



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
ROSS COUNTY**

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**FINANCIAL CONDITION
ROSS COUNTY**

**FEDERAL AWARD EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed through Ohio Department of Education:</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	066225-05PU-2003	\$ 3,890
National School Lunch Program	10.555	066225-LLP4-2003	1,104
TOTAL U.S. DEPARTMENT OF AGRICULTURE- CHILD NUTRITION CLUSTER			4,994
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grants/State	14.228	B-F-02-066-1	8,772
Community Development Block Grants/State	14.228	B-F-03-066-1	98,388
Community Development Block Grants/State (CHIP)	14.228	B-C-02-066-1	107,012
Total Community Development Block Grants/State and CHIP			214,172
Home Investment Partnership Program	14.239	B-C-02-066-2	216,026
Community Development Block Grant/Brownfields Economic Development Initiative	14.246	B-03-SP-OH-0597	153,300
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			583,498
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
Juvenile Accountability Incentive Block Grant	16.523	2003-JB-OB-AO22	13,371
Crime Victims Assistance	16.575	2003-VAGEN279T	47,575
Crime Victims Assistance	16.575	2004-VAGENE279T	12,969
Total Crime Victims Assistance			60,544
Byrne Formula Grant Program	16.579	03-DG-A01-7332	172,063
Crime Victims Assistance/Discretionary	16.582	2002-VF-GX-K003	27,902
Violence Against Women Formula Grant	16.588	2002-WF-VQ5-8180	1,332
Local Law Enforcement Block Grant	16.592	2003-LB-BX-2370	5,422
Public Safety Partnership and Community Policing Grants	16.710	2003OMWX0079	28,991
TOTAL U.S. DEPARTMENT OF JUSTICE			309,625
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through Ohio Department of Job and Family Services:</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult	17.258	31-6400-085	190,596
Workforce Investment Act - Adult Administrative	17.258	31-6400-085	9,256
Workforce Investment Act - Adult Total			199,852
Workforce Investment Act - Youth	17.259	31-6400-085	202,388
Workforce Investment Act - Youth Administrative	17.259	31-6400-085	1,802
Workforce Investment Act - Youth Total			204,190
Workforce Investment Act - Dislocated Workers	17.260	31-6400-085	205,882
Workforce Investment Act - Dislocated Workers Administrative	17.260	31-6400-085	9,965
Workforce Investment Act - Dislocated Workers Total			215,847
TOTAL U.S. DEPARTMENT OF LABOR- WORKFORCE INVESTMENT ACT CLUSTER			619,889
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through Ohio Department of Transportation</i>			
Airport Improvement Program	20.106	3-39-0017-0803	2,700
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			2,700

**FINANCIAL CONDITION
ROSS COUNTY**

**FEDERAL AWARD EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
The General Services Administration (GSA) on behalf of the Election Assistance Commission (EAC); Passed through the Ohio Secretary of State			
Election Reform Payments	39.011	04-SOS-HAVA-71	9,370
 <u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education Grants to States	84.027	066225-6BSF-2003-P	72,899
Special Education Preschool Grants	84.173	066225-PGS1-2003-P	10,722
TOTAL U.S. DEPARTMENT OF EDUCATION- SPECIAL EDUCATION CLUSTER			<u>83,621</u>
 <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through Ohio Department of Job and Family Services:</i>			
Child Welfare Services State Grant	93.645	31-6400-085	63,693
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant	93.667	773131-04	64,020
Medical Assistance Program	93.778	773131-04	945,764
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,073,477</u>
 <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through Ohio Department of Public Safety- Emergency Management Agency</i>			
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-CX-0049	152
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-CX-0106	47,749
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-TX-0106	87,594
State Domestic Preparedness Equipment Support Program	97.004	2003-MUP-30015	209,968
State Domestic Preparedness Equipment Support Program	97.004	2004-GE-T4-0025	<u>85,359</u>
Total State Domestic Preparedness Program			430,822
Emergency Management Performance Grants	97.042	EMC-2004-GR-707	38,009
State and Local All Hazards Emergency Operations Planning	97.051	EMC-2002-GR-7026	25
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>468,856</u>
 Total Federal Awards Expenditures			 <u>\$ 3,156,030</u>

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

**FINANCIAL CONDITION
ROSS COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2004**

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

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

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

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

At December 31, 2004, the gross amount of loans outstanding under this program was \$34,798. Delinquent amounts due are \$15,241.

NOTE C -- MATCHING REQUIREMENTS

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

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Ross County
2 North Paint Street
Chillicothe, Ohio 45601

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 20, 2005, in which we indicated the financial statements of First Capital Enterprises, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 20, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 20, 2005, we reported an other matter related to noncompliance we deemed immaterial.

35 N. Fourth St. / Second Floor / Columbus, OH 43215
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

June 20, 2005



Auditor of State Betty Montgomery

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

Ross County
2 North Paint Street
Chillicothe, Ohio 45601

To the Board of County Commissioners:

Compliance

We have audited the compliance of 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 apply to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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 apply to each of its major federal programs for the year ended December 31, 2004.

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Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
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Internal Control Over Compliance

The County's management 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 directly and materially affect a major federal program 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 reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Ross County, Ohio, as of and for the year ended December 31, 2004, and have issued our report thereon dated June 20, 2005. That report indicated the financial statements of First Capital Enterprises, Inc., the County's discretely presented component unit, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

June 20, 2005

**FINANCIAL CONDITION
ROSS COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2004**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program Medicaid- CFDA #93.778 Community Development Block Grants/States- CFDA #14.228 Home Investment Partnership Program- CFDA #14.239
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

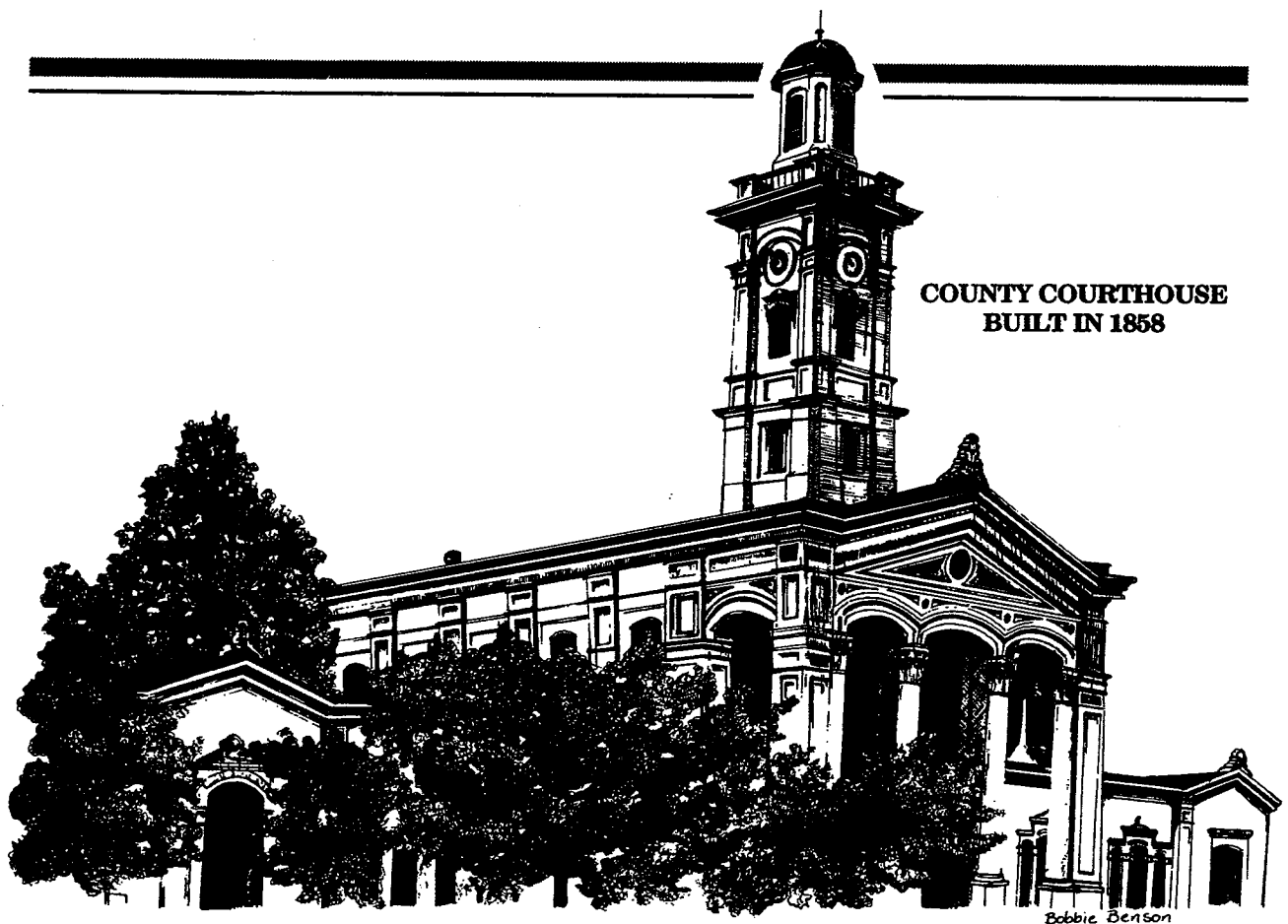
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

ROSS COUNTY OHIO



COUNTY COURTHOUSE
BUILT IN 1858

Comprehensive Annual Financial Report

For The Year Ended December 31, 2004

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For The Year Ended December 31, 2004



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, 2004
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ROSS COUNTY, OHIO
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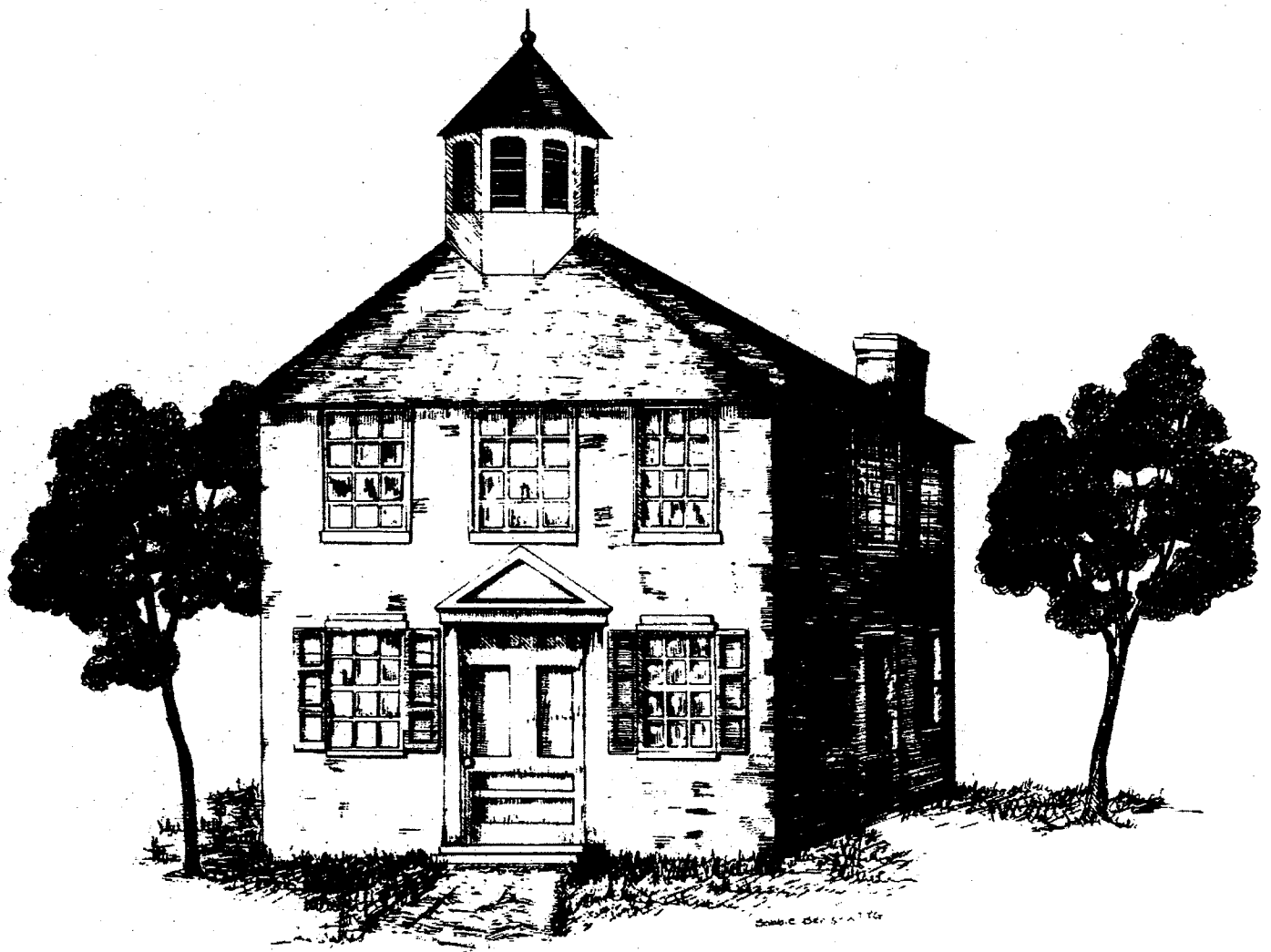
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INTRODUCTORY SECTION



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 24, 2005

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

Honorable James M. Caldwell
Honorable Frank X. Hirsch
Honorable R. Douglas Corcoran

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, 2004. This report conforms to generally accepted accounting principles as applicable to governmental entities and includes the new reporting model as promulgated by GASB Statement No. 34. 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 Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section includes this transmittal letter, a list of elected officials and the County's organizational chart. The Financial Section includes the Auditor of State's opinion letter, management's discussion and analysis (MD&A), the basic financial statements and notes that provide an overview of the County's financial position and operating results, the combining statements for nonmajor funds and other schedules that provide detailed information relative to the basic financial statements. The Statistical Section includes financial and demographic information, generally presented on a multi-year basis.

This transmittal letter is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the Independent Accountants' Report.

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 74,466 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 Auditor distributes these tax receipts to the appropriate political subdivisions. No County contract may be entered into or obligation incurred without first receiving the Auditor's certification that funds are available for payment or are in the process of collection. The 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 597 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, 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. Note 1 to the financial statements provides 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.

NewPage, formerly MeadWestvaco Corporation, is the County's largest industrial employer, employing 1,741 people. Other major employers in Ross County and the number of people employed include Kenworth Truck Company (1,671), Horizon Telcom, Inc. (392), Trim Systems, L.L.C. (233), YSK Corporation (232), PPG Industries (170) and MeadWestvaco Central Research (108). 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 and General Electric of Circleville, Ohio and Jenos 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 1,131 people, and two state prisons employ 1,199 people. In addition, Adena Regional Medical Center, a private, nonprofit health care corporation, employs 1,693 people.

Agriculture remains a large contributor to the Ross County economy. According to the latest statistics available from the Ohio Department of Agriculture, over \$45 million of agricultural products are produced in the County annually. There are an estimated 950 farms containing approximately 251,000 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 2004 population, as estimated by the Federal Bureau of the Census, stood at 74,466 people, an increase of 1,121 people or about 1.5% from the 2000 Decennial Census count.

Ross County's average unemployment rate stood at 7.9% in 2004, which is up from the 7.3% reported for the previous year and reflects the general trend in state unemployment rates.

The retail market in Ross County expanded in 2004 as is evidenced by the County's sales tax revenues. The total 2004 County sales tax revenue was \$10,866,704, up 6.2% from the 2003 sales tax revenue of \$10,235,263. 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 Chillicothe Paints Minor League baseball team, the First Capital District in downtown Chillicothe, and several state parks located in or near Ross County. Collections from the County's 3% hotel/motel tax for 2004, which totaled \$170,319, was down 3.86% from the year before. It is expected that the tourism industry will grow in the future, due to the efforts of community leaders to promote the area as the birthplace of Ohio Statehood.

Heading into 2005, Ross County is cautiously optimistic about the prospects of long-term economic growth within the County. 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.

