents in Segregated Accounts	599,791	20,830,547	20,725,541	704,797
Receivables:				
Taxes	34,088,881	35,542,681	34,088,881	35,542,681
Due from Other Funds	113	0	113	0
Due from Other Governments	1,395,797	1,615,068	1,395,797	1,615,068
	<u>\$39,823,859</u>	<u>\$140,491,652</u>	<u>\$137,453,899</u>	<u>\$42,861,612</u>
Total Assets				
Liabilities				
Due to Other Funds	\$55,576	\$851,798	\$846,425	\$60,949
Due to Other Funds-Taxes	5,572,468	5,786,815	5,572,468	5,786,815
Due to Other Governments	33,839,365	121,622,319	118,873,206	36,588,478
Undistributed Monies	276,961	851,990	758,038	370,913
Deposits Held and Due to Others	79,489	11,378,730	11,403,762	54,457
	<u>\$39,823,859</u>	<u>\$140,491,652</u>	<u>\$137,453,899</u>	<u>\$42,861,612</u>
Total Liabilities				

Ross County, Ohio

General Fixed Assets Account Group

The general fixed assets account group is used to account for all lands, buildings, improvements, machinery and equipment, furniture and fixtures, and vehicles not used in the operation of the proprietary funds.

Ross County, Ohio

Schedule of General Fixed Assets
By Function and Activity

As of December 31, 1999

Function and Activity	Land	Buildings, Structures & Improvements	Land Improvements	Furniture Fixtures & Equipment	Capitalized Leases	Total
General Government						
Legislative and Executive						
Commissioners	\$0	\$0	\$0	\$175,760	\$0	\$175,760
Auditor	0	0	0	83,552	0	83,552
Treasurer	0	0	0	20,380	0	20,380
Prosecuting Attorney	0	0	0	78,219	0	78,219
Data Processing	0	0	0	68,891	0	68,891
Board of Elections	0	0	0	98,400	582,500	680,900
Facilities Management	894,014	10,858,443	99,631	100,517	0	11,952,605
Recorder	0	0	0	55,327	0	55,327
Planning and Building	0	0	0	16,436	0	16,436
Safety Department	0	0	0	1,659	0	1,659
Total Legislative & Exec.	894,014	10,858,443	99,631	699,141	582,500	13,133,729
Judicial						
Court of Appeals	0	0	0	24,301	0	24,301
Common Pleas Court #1	0	0	0	47,039	0	47,039
Common Pleas Court #2	0	0	0	40,271	8,590	48,861
Jury Commission	0	0	0	1,068	0	1,068
Juvenile Court	0	0	0	118,010	0	118,010
Probate Court	0	0	0	63,250	0	63,250
Clerk of Courts	0	0	0	193,134	0	193,134
Total Judicial	0	0	0	487,073	8,590	495,663
Total General Government	894,014	10,858,443	99,631	1,186,214	591,090	13,629,392
Public Safety						
Sheriff	794,406	9,218,406	301,926	1,775,546	0	12,090,284
Adult Probation	0	0	0	56,360	0	56,360
Dog Warden	0	0	0	65,928	0	65,928
Coroner	0	0	0	2,613	0	2,613
Emergency Management	0	0	0	34,158	0	34,158
Prosecutor Diversion	0	0	0	24,729	0	24,729
Total Public Safety	794,406	9,218,406	301,926	1,959,334	0	12,274,072

continued

Ross County, Ohio

Schedule of General Fixed Assets
By Function and Activity

As of December 31, 1999

Function and Activity	Land	Buildings, Structures & Improvements	Land Improvements	Furniture Fixtures & Equipment	Capitalized Leases	Total
Public Works						
Engineer	0	796,437	49,192	2,283,181	0	3,128,810
Total Public Works	0	796,437	49,192	2,283,181	0	3,128,810
Health						
Litter Control	0	0	0	57,647	0	57,647
Total Health	0	0	0	57,647	0	57,647
Human Services						
Veteran Services	0	0	0	23,757	0	23,757
Child Protection Center	0	0	0	5,647	0	5,647
Family & Child First	0	0	0	2,510	0	2,510
Human Services	0	0	0	267,769	1,073,050	1,340,819
MR/DD	96,654	2,475,071	10,950	1,292,632	0	3,875,307
Children Services	170,977	1,821,358	25,388	271,738	33,835	2,323,296
Senior Citizens	0	0	0	80,495	0	80,495
Total Human Services	267,631	4,296,429	36,338	1,944,548	1,106,885	7,651,831
Conservation & Recreation						
Parks	81,156	25,292	62,899	1,290	0	170,637
Fairgrounds	187,334	948,648	266,220	13,009	0	1,415,211
Total Conservation & Rec.	268,490	973,940	329,119	14,299	0	1,585,848
Air Navigation Facilities						
Airport	1,151,604	1,046,686	3,951,308	39,794	0	6,189,392
Total Air Navigation Fac.	1,151,604	1,046,686	3,951,308	39,794	0	6,189,392
Construction in Progress	0	235,874	0	0	0	235,874
Total General Fixed Assets	\$3,376,145	\$27,426,215	\$4,767,514	\$7,485,017	\$1,697,975	\$44,752,866

Ross County, Ohio
 Schedule of Changes in General Fixed Assets
 By Function and Activity