The County continues to work with the City of Chillicothe and other economic development officials to develop the Gateway Interchange Industrial Park. This Industrial Park is strategically located at the intersection of U.S. Route 35 and State Route 104. A large portion of the industrial park has been designated as a Subzone of the Rickenbacker Port Authority Foreign Trade Zone. 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 and is being actively marketed by economic development officials. In addition, officials are working to develop a major commerce park north of Chillicothe at the intersection of State Route 207 and U.S. Route 23 connector currently under construction. The County received a federal grant in April of 2005 to run water to this site and has entered into a contract with an engineering firm to design an extension of sewer services to be provided by the City of Chillicothe. This area includes over 400 acres and should play a prominent role in the future economic development of the Ross County area.

MAJOR INITIATIVES AND DEPARTMENTAL ACCOMPLISHMENTS

Public safety continued to be a major priority for the County during 2004. The Ross County Sheriff's Office aggressively sought and received over \$340,000 in state and federal grants throughout 2004 to provide many needed programs for the community. The Sheriff's U.S. 23 Pipeline Drug Taskforce received a \$148,317 state grant to fight against the flow of illegal drugs throughout the U.S. Route 23 corridor in southern Ohio. In addition, a \$60,000 federal Homeland Security Grant was received by the Sheriff's Office. Several other grants were also received for major crime prevention programs such as the Drug Abuse Resistance Education (D.A.R.E.) Program and the Sheriff's Juvenile Program. The Sheriff's Juvenile Program serves at-risk children throughout Ross County and attempts to give them the tools they need to become law abiding and productive citizens as adults. The Sheriff's fleet was also improved in 2004 through the acquisition of ten new cruisers. These cruisers were financed by issuing \$285,000 in bond anticipation notes. These notes will be retired over a five-year period from existing general fund revenue that is earmarked each year for capital purchases.

The County Engineer's Office finalized the design and construction plans for the 3.07 mile State Route 104 and State Route 207 connector to U.S. Route 23 over the Scioto River north of Chillicothe. Funding was also finalized in 2004 and the right-a-way acquisition was completed. Construction has begun in 2005. The total project cost is expected to be \$29 million with the County's share being 10%. Most of the County's contribution was made by in-house services provided by the County Engineer from regular appropriations. The County Engineer is also pursuing federal grant funds to widen State Route 104 to four lanes beginning at the U.S. Route 35 exit and extending to the new State Route 104 and State Route 207 connector to U.S. Route 23. This widening has been identified as a priority project by the County to relieve the current congestion in this area and to further enhance access to the Gateway Interchange Industrial Park.

The County also awarded a contract last year to GRW Aerial Surveys, Inc. to produce new digital orthophotography for the County's GIS system at a cost of \$62,995. This new orthophotography replaced the original GIS orthophotos produced six years prior. Due to the advances in technology, the County's new orthophotography is in color and cost only about a third of the cost of the black and white orthophotography purchased six years ago. In order to make County information more available and accessible to the public, as well as to improve service to taxpayers and assist with local economic development efforts, the County will continue to develop its website at www.co.ross.oh.us. The site integrated the County's GIS with the real estate parcel information from the County Auditor's assessment records. It also provides basic information about various County offices and departments.

Making services more accessible and convenient for taxpayers, while improving efficiency and controlling operating costs, has been the focus of the new administration in the County Treasurer's office. New tax payment options are now being offered and include payment by credit card through either a secure website or I.V.R. telephone system, and payment by automatic debit of the taxpayer's bank account. New services include a drive-up payment drop, night depository and website. Delinquent tax collection and prevention was also a priority. The existing tax escrow program was repackaged and marketed to potential users resulting in a 41% increase in enrollment. A new monthly payment plan was implemented for delinquent taxpayers to improve compliance and enforcement efforts have been stepped up.

FOR THE FUTURE

The exterior of the historic Ross County Courthouse, which was built in 1858, is in need of repair and renovation. NRC Engineering Consultants has been retained to review the courthouse's exterior and to develop specifications for the necessary scope of work. The clock tower, masonry walls and roof are currently being evaluated. Original cost estimates are in the \$1.3 million range although it is expected that this project will be divided into phases and completed over several years. It is expected that the County will issue additional debt to finance this project.

The communication equipment in the central dispatch area of the Ross County Sheriff's office is in need of replacement. The current equipment was installed in the mid 1980's and is in poor working order. New parts for the equipment are no longer made and used parts are very difficult to find. The vendor can no longer guarantee repair. New equipment would cost approximately \$112,000. The County is currently looking at various options to finance the acquisition of the new radio equipment.

The County has also entered into a cooperative agreement with the Ross County Soil and Water Conservation District to establish an airborne LiDar survey and to process this data. The LiDar survey will establish a county-wide digital elevation model for use with the County's Geographic Information System (G.I.S.). The County is expected to be able to use this data in many ways including preliminary engineering and survey for various County projects, better control over flood plain areas and to provide better categorization for tax assessment purposes. The County's share of the total \$102,775 project is \$58,000. This project should be completed by the fall of this year.

ACCOUNTING SYSTEM AND INTERNAL CONTROLS

Ross County's accounting system is organized on a "Fund Basis". Each fund 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 generally accepted accounting principles (GAAP).

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.

The County has prepared financial statements following GASB Statement No. 34 "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." GASB Statement No. 34 creates basic financial statements for reporting on the County's financial activities as follows:

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

Fund financial statements - These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

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

BUDGETARY CONTROLS

The Board of Commissioners adopts an annual appropriation measure for the County at the beginning of each fiscal year. Adjustments to the original budget can only be made by resolution of the Board of County Commissioners. 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.

RISK MANAGEMENT

The County maintains a comprehensive risk management program through the purchase of various types of liability, property and crime insurance from the County Risk Sharing Authority and a local commercial insurer. The County also self-insures an employee health benefits program through a third party administrator.

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.

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.

Traditionally, the County had invested a majority of funds available for investment in STAR OHIO, a statewide investment pool for local governments administered by the Ohio State Treasurer. However, in 2004, the County Treasurer moved most of the money from STAR OHIO into various money market accounts with local banks that were paying a higher yield than STAR OHIO.

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 2004 was \$224,321. This was an increase in investment earnings of 4.93% over last year.

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2004, by our independent auditor, the Ohio Auditor of State. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government 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 (CAFR) for the fiscal year ended December 31, 2003. 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 fourteen consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

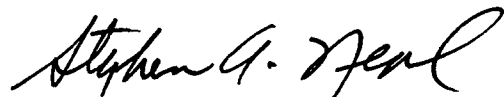
ACKNOWLEDGMENTS

The publication of this 2004 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, Inc. 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 Mike Neal, Joe Frey, Lucy Thomas, Jerry Uhrig, 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, 2003

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.



Nancy L. Zjella

President

Jeffrey R. Emmer

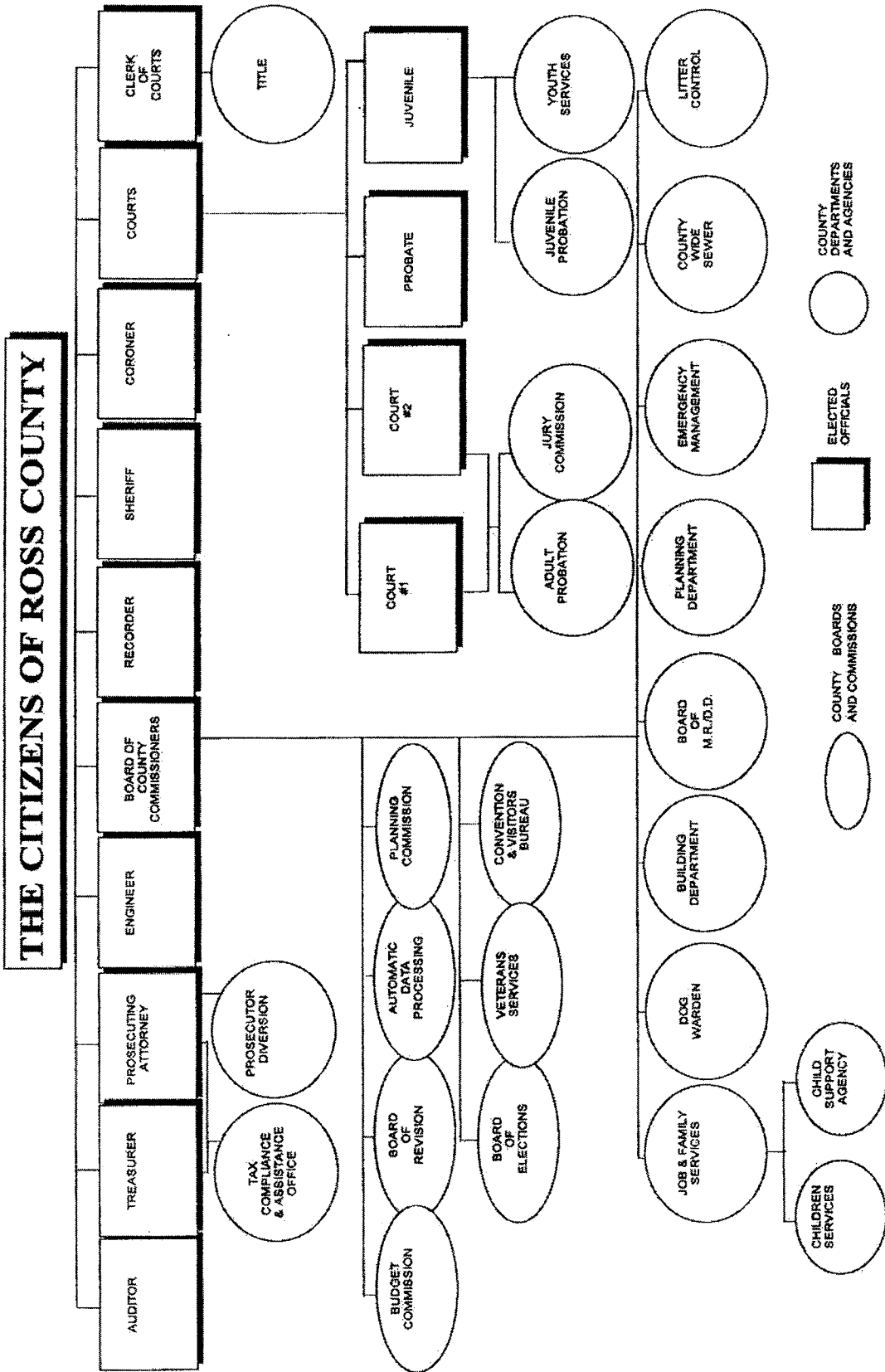
Executive Director

ROSS COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2004

ELECTED OFFICIALS	TITLE	TERM OF OFFICE
JAMES M. CALDWELL	COUNTY COMMISSIONER	1/02/01 TO 1/01/05
FRANK X. HIRSCH	COUNTY COMMISSIONER	1/03/01 TO 1/02/05
TERESA J. KNOTT *	COUNTY COMMISSIONER	1/01/03 TO 12/31/06
STEPHEN A. NEAL	COUNTY AUDITOR	3/10/03 TO 3/11/07
JERALD A. BYERS	COUNTY TREASURER	9/03/01 TO 9/04/05
SCOTT W. NUSBAUM	PROSECUTING ATTORNEY	1/01/01 TO 1/02/05
DON E. CARNES	COUNTY ENGINEER	1/01/01 TO 1/02/05
KATHY DUNN	COUNTY RECORDER	1/01/01 TO 1/02/05
JOHN A. GABIS, MD	COUNTY CORONER	1/01/01 TO 1/02/05
TY D. HINTON	CLERK OF COURTS	1/01/01 TO 1/02/05
RONALD L. NICHOLS	COUNTY SHERIFF	1/01/01 TO 1/02/05
NICHOLAS H. HOLMES	COMMON PLEAS COURT JUDGE	1/01/01 TO 12/31/06
WILLIAM J. CORZINE	COMMON PLEAS COURT JUDGE	2/09/99 TO 2/08/05
RICHARD G. WARD	PROBATE/ JUVENILE CT. JUDGE	2/09/03 TO 2/07/09

* R. Douglas Corcoran was appointed on May 9, 2005 to fill the unexpired term of Teresa Knott.

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.



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Ross County
2 North Paint Street
Chillicothe, Ohio 45601

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio, (the County), as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these 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 solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparisons for the General, Job and Family Services, Motor Vehicle Gas Tax, Correctional and Law Enforcement, and the Board of Mental Retardation funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2005, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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www.auditor.state.oh.us

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund statements and schedules, and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and the statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 20, 2005

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

The discussion and analysis of Ross County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2004 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2004 by \$36,672,325.

The County's total net assets decreased \$1,271,425 or 3.35% from 2003 to 2004.

Program revenues of governmental activities accounted for \$25,812,622 or 53.69% of total governmental activities revenue. General revenues of governmental activities accounted for \$22,264,500 or 46.31% of total governmental activities revenue.

The County had \$49,347,228 in expenses related to governmental activities; \$25,812,622 of these expenses were offset by programs specific charges for services, operating and capital grants and contributions. General revenues and transfers (primarily taxes) of \$22,265,052 and \$1,269,554 of net assets carried over from prior years were utilized to provide for these programs.

Among major funds, the General Fund had \$17,711,835 in revenues, \$10,910,417 in expenditures, and (\$7,202,802) in net transfers and other financing sources. The fund balance in the General Fund decreased by \$401,384 from \$4,494,262 to \$4,092,878.

In 2004, the County's outstanding bonds increased by \$2,660,000 or 32.68% to \$10,800,000. Bond anticipation notes outstanding at year-end were \$2,415,390, a decrease of \$3,064,610 from the end of the prior year. Total debt outstanding decreased in 2004 by \$404,610 to \$13,215,390.

USING THIS ANNUAL REPORT

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

The Statement of Net Assets and the Statement of Activities provides information about the activities of the County as a whole and present a longer-term view of the County's finances.

Fund financial statements provide the next level of detail. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's most significant funds in more detail than the government-wide statements. Non-major funds are presented separately from the major funds in total and in one column. For Ross County, the General Fund is the most significant of the major funds.

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

REPORTING THE COUNTY AS A WHOLE

Statement of Net Assets and the Statement of Activities

One of the most important questions asked about the County's finances is "How did the County do financially during 2004?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the County as a whole has increased or decreased. Over time, increases or decreases in the County's net assets are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors. Some of these factors are financial and some are not. Non-financial factors include changes in the County's property tax base and the condition of the County's capital assets (roads, bridges, buildings, sewer lines, etc). These factors need to be considered when assessing the overall health of the County.

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

Governmental Activities - Most of the County's programs and services are reported here including human services, health, public safety, public works, economic development and assistance and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County wide sewer operation is reported here.

Component Unit - The County's financial statements include financial data for First Capital Enterprises. This component unit is described in the notes to the basic financial statements. The component unit is separate and may buy, sell, lease, and mortgage property in their own name and can sue and be sued in their own name.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the County's major funds. The County's major governmental funds are the General Fund, Job and Family Services Fund, Motor Vehicle Gas Tax Fund, Correctional and Law Enforcement Fund, and the Board of Mental Retardation Fund.

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

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of these funds and the year-end balances available for spending. These funds are reported on the modified accrual accounting method that measures cash and all other financial assets that can be readily converted to cash.

The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided along with the financial resources available.

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

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

Proprietary Funds - The County maintains two different types of proprietary funds; enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its County wide sewer operations. Internal service funds are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses an internal service fund to account for its self-insurance program. Because this service predominately benefits governmental rather than business-type functions, it has been included with governmental activities in the County-wide financial statements.

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

Notes to the Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2004 compared to 2003:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<i>Assets:</i>						
Current and Other Assets	\$21,262,350	\$21,219,351	\$52,053	\$51,643	\$21,314,403	\$21,270,994
Capital Assets, Net	42,531,803	43,910,599	130,862	131,393	42,662,665	44,041,992
Total Assets	<u>63,794,153</u>	<u>65,129,950</u>	<u>182,915</u>	<u>183,036</u>	<u>63,977,068</u>	<u>65,312,986</u>
<i>Liabilities:</i>						
Current and Other Liabilities	13,931,341	16,588,830	3,174	1,424	13,934,515	16,590,254
Long-Term Liabilities	<u>13,370,228</u>	<u>10,778,982</u>	<u>0</u>	<u>0</u>	<u>13,370,228</u>	<u>10,778,982</u>
Total Liabilities	<u>27,301,569</u>	<u>27,367,812</u>	<u>3,174</u>	<u>1,424</u>	<u>27,304,743</u>	<u>27,369,236</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	29,093,115	31,295,705	130,862	131,393	29,223,977	31,427,098
Restricted	6,074,350	5,965,838	0	0	6,074,350	5,965,838
Unrestricted	<u>1,325,119</u>	<u>500,595</u>	<u>48,879</u>	<u>50,219</u>	<u>1,373,998</u>	<u>550,814</u>
Total Net Assets	<u>\$36,492,584</u>	<u>\$37,762,138</u>	<u>\$179,741</u>	<u>\$181,612</u>	<u>\$36,672,325</u>	<u>\$37,943,750</u>

Current assets increased slightly due to increases in sales taxes and property taxes receivable.