For the Year Ended December 31, 1999

<i>Function and Activity</i>	<i>Balance 1/1/99</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance 12/31/99</i>
General Government				
Legislative and Executive				
Commissioners	\$154,805	\$35,509	\$14,554	\$175,760
Auditor	80,516	4,440	1,404	83,552
Treasurer	25,322	2,756	7,698	20,380
Prosecuting Attorney	45,320	32,899	0	78,219
Data Processing	68,891	0	0	68,891
Board of Elections	676,178	9,475	4,753	680,900
Facilities Management	8,637,891	3,314,714	0	11,952,605
Recorder	57,473	1,036	3,182	55,327
Planning and Building	15,496	4,141	3,201	16,436
Safety Department	1,659	0	0	1,659
Total Legislative & Executive	9,763,551	3,404,970	34,792	13,133,729
Judicial				
Court of Appeals	16,589	8,911	1,199	24,301
Common Pleas Court #1	45,759	5,476	4,196	47,039
Common Pleas Court #2	50,855	0	1,994	48,861
Jury Commission	1,593	1,068	1,593	1,068
Juvenile Court	122,588	2,312	6,890	118,010
Probate Court	39,805	24,849	1,404	63,250
Clerk of Courts	195,165	3,108	5,139	193,134
Total Judicial	472,354	45,724	22,415	495,663
Total General Government	10,235,905	3,450,694	57,207	13,629,392
Public Safety				
Sheriff	11,822,323	357,437	89,476	12,090,284
Adult Probation	53,558	2,802	0	56,360
Dog Warden	59,414	15,462	8,948	65,928
Coroner	2,613	0	0	2,613
Emergency Management	42,192	2,552	10,586	34,158
Prosecutor Diversion	17,104	7,625	0	24,729
Total Public Safety	11,997,204	385,878	109,010	12,274,072

continued

Ross County, Ohio
Schedule of Changes in General Fixed Assets
By Function and Activity

For the Year Ended December 31, 1999

Function and Activity	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
Public Works				
Engineer	<u>2,917,369</u>	<u>253,666</u>	<u>42,225</u>	<u>3,128,810</u>
Total Public Works	2,917,369	253,666	42,225	3,128,810
Health				
Litter Control	<u>53,082</u>	<u>4,565</u>	<u>0</u>	<u>57,647</u>
Total Health	53,082	4,565	0	57,647
Human Services				
Veteran Services	17,888	9,354	3,485	23,757
Child Protection Center	0	5,647	0	5,647
Family & Child First	0	2,510	0	2,510
Human Services	1,335,874	12,954	8,009	1,340,819
MR/DD	3,812,798	122,977	60,468	3,875,307
Children Services	2,391,279	11,917	79,900	2,323,296
Senior Citizens	<u>49,963</u>	<u>30,532</u>	<u>0</u>	<u>80,495</u>
Total Human Services	7,607,802	195,891	151,862	7,651,831
Conservation & Recreation				
Parks	170,637	0	0	170,637
Fairgrounds	<u>1,412,811</u>	<u>7,000</u>	<u>4,600</u>	<u>1,415,211</u>
Total Conservation & Rec.	1,583,448	7,000	4,600	1,585,848
Air Navigation Facilities				
Airport	<u>6,219,732</u>	<u>2,703</u>	<u>33,043</u>	<u>6,189,392</u>
Total Air Navigation Fac.	6,219,732	2,703	33,043	6,189,392
Construction in Progress	<u>2,974,772</u>	<u>103,707</u>	<u>2,842,605</u>	<u>235,874</u>
Total General Fixed Assets	<u>\$43,589,314</u>	<u>\$4,404,104</u>	<u>\$3,240,552</u>	<u>\$44,752,866</u>

Ross County, Ohio

Schedule of General Fixed Assets
By Source

As of December 31, 1999

General Fixed Assets:

Land	\$3,376,145
Land Improvements	4,767,514
Buildings, Structures, and Improvements	27,190,341
Furniture, Fixtures and Equipment	7,485,017
Capitalized Leases	1,697,975
Construction in Progress	235,874
	<hr/>
Total General Fixed Assets	<u>\$44,752,866</u>

Investment in General Fixed Assets:

General Fixed Assets Accumulated Prior to December 31, 1989	\$16,898,762
General Fund Revenue	3,161,435
Special Revenue Funds	2,335,912
General Obligation Bonds and Notes	14,353,619
State Grants	3,304,232
Federal Grants	4,535,936
Donations	162,970
	<hr/>
Total Investment in General Fixed Assets	<u>\$44,752,866</u>

STATISTICAL SECTION



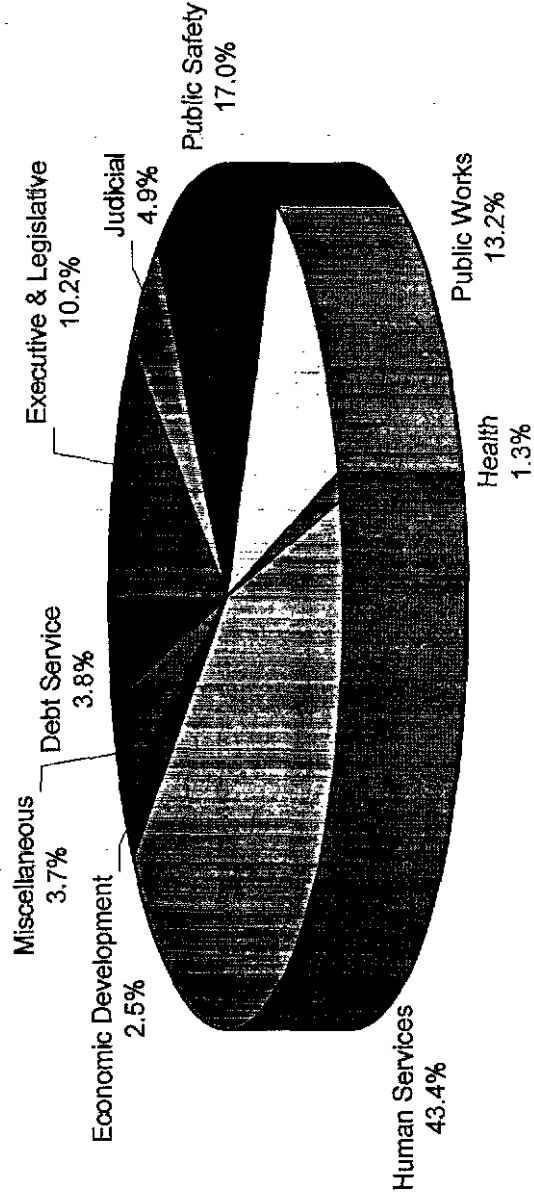
Adena State Memorial
Home of Thomas Worthington
Sixth Governor of Ohio (1814-1818)

STATISTICAL SECTION

Table 1

ROSS COUNTY
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN YEARS

Year	Executive & Legislative	Judicial	Public Safety	Public Works	Health	Human Services	Economic Development	Miscellaneous	Debt Service	Total
1990	\$2,356,211	\$1,166,588	\$2,762,264	\$4,247,231	\$291,097	\$8,602,020	\$277,140	\$883,617	\$505,802	\$21,091,970
1991	2,280,042	1,239,906	2,977,411	2,557,054	382,899	9,645,387	498,596	1,844,368	643,096	22,068,759
1992	2,323,399	1,218,001	3,463,661	2,240,923	328,920	10,423,591	554,034	1,651,410	849,211	23,053,150
1993	2,444,219	1,294,190	3,660,434	2,369,664	309,952	9,984,548	472,881	2,092,260	846,391	23,474,539
1994	2,946,817	1,368,640	3,954,242	3,370,684	311,195	10,440,095	755,586	1,311,216	854,526	25,313,001
1995	3,309,263	1,543,767	4,433,044	3,580,509	316,845	11,212,069	1,007,857	1,124,979	856,315	27,384,648
1996	3,935,471	1,467,597	4,878,641	3,947,489	501,029	12,057,920	649,057	1,204,778	858,300	29,500,282
1997	3,486,687	1,628,606	5,329,277	4,191,806	551,089	12,717,762	616,595	1,236,654	956,578	30,715,054
1998	3,421,979	1,660,455	5,749,364	4,626,809	597,215	14,344,198	1,925,412	1,366,018	1,231,578	34,923,028
1999	3,742,899	1,800,721	6,262,947	4,859,055	474,699	16,008,824	921,663	1,375,570	1,389,646	36,836,024

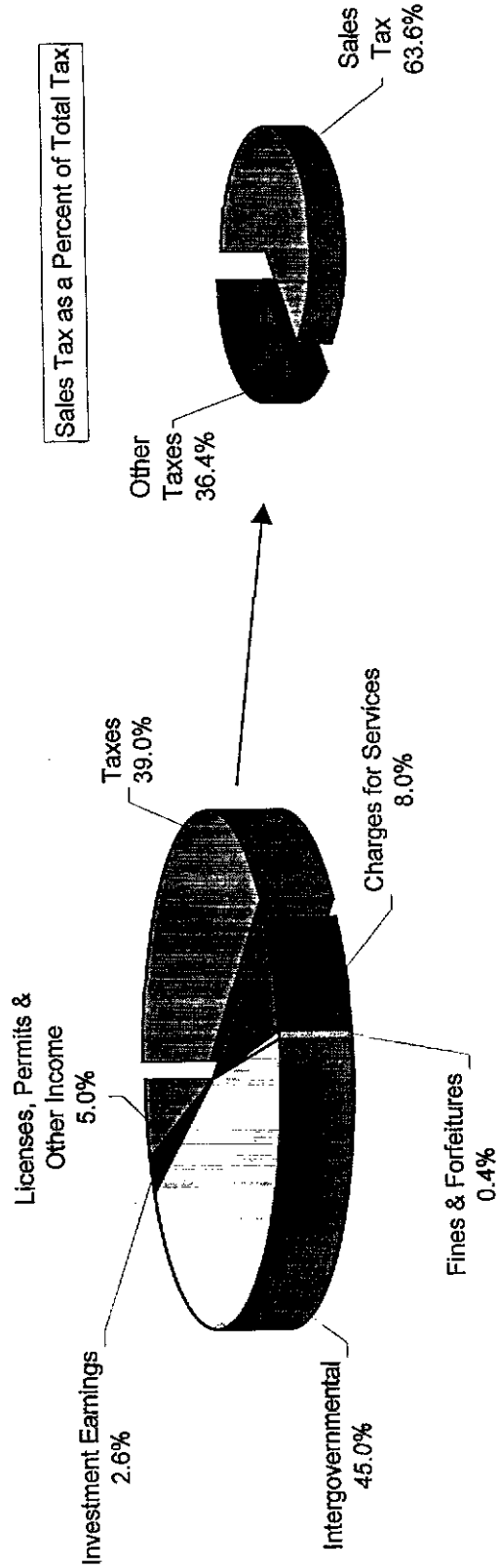


(1) Includes General, Special Revenue and Debt Service Funds
Source: Ross County Auditor

ROSS COUNTY
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN YEARS

Table 2

YEAR	TAXES	CHARGES FOR SERVICES	FINES & FORFEITURES	INTER-GOVERNMENTAL	INVESTMENT EARNINGS	LICENSES, PERMITS & OTHER INCOME	TOTAL
1990	\$7,532,525	\$2,302,757	\$117,807	\$9,548,804	\$649,388	\$1,313,617	\$21,464,898
1991	7,804,938	3,014,087	99,962	10,566,330	478,510	1,538,505	23,502,332
1992	8,151,200	3,544,850	110,128	11,172,653	372,292	1,157,800	24,508,923
1993	8,860,065	3,145,580	102,384	10,564,327	335,136	1,035,219	24,042,711
1994	11,612,515	2,686,494	94,640	11,478,398	450,706	1,189,810	27,512,563
1995	12,400,791	2,883,071	143,496	12,614,945	681,591	1,330,069	30,053,963
1996	14,080,324	2,737,537	123,729	13,049,425	740,376	1,677,660	32,409,051
1997	13,836,653	3,099,682	155,760	13,931,480	890,519	1,823,763	33,737,857
1998	14,238,208	3,580,765	154,933	14,425,521	1,021,175	2,172,785	35,594,387
1999	14,796,924	3,050,234	143,039	17,108,706	966,299	1,908,373	37,973,575



(1) Includes General, Special Revenue and Debt Service Funds
Source: Ross County Auditor