Capital assets decreased as a result of deleted capital assets and current depreciation exceeding the investment made in either acquiring new or improving existing capital assets during 2004.

Current liabilities decreased significantly due to the County's decision to convert \$3,015,000 of short-term notes to long-term general obligation bonds during 2004.

Conversely, long-term liabilities increased as a result of the County's decision to convert \$3,015,000 in short-term notes to long-term general obligation bonds as previously discussed.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$36,672,325. By far, the largest portion of the County's net assets (79.69%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets represents resources that are subject to restrictions on how they can be used. These resources accounted for 16.56% of total net assets. The remaining balance (3.75%) represents unrestricted net assets and may be used to meet the

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

County's ongoing obligation to citizens and creditors. Total net assets decreased in 2004 by \$1,271,425. As of December 31, 2004, the County is able to report a positive balance of \$36,492,584 for governmental type activities. For business type activities, a positive net asset balance of \$179,741 is reported.

Table 2 shows the changes in net assets for the year 2004. Revenue and expense comparisons to 2003 are presented to provide a comparative analysis of government-wide data with the prior year.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$5,753,787	\$4,673,173	\$36,080	\$36,373	\$5,789,867	\$4,709,546
Operating Grants and Contributions	19,389,634	18,220,582	0	0	19,389,634	18,220,582
Capital Grants and Contributions	669,201	868,549	0	0	669,201	868,549
Total Program Revenues	25,812,622	23,762,304	36,080	36,373	25,848,702	\$23,798,677
<i>General Revenues:</i>						
Property Taxes	7,271,303	6,582,068	0	0	7,271,303	6,582,068
Sales Tax	10,866,704	10,235,263	0	0	10,866,704	10,235,263
Grants and Entitlements	1,846,749	2,489,333	0	0	1,846,749	2,489,333
Gain of Sale of Capital Assets	0	92,027	0	0	0	92,027
Investment Earnings	223,769	212,671	552	354	224,321	213,025
Miscellaneous	2,055,975	2,699,352	881	641	2,056,856	2,699,993
Total General Revenues	22,264,500	22,310,714	1,433	995	22,265,933	22,311,709
Total Revenues	48,077,122	46,073,018	37,513	37,368	48,114,635	46,110,386
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	6,112,287	5,496,099	0	0	6,112,287	5,496,099
Judicial	2,694,520	2,896,082	0	0	2,694,520	2,896,082
Public Safety	9,337,424	8,485,222	0	0	9,337,424	8,485,222
Public Works	6,472,804	5,680,207	0	0	6,472,804	5,680,207
Health	550,156	591,009	0	0	550,156	591,009
Human Services	21,578,517	21,605,687	0	0	21,578,517	21,605,687
Economic Development	816,568	710,199	0	0	816,568	710,199
Other	1,265,928	600,673	0	0	1,265,928	600,673
Interest & Fiscal Charges	519,024	704,761	0	0	519,024	704,761
County Wide Sewer	0	0	38,832	22,940	38,832	22,940
Total Expenses	49,347,228	46,769,939	38,832	22,940	49,386,060	46,792,879
Change in Net Assets						
Before Transfers	(1,270,106)	(696,921)	(1,319)	14,428	(1,271,425)	(682,493)
Transfers	552	354	(552)	(354)	0	0
Change in Net Assets	(1,269,554)	(696,567)	(1,871)	14,074	(1,271,425)	(682,493)
Net Assets January 1	37,762,138	38,458,705	181,612	167,538	37,943,750	38,626,243
Net Assets December 31	\$36,492,584	\$37,762,138	\$179,741	\$181,612	\$36,672,325	\$37,943,750

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

Governmental Activities

The most significant program expenses for the County are Human Services, Public Safety, Public Works, and Legislative and Executive. These programs account for 88.15% of the total governmental activities. Human Services, which accounts for 43.73% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Mental Retardation, Child Support Enforcement Agency and Children Services. Public Safety, which represents 18.92% of the total, represents costs mainly associated with the operation of the Sheriff's Department and County Correctional Facility. Public Works, which accounts for 13.12% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges. Legislative and Executive expenses, which was 12.38% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder.

Funding for the most significant programs indicated above is from charges for services, operating grants, and in some instances property and sales taxes. The Child Support Enforcement and Jobs and Family Services Departments are basically funded with federal and state monies. Children Services and Board of Mental Retardation are partially supported by voted property tax levies. The operation of the Sheriff's Department and County Correctional Facility is funded through transfers from the General Fund and charges for services generated through per diem charges to house prisoners from other jurisdictions. The most significant funding sources for the County Engineer are motor vehicle license fees and gasoline taxes.

The net assets for the governmental activities decreased \$1,269,554 or 3.36%. Last year, net assets decreased \$696,567 or 1.81%. Total revenues increased \$2,004,104 or 4.35% over last year and expenses increased \$2,577,289 or 5.51% over last year.

The major factors in the change in revenues are significant increases in program revenues for charges for services and operating grants. Charges for services increased \$1,080,614 or 23.12% due to increases in revenues from both the County Correctional Facility and the Job and Family Services offices. Operating grants increased \$1,169,052 or 6.42% due to an increase in state funding for programs administered by the County Courts, Sheriff, Engineer, Job and Family Services, and County Commissioners for Economic Development.

There were two significant increases in general revenues as well. Property taxes increased \$689,235 or 10.47% due to increases from the real estate revaluation. Also, sales tax increased \$631,441 or 6.17% due to increases in retail sales in the County and more chargeable services.

Total expenses increased by 5.54%. Legislative and Executive expenses increased \$616,188 or 11.21%. Public Safety expenses increased \$852,202 or 10.04%. Public Works expenses increased \$792,597 or 13.95%. A significant portion of these increases was due to a 27th pay period in 2004 that occurs every 11 years. Without this 27th pay period, the increase in total expenditures would have been only about 3.6%. Other expenses increased \$665,255 or 110.75%. This increase was due primarily to an increase in the maintenance and repair of the County's capital assets.

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

Business-Type Activities

Program revenues fell just short of covering the costs of operation for the County's business-type activities as net assets decreased slightly, by only \$1,871 or 1.03% in 2004.

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

Table 3
Governmental Activities

	Total Cost of Services 2004	Total Cost of Services 2003	Net Cost of Services 2004	Net Cost of Services 2003
<i>General Government:</i>				
Legislative/Executive	\$6,112,287	\$5,496,099	\$4,081,202	\$3,114,782
Judicial	2,694,520	2,896,082	1,968,012	2,628,430
Public Safety	9,337,424	8,485,222	6,543,298	7,122,637
Public Works	6,472,804	5,680,207	1,543,909	817,760
Health	550,156	591,009	550,156	591,009
Human Services	21,578,517	21,605,687	7,184,256	7,526,813
Economic Development	816,568	710,199	(67,804)	(50,170)
Other	1,265,928	600,673	1,212,553	551,613
Interest & Fiscal Charges	519,024	704,761	519,024	704,761
Total Expenses	\$49,347,228	\$46,769,939	\$23,534,606	\$23,007,635

It should be noted that 52.31% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions.

For Public Safety, the \$6,543,298 in net cost of services primarily indicates the General Fund support provided for the operation of the County Correctional Facility and Sheriff's Department. To help reduce the tax burden and increase program revenues, the County actively pursues contracts for the housing of prisoners from other entities outside the County. During 2004, the County earned \$1,293,391 in revenue for housing prisoners of outside entities.

The \$7,184,256 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Mental Retardation and Children Services. For 2004, the net cost of providing these Human Services was only 33.29% of the total cost.

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing financing requirements. Unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$7,609,259 (82.49% is unreserved), a decrease of \$1,921,155 or 20.16% from the previous year. The funds that contributed to this decrease the most were the General Fund; the Job and Family Services, Motor Vehicle Gas Tax, Correctional and Law Enforcement, and Board of Mental Retardation Special Revenue Funds; the Child Enforcement and Children Services Nonmajor Special Revenue Funds; and the U.S. 50 Connector Construction Nonmajor Capital Projects Fund.

The General Fund is the primary operating fund of the County. At the end of 2004, the total fund balance in the General Fund was \$4,092,878 of which \$3,017,890 was unreserved. During the year, revenues exceeded expenditures by \$6,801,418. However, planned operating transfers of \$7,350,348 made to various other funds mainly for debt payments, and to subsidize the Sheriff's Department reduced the overall change in fund balance to a decrease of \$401,384 or 8.93%.

For the other major funds of the County, the Job and Family Services fund balance decreased by \$386,845 due to a decrease in state and federal funding levels, charges for services and other revenues. The Motor Vehicle Gas Tax and Board of Mental Retardation fund balances decreased by \$133,043 and \$333,053, respectively, each due to an increase in planned expenditures related to their programs. Finally, the Correctional and Law Enforcement fund balance decreased by \$122,910. While revenues increased, planned expenditures also increased, thereby requiring slightly more subsidization from the General Fund in the current year.

Proprietary Funds

The County's only enterprise fund is the County Wide Sewer Fund. The County provides sewer services to one hundred and fifty customers in the Union Heights Subdivision. This fund provides the same information found in the government-wide financial statements but in more detail. Net assets of the enterprise fund at year-end were \$179,741, of which \$48,879 was unrestricted.

Budgetary Highlights – General Fund

By state statute, the Board of County Commissioners adopts the annual operating budget for the County on the first day of January. The County's appropriations are restricted by the amount of anticipated revenues certified by the Budget Commission in accordance with the Ohio Revised Code.

For the General Fund, the final budgeted revenues were \$17,502,210 representing an increase of \$116,794 from the original budgeted estimate of \$17,385,416. The final budget reflected a .67% increase from the original budgeted amount.

For the General Fund, the final budgeted expenditures were \$11,538,315 representing a decrease of \$4,978 or .04% from the original budgeted estimate of \$11,543,293. There was a positive variance for the year between actual expenditures and the final budgeted expenditures in the General Fund.

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2004, amounts to \$29,223,977 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2004, road and bridge improvements totaling \$5,087,295 were made throughout the County, bringing the infrastructure investment of the County to a total of \$28,483,001. Note 8 provides additional information about the County's capital asset activity during the 2004 fiscal year.

Long-term Debt - At December 31, 2004, the County had total bonded debt outstanding of \$10,800,000. The County's long-term bonded debt increased \$2,660,000 (32.68%) during 2004 due to the issuance of new general obligation bonds.

Moody's Investors Service, Inc. assigned an underlying rating of "A1" to the last general obligation bonds issued by the County. However, a "AAA" credit rating was listed on the bonds since the County purchased insurance from Financial Security Assurance, Inc. guaranteeing bond payments.

In addition to the bonded debt, the County's long-term obligations include compensated absences and capital lease obligations. Additional information about the County's long-term debt can be found in Note 10 of this report.

Economic Factors

Ross County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$1.021 billion tax base has grown at an average annual rate of 2.97% during the last five years. This steady growth is attributed to the new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

The unemployment rate for the County is currently 7.6%, which increased from a rate of 6.9% at this time last year. This rate exceeds the current national and state unemployment rate of 4.9% and 5.9%, respectively, but is slightly below last year's annual average rate of 7.9%.

The County's top two industrial employers added to their workforce in 2004. Kenworth Truck Company, a division of PACCAR, Inc. added 464 employees last year reaching a total of 1,671 employees. MeadWestvaco added 49 employees for a total of 1,741 employees. The local paper mill was recently sold to NewPage Corporation, an affiliate of Cerberus Capital Management, L.P. It is too early to tell what impact this sale will have on the local economy, yet local officials are cautiously optimistic about the future of this plant.

Revenue from the County's 1.5% sales tax, the largest revenue source for the County General Fund, has grown at an average annual rate of 2.14% over the past five years and was up a robust 6.17% last year from the previous year. Sales tax revenue to date for 2005 is up 8.7%. Sales tax collections are expected to continue to grow throughout the balance of 2005.

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

Low market interest rates have had a significant impact on the County's revenues in recent years. Investment earnings in 2004 were \$224,321, relatively equal to the previous year's record low of \$213,776. However investment earnings are beginning to rebound in 2005 with earnings expected to about double last year's yield.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Stephen A. Neal, Ross County Auditor, 2 N. Paint Street, Suite G, Chillicothe, Ohio 45601 or call (740) 702-3080.

Ross County, Ohio
Statement of Net Assets
 Primary Government as of December 31, 2004
 Component Unit as of June 30, 2004

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	First Capital Enterprises
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,496,482	\$46,742	\$5,543,224	\$655,957
Cash and Cash Equivalents in Segregated Accounts	438,351	0	438,351	0
Investments	0	0	0	210,914
Materials and Supplies Inventory	447,276	0	447,276	0
Accounts Receivable	24,725	5,311	30,036	305,591
Intergovernmental Receivable	4,327,333	0	4,327,333	0
Sales Taxes Receivable	1,847,972	0	1,847,972	0
Property Taxes Receivable	8,445,651	0	8,445,651	0
Loans Receivable	5,748	0	5,748	0
Prepaid Items	131,439	0	131,439	17,473
Unamortized Bond Issuance Costs	97,373	0	97,373	0
Funds on Deposit with Other Entities	0	0	0	29,000
Investments in Subsidiary	0	0	0	265
Nondepreciable Capital Assets	2,308,065	14,434	2,322,499	124,741
Depreciable Capital Assets, Net	40,223,738	116,428	40,340,166	864,344
<i>Total Assets</i>	<u>63,794,153</u>	<u>182,915</u>	<u>63,977,068</u>	<u>2,208,285</u>
Liabilities				
Accounts Payable	561,679	3,174	564,853	14,572
Accrued Wages	255,430	0	255,430	78,299
Contracts Payable	893,278	0	893,278	0
Intergovernmental Payable	1,389,144	0	1,389,144	29,086
Accrued Interest Payable	64,509	0	64,509	0
Claims Payable	557,504	0	557,504	0
Deferred Revenue	7,794,407	0	7,794,407	0
Notes Payable	2,415,390	0	2,415,390	0
<i>Long-Term Liabilities:</i>				
Due Within One Year	1,689,439	0	1,689,439	75,429
Due in More Than One Year	11,680,789	0	11,680,789	209,158
<i>Total Liabilities</i>	<u>27,301,569</u>	<u>3,174</u>	<u>27,304,743</u>	<u>406,544</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	29,093,115	130,862	29,223,977	795,283
<i>Restricted for:</i>				
Highway/Street Maintenance and Repair	1,877,021	0	1,877,021	0
Mental Retardation Services	142,407	0	142,407	0
Capital Projects	91,724	0	91,724	0
Debt Service	825,854	0	825,854	0
Other Purposes	3,137,344	0	3,137,344	0
Unrestricted	1,325,119	48,879	1,373,998	1,006,458
<i>Total Net Assets</i>	<u>\$36,492,584</u>	<u>\$179,741</u>	<u>\$36,672,325</u>	<u>\$1,801,741</u>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Activities
 Primary Government for the Year Ended December 31, 2004
 Component Unit for the Year Ended June 30, 2004

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government				
Governmental Activities				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$6,112,287	\$2,001,085	\$0	\$30,000
Judicial	2,694,520	472,265	254,243	0
Public Safety	9,337,424	1,810,719	983,407	0
Public Works	6,472,804	49,405	4,242,989	636,501
Health	550,156	0	0	0
Human Services	21,578,517	1,369,638	13,024,623	0
Economic Development and Assistance	816,568	0	884,372	0
Other	1,265,928	50,675	0	2,700
Interest and Fiscal Charges	519,024	0	0	0
<i>Total Governmental Activities</i>	<u>49,347,228</u>	<u>5,753,787</u>	<u>19,389,634</u>	<u>669,201</u>
Business-Type Activities				
County Wide Sewer	38,832	36,080	0	0
<i>Total Business-Type Activities</i>	<u>38,832</u>	<u>36,080</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$49,386,060</u>	<u>\$5,789,867</u>	<u>\$19,389,634</u>	<u>\$669,201</u>
Component Unit				
First Capital Enterprises	\$3,217,743	\$632,971	\$2,592,429	\$0
<i>Total Component Unit</i>	<u>\$3,217,743</u>	<u>\$632,971</u>	<u>\$2,592,429</u>	<u>\$0</u>

General Revenues:

Property Taxes Levied for:

Children Services
 Board of Mental Retardation
 Senior Citizens
 General Fund

Sales Tax for:

General Fund
 Grants and Entitlements not Restricted to Specific Programs
 Investment Earnings
 Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets at Beginning of Year - As Restated (See Note 4)

Net Assets at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	First Capital Enterprises
(\$4,081,202)	\$0	(\$4,081,202)	\$0
(1,968,012)	0	(1,968,012)	0
(6,543,298)	0	(6,543,298)	0
(1,543,909)	0	(1,543,909)	0
(550,156)	0	(550,156)	0
(7,184,256)	0	(7,184,256)	0
67,804	0	67,804	0
(1,212,553)	0	(1,212,553)	0
(519,024)	0	(519,024)	0
<u>(23,534,606)</u>	<u>0</u>	<u>(23,534,606)</u>	<u>0</u>
<u>0</u>	<u>(2,752)</u>	<u>(2,752)</u>	<u>0</u>
<u>0</u>	<u>(2,752)</u>	<u>(2,752)</u>	<u>0</u>
<u>(23,534,606)</u>	<u>(2,752)</u>	<u>(23,537,358)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,657</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,657</u>
965,488	0	965,488	0
4,075,270	0	4,075,270	0
289,647	0	289,647	
1,940,898	0	1,940,898	
10,866,704	0	10,866,704	0
1,846,749	0	1,846,749	0
223,769	552	224,321	33,515
2,055,975	881	2,056,856	8,239
<u>22,264,500</u>	<u>1,433</u>	<u>22,265,933</u>	<u>41,754</u>
<u>552</u>	<u>(552)</u>	<u>0</u>	<u>0</u>
<u>22,265,052</u>	<u>881</u>	<u>22,265,933</u>	<u>41,754</u>
(1,269,554)	(1,871)	(1,271,425)	49,411
<u>37,762,138</u>	<u>181,612</u>	<u>37,943,750</u>	<u>1,752,330</u>
<u>\$36,492,584</u>	<u>\$179,741</u>	<u>\$36,672,325</u>	<u>\$1,801,741</u>

Ross County, Ohio
Balance Sheet
Governmental Funds
 December 31, 2004

	General	Job and Family Services	Motor Vehicle Gas Tax	Correctional and Law Enforcement	Board of Mental Retardation	Other Governmental Funds	Total Governmental Funds
Assets							
Equity in Pooled Cash and Cash Equivalents	\$1,163,971	\$80,917	\$523,052	\$58,630	\$176,739	\$3,269,723	\$5,273,032
Cash and Cash Equivalents In Segregated Accounts	0	0	0	62,793	0	375,558	438,351
Materials and Supplies Inventory	58,257	41,999	193,405	134,314	8,975	10,326	447,276
Accounts Receivable	24,725	0	0	0	0	0	24,725
Interfund Receivable	1,006,570	271,798	0	0	2,223	0	1,280,591
Intergovernmental Receivable	1,071,396	3,404	1,494,066	140,103	278,436	1,339,928	4,327,333
Sales Taxes Receivable	1,847,972	0	0	0	0	0	1,847,972
Property Taxes Receivable	2,085,066	0	0	0	5,068,993	1,291,592	8,445,651
Loans Receivable	0	0	0	0	0	5,748	5,748
Prepaid Items	122,026	0	0	0	9,413	0	131,439
Total Assets	\$7,379,983	\$398,118	\$2,210,523	\$395,840	\$5,544,779	\$6,292,875	\$22,222,118
Liabilities							
Accounts Payable	\$119,897	\$53,090	\$44,145	\$94,045	\$42,771	\$207,731	\$561,679
Accrued Wages	58,669	57,688	18,236	66,703	32,751	21,383	255,430
Contracts Payable	13,902	133,863	39,700	15,899	285,231	404,683	893,278
Compensated Absences Payable	0	0	9,140	0	0	354	9,494
Intergovernmental Payable	315,590	567,371	78,394	190,740	137,375	99,674	1,389,144
Interfund Payable	0	2,222	0	0	0	378,369	380,591
Deferred Revenue	2,779,047	73,233	1,011,627	1,350	5,192,022	2,065,964	11,123,243
Total Liabilities	3,287,105	887,467	1,201,242	368,737	5,690,150	3,178,158	14,612,859
Fund Balances							
Reserved for Encumbrances	174,988	1,309	79,843	8,665	20,274	141,662	426,741
Reserved for Interfund	900,000	0	0	0	0	0	900,000
Reserved for Loans	0	0	0	0	0	5,748	5,748
<i>Unreserved:</i>							
<i>Undesignated, Reported in:</i>							
General Fund	3,017,890	0	0	0	0	0	3,017,890
Special Revenue Funds	0	(490,658)	929,438	18,438	(165,645)	2,072,047	2,363,620
Debt Service Fund	0	0	0	0	0	803,536	803,536
Capital Projects Funds	0	0	0	0	0	91,724	91,724
Total Fund Balances (Deficits)	4,092,878	(489,349)	1,009,281	27,103	(145,371)	3,114,717	7,609,259
Total Liabilities and Fund Balances	\$7,379,983	\$398,118	\$2,210,523	\$395,840	\$5,544,779	\$6,292,875	\$22,222,118

See accompanying notes to the basic financial statements

Ross County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2004*

Total Governmental Funds Balances		\$7,609,259
<i>Amounts reported for governmental activities in the Statement of Net Assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		42,531,803
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	499,105	
Intergovernmental Revenue	2,828,381	
Charges for Services	<u>1,350</u>	
Total		3,328,836
Unamortized issuance costs represent deferred charges which do not provide current financial resources and are therefore not reported in the funds.		97,373
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Assets.		(1,234,054)
Long-term liabilities, including bonds payable, notes payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(10,800,000)	
Notes Payable	(2,415,390)	
Premium on Bonds Issued	(10,546)	
Accrued Interest Payable	(64,509)	
Capital Leases Payable	(223,298)	
Compensated Absences Payable	<u>(2,326,890)</u>	
Total		<u>(15,840,633)</u>
<i>Net Assets of Governmental Activities</i>		<u><u>\$36,492,584</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2004

	General	Job and Family Services	Motor Vehicle Gas Tax	Correctional and Law Enforcement	Board of Mental Retardation	Other Governmental Funds	Total Governmental Funds
Revenues							
Property Taxes	\$1,896,746	\$0	\$0	\$0	\$3,880,945	\$1,192,909	\$6,970,600
Sales Tax	10,866,704	0	0	0	0	0	10,866,704
Intergovernmental	1,838,646	7,061,625	4,062,416	103,418	2,785,848	5,686,770	21,538,723
Interest	207,366	0	6,773	0	1,247	7,492	222,878
Licenses and Permits	106,139	0	0	0	0	0	106,139
Fines and Forfeitures	106,334	0	9,792	0	0	29,562	145,688
Charges for Services	1,422,121	571,632	0	1,293,391	8,008	1,543,344	4,838,496
Special Assessments	0	0	0	0	0	9,038	9,038
Other	1,267,779	180,290	721,864	71,629	294,780	225,026	2,761,368
Total Revenues	17,711,835	7,813,547	4,800,845	1,468,438	6,970,828	8,694,141	47,459,634
Expenditures							
<i>Current:</i>							
<i>General Government:</i>							
Legislative and Executive	3,753,634	0	0	0	0	745,552	4,499,186
Judicial	2,388,686	0	0	0	0	261,507	2,650,193
Public Safety	983,528	0	0	7,006,684	0	1,328,036	9,318,248
Public Works	265,735	0	4,933,888	0	0	252,041	5,451,664
Health	550,156	0	0	0	0	0	550,156
Human Services	439,198	8,487,788	0	0	7,303,881	5,497,407	21,728,274
Economic Development and Assistance	255,865	0	0	0	0	560,703	816,568
Other	2,152,063	0	0	0	0	66,034	2,218,097
Capital Outlay	0	0	0	0	0	1,154,753	1,154,753
<i>Debt Service:</i>							
Principal Retirement	104,816	0	0	0	0	5,835,000	5,939,816
Interest and Fiscal Charges	16,736	0	0	0	0	465,324	482,060
Issuance Costs	0	0	0	0	0	97,373	97,373
Total Expenditures	10,910,417	8,487,788	4,933,888	7,006,684	7,303,881	16,263,730	54,906,388
Excess of Revenues Over (Under) Expenditures	6,801,418	(674,241)	(133,043)	(5,538,246)	(333,053)	(7,569,589)	(7,446,754)
Other Financing Sources (Uses)							
Inception of Capital Lease	83,220	0	0	0	0	0	83,220
General Obligation Bonds Issued	0	0	0	0	0	3,015,000	3,015,000
Proceeds from Sale of Notes	0	0	0	0	0	2,415,390	2,415,390
Premium from Bonds Issued	0	0	0	0	0	10,546	10,546
Transfers In	64,326	287,396	0	5,499,800	0	1,851,505	7,703,027
Transfers Out	(7,350,348)	0	0	(84,464)	0	(266,772)	(7,701,584)
Total Other Financing Sources (Uses)	(7,202,802)	287,396	0	5,415,336	0	7,025,669	5,525,599
Net Change in Fund Balances	(401,384)	(386,845)	(133,043)	(122,910)	(333,053)	(543,920)	(1,921,155)
Fund Balances (Deficits) at Beginning of Year	4,494,262	(102,504)	1,142,324	150,013	187,682	3,658,637	9,530,414
Fund Balances (Deficits) at End of Year	\$4,092,878	(\$489,349)	\$1,009,281	\$27,103	(\$145,371)	\$3,114,717	\$7,609,259

See accompanying notes to the basic financial statements

Ross County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2004*

Net Change in Fund Balances - Total Governmental Funds (\$1,921,155)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period:

Capital Outlay	2,390,146	
Depreciation	(3,768,942)	
Total		(1,378,796)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues:

Property Taxes and Special Assessments	300,703	
Intergovernmental Revenue	326,797	
Charges for Services, Fines, Fees, Licenses and Permits	(10,903)	
Total		616,597

Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 5,939,816

Bond issuance costs are reported as expenditures in the governmental funds when due, but in the Statement of Activities these costs are accrued as deferred charges. 97,373

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (36,964)

Some expenses reported in the Statement of Activities, such as compensated absences and intergovernmental payables, do not require the use of the current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated Absences	52,723	
Intergovernmental Payable	937,875	
Total		990,598

Bond proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Assets. In the current period, proceeds were received from general obligation bonds, including a premium of \$10,546. (3,025,546)

Other financing sources in the governmental funds that increase long-term liabilities in the Statement

Inception of Capital Leases	(83,220)	
Proceeds from Sale of Notes	(2,415,390)	
Total		(2,498,610)

The internal service fund used by management to charge the cost of insurance to individual funds is not reported in the government-wide Statement of Activities. Governmental expenditures and the related internal service fund revenue are eliminated. The net revenue (expense) of the internal service fund is allocated among the activities. (52,867)

Change in Net Assets of Governmental Activities (\$1,269,554)

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$1,970,436	\$1,970,436	\$1,868,937	(\$101,499)
Sales Tax	10,312,000	10,312,000	10,633,971	321,971
Intergovernmental	1,785,210	1,785,210	1,877,712	92,502
Interest	200,000	200,000	199,481	(519)
Licenses and Permits	157,310	157,310	106,139	(51,171)
Fines and Forfeitures	100,000	100,000	110,412	10,412
Charges for Services	1,518,000	1,518,000	1,423,489	(94,511)
Other	1,342,460	1,459,254	1,552,704	93,450
<i>Total Revenues</i>	<u>17,385,416</u>	<u>17,502,210</u>	<u>17,772,845</u>	<u>270,635</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,299,789	4,183,767	3,928,020	255,747
Judicial	2,391,420	2,449,127	2,384,934	64,193
Public Safety	1,062,847	1,075,605	1,021,816	53,789
Public Works	251,821	251,821	251,642	179
Health	612,122	577,122	560,352	16,770
Human Services	451,467	475,467	463,868	11,599
Economic Development and Assistance	195,500	266,100	255,865	10,235
Other	2,278,327	2,259,306	2,190,038	69,268
<i>Total Expenditures</i>	<u>11,543,293</u>	<u>11,538,315</u>	<u>11,056,535</u>	<u>481,780</u>
<i>Excess of Revenues Over Expenditures</i>	<u>5,842,123</u>	<u>5,963,895</u>	<u>6,716,310</u>	<u>752,415</u>
Other Financing Sources (Uses)				
Advances In	1,105,970	1,105,970	347,094	(758,876)
Advances Out	0	(322,297)	(322,297)	0
Transfers In	71,494	71,494	62,883	(8,611)
Transfers Out	(7,257,418)	(7,400,467)	(7,350,348)	50,119
<i>Total Other Financing Sources (Uses)</i>	<u>(6,079,954)</u>	<u>(6,545,300)</u>	<u>(7,262,668)</u>	<u>(717,368)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(237,831)</u>	<u>(581,405)</u>	<u>(546,358)</u>	<u>35,047</u>
<i>Fund Balance at Beginning of Year</i>	1,068,373	1,068,373	1,068,373	0
Prior Year Encumbrances Appropriated	311,450	311,450	311,450	0
<i>Fund Balance at End of Year</i>	<u>\$1,141,992</u>	<u>\$798,418</u>	<u>\$833,465</u>	<u>\$35,047</u>

See accompanying notes to the basic financial statements

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Job and Family Services Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$7,748,010	\$7,385,927	\$7,161,726	(\$224,201)
Charges for Services	234,423	394,423	432,263	37,840
Other	74,771	17,771	184,315	166,544
<i>Total Revenues</i>	<u>8,057,204</u>	<u>7,798,121</u>	<u>7,778,304</u>	<u>(19,817)</u>
Expenditures				
<i>Current:</i>				
Human Services	7,956,452	8,123,843	8,119,450	4,393
<i>Total Expenditures</i>	<u>7,956,452</u>	<u>8,123,843</u>	<u>8,119,450</u>	<u>4,393</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>100,752</u>	<u>(325,722)</u>	<u>(341,146)</u>	<u>(15,424)</u>
Other Financing Sources (Uses)				
Transfers In	0	287,396	287,396	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>287,396</u>	<u>287,396</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	100,752	(38,326)	(53,750)	(15,424)
<i>Fund Balance at Beginning of Year</i>	129,109	129,109	129,109	0
Prior Year Encumbrances Appropriated	4,249	4,249	4,249	0
<i>Fund Balance at End of Year</i>	<u>\$234,110</u>	<u>\$95,032</u>	<u>\$79,608</u>	<u>(\$15,424)</u>

See accompanying notes to the basic financial statements

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Motor Vehicle Gas Tax Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$3,900,000	\$3,900,000	\$4,100,947	\$200,947
Interest	8,000	8,000	6,773	(1,227)
Fines and Forfeitures	15,000	15,000	9,792	(5,208)
Other	0	758,627	721,864	(36,763)
<i>Total Revenues</i>	<u>3,923,000</u>	<u>4,681,627</u>	<u>4,839,376</u>	<u>157,749</u>
Expenditures				
<i>Current:</i>				
Public Works	<u>3,959,888</u>	<u>5,189,681</u>	<u>5,048,659</u>	<u>141,022</u>
<i>Total Expenditures</i>	<u>3,959,888</u>	<u>5,189,681</u>	<u>5,048,659</u>	<u>141,022</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(36,888)	(508,054)	(209,283)	298,771
<i>Fund Balance at Beginning of Year</i>	333,760	333,760	333,760	0
Prior Year Encumbrances Appropriated	<u>234,887</u>	<u>234,887</u>	<u>234,887</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$531,759</u>	<u>\$60,593</u>	<u>\$359,364</u>	<u>\$298,771</u>