ROSS COUNTY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Table 3

COLLECTION YEAR	CURRENT TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF CURRENT TAXES COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	RATIO OF TOTAL TAX COLLECTIONS TO CURRENT TAX LEVY	OUTSTANDING DELINQUENT TAXES	RATIO OF OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY
1990	\$4,298,221	\$4,197,411	97.65%	\$185,169	\$4,382,580	101.96%	\$377,731	8.79%
1991	4,364,936	4,259,725	97.59%	280,516	4,540,241	104.02%	315,144	7.22%
1992	4,524,815	4,420,039	97.68%	145,248	4,565,287	100.89%	302,690	6.69%
1993	4,576,994	4,472,189	97.71%	204,277	4,676,466	102.17%	265,723	5.81%
1994	4,723,174	4,623,241	97.89%	151,954	4,775,195	101.10%	265,855	5.63%
1995	4,880,389	4,796,617	98.28%	138,462	4,935,079	101.12%	263,866	5.41%
1996	6,191,923	6,035,835	97.48%	140,298	6,176,133	99.74%	270,134	4.36%
1997	5,276,284	5,127,655	97.18%	127,869	5,255,524	99.61%	290,987	5.51%
1998	5,439,844	5,316,049	97.72%	171,346	5,487,395	100.87%	257,621	4.74%
1999	5,612,069	5,479,859	97.64%	227,187	5,707,046	101.69%	174,431	3.11%

Source: Ross County Auditor

Table 4

ROSS COUNTY
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS

YEAR	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC UTILITY PROPERTY		TOTAL		RATIO OF TOTAL ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	(1) ASSESSED VALUE	(2) ESTIMATED ACTUAL VALUE	
1990	\$404,501,330	\$1,155,718,086	\$129,073,569	\$460,977,032	\$58,386,090	\$66,347,830	\$591,960,989	\$1,683,042,948	35.17%
1991	409,781,450	1,170,804,143	130,879,333	484,738,270	58,948,230	66,986,625	599,609,013	1,722,529,038	34.81%
1992	416,760,810	1,190,745,171	143,437,461	551,682,542	60,782,160	69,070,636	620,980,431	1,811,498,349	34.28%
1993	424,912,240	1,214,034,971	137,553,008	550,212,032	67,214,840	76,380,500	629,680,088	1,840,627,503	34.21%
1994	432,104,930	1,234,585,514	144,998,634	579,994,536	72,718,120	82,634,227	649,821,684	1,897,214,277	34.25%
1995	446,482,140	1,275,663,257	151,961,933	607,847,732	73,295,810	83,290,693	671,739,883	1,966,801,682	34.15%
1996	528,733,520	1,510,667,200	155,823,190	623,292,760	64,741,580	73,569,977	749,298,290	2,207,529,937	33.94%
1997	542,428,050	1,549,794,429	172,332,120	689,328,480	65,012,300	73,877,614	779,772,470	2,313,000,523	33.71%
1998	559,225,590	1,597,787,400	165,853,300	663,413,200	65,837,290	74,815,102	790,916,180	2,336,015,702	33.86%
1999	647,679,580	1,850,513,085	171,132,072	684,528,288	70,178,180	79,747,932	888,969,832	2,614,789,305	34.00%

(1) Assessed Value Calculation: Real Property Assessed Value + Personal Property Assessed Value + Public Utility Property Assessed Value

(2) Estimated Actual Value Calculation: Real Property Estimated Actual Value + Personal Property Estimated Actual Value + Public Utility Property Estimated Actual Value

Source: Ross County Auditor

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

Table 5

<u>County Units</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
General Fund	3.10	3.10	3.10	3.10	3.10	3.10	3.10	1.60	1.60	1.60
Children Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Retardation	3.00	3.00	3.00	3.00	3.00	3.00	4.50	4.50	4.50	4.50
Senior Citizens	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Total Rates	7.40	7.40	7.40	7.40	7.40	7.40	8.90	7.40	7.40	7.40
<u>Special Districts</u>										
General Health District	0.70	0.70	0.70	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Townships</u>										
Buckskin	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Colerain	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Concord	3.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Deerfield	5.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Franklin	8.10	8.10	8.10	8.10	8.10	8.40	8.40	8.40	8.40	8.40
Green	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Harrison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Huntington	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Jefferson	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Liberty	4.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Paint	3.00	3.00	2.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Paxton	7.10	7.10	7.10	7.10	7.10	7.50	7.50	7.50	7.50	7.50
Scioto	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Springfield	4.70	4.70	4.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	5.00	5.00	2.50	5.00	5.00	5.00	5.00	5.00	5.00
Union	4.90	4.90	4.90	6.90	5.50	5.50	5.50	5.50	5.50	5.50

continued

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

Table 5

<u>School Districts</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Adena	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	38.10
Chillicothe	39.30	39.30	38.80	38.20	38.20	38.40	38.40	38.10	37.90	37.80
Huntington	34.30	34.30	33.00	33.00	32.50	32.50	32.50	32.50	34.30	33.10
Paint Valley	34.00	34.00	33.60	33.30	33.00	33.00	33.00	33.00	37.20	36.50
Scioto Valley	28.90	28.90	28.60	28.60	28.60	28.30	28.30	28.30	28.30	28.30
Union Scioto	35.80	35.80	35.80	35.80	35.80	35.80	35.00	35.00	35.00	34.10
Zane Trace	34.70	34.70	34.50	33.90	33.90	33.50	32.60	36.90	36.90	35.90
<u>Out-of-County Schools</u>										
Greenfield	26.90	29.20	27.20	26.70	26.70	26.70	26.70	25.45	28.97	27.22
Miami Trace	28.60	28.30	28.00	28.00	32.10	32.10	30.35	30.75	30.55	34.25
Waverly	28.10	28.10	33.10	33.00	32.80	32.50	32.50	32.50	32.50	32.50
<u>Joint Vocational School</u>										
Great Oaks	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Pickaway-Ross County	3.30	3.30	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Pike County	7.20	7.20	7.20	7.20	6.80	6.80	6.80	6.50	6.50	6.50
<u>Corporations</u>										
Adelphi	4.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00	6.00	6.00
Bainbridge	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Chillicothe	3.70	3.70	3.70	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Clarksburg	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Frankfort	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Kingston	5.50	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
South Salem	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10

Source: Ross County Auditor

Table 6

ROSS COUNTY
PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 1999

Taxpayers	Type	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percentage of Total Assessed Valuation
Mead Corporation	Manufacturer	\$27,794,240	\$98,809,960	\$126,604,200	14.24%
American Electric Power	Electric Utility	335,330	27,872,800	28,208,130	3.17%
Horizon Telecom Inc.	Telephone Utility	1,662,410	17,650,810	19,313,220	2.17%
Paccar, Inc.	Manufacturer	4,583,320	9,999,940	14,583,260	1.64%
Columbia Gas of Ohio, Inc.	Gas Utility	25,850	5,466,170	5,492,020	0.62%
South Central Power Company	Electric Utility	43,570	5,401,050	5,444,620	0.61%
PPG Industries, Inc.	Distribution Center	2,143,590	2,728,330	4,871,920	0.55%
Norfolk & Western Railway Co.	Railroad Utility	323,530	2,825,570	3,149,100	0.35%
Developers Diversified Realty	Shopping Center	3,037,030	0	3,037,030	0.34%
Chillicothe Mall, Inc.	Shopping Center	2,731,250	0	2,731,250	0.31%
Total Top Ten Taxpayers		42,680,120	170,754,630	213,434,750	24.00%
All Others		604,999,460	70,555,622	675,555,082	76.00%
TOTAL		\$647,679,580	\$241,310,252	\$888,989,832	100.00%

Source: Ross County Auditor

Table 7

ROSS COUNTY
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 1999

Total of all County Debt Outstanding.	\$10,295,000
Debt Exempt from Computation	
Exempted for Jail Construction.	<u>4,050,000</u>
Total Exempt Debt	<u>4,050,000</u>
Net Indebtedness (Voted and Unvoted).	6,245,000
Less: Available funds in Debt Service Fund as of December 31, 1999	<u>618,602</u>
Total Net Indebtedness Subject to Direct Debt Limitation.	<u><u>\$5,626,398</u></u>
Assessed Valuation of County (1999 collection year).	\$888,989,832
Direct Debt Limitation - ORC 133.02 and ORC 133.05 (3% of first 100,000,000 Assessed Valuation; 1 1/2% of amount in Excess of 100,000,000 not in Excess of 300,000,000; 2 1/2% of amount in Excess of 300,000,000).	\$20,724,746
Total Net Indebtedness Subject to Direct Debt Limitation.	<u>5,626,398</u>
 DIRECT DEBT MARGIN	 <u><u>\$15,098,348</u></u>
Unvoted Debt Limitation (1% of County Assessed Valuation)	\$8,889,898
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation	<u>5,626,398</u>
 UNVOTED DEBT MARGIN.	 <u><u>\$3,263,500</u></u>

Source: Ross County Auditor

Table 8

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

YEAR	POPULATION	(1) ASSESSED VALUE	GROSS BONDED DEBT	(2) LESS DEBT SERVICE FUNDS	LESS DEBT SUPPORTED BY ENTERPRISE FUNDS	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
1990	69,330	\$591,960,989	\$4,555,000	\$8,039	0	\$4,546,961	0.768%	\$65.58
1991	70,604	599,609,013	4,415,000	662,818	0	3,752,182	0.626%	53.14
1992	71,492	620,980,431	6,635,000	705,991	0	5,929,009	0.955%	82.93
1993	72,160	629,680,088	6,360,000	234,310	0	6,125,690	0.973%	84.89
1994	72,764	649,821,684	6,020,000	618,008	0	5,401,992	0.831%	74.24
1995	73,941	671,739,883	5,665,000	618,252	0	5,046,748	0.751%	68.25
1996	74,407	749,298,290	5,295,000	618,252	0	4,676,748	0.624%	62.85
1997	75,168	779,772,470	7,615,000	618,602	0	6,996,398	0.897%	93.08
1998	75,473	790,916,180	9,400,000	618,602	0	8,781,398	1.110%	116.35
1999	75,731	888,989,832	8,795,000	618,602	0	8,176,398	0.920%	107.97

(1) From Table 4

(2) Amount available for repayment of general obligation bonds.

Source: Ross County Auditor
 Department of Development - Office of Strategic Research

Table 9

ROSS COUNTY
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
 FOR GENERAL OBLIGATION BONDED DEBT (1)
 TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
 LAST TEN YEARS

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICES	(2) TOTAL GENERAL GOVERNMENTAL EXPENDITURES	RATIO OF DEBT SERVICE TO GENERAL GOVERNMENTAL EXPENDITURES
1990	\$130,000	\$375,802	\$505,802	\$21,091,970	2.40%
1991	140,000	367,334	507,334	22,068,759	2.30%
1992	140,000	355,370	495,370	23,053,150	2.15%
1993	275,000	396,681	671,681	23,474,539	2.86%
1994	340,000	332,694	672,694	25,313,001	2.66%
1995	355,000	320,306	675,306	27,384,648	2.47%
1996	370,000	306,350	676,350	29,500,282	2.29%
1997	385,000	345,692	730,692	30,715,054	2.38%
1998	505,000	459,398	964,398	34,923,028	2.76%
1999	605,000	490,195	1,095,195	36,836,024	2.97%

(1) General obligation bonded debt represents the commitment of governmental funds only.

(2) Includes General, Special Revenue and Debt Service Funds.