See accompanying notes to the basic financial statements

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Correctional and Law Enforcement Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$65,080	\$87,194	\$22,114
Charges for Services	850,000	1,259,942	1,276,344	16,402
Other	50,000	50,000	45,336	(4,664)
<i>Total Revenues</i>	<u>900,000</u>	<u>1,375,022</u>	<u>1,408,874</u>	<u>33,852</u>
Expenditures				
<i>Current:</i>				
Public Safety	6,362,749	6,872,509	6,868,776	3,733
<i>Total Expenditures</i>	<u>6,362,749</u>	<u>6,872,509</u>	<u>6,868,776</u>	<u>3,733</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,462,749)</u>	<u>(5,497,487)</u>	<u>(5,459,902)</u>	<u>37,585</u>
Other Financing Sources (Uses)				
Transfers In	5,387,000	5,499,800	5,499,800	0
Transfers Out	0	(84,464)	(84,464)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,387,000</u>	<u>5,415,336</u>	<u>5,415,336</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(75,749)</u>	<u>(82,151)</u>	<u>(44,566)</u>	<u>37,585</u>
<i>Fund Balance at Beginning of Year</i>	4,779	4,779	4,779	0
Prior Year Encumbrances Appropriated	<u>79,387</u>	<u>79,387</u>	<u>79,387</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$8,417</u></u>	<u><u>\$2,015</u></u>	<u><u>\$39,600</u></u>	<u><u>\$37,585</u></u>

See accompanying notes to the basic financial statements

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Board of Mental Retardation Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$3,990,569	\$4,071,569	\$3,859,169	(\$212,400)
Intergovernmental	2,715,858	2,642,747	2,933,787	291,040
Interest	2,000	2,000	4,154	2,154
Charges for Services	10,000	7,500	9,416	1,916
Other	81,000	320,011	292,557	(27,454)
<i>Total Revenues</i>	<u>6,799,427</u>	<u>7,043,827</u>	<u>7,099,083</u>	<u>55,256</u>
Expenditures				
<i>Current:</i>				
Human Services	<u>7,094,735</u>	<u>7,389,479</u>	<u>7,225,536</u>	<u>163,943</u>
<i>Total Expenditures</i>	<u>7,094,735</u>	<u>7,389,479</u>	<u>7,225,536</u>	<u>163,943</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(295,308)	(345,652)	(126,453)	219,199
<i>Fund Balance at Beginning of Year</i>	206,066	206,066	206,066	0
Prior Year Encumbrances Appropriated	<u>53,516</u>	<u>53,516</u>	<u>53,516</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>(\$35,726)</u>	<u>(\$86,070)</u>	<u>\$133,129</u>	<u>\$219,199</u>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2004

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash and Cash Equivalents	\$46,742	\$223,450
Accounts Receivable	5,311	0
<i>Total Current Assets</i>	<u>52,053</u>	<u>223,450</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	116,428	0
<i>Total Noncurrent Assets</i>	<u>130,862</u>	<u>0</u>
<i>Total Assets</i>	<u>182,915</u>	<u>223,450</u>
Liabilities		
<i>Current Liabilities:</i>		
Accounts Payable	3,174	0
Interfund Payable	0	900,000
Claims Payable	0	557,504
<i>Total Current Liabilities</i>	<u>3,174</u>	<u>1,457,504</u>
<i>Total Liabilities</i>	<u>3,174</u>	<u>1,457,504</u>
Net Assets		
Invested in Capital Assets	130,862	0
Unrestricted	48,879	(1,234,054)
<i>Total Net Assets</i>	<u>\$179,741</u>	<u>(\$1,234,054)</u>

See accompanying notes to the basic financial statements

Ross County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2004*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Operating Revenues		
Charges for Services	\$36,080	\$4,927,181
Miscellaneous	881	0
<i>Total Operating Revenues</i>	<u>36,961</u>	<u>4,927,181</u>
Operating Expenses		
Purchased Services	32,712	605,620
Claims	0	4,374,167
Other	5,589	261
Depreciation	531	0
<i>Total Operating Expenses</i>	<u>38,832</u>	<u>4,980,048</u>
<i>Operating (Loss)</i>	<u>(1,871)</u>	<u>(52,867)</u>
Nonoperating Revenues		
Interest	552	891
<i>Total Nonoperating Revenues</i>	<u>552</u>	<u>891</u>
<i>(Loss) Before Transfers</i>	(1,319)	(51,976)
Transfers Out	(552)	(891)
<i>Change in Net Assets</i>	(1,871)	(52,867)
<i>Net Assets at Beginning of Year - As Restated (See Note 4)</i>	<u>181,612</u>	<u>(1,181,187)</u>
<i>Net Assets at End of Year</i>	<u>\$179,741</u>	<u>(\$1,234,054)</u>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2004

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$36,027	\$0
Cash Received from Interfund Services Provided	0	4,927,181
Other Cash Receipts	881	0
Cash Payments for Goods and Services	(30,962)	(693,718)
Cash Payments for Claims	0	(4,255,700)
Other Cash Payments	(5,589)	(261)
<i>Net Cash from Operating Activities</i>	<u>357</u>	<u>(22,498)</u>
Cash Flows from Noncapital Financing Activities		
Transfers Out	(552)	(891)
Advances In	0	245,000
<i>Net Cash from Noncapital Financing Activities</i>	<u>(552)</u>	<u>244,109</u>
Cash Flows from Investing Activities		
Interest on Investments	552	891
<i>Net Increase in Cash and Cash Equivalents</i>	357	222,502
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>46,385</u>	<u>948</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$46,742</u></u>	<u><u>\$223,450</u></u>
Reconciliation of Operating (Loss) to Net Cash from Operating Activities		
Operating (Loss)	(\$1,871)	(\$52,867)
<i>Adjustments:</i>		
Depreciation	531	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	(53)	0
<i>Increase (Decrease) in Liabilities:</i>		
Accounts Payable	3,174	0
Contracts Payable	(1,424)	(88,098)
Claims Payable	0	118,467
<i>Net Cash from Operating Activities</i>	<u><u>\$357</u></u>	<u><u>(\$22,498)</u></u>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2004

	Private Purpose Trust Funds	Agency Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$159,531	\$9,587,595
Cash and Cash Equivalents in Segregated Accounts	180,651	2,345,184
Intergovernmental Receivable	0	4,212,228
Property Taxes Receivable	0	36,990,956
<i>Total Assets</i>	340,182	\$53,135,963
Liabilities		
Intergovernmental Payable	0	\$50,884,845
Undistributed Monies	0	2,009,964
Deposits Held and Due To Others	0	241,154
<i>Total Liabilities</i>	0	\$53,135,963
Net Assets		
Held in Trust for Other Individuals and Organizations	340,182	
<i>Total Net Assets</i>	\$340,182	

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2004

	<u>Private Purpose Trust Funds</u>
Additions	
Miscellaneous	\$28,695
Deductions	
	<u>8,360</u>
<i>Change in Net Assets</i>	20,335
<i>Net Assets at Beginning of Year</i>	<u>319,847</u>
<i>Net Assets at End of Year</i>	<u><u>\$340,182</u></u>

See accompanying notes to the basic financial statements

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 that 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 basic financial statements. It is reported separately to emphasize that it is legally separate from the County.

The County participates in the following related organizations, joint venture and jointly governed organization. These organizations are presented in Note 19, Note 20 and Note 21, respectively.

- * Ross County Park District
- * Ross County-Chillicothe Public Library
- * South Central Ohio Regional Juvenile Detention Center
- * Joint Solid Waste Management District
- * County Risk Sharing Authority, Inc.

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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)
- * Family & Child First Council
- * Joint Solid Waste Management District
- * Ross County Park District
- * Emergency Planning Agency
- * South Central Ohio Regional Juvenile Detention Center

The discretely presented component unit column in the basic financial statements includes the financial data of First Capital Enterprises, Inc. for the fiscal year ending June 30, 2004, 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. The nature and significance of the relationship between the County and First Capital Enterprises, Inc. is such that exclusion would cause the County's basic financial statements to be misleading or incomplete. Specific disclosures relating to the component unit can be found in Note 25. 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 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities, business-type activities and enterprise funds provided they do not conflict with or contradict GASB pronouncements, and has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its governmental activities, business-type activities and enterprise funds. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

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

Government-Wide Financial Statements – The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single

ROSS COUNTY, OHIO
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business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses to program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

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

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

Job & Family Services Fund - This fund accounts for various Federal and State grants, as well as transfers from the General Fund that are used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

Motor Vehicle Gas Tax Fund - This fund accounts for the County road and bridge maintenance, repair and improvement programs. Revenue sources include Federal and State grants and distributions.

Correctional & Law Enforcement Fund - This fund accounts for contractual revenues derived from the housing of prisoners in the County Correctional Facility, as well as transfers from the General Fund that are used to operate and maintain both the Sheriff's Department and the County Correctional Facility.

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For the Year Ended December 31, 2004

Board of Mental Retardation Fund - This fund accounts for the operation of a school, workshop and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

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

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

County Wide Sewer Fund - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County Wide Sewer Fund is the only enterprise fund of the County and accounts for sewer services provided to individual users in the Union Heights Subdivision of the County.

Ross County Group Insurance Fund - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The Ross County Group Insurance Fund is the only internal service fund of the County and accounts for a medical benefit self-insurance program that is provided for employees of the County.

Fiduciary Funds - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County's fiduciary funds are private-purpose trust funds and agency funds. The County's private-purpose trust funds are established to account for assets that are used for the post-secondary education needs of children in the custody of Children's Services, the prevention of delinquency in juveniles that are in the custody of Juvenile Court, and the prevention of child abuse in the County, as well as assets (escheat property) that are held for individuals as unclaimed funds. The County's agency funds account for assets held for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures that have been collected and which will be distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the

ROSS COUNTY, OHIO
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For the Year Ended December 31, 2004

governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the Statement of Net Assets. The Statement of Changes in Fund Net Assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The private purpose trust funds are reported using the economic resources measurement focus.

D. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 15). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent property taxes, sales taxes, charges for services and fees, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), and grants.

Deferred Revenue - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2004, but which were levied to finance year 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

ROSS COUNTY, OHIO
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For the Year Ended December 31, 2004

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

E. Budgetary Process

All funds, except the Jail Commissary (special revenue), Unclaimed Monies (private purpose trust) and agency funds are legally required to be budgeted and appropriated. The SODI Gateway Grant (special revenue) Fund did not have any actual cash activity or any fund balance, nor was any activity budgeted. As a result, no budgetary schedule is presented for this fund. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2004.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

F. Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents".

Cash and cash equivalents that are held separately with the departments of the County, and not included in the County Treasury, are recorded as "cash and cash equivalents in segregated accounts".

During 2004, investments were limited to STAR Ohio, repurchase agreements, certificates of deposit, money market accounts and other interest bearing accounts with local commercial banks.

Investments are reported at fair value, except for repurchase agreements and nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment

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pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2004.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2004 amounted to \$207,366, which includes \$186,178 assigned from other County funds.

For presentation on the financial statements, funds included within the County's cash management pool and investments with original maturities of three months or less are considered to be cash and cash equivalents.

G. Inventory

Inventories are presented at the lower of cost or market on a first-in, first-out basis and are expended/expensed when used.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise fund are reported both in the business-type activities column of the government-wide statement of net assets and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market value as of the date received. The County maintains a capitalization threshold of one thousand dollars. The County's infrastructure consists of roads, bridges, culverts and sanitary sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

ROSS COUNTY, OHIO
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Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land Improvements	5-20 years	5-20 years
Buildings, Structures and Improvements	20-40 years	20-40 years
Furniture, Fixtures and Equipment	5-20 years	5-20 years
Infrastructure	10-60 years	40 years
Plant and Facilities	40 years	40 years

J. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

K. Compensated Absences

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

Vacation and compensatory time benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

The entire compensated absence liability is reported on the government-wide financial statements.

For governmental funds, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignation or retirement. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported on the fund financial statements. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

L. Accrued Liabilities and Long-term Obligations

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

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

capital leases are recognized as a liability in the governmental fund financial statements when due.

M. Fund Balance Reserves

The County reserves those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, interfund and loans.

N. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sewer services and self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

P. Interfund Transactions

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

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

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2004.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

R. Estimates

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

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

While the County is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budget basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) is presented for the General Fund and major special revenue funds on the budget basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and modified accrual GAAP basis are that:

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

The following table summarizes the adjustments necessary to reconcile the GAAP and budget basis statements for the General Fund and major special revenue funds:

Net Change in Fund Balances/Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses					
	General	Job & Family Services	Motor Vehicle Gas Tax	Correctional & Law Enforcement	Board of Mental Retardation
GAAP Basis	(\$401,384)	(\$386,845)	(\$133,043)	(\$122,910)	(\$333,053)
<i>Adjustments:</i>					
Net Adjustment for Revenue Accruals	61,010	(35,243)	38,531	(59,564)	128,255
Net Adjustment for Expenditure Accruals	(146,118)	368,338	(114,771)	137,908	78,345
Net Adjustment for Other Sources (Uses)	(59,866)	0	0	0	0
Budget Basis	(\$546,358)	(\$53,750)	(\$209,283)	(\$44,566)	(\$126,453)

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 4 – ACCOUNTING CHANGE

Restatement of Net Assets

At December 31, 2003, it was determined that claims payable in the internal service fund and the governmental activities was understated by \$193,746. In addition, the County found that there were some capital assets omitted during 2003 that resulted in the December 31, 2003 balances being understated.

	Governmental Activities	Internal Service Fund
Net Assets at December 31, 2003	\$37,793,197	(\$987,441)
Understatement of Claims Payable	(193,746)	(193,746)
Understatement of Capital Assets	162,687	0
Adjusted Net Assets at December 31, 2003	\$37,762,138	(\$1,181,187)

NOTE 5 - 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);

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 with a maturity that does not exceed 180 days and an amount that does not exceed twenty-five percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
10. Bankers acceptances with a maturity that does not exceed 180 days and that are eligible for purchase by the Federal Reserve System.

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

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

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

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents: (carrying amounts)	
- Pooled	\$15,290,350
- Segregated	2,964,186
- Component Unit	655,957
* Investments (carry amounts)	
- Component Unit	210,914
* Reconciling items (net) to arrive at bank balances of deposits	717,089
	717,089
Total available for deposits and investments (Bank balance of deposits/carrying amount of investments)	\$19,838,496

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Any depository that receives a County deposit or investment is requirement 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 105% 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, all highly liquid investments with an original maturity of three months or less, and investments of the cash management pool.

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 counterparty'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 counterparty 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
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Based on this criteria, the County deposits and investments at December 31, 2004 are classified as follows:

Deposits:	Category 1	Category 3	Bank Balance	Carrying Amount	Fair Value
Demand Deposits	\$706,682	\$16,214,837	\$16,921,519	\$16,136,401	
Certificates of Deposit	0	150,000	150,000	150,000	
Component Unit	200,000	387,928	587,928	655,957	
Total Deposits	\$906,682	\$16,752,765	\$17,659,447	\$16,942,358	
Investments:					
Repurchase Agreements	\$0	\$1,911,855	\$1,911,855	\$1,911,855	\$1,911,855
State Treasurer's Pool	0	0	0	56,280	56,280
Component Unit Subsidiary	0	0	0	210,914	210,914
Total Investments	\$0	\$1,911,855	\$1,911,855	\$2,179,049	\$2,179,049

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.

NOTE 6 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2004 are as follows:

Funds	Interfund Receivables	Interfund Payables
General	\$1,006,570	\$0
Job & Family Services	271,798	2,222
Board of Mental Retardation	2,223	0
Nonmajor Special Revenue	0	378,369
Internal Service	0	900,000
	\$1,280,591	\$1,280,591

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The interfund receivables/payables are due to lags between the dates that interfund goods and services are provided, transactions are recorded in the accounting system, and payments between funds are made. Also, short-term interfund loans were advanced from the General Fund to the Workforce Development, Regional Multi-Purpose Facility, Prosecutor's Diversion Program, Blue Star Mothers Renovation, and Mediation Institutionalization Grant Funds. All balances are expected to be repaid within the next year, except for the \$900,000 balance in the Internal Service Fund. See Note 23 for more information on the Internal Service Fund.