Source: Ross County Auditor

ROSS COUNTY
 COMPUTATION OF DIRECT AND OVERLAPPING NET GENERAL
 OBLIGATION DEBT (1)
 DECEMBER 31, 1999

Table 10

<u>POLITICAL SUBDIVISION</u>	<u>NET DEBT OUTSTANDING</u>	<u>PERCENTAGE APPLICABLE TO ROSS COUNTY</u>	<u>AMOUNT APPLICABLE TO ROSS COUNTY</u>
Ross County	\$9,676,398	100.00%	\$9,676,398
Cities, Villages & Townships wholly within the County	5,437,248	100.00%	5,437,248
School Districts wholly within the County	11,749,193	100.00%	<u>11,749,193</u>
Sub-Total			26,862,839
Entities not wholly within the County			
<hr/>			
Pickaway-Ross County Joint Vocational School District	910,000	59.44%	540,904
Greenfield Exempted Village School District	3,970,000	20.32%	806,704
Pike County Joint Vocational School District	175,000	1.33%	<u>2,328</u>
Sub-Total Overlapping Districts			<u>1,349,936</u>
Grand Total			<u><u>\$28,212,775</u></u>

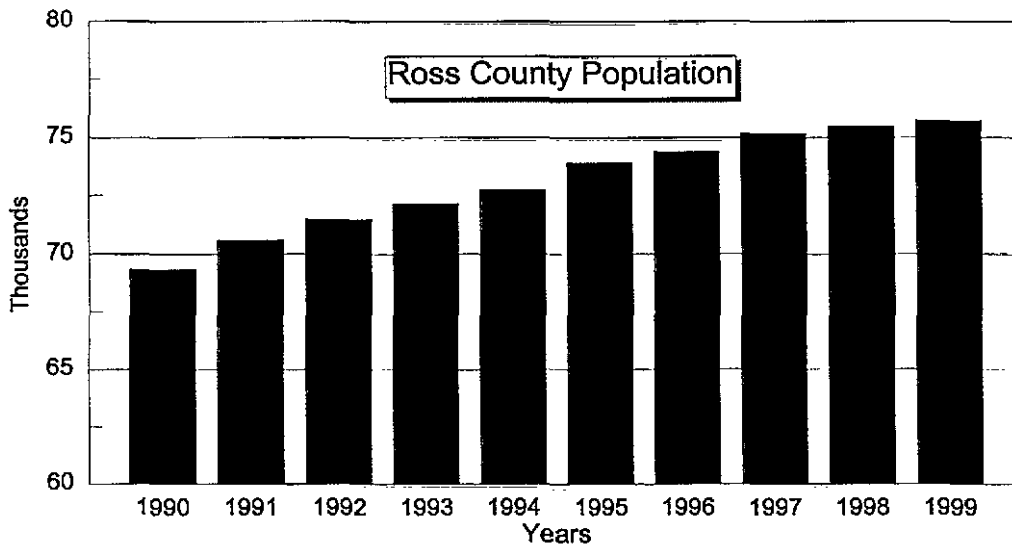
(1) General Obligation Debt includes General Obligation Bonds
and General Obligation Bond Anticipation Notes.

Source: Ross County Auditor/Ohio Municipal Advisory Council

ROSS COUNTY
DEMOGRAPHIC STATISTICS
LAST TEN YEARS

Table 11

YEAR	(1) POPULATION	(1) PER CAPITA INCOME	(1) MEDIAN AGE	(2) SCHOOL ENROLLMENT
1990	69,330	\$13,503	33.8	12,439
1991	70,604	13,912	N/A	12,503
1992	71,492	14,915	N/A	12,587
1993	72,160	15,430	N/A	13,114
1994	72,764	16,561	N/A	12,509
1995	73,941	16,831	N/A	12,396
1996	74,407	17,581	N/A	12,647
1997	75,168	17,900	N/A	12,666
1998	75,473	N/A	N/A	12,723
1999	75,731	N/A	N/A	12,449

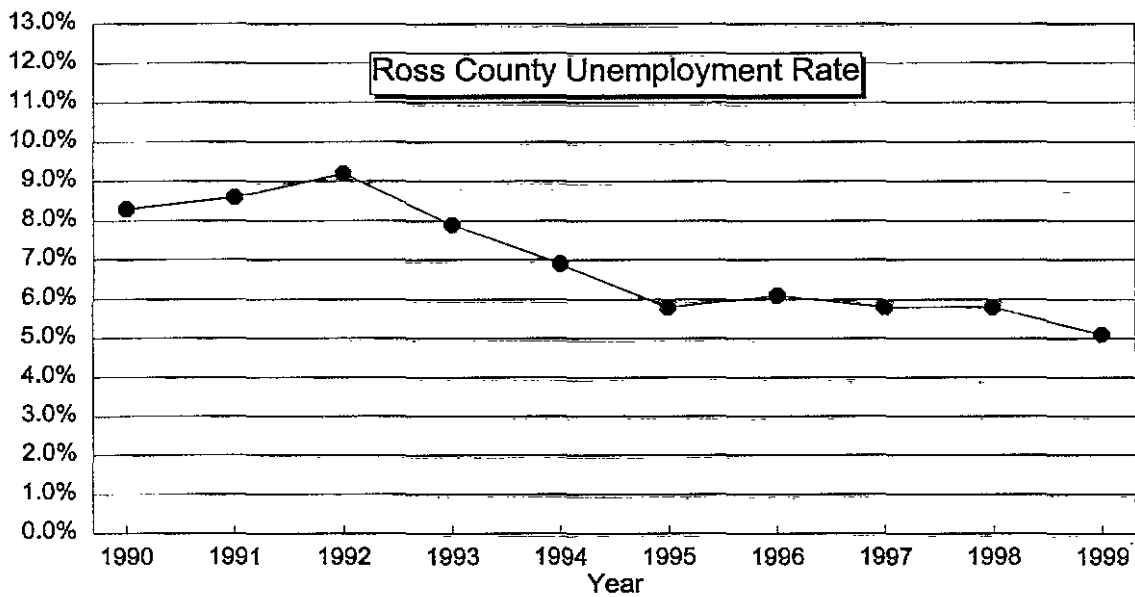


Sources: (1) State Department of Development Office of Strategic Research
 (2) Ross County Board of Education; Chillicothe Board of Education;
 Bishop Flaget Parochial School Office

ROSS COUNTY
EMPLOYMENT STATISTICS
LAST TEN YEARS

Table 12

	(1) CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	(2) UNEMPLOYMENT RATE
1990 AVERAGE	29,700	27,200	2,500	8.3%
1991 AVERAGE	30,600	28,000	2,600	8.6%
1992 AVERAGE	31,600	28,700	2,900	9.2%
1993 AVERAGE	32,200	29,600	2,600	7.9%
1994 AVERAGE	33,100	30,800	2,300	6.9%
1995 AVERAGE	33,400	31,500	1,900	5.8%
1996 AVERAGE	34,300	32,200	2,100	6.1%
1997 AVERAGE	34,500	32,500	2,000	5.8%
1998 AVERAGE	35,200	33,100	2,000	5.8%
1999 AVERAGE	34,700	32,900	1,800	5.1%



(1) Civilian labor force may not equal employment plus unemployment due to rounding.

(2) Unemployment rate equals unrounded unemployment divided by unrounded labor force.

Source: Ohio Bureau of Employment Services
Labor Market Information Division

ROSS COUNTY
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

Table 13

YEAR	REAL PROPERTY VALUE (1)			NEW CONSTRUCTION (2)					BANK DEPOSITS (3)
	COMMERCIAL INDUSTRIAL	AGRICULTURAL RESIDENTIAL	TOTAL	COMMERCIAL INDUSTRIAL	AGRICULTURE RESIDENTIAL	TOTAL	BANK DEPOSITS (3)		
1990	\$275,514,886	\$877,268,200	\$1,152,783,086	\$2,794,686	\$20,068,486	\$22,863,172	\$122,799,000		
1991	279,191,800	888,064,171	1,167,255,971	3,821,686	9,614,886	13,436,572	129,526,000		
1992	283,565,857	903,899,486	1,187,465,343	5,689,286	13,425,429	19,114,715	143,312,000		
1993	284,713,571	925,979,686	1,210,693,257	3,912,800	15,976,714	19,889,514	155,241,000		
1994	288,157,229	943,248,343	1,231,405,572	5,353,457	15,964,429	21,317,886	156,118,000		
1995	297,236,029	975,828,400	1,273,064,429	8,179,714	30,590,143	38,769,857	165,364,000		
1996	334,698,771	1,173,437,429	1,508,136,200	10,750,543	42,241,257	52,991,800	172,794,000		
1997	344,057,114	1,203,162,943	1,547,220,057	14,317,486	27,042,343	41,359,829	185,378,000		
1998	356,178,943	1,238,764,914	1,594,943,857	12,532,943	29,318,971	41,851,914	198,526,000		
1999	373,831,857	1,473,523,200	1,847,355,057	10,116,400	27,960,971	38,077,371	206,434,000		

(1) Estimated actual real property value from Table 4 net of public utilities real estate.

(2) Source: Ross County Auditor

(3) Source: Federal Reserve Bank of Cleveland

ROSS COUNTY
TEN LARGEST INDUSTRIAL AND
PUBLIC UTILITY EMPLOYERS

Table 14

<u>Employer</u>	<u>Product or Service</u>	<u>Number of Employees</u>
(1) Mead Corporation	Book, Bond & Magazine Paper	2,350
(2) Kenworth Truck Co. (Paccar)	Assembly of Heavy Trucks	1,696
(4) Horizon Telcom, Inc.	Telephone/Communications	374
(3) Trim Systems L.L.C.	Truck Interiors	350
(5) YSK Corporation	Auto Suspension Parts	250
(6) American Electric Power	Electric Utility	150
(7) PPG Industries, Inc.	Auto Replacement Glass	135
(8) Mead Central Research	Research & Development	107
(9) Union Spring & Manufacturing Co.	Auto & Rail Parts	100
(10) Rocal Inc.	Traffic Control Signs	68

ROSS COUNTY
LARGEST PUBLIC EMPLOYERS

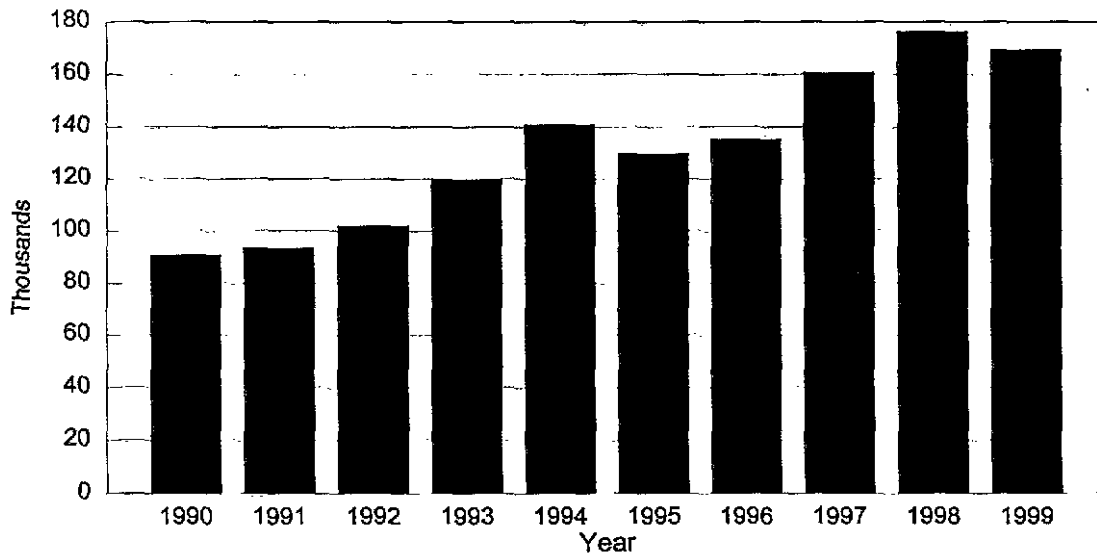
<u>Employer</u>	<u>Service</u>	<u>Number of Employees</u>
(1) Veterans Affairs Medical Center	Veterans Hospital	1,207
(2) Adena Regional Medical Center	Health/Medical Services	1,137
(4) Ross County Correctional Institute	Ohio Penal Institution	668
(3) Chillicothe Correctional Institute	Ohio Penal Institution	638
(5) Ross County	County Government	546
(6) Chillicothe City School District	Education	464
(7) City of Chillicothe	City Government	319
(8) Pickaway/Ross Joint Vocational School District	Vocational Education	300