Transfers From Funds	Transfers To Funds						Total
	General	Job & Family Services	Correctional & Law Enforcement	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Projects	
General	\$0	\$287,396	\$5,499,800	\$123,750	\$1,414,315	\$25,087	\$7,350,348
Correctional & Law Enforcement	0	0	0	84,464	0	0	84,464
Nonmajor Special Revenue	62,883	0	0	3,892	0	0	66,775
Nonmajor Capital Projects	0	0	0	0	199,997	0	199,997
Enterprise	552	0	0	0	0	0	552
Internal Service	891	0	0	0	0	0	891
Totals	<u>\$64,326</u>	<u>\$287,396</u>	<u>\$5,499,800</u>	<u>\$212,106</u>	<u>\$1,614,312</u>	<u>\$25,087</u>	<u>\$7,703,027</u>

The above mentioned transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them; to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; to use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; and to move money into the capital project funds to be spent on capital related projects.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 7 - RECEIVABLES

Receivables at December 31, 2004 consisted of property taxes, sales taxes, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectible.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities and Fiduciary Fund</u>	
<i>General Fund</i>	
Local Government Distributions	\$948,090
State Property Tax Reimbursements	110,185
Other Grants and Reimbursements	13,121
Total General Fund	<u>1,071,396</u>
<i>Job & Family Services Fund</i>	
State/Federal Funding	3,404
<i>Motor Vehicle Gas Tax Fund</i>	
Undivided Auto Tax Distributions	982,662
Cents Per Gallon Gas Tax Distributions	460,017
Other Grants and Reimbursements	51,387
Total Motor Vehicle Gas Tax Fund	<u>1,494,066</u>
<i>Correctional & Law Enforcement Fund</i>	
Prisoner Housing	123,879
Other Grants and Reimbursements	16,224
Total Correctional & Law Enforcement Fund	<u>140,103</u>
<i>Board of Mental Retardation Fund</i>	
State Property Tax Reimbursement	264,155
State/Federal Funding	14,281
Total Board of Mental Retardation Fund	<u>278,436</u>
<i>Nonmajor Special Revenue Funds</i>	
Small Cities Block Grant	842,625
Child Enforcement State Funding	48,694
Children Services State Funding	101,363
Emergency Management Agency Grant	104,380
State Property Tax Reimbursements	67,297
Other Grants and Reimbursements	175,569
Total Nonmajor Special Revenue Funds	<u>1,339,928</u>
<i>Fiduciary Fund</i>	
Library Distributions	2,354,967
Local Government Distributions	1,384,641
Undivided Auto Tax Distributions	203,229
Cents Per Gallon Gas Tax Distributions	269,391
Total Fiduciary Fund	<u>4,212,228</u>
Total Intergovernmental Receivables	<u><u>\$8,539,561</u></u>

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 8- CAPITAL ASSETS

A summary of changes in general capital assets during 2004 were as follows:

	Balance January 1, 2004	Additions	Deletions	Balance December 31, 2004
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$2,118,799	\$0	\$0	\$2,118,799
Construction in Progress	3,782,142	189,266	(3,782,142)	189,266
Total Nondepreciable Capital Assets	5,900,941	189,266	(3,782,142)	2,308,065
<i>Depreciable Capital Assets:</i>				
Land Improvements	4,777,587	0	0	4,777,587
Buildings, Structures and Improvements	28,785,414	0	0	28,785,414
Furniture, Fixtures and Equipment	12,035,154	895,727	(390,356)	12,540,525
Infrastructure	24,266,153	5,087,295	(870,447)	28,483,001
Total Depreciable Capital Assets	69,864,308	5,983,022	(1,260,803)	74,586,527
<i>Accumulated Depreciation:</i>				
Land Improvements	(2,202,096)	(167,682)	0	(2,369,778)
Buildings, Structures and Improvements	(12,720,944)	(762,027)	0	(13,482,971)
Furniture, Fixtures and Equipment	(7,678,467)	(1,020,318)	390,356	(8,308,429)
Infrastructure	(9,253,143)	(1,818,915)	870,447	(10,201,611)
Total Accumulated Depreciation	(31,854,650)	(3,768,942)	1,260,803	(34,362,789)
Depreciable Capital Assets, Net	38,009,658	2,214,080	0	40,223,738
Governmental Activities Capital Assets, Net	\$43,910,599	\$2,403,346	(\$3,782,142)	\$42,531,803

At December 31, 2004, capital assets include \$772,764 of furniture, fixtures and equipment under capital leases.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

For governmental activities, depreciation expense was charged to functions as follows:

Governmental Activities	
<i>General Government:</i>	
Legislative and Executive	\$344,503
Judicial	40,112
Public Safety	602,117
Public Works	1,985,590
Human Services	386,222
Other	410,398
Governmental Activities Depreciation Expense	\$3,768,942

	Balance January 1, 2004	Additions	Deletions	Balance December 31, 2004
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$14,434	\$0	\$0	\$14,434
Total Nondepreciable Capital Assets	14,434	0	0	14,434
<i>Depreciable Capital Assets:</i>				
Plant and Facilities	251,606	0	0	251,606
Total Depreciable Capital Assets	251,606	0	0	251,606
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(134,647)	(531)	0	(135,178)
Total Accumulated Depreciation	(134,647)	(531)	0	(135,178)
Depreciable Capital Assets, Net	116,959	(531)	0	116,428
Business-Type Activities Capital Assets, Net	\$131,393	(\$531)	\$0	\$130,862

The business-type activities of the County are the sewer operations at Union Heights subdivision.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 9 - NOTES PAYABLE

The County's note transactions for the year ended December 31, 2004, were as follows:

Purpose	Balance January 1, 2004	Additions	Deletions	Balance December 31, 2004
Governmental Activities:				
<i>Bond Anticipation Notes Payable:</i>				
County Building and Real Estate, 1.55%	\$1,605,000	\$0	\$1,605,000	\$0
Correctional Facility, 1.40%	2,625,000	0	2,625,000	0
Juvenile Detention Facility, 1.44%	1,250,000	0	1,250,000	0
Correctional Facility, 2.106%	0	1,968,750	0	1,968,750
Automotive Equipment, 1.62%	0	285,000	0	285,000
State Route 207/U.S. Route 23 Connector, 3.00%	0	161,640	0	161,640
Governmental Activities Notes Payable	\$5,480,000	\$2,415,390	\$5,480,000	\$2,415,390

According to State statute, notes can be issued in anticipation of bond proceeds, special assessment bond proceeds and levies, or for up to 50% of anticipated revenue collections. The County's outstanding notes are backed by the full faith and credit of the County, and mature within one year. During the year, the County issued long-term obligations to pay off certain bond anticipation notes as discussed in Note 10. Subsequent to year-end, the County renewed certain bond anticipation notes and those disclosures can be found in Note 24.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 10 - LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2004, was as follows:

Bond Purpose	Outstanding January 1, 2004	Additions	Deletions	Outstanding December 31, 2004	Amounts Due Within One Year
Governmental Activities:					
<i>General Obligation Bonds Payable:</i>					
County Building 1997-2017 4.00-5.25%; \$2,680,000	\$2,135,000	\$0	\$110,000	\$2,025,000	\$115,000
County Building 1998-2018 3.90-5.05%; \$2,290,000	1,890,000	0	90,000	1,800,000	95,000
Road Improvement 2003-2023 2.00-4.15%; \$4,115,000	4,115,000	0	155,000	3,960,000	160,000
Various Purpose * 2004-2024 1.50-4.40%	0	3,015,000	0	3,015,000	115,000
Issuance Premium on Bonds	0	10,546	0	10,546	0
<i>Other Long-Term Obligations:</i>					
Compensated Absences	2,394,088	1,395,123	1,452,827	2,336,384	1,094,717
Capital Leases	244,894	83,220	104,816	223,298	109,722
Governmental Activities Long-Term Obligations	\$10,778,982	\$4,503,889	\$1,912,643	\$13,370,228	\$1,689,439

* Various Purpose bonds were issued to pay the County's share of the cost of constructing and improving the South Central Ohio Regional Juvenile Detention Center; to pay the cost of constructing offices in the Ross County Service Center for the Ross County Department of Job and Family Services; and to pay for the acquisition of and improvements made to real estate on East Second Street. The \$10,546 premium on this issue is being amortized over the life of the various purpose bonds.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 2004 are as follows:

<u>For Year Ended December 31</u>	<u>Principal</u>	<u>Interest</u>
2005	\$485,000	\$428,788
2006	500,000	414,240
2007	510,000	398,677
2008	525,000	382,378
2009	545,000	364,475
2010-2014	3,075,000	1,495,257
2015-2019	3,135,000	797,910
2020-2024	<u>2,025,000</u>	<u>239,870</u>
TOTAL	<u>\$10,800,000</u>	<u>\$4,521,595</u>

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.

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. The exceptions to this policy are as follows. 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. Compensated absences are paid from the fund from which the respective employees' salaries are paid.

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 basic financial statements. Capital lease payments are reflected as debt service in the basic financial statements for the governmental funds. The deduction from the capital leases reported above includes \$83,220 of debt service principal. The capital lease obligations reflected above represent the present value of the net future minimum lease payments on all capital leases.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 2004 are as follows:

<u>Year Ended December 31</u>	<u>Capital Lease Payments</u>
2005	\$122,850
2006	86,620
2007	18,259
2008	16,624
2009	<u>1,362</u>
Total Minimum Lease Payments	245,715
Less: Amount Representing Interest	<u>(22,417)</u>
Present Value of Net Minimum Lease Payments	<u><u>\$223,298</u></u>

NOTE 11 - CONDUIT DEBT OBLIGATIONS

In December 2001, the County issued, on behalf of the Adena Regional Medical Center Hospital, \$32,850,000 in Ohio Hospital Facilities Revenue Refunding and Improvement Bonds. These bonds were issued to pay the cost of acquisition and construction of the Series 2001 project, which consisted of various improvements to the Hospital. As a part of the Series 2001 issue, the Hospital Authority also refunded the Series 1995 Bonds, which had an outstanding principal amount of \$13,185,000, and paid certain expenses associated with the issuance of the Series 2001 issue. Previously, the Hospital Authority had issued the Series 1995 Hospital Facilities Revenue Bonds 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 the Hospital. In September 1998, the County issued, on behalf of the Hospital Authority, \$8,175,000 in Hospital Facilities Revenue Bonds to construct a 60,000 square foot addition to the medical office building for additional physicians' offices, to purchase certain moveable equipment, and to make various other improvements at the Hospital. In May 1993, the County issued, on behalf of the Hospital Authority, \$24,730,000 in Hospital Facilities Revenue Refunding Bonds to extinguish an earlier series of 1989 Facilities Revenue Bonds and 1988 Facilities Revenue Refunding and Improvement Bonds. Each of the bonds mentioned above are special limited obligations of the Hospital Authority, and are payable solely from and secured by revenues generated by the Hospital. Neither the County, State, or any other political subdivision is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2004, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$48,709,013. Of this amount, \$32,850,000 was payable on the 2001 Series, \$6,985,000 on the 1998 Series and \$8,874,013 on the 1993 Series.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

During 2001, the County, on behalf of Traditions of Chillicothe, an Ohio non-profit corporation issued Adjustable Rate Demand Health Care Facilities Revenue Bonds, Series 2001 in the amount of \$6,555,000. The proceeds of this issue was used to refund and defease a 1996 Series Issue of Health Care Facilities Revenue Bonds issued on behalf of the same entity, which was used to construct a hundred bed residential care facility in Chillicothe, Ohio. The aggregate principal amount payable on the 1996 Series issue was \$4,735,000 at the time of the 2001 Issue. The remaining portion of the 2001 Series Issue, along with paying certain issuance costs, was used for the acquisition, construction and improvement of an additional twenty-four unit congregate care facility for elderly living. These bonds are special limited obligations of Traditions of Chillicothe and are payable solely from and secured by revenues generated by the facility. Neither the County, the State, or 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, 2004 the Healthcare Facilities Revenue Bonds aggregated principal amount payable was \$6,235,000.

NOTE 12 -PENSION PLANS

A. Ohio Public Employees Retirement System

All Ross County employees, who are not certified teachers with the school for Mental Retardation and Developmental Disabilities (MR/DD), participate in the Ohio Public Employee Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-6705 or (800) 222-7377.

For the year ended December 31, 2004, the members of all three plans, except those in law enforcement, were required to contribute 8.5% of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1% of their annual covered salary. The County's contribution rate for 2004 was 13.55% of covered payroll for all members, except those in law enforcement, with 9.55% being the portion used to fund pension benefits. For law enforcement classifications, the County's contribution rate was 16.7% of covered payroll, with 12.7% being the portion used to fund pension benefits. The Ohio Revised Code provides statutory authority for member and employer contributions.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The County's required contributions for pension obligations to OPERS for the years ended December 31, 2004, 2003, and 2002 were \$2,334,168, \$2,285,931, and \$2,253,898, respectively; 76% has been contributed for 2004, and 100% has been contributed for 2003 and 2002. Of the 2004 amount, \$559,910 was unpaid at December 31, 2004 and is recorded as a liability in the funds from which the respective employees' salaries are paid.

B. State Teachers Retirement System

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC Plan and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC Plan or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001.

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

For the fiscal year ended June 30, 2004, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2004, with 13% being the portion used to fund pension obligations. For fiscal year 2003, the portion used to fund pension obligations was also 13%. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS for the years ended December 31, 2004, 2003, and 2002 were \$91,936, \$89,536 and \$91,847 respectively; 100% has been contributed for all years.

NOTE 13 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2004 was 13.55% of covered payroll for all employees, except those in law enforcement. The employer contribution rate for law enforcement was 16.7%. The portion of each contribution rate that was used to fund health care was 4%.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8%, an annual increase in active employee total payroll of 4% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 1% and 6% annually for the next eight years and 4% annually after eight years.

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

At year-end, the number of active contributing participants was 369,885. Actual employer contributions for 2004 that were used to fund postemployment benefits were \$667,552. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003, (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

B. State Teachers Retirement System

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

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Board has statutory authority over how much, if any, of the health care cost will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

By law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14% of covered payroll. The Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$6,567 for 2004.

STRS pays health care benefits from the Health Care Stabilization Fund. At June 30, 2004, the balance in the Health Care Stabilization Fund was \$3.1 billion. For the year ended June 30, 2004, net health care costs paid by STRS were \$268,739,000 and there were 111,853 eligible benefit recipients.

NOTE 14 - 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 insurance through County Risk Sharing Authority (CORSA) and a commercial carrier.

General liability insurance is maintained in the amount of \$1,000,000 for each occurrence with no annual aggregate. Other liability insurance includes \$1,000,000 for law enforcement liability, \$1,000,000 for public official errors and omissions liability, \$1,000,000 for automobile liability, \$10,000,000 for airport liability, and \$750,000 for liability for the voting machines.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$79,552,831. Other property insurance includes the following: \$1,000,000 for extra expenses, \$5,000,000 for newly acquired equipment, actual cash value for contractor's equipment, \$100,000 for property in transit, \$100,000,000 for flood damage, \$100,000,000 for earthquake damage, \$1,000,000 for debris removal, \$1,000,000 for valuable papers, \$1,000,000 for accounts receivable, \$250,000 for unintentional omissions, the lesser of actual cash value or cost of repair for automobile damage, and replacement cost for data processing equipment. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 for theft, disappearance, and destruction at the County offices.