Source: Individual Employers

ROSS COUNTY
3% COUNTY HOTEL LODGING TAX COLLECTIONS
LAST TEN YEARS

Table 15

<u>YEAR</u>	<u>TOTAL TAX COLLECTED</u>	<u>PERCENTAGE CHANGE</u>
1990	\$90,778	3.57%
1991	93,388	2.88%
1992	101,966	9.19%
1993	119,641	17.33%
1994	140,908	17.78%
1995	129,585	-8.04%
1996	135,291	4.40%
1997	160,561	18.68%
1998	176,431	9.88%
1999	169,507	-3.92%



Source: Ross County Auditor

ROSS COUNTY
MISCELLANEOUS STATISTICS
DECEMBER 31, 1999

Table 16

DATE INCORPORATED	1798
FORM OF GOVERNMENT	Elected Board of County Commissioners
COUNTY SEAT	Chillicothe
AREA	687 sq. miles: Ranked 2nd in size in state
<hr/>	
POLITICAL SUBDIVISIONS	
Townships	16
Cities	1
<i>Incorporated Villages</i>	6
POPULATION	75,731
NUMBER OF LICENSED DRIVERS	48,924 (Issued in Ross County)
NUMBER OF SHERIFF DEPUTIES	102
NUMBER OF COUNTY EMPLOYEES	546
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HIGHWAY SYSTEM	
US Highways	3
State Highways	9
US & State Highway Mileage	216.23 miles
County Roads	393.40 miles
Township Roads	491.34 miles
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HOSPITALS	
Adena Health Systems	231 beds
V.A. Medical Center Hospital	337 beds
<hr/>	
AIRPORT FACILITIES	
Runway	5400' X 100' x 600' overrun
Lighted Full Length Parallel Taxiway	
F.A.A. Category	C2
<hr/>	
CHILLICOTHE CITY SCHOOL SYSTEM	
High Schools	1
Intermediate	2
Elementary	6
Student Population	3,662
Teacher Population	246
Teacher/Student Ratio	1:14.89
<hr/>	
COUNTY SCHOOL SYSTEMS	
High Schools	6
Intermediate	5
Elementary	10
Student Population	8,505
Teacher Population	495
Teacher/Student Ratio	1:17.18
<hr/>	
JOINT VOCATIONAL SCHOOL SYSTEM	Pickaway-Ross County Joint Vocational School

continued

ROSS COUNTY
MISCELLANEOUS STATISTICS
DECEMBER 31, 1999

Table 16

PAROCHIAL SCHOOLS

Bishop Flaget	Grades Pre-school-8
Student Population	310
Landmark Christian Academy	Grades Kindergarten-12
Student Population	63

PIONEER SCHOOL FOR MENTALLY RETARDED
AND DEVELOPMENTALLY DISABLED

Student Population	86
Teacher Population	15
Teacher/Student Ratio	1:5.73

HIGHER EDUCATION

Ohio University Chillicothe-Regional Campus
Southeastern Business College (Private)

RECREATION & TRAVEL

State Parks & Forests	4
State Memorials & Recreation Areas	2
National Monuments	Hopewell Culture National Historical Park
Public Recreation Lakes	2
County Recreational Parks	2
Municipal Parks	9
County Fairgrounds	103 acres in use
Golf Courses	
Public	5
Private	2
Swimming Facilities	3 Outdoor-3 Indoor
Motels	7-543 rooms

CULTURAL

Libraries	
Public Libraries	1 with 6 branches
In Circulation Volumes	160,557
In Circulation Audio Visual	8,846
Ohio University Chillicothe Library	50,000 volumes
Museums	3
Theatre Groups	2
Outdoor Dramas	1-"Tecumseh"
Art Galleries	2

COMMUNICATIONS

Television Station	1-WWHO Channel 53
Cable TV Station	1
Radio Stations	
FM.	2-WFCB, WKKJ
AM	2-WBEX, WCHI
Newspapers (Daily)	1-Circulation 20,000
Weekly Shoppers	2 - "Advertiser" Circulation 26,000 - "The Paper" Circulation 38,000

continued

ROSS COUNTY
MISCELLANEOUS STATISTICS
DECEMBER 31, 1999

Table 16

VOTER STATISTICS - 1999 GENERAL ELECTION

Number of Registered Voters	37,236
Number of Voters	17,276
Percentage of Registered Voters Voting	46.39%

RURAL WATER SYSTEM

Miles of Water Lines	980
Customers Served	11,500

COUNTY AGRICULTURE SYSTEM

Farm Units	1030
Acreage	
Crops	154,900
Pasture & Woodland	111,100
Revenue Volume	
Crops	\$38,253,000
Livestock	\$8,427,000

SOURCES:

Office of Technology Information Services
 Highway System: County Engineer's Office
 Hospitals: Ross County Medical Center
 V.A. Medical Center Hospital
 School Systems: City Board of Education
 County Board of Education
 Pioneer School Administration
 Bishop Flaget Administration
 Landmark Christian Academy
 Recreation & Travel: Convention & Visitors Bureau
 Chamber of Commerce
 County Engineer's Office
 Cultural: Ross County Public Library
 Ohio University Chillicothe Library
 Communications: Chillicothe Gazette-Circulation Department
 Ross County Advertiser-Circulation Department
 Voter Statistics: Ross County Board of Elections
 Population: Bureau of Census
 County Water System: Ross County Water Company
 Airport Facilities: TRM Aviation Inc.
 Agriculture: Ohio Department of Agriculture - County Extension Service
 All other data from Ross County Auditor.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

ROSS COUNTY FINANCIAL CONDITION

ROSS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 13, 2000