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 60 other Ohio counties (County Commissioners Association of Ohio) for a workers' compensation group rating program. This resulted in a savings of \$68,469 on the annual premium cost in 2004.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

The County has established limited risk health, dental, vision and life insurance programs for its employees. Medical Mutual of Ohio, 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 that are available to pay claims, claim reserves and administrative costs. An excess coverage insurance policy covers individual claims in excess of \$100,000 and aggregate claims in excess of \$5,016,759. A liability for unpaid claims costs of \$557,504 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 paid and those incurred but not yet reported.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2003 and 2004 are:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2003	\$360,358	\$4,137,809	\$4,059,130	\$439,037
2004	439,037	4,374,167	4,255,700	557,504

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 15 - PROPERTY TAX REVENUE

Property taxes include amounts levied against 2003 real and public utility property and 2004 tangible personal (business) property. The assessed value by property classification upon which 2004 revenues were derived follows:

	<u>Assessed Values</u>
Real Property	\$816,273,250
Tangible Personal Property	137,975,700
Public Utility Property	<u>66,624,110</u>
Total	<u>\$1,020,873,060</u>

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 November 24, 2003, the County elected to levy 2.00 mills for tax year 2003 collected in 2004. 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 2.00 mills, 5.80 mills have been levied based upon mills voted for the Mental Retardation, Children Services and Senior Citizens levies.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

A summary of voted millage follows:

Purpose	Voter Levy Year	(a) Authorized Rate	(b) Rate Levied for Current Year		Final Levy Year
			R/A	C/I	
Children Services (d)	2004	1.00	1.00	1.00	2008
Senior Citizens (d)	2004	.30	.30	.30	2008
Mental Retardation (c)	2000	1.50	.97	1.25	Cont.
Mental Retardation (d)	2002	3.00	2.99	3.00	Cont.
		5.80	5.26	5.55	

(a) Dollars per \$1,000 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.

(d) Levies represent replacements of levies originally voted in prior years.

In 2004, real property taxes were levied on January 1, 2004, on assessed values as of January 1, 2003, 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 revaluation was completed in 2001. Real estate taxes were due and payable February 8, and July 9, 2004; personal property taxes were due and payable May 10 and September 20, 2004. Tangible personal property taxes were assessed on 25% of true value for equipment and 23% 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 at varying percentages of true value 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.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Accrued property taxes receivable reported in the Agency Funds and in the governmental funds represent current taxes that were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2004. 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 2005 were recorded as 2004 revenue, the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

NOTE 16 - 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 that 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 that 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 that 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 2004, these sales taxes generated a combined total of \$10,866,704 tax revenue.

NOTE 17 - 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 18 - 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.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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.

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 capital assets that represents the County's share of this asset.

NOTE 19 - 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 2004, the County distributed \$175,000 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 20 – JOINT VENTURE

The County is a participant with Highland, Pike, Jackson, Vinton and Fayette 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 that 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 2004, contributed \$383,363 toward the operation of this facility. In 2001, the participating counties, with a substantial grant from the State of Ohio, agreed to construct a new facility and to make various other improvements. This facility was completed in 2003. The total cost of this project was \$6,258,352, with the State of Ohio contributing \$2,268,000. The remaining cost of \$3,990,352 was allocated among and contributed by the participating counties, based upon the total 2001 assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County originally issued \$1,250,000 in bond anticipation notes in 2001 for the County's estimated share of this project. The County's final share of the project's cost was \$1,311,315. The County refunded the outstanding \$1,250,000 in bond anticipation notes and financed its remaining share with general obligation bonds issued on March 15, 2004. See Note 9 and Note 10 for more information. 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 21 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Solid Waste Management District

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 2004, the County did 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.

B. County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 60 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, law enforcement liability, public officials' errors and omissions liability, automobile liability, and certain property and crime insurances.

ROSS COUNTY, OHIO
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For the Year Ended December 31, 2004

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. The County's payment for insurance to CORSA in 2004 was \$384,007.

NOTE 22 - GROUP PURCHASING POOL

The County participates in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant, and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at the meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

NOTE 23 – DEFICIT FUND BALANCES/NET ASSETS AND COMPLIANCE

A. Deficit Fund Balance/Net Assets

Funds	Fund Balance/ Net Assets
Job and Family Services	\$489,349
Board of Mental Retardation	145,371
<i>Nonmajor Special Revenue:</i>	
Emergency Management	3,348
Children Services	151,092
SODI Gateway Grant	9,917
Richmondale Sewer Grant	324
Blue Star Mothers Renovation	5,872
Transportation Coordination	1,450
Workforce Development	40,415
<i>Internal Service:</i>	
Ross County Group Insurance	1,234,054

The deficits in the Job and Family Services and Board of Mental Retardation Funds, which are major funds, and the Emergency Management, Children Services, SODI Gateway Grant, Richmondale Sewer Grant, Blue Star Mothers Renovation, Transportation Coordination, and Workforce Development Funds, which are Nonmajor Special Revenue Funds, are due to the recognition of payables in accordance with generally accepted accounting principles. These deficits do not exist on a cash basis and will be eliminated either through future revenues generated or transfers from the General Fund.

The deficit in the Ross County Group Insurance Internal Service Fund is due to insufficient revenues to fund medical claims payable at year-end. This deficit does not exist on a cash basis and will be eliminated through future increases in contribution rates and reductions in benefits provided. In addition, County departments may be assessed, depending upon the current year activity of the fund, in order to eliminate the deficit.

B. Compliance

Appropriations and carryover encumbrances exceeded estimated resources during the year and at year-end in the Board of Mental Retardation Fund in the amount of \$35,726 and \$86,070, respectively.

NOTE 24 – SUBSEQUENT EVENTS

On January 20, 2005, the County renewed the general obligation bond anticipation note for automotive equipment in the amount of \$228,000 at an interest rate of 3.08%. Additionally, on June 2, 2005, the County renewed the general obligation bond anticipation note for the County Correctional Facility in the amount of \$1,312,500 at an interest rate of 4%. Each of these notes will be renewed annually at reduced principal amounts so that they will be retired over the next five years.

NOTE 25 - COMPONENT UNIT DISCLOSURES

Summary Of Significant Accounting Policies

* **Basis of Presentation and Accounting** – The financial statements of First Capital Enterprises, Inc. (hereinafter referred to as “The Agency”) have been prepared in conformity with generally accepted accounting principles (GAAP) and accordingly reflect all significant assets, liabilities and net assets using full accrual accounting.

* **Property and Depreciation** - Property and equipment are recorded at cost. Depreciation of capital 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 ½ years
Buildings	12-40 years

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 accounting principles generally accepted in the United States of America 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, 2004, the Agency has \$655,957 in certificates of deposit, checking and savings accounts. Investments that will mature within one year are reflected as current. In addition, the Agency received 2,355

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

shares of Anthem Stock when Anthem became a stock insurance company on October 30, 2001. Fair market value of the stock at June 30, 2004 is \$210,914. The change in fair market value represents investment return.

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 statement of net assets 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 debt. 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, 2004 accounts receivable are shown net of \$66,731 in allowance for bad debts.

Nondepreciable and Depreciable Capital Assets

A summary of changes in nondepreciable and depreciable capital assets during the fiscal year ended June 30, 2004 consist of the following:

	Balance January 1, 2004	Additions	Deletions	Balance December 31, 2004
<i>Nondepreciable Capital Assets:</i>				
Land	\$124,741	\$0	\$0	\$124,741
Total Nondepreciable Capital Assets	124,741	0	0	124,741
<i>Depreciable Capital Assets:</i>				
Building	918,202	0	0	918,202
Motor Vehicles	330,934	8,191	0	339,125
Shop and Office Equipment	380,320	8,879	0	389,199
Leasehold Improvements	37,268	0	0	37,268
Total Depreciable Capital Assets	1,666,724	17,070	0	1,683,794
<i>Total Accumulated Depreciation:</i>	(759,190)	(60,260)	0	(819,450)
Depreciable Capital Assets, Net	907,534	(43,190)	0	864,344
Total Capital Assets, Net	\$1,032,275	(\$43,190)	\$0	\$989,085

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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, 2004 was \$265.

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 basic financial statements.

Long-Term Obligations

The Agency's long-term obligations activity for the fiscal year ended June 30, 2004, was as follows:

Purpose	Outstanding July 1, 2004	Additions	Deletions	Outstanding June 30, 2004	Amounts Due Within One Year
<i>General Obligation Note Payable:</i>					
Mortgage Note	\$235,088	\$0	(\$12,021)	\$223,067	\$13,909
<i>Other Long-Term Obligation:</i>					
Compensated Absences	58,391	61,520	(58,391)	61,520	61,520
Long-Term Obligations	\$293,479	\$61,520	(\$70,412)	\$284,587	\$75,429

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 Statement of Activities.

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 \$1,914,316 from the Ross County Board of Mental Retardation and Developmental Disabilities for the year ended June 30, 2004. 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. The total of these revenues is shown as Operating Grants and Contributions within the Statement of Activities.

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 two sources, which accounted for 61% of the total accounts receivable as of June 30, 2004.

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 FDIC up to \$100,000. The Agency's account balances had exceeded FDIC limits at two financial institutions by \$397,928.

Economic Dependency

The Agency receives the majority of its funding from three sources which accounted for 63% of all funds received for the year ended June 30, 2004.

COMBINING STATEMENTS

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Dog & 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.

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.

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.

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds

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 & 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 Job and Family 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.

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.

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds

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.

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.

SODI Gateway 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 in the development of the Gateway Interchange Industrial Park.

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 monies received for the Children Trust Fund to be used for the prevention of child abuse.

Rural Victim Services

To account for grant monies received from the Office for Victims of Crime to provide education and assistance to victims of crime in rural areas and to provide training to local law enforcement officers that assist these victims.

Jail Commissary

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

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds

401 Care & 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.

State Juvenile Program

To account for a grant from the Ohio State Office of Criminal Justice Services to the Ross County Sheriff's Department for security services to juvenile offenders and related equipment and to help assist school truancy.

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 the development and maintenance of ditches throughout the County.

C J Mental Health Project Grant

To account for a grant funded by the Office of Criminal Justice to provide treatment services to Ross County jail inmates with mental illness.

Marine Patrol

To account for a grant from the Ohio Department of Natural Resources, Division of Watercraft, to maintain a marine patrol by the Ross County Sheriff's Department.

Appalachian Flood Risk Reduction Initiative (AFRRI) Grant Fund

To account for a grant from the Ohio Department of Natural Resources, Division of Water, to begin work on the Appalachian Flood Risk Reduction Initiative Plan.

Richmondale Sewer Grant

To account for a grant received from the Ohio Governor's Office of Appalachia to provide for a study of the Richmondale Sanitary Sewer System.

Mediator Fees

To account for fees collected by the Juvenile and Common Pleas Courts for mediation services.

County Recorder's 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.

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds

Blue Star Mothers Renovation

To account for a federal grant to make renovations and improvements to the Blue Star Mothers Memorial Stadium at the local V.A. Medical Center.

Board of Elections Grant

To account for a federal subgrant received from the State of Ohio through the federal Help America Vote Act of 2002. This grant is to be used to upgrade the Board of Elections voter registration system.

Transportation Coordination

To account for grant funds received from the Ohio Department of Transportation for the coordination of transportation services to needy Ross County residents.

Mediation Institutionalization Grant

To account for a grant received from the Ohio Supreme Court to provide for mediation services for the Common Pleas Courts of Ross and Pike counties.

Rehabilitation Center

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

Operation Turning Point

To account for a grant from the Ohio Department of Youth Services to provide for truancy intervention by the Ross County Juvenile Court.

Regional Multi-Purpose Facility

To account for a grant received from the U.S. Department of Housing and Urban Development to assist in the planning and development of a regional multi-purpose facility and commerce park.

Workforce Development

To account for a grant received from the U.S. Department of Labor to strengthen the local workforce by providing training services to employed adults and dislocated workers.

Sheriff Concealed Weapon

To account for fees assessed by the Ross County Sheriff to individuals that apply for the issuance or renewal of a license to carry a concealed handgun as permitted by Ohio Revised Code Section 2923.125.

FEMA – Yellowbud Flood

To account for grant money received from the Federal Emergency Management Agency used to provide relief to families for repairs needed as a result of the flooding in the Yellowbud community.

David Meade - Massie

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.

Nonmajor Debt Service Fund

The debt service fund is used to account for the accumulation of financial resources for, and the payment of, general long-term obligation principal, interest, and related costs.

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds

Bond Retirement Debt Service

To account for interfund transfers that are expended for the payment of general obligation bonds and their related interest. Since this is the only nonmajor debt service fund, no combining statements for the debt service fund are presented.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities, other than those financed by proprietary funds.

Permanent Improvement

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

Airport Construction

To account for federal and state grants to improve runways and make other improvements to the Ross County Shoemaker Airport.

Paint Street Annex Improvements

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

Board of Mental Retardation Improvements

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.

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.

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.

U.S. 50 Connector Construction

To account for the proceeds of the borrowing to fund the construction of the road between U.S. 50 and Pleasant Valley Road.

Detention Center Construction

To account for Ross County's share of the cost of constructing a new South Central Ohio Juvenile Detention Center.

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds

State Route 207/U.S. 23 Connector

To account for the proceeds of a loan received from the Ohio Department of Transportation for the purpose of paying engineering costs related to the connector road that is being built from State Route 207 to U.S. Route 23.

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Ross County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,374,463	\$803,536	\$91,724	\$3,269,723
Cash and Cash Equivalents In				
Segregated Accounts	375,558	0	0	375,558
Materials and Supplies Inventory	10,326	0	0	10,326
Intergovernmental Receivable	1,339,928	0	0	1,339,928
Property Taxes Receivable	1,291,592	0	0	1,291,592
Loans Receivable	5,748	0	0	5,748
<i>Total Assets</i>	<u>\$5,397,615</u>	<u>\$803,536</u>	<u>\$91,724</u>	<u>\$6,292,875</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$207,731	\$0	\$0	\$207,731
Accrued Wages	21,383	0	0	21,383
Contracts Payable	404,683	0	0	404,683
Intergovernmental Payable	99,674	0	0	99,674
Compensated Absences Payable	354	0	0	354
Interfund Payable	378,369	0	0	378,369
Deferred Revenue	2,065,964	0	0	2,065,964
<i>Total Liabilities</i>	<u>3,178,158</u>	<u>0</u>	<u>0</u>	<u>3,178,158</u>
Fund Balances				
Reserved for Encumbrances	141,662	0	0	141,662
Reserved for Loans	5,748	0	0	5,748
<i>Unreserved, Undesignated, Reported in:</i>				
Special Revenue Funds	2,072,047	0	0	2,072,047
Debt Service Funds	0	803,536	0	803,536
Capital Projects Funds	0	0	91,724	91,724
<i>Total Fund Balances</i>	<u>2,219,457</u>	<u>803,536</u>	<u>91,724</u>	<u>3,114,717</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,397,615</u>	<u>\$803,536</u>	<u>\$91,724</u>	<u>\$6,292,875</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,192,909	\$0	\$0	\$1,192,909
Intergovernmental	5,017,569	0	669,201	5,686,770
Interest	5,662	0	1,830	7,492
Fines and Forfeitures	29,562	0	0	29,562
Charges for Services	1,543,344	0	0	1,543,344
Special Assessments	9,038	0	0	9,038
Other	200,585	24,441	0	225,026
<i>Total Revenues</i>	<u>7,998,669</u>	<u>24,441</u>	<u>671,031</u>	<u>8,694,141</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	745,552	0	0	745,552
Judicial	261,507	0	0	261,507
Public Safety	1,328,036	0	0	1,328,036
Public Works	252,041	0	0	252,041
Human Services	5,497,407	0	0	5,497,407
Economic Development and Assistance	560,703	0	0	560,703
Other	0	4,170	61,864	66,034
Capital Outlay	0	0	1,154,753	1,154,753
<i>Debt Service:</i>				
Principal Retirement	0	2,980,000	2,855,000	5,835,000
Interest and Fiscal Charges	0	450,161	15,163	465,324
Bond Issuance Costs	0	0	97,373	97,373
<i>Total Expenditures</i>	<u>8,645,246</u>	<u>3,434,331</u>	<u>4,184,153</u>	<u>16,263,730</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(646,577)</u>	<u>(3,409,890)</u>	<u>(3,513,122)</u>	<u>(7,569,589)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	3,015,000	3,015,000
Proceeds from Sale of Notes	0	1,968,750	446,640	2,415,390
Premium from Bonds Issued	0	10,546	0	10,546
Transfers In	212,106	1,614,312	25,087	1,851,505
Transfers Out	(66,775)	0	(199,997)	(266,772)
<i>Total Other Financing Sources (Uses)</i>	<u>145,331</u>	<u>3,593,608</u>	<u>3,286,730</u>	<u>7,025,669</u>
<i>Net Change in Fund Balances</i>	<u>(501,246)</u>	<u>183,718</u>	<u>(226,392)</u>	<u>(543,920)</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>2,720,703</u>	<u>619,818</u>	<u>318,116</u>	<u>3,658,637</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$2,219,457</u>	<u>\$803,536</u>	<u>\$91,724</u>	<u>\$3,114,717</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Assets					
Equity in Pooled Cash and Cash Equivalents	\$14,671	\$10,526	\$4,037	\$4,671	\$717,059
Cash and Cash Equivalents In					
Segregated Accounts	0	31,473	64,618	0	0
Materials and Supplies Inventory	1,571	0	0	0	3,039
Intergovernmental Receivable	0	0	0	11,320	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$16,242</u>	<u>\$41,999</u>	<u>\$68,655</u>	<u>\$15,991</u>	<u>\$720,098</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$2,106	\$0	\$0	\$0	\$927
Accrued Wages	1,484	0	0	799	1,720
Contracts Payable	0	0	0	0	600
Intergovernmental Payable	6,820	0	0	3,539	7,621
Interfund Payable	0	0	0	0	0
Compensated Absences Payable	0	0	0	354	0
Deferred Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>10,410</u>	<u>0</u>	<u>0</u>	<u>4,692</u>	<u>10,868</u>
Fund Balances					
Reserved for Encumbrances	4,327	0	0	426	61,036
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	1,505	41,999	68,655	10,873	648,194
<i>Total Fund Balances</i>	<u>5,832</u>	<u>41,999</u>	<u>68,655</u>	<u>11,299</u>	<u>709,230</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$16,242</u>	<u>\$41,999</u>	<u>\$68,655</u>	<u>\$15,991</u>	<u>\$720,098</u>

Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Probate Conduct of Business	Child Enforcement	Computerized Research
\$179,432	\$11,097	\$25,078	\$11,941	\$7,073	\$5,217	\$101,780	\$55,573
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	104,380	0	0	0	48,694	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$179,432</u>	<u>\$11,097</u>	<u>\$129,458</u>	<u>\$11,941</u>	<u>\$7,073</u>	<u>\$5,217</u>	<u>\$150,474</u>	<u>\$55,573</u>
16,633	\$0	\$24,280	\$11,780	\$1,950	\$0	\$200	\$0
0	97	879	0	0	0	9,132	0
0	0	103,993	0	0	0	0	0
0	0	3,654	0	0	0	42,103	0
8,906	0	0	0	0	0	68,909	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>25,539</u>	<u>97</u>	<u>132,806</u>	<u>11,780</u>	<u>1,950</u>	<u>0</u>	<u>120,344</u>	<u>0</u>
47,018	0	875	0	0	0	0	931
0	0	0	0	0	0	0	0
<u>106,875</u>	<u>11,000</u>	<u>(4,223)</u>	<u>161</u>	<u>5,123</u>	<u>5,217</u>	<u>30,130</u>	<u>54,642</u>
<u>153,893</u>	<u>11,000</u>	<u>(3,348)</u>	<u>161</u>	<u>5,123</u>	<u>5,217</u>	<u>30,130</u>	<u>55,573</u>
<u>\$179,432</u>	<u>\$11,097</u>	<u>\$129,458</u>	<u>\$11,941</u>	<u>\$7,073</u>	<u>\$5,217</u>	<u>\$150,474</u>	<u>\$55,573</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004

	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol	Senior Citizens Levy
Assets					
Equity in Pooled Cash and Cash Equivalents	\$174,024	\$44,604	\$122,659	\$1,513	\$0
Cash and Cash Equivalents In					
Segregated Accounts	0	0	333	0	0
Materials and Supplies Inventory	0	0	0	0	0
Intergovernmental Receivable	0	0	153,130	0	15,530
Property Taxes Receivable	0	0	993,533	0	298,059
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$174,024</u>	<u>\$44,604</u>	<u>\$1,269,655</u>	<u>\$1,513</u>	<u>\$313,589</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$650	\$0	\$21,094	\$0	\$0
Accrued Wages	663	0	0	0	0
Contracts Payable	0	0	173,657	0	0
Intergovernmental Payable	2,726	0	0	0	0
Interfund Payable	0	0	208,351	0	0
Compensated Absences Payable	0	0	0	0	0
Deferred Revenue	0	0	1,017,645	0	305,292
<i>Total Liabilities</i>	<u>4,039</u>	<u>0</u>	<u>1,420,747</u>	<u>0</u>	<u>305,292</u>
Fund Balances					
Reserved for Encumbrances	5,821	60	150	0	0
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	164,164	44,544	(151,242)	1,513	8,297
<i>Total Fund Balances</i>	<u>169,985</u>	<u>44,604</u>	<u>(151,092)</u>	<u>1,513</u>	<u>8,297</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$174,024</u>	<u>\$44,604</u>	<u>\$1,269,655</u>	<u>\$1,513</u>	<u>\$313,589</u>

Computer System Service	Certificate of Title Administration	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	SODI-Gateway	Small Cities Block Grant	Prosecutor's Diversion Program	Child Abuse Prevention
\$19,136	\$136,108	\$9,838	\$15,295	\$0	\$27,385	\$16,569	\$3,396
2,100	29,785	0	0	0	0	0	0
0	4,249	0	0	0	0	0	0
0	0	0	0	0	842,625	29,421	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$21,236</u>	<u>\$170,142</u>	<u>\$9,838</u>	<u>\$15,295</u>	<u>\$0</u>	<u>\$870,010</u>	<u>\$45,990</u>	<u>\$3,396</u>
\$11,498	\$110	\$0	\$7,490	\$9,917	\$24,500	\$0	\$0
0	2,231	0	2,055	0	0	532	0
0	0	0	0	0	90,500	0	0
0	9,975	0	1,667	0	12,861	873	0
0	0	0	0	0	0	500	0
0	0	0	0	0	0	0	0
0	0	0	0	0	708,028	0	0
<u>11,498</u>	<u>12,316</u>	<u>0</u>	<u>11,212</u>	<u>9,917</u>	<u>835,889</u>	<u>1,905</u>	<u>0</u>
0	71	0	0	0	324	0	0
0	0	0	0	0	0	0	0
<u>9,738</u>	<u>157,755</u>	<u>9,838</u>	<u>4,083</u>	<u>(9,917)</u>	<u>33,797</u>	<u>44,085</u>	<u>3,396</u>
<u>9,738</u>	<u>157,826</u>	<u>9,838</u>	<u>4,083</u>	<u>(9,917)</u>	<u>34,121</u>	<u>44,085</u>	<u>3,396</u>
<u>\$21,236</u>	<u>\$170,142</u>	<u>\$9,838</u>	<u>\$15,295</u>	<u>\$0</u>	<u>\$870,010</u>	<u>\$45,990</u>	<u>\$3,396</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004

	Rural Victim Services	Jail Commissary	401 Care and Custody Grant	State Juvenile Program	Small Cities Revolving Loan
Assets					
Equity in Pooled Cash and Cash Equivalents	\$26,644	\$0	\$327,796	\$8,157	\$95,932
Cash and Cash Equivalents In					
Segregated Accounts	0	43,054	0	0	204,195
Materials and Supplies Inventory	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	5,748
<i>Total Assets</i>	<u>\$26,644</u>	<u>\$43,054</u>	<u>\$327,796</u>	<u>\$8,157</u>	<u>\$305,875</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Accrued Wages	225	0	0	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	2,980	0	0	0	0
Interfund Payable	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>3,205</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	2,812	0	0	348	0
Reserved for Loans	0	0	0	0	5,748
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	20,627	43,054	327,796	7,809	300,127
<i>Total Fund Balances</i>	<u>23,439</u>	<u>43,054</u>	<u>327,796</u>	<u>8,157</u>	<u>305,875</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$26,644</u>	<u>\$43,054</u>	<u>\$327,796</u>	<u>\$8,157</u>	<u>\$305,875</u>

Drug Court	VOCA/ SVAA Grant	County Ditch	CJ Mental Health Project Grant	Marine Patrol	AFRRI Grant	Richmondale Sewer Grant	Mediator Fees
\$3,505	\$11,943	\$27,824	\$517	\$3,871	\$2,864	\$0	\$16,080
0	0	0	0	0	0	0	0
0	1,467	0	0	0	0	0	0
0	44,999	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$3,505</u>	<u>\$58,409</u>	<u>\$27,824</u>	<u>\$517</u>	<u>\$3,871</u>	<u>\$2,864</u>	<u>\$0</u>	<u>\$16,080</u>

\$0	\$188	\$0	\$0	\$0	\$0	\$324	\$0
0	614	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	1,086	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	34,999	0	0	0	0	0	0
<u>0</u>	<u>36,887</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>324</u>	<u>0</u>

0	323	0	0	3,539	0	0	0
0	0	0	0	0	0	0	0
<u>3,505</u>	<u>21,199</u>	<u>27,824</u>	<u>517</u>	<u>332</u>	<u>2,864</u>	<u>(324)</u>	<u>16,080</u>
<u>3,505</u>	<u>21,522</u>	<u>27,824</u>	<u>517</u>	<u>3,871</u>	<u>2,864</u>	<u>(324)</u>	<u>16,080</u>
<u>\$3,505</u>	<u>\$58,409</u>	<u>\$27,824</u>	<u>\$517</u>	<u>\$3,871</u>	<u>\$2,864</u>	<u>\$0</u>	<u>\$16,080</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004

	County Recorder's Equipment	Blue Star Mothers Renovation	Transportation Coordination	Mediation Institutionalization Grant	Regional Multi-Purpose Facility
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,153	\$7,128	\$61,193	\$9,558	\$8,703
Cash and Cash Equivalents In					
Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Intergovernmental Receivable	0	0	0	51,757	8,703
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$1,153</u>	<u>\$7,128</u>	<u>\$61,193</u>	<u>\$61,315</u>	<u>\$17,406</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$62,643	\$349	\$0
Accrued Wages	0	0	0	952	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	3,769	0
Interfund Payable	0	13,000	0	20,000	8,703
Compensated Absences Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>13,000</u>	<u>62,643</u>	<u>25,070</u>	<u>8,703</u>
Fund Balances					
Reserved for Encumbrances	0	1,388	0	0	8,703
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	1,153	(7,260)	(1,450)	36,245	0
<i>Total Fund Balances</i>	<u>1,153</u>	<u>(5,872)</u>	<u>(1,450)</u>	<u>36,245</u>	<u>8,703</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,153</u>	<u>\$7,128</u>	<u>\$61,193</u>	<u>\$61,315</u>	<u>\$17,406</u>

Workforce Development	Sheriff Concealed Weapon	FEMA- Yellowbud Flood	David Meade-Massie	Total Nonmajor Special Revenue Funds
\$27,061	\$10,991	\$3,789	\$1,072	\$2,374,463
0	0	0	0	375,558
0	0	0	0	10,326
29,369	0	0	0	1,339,928
0	0	0	0	1,291,592
0	0	0	0	5,748
<u>\$56,430</u>	<u>\$10,991</u>	<u>\$3,789</u>	<u>\$1,072</u>	<u>\$5,397,615</u>

\$10,912	\$180	\$0	\$0	\$207,731
0	0	0	0	21,383
35,933	0	0	0	404,683
0	0	0	0	99,674
50,000	0	0	0	378,369
0	0	0	0	354
0	0	0	0	2,065,964
<u>96,845</u>	<u>180</u>	<u>0</u>	<u>0</u>	<u>3,178,158</u>

0	3,510	0	0	141,662
0	0	0	0	5,748
<u>(40,415)</u>	<u>7,301</u>	<u>3,789</u>	<u>1,072</u>	<u>2,072,047</u>
<u>(40,415)</u>	<u>10,811</u>	<u>3,789</u>	<u>1,072</u>	<u>2,219,457</u>
<u>\$56,430</u>	<u>\$10,991</u>	<u>\$3,789</u>	<u>\$1,072</u>	<u>\$5,397,615</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	56,970	0
Interest	0	0	0	0	0
Fines and Forfeitures	13,920	3,710	0	0	0
Charges for Services	109,794	0	0	0	439,805
Special Assessments	0	0	0	0	0
Other	1,306	0	105,407	412	0
<i>Total Revenues</i>	<u>125,020</u>	<u>3,710</u>	<u>105,407</u>	<u>57,382</u>	<u>439,805</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	413,173
Judicial	0	0	0	0	0
Public Safety	195,456	4,270	49,418	0	0
Public Works	0	0	0	114,876	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>195,456</u>	<u>4,270</u>	<u>49,418</u>	<u>114,876</u>	<u>413,173</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(70,436)</u>	<u>(560)</u>	<u>55,989</u>	<u>(57,494)</u>	<u>26,632</u>
Other Financing Sources (Uses)					
Transfers In	50,000	0	0	58,750	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>58,750</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(20,436)</u>	<u>(560)</u>	<u>55,989</u>	<u>1,256</u>	<u>26,632</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>26,268</u>	<u>42,559</u>	<u>12,666</u>	<u>10,043</u>	<u>682,598</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$5,832</u></u>	<u><u>\$41,999</u></u>	<u><u>\$68,655</u></u>	<u><u>\$11,299</u></u>	<u><u>\$709,230</u></u>

Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Probate Conduct of Business	Child Enforcement	Computerized Research
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124,288	0	624,737	0	0	0	1,128,101	0
0	2,727	0	0	0	0	0	0
0	0	0	0	782	0	0	0
0	0	0	21,195	0	567	356,310	6,423
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>124,288</u>	<u>2,727</u>	<u>624,737</u>	<u>21,195</u>	<u>782</u>	<u>567</u>	<u>1,484,411</u>	<u>6,423</u>
0	6,238	0	0	0	0	0	0
0	0	0	0	0	0	0	508
0	0	650,278	0	1,950	0	0	0
0	0	0	0	0	0	0	0
152,774	0	0	21,258	0	0	1,701,171	0
0	0	0	0	0	0	0	0
<u>152,774</u>	<u>6,238</u>	<u>650,278</u>	<u>21,258</u>	<u>1,950</u>	<u>0</u>	<u>1,701,171</u>	<u>508</u>
<u>(28,486)</u>	<u>(3,511)</u>	<u>(25,541)</u>	<u>(63)</u>	<u>(1,168)</u>	<u>567</u>	<u>(216,760)</u>	<u>5,915</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(28,486)</u>	<u>(3,511)</u>	<u>(25,541)</u>	<u>(63)</u>	<u>(1,168)</u>	<u>567</u>	<u>(216,760)</u>	<u>5,915</u>
<u>182,379</u>	<u>14,511</u>	<u>22,193</u>	<u>224</u>	<u>6,291</u>	<u>4,650</u>	<u>246,890</u>	<u>49,658</u>
<u>\$153,893</u>	<u>\$11,000</u>	<u>(\$3,348)</u>	<u>\$161</u>	<u>\$5,123</u>	<u>\$5,217</u>	<u>\$30,130</u>	<u>\$55,573</u>

Continued

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004

	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol	Senior Citizens Levy
Revenues					
Property Taxes	\$0	\$0	\$913,228	\$0	\$279,681
Intergovernmental	0	0	1,561,708	0	34,468
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	50	0
Charges for Services	85,595	10,308	23,947	0	0
Special Assessments	0	0	0	0	0
Other	5,119	0	31,342	0	0
<i>Total Revenues</i>	<u>90,714</u>	<u>10,308</u>	<u>2,530,225</u>	<u>50</u>	<u>314,149</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	63,431	0	0	0	0
Judicial	0	3,912	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	2,946,926	0	314,744
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>63,431</u>	<u>3,912</u>	<u>2,946,926</u>	<u>0</u>	<u>314,744</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>27,283</u>	<u>6,396</u>	<u>(416,701)</u>	<u>50</u>	<u>(595)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	3,892	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>3,892</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>27,283</u>	<u>6,396</u>	<u>(412,809)</u>	<u>50</u>	<u>(595)</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>142,702</u>	<u>38,208</u>	<u>261,717</u>	<u>1,463</u>	<u>8,892</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$169,985</u>	<u>\$44,604</u>	<u>(\$151,092)</u>	<u>\$1,513</u>	<u>\$8,297</u>

Computer System Service	Certificate of Title Administration	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	SODI Gateway Grant	Small Cities Block Grant	Prosecutor's Diversion Program	Child Abuse Prevention
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	172,063	0	542,557	76,271	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	11,100
32,404	317,172	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	1,549	0	0	10,264	0	0
<u>32,404</u>	<u>317,172</u>	<u>1,549</u>	<u>172,063</u>	<u>0</u>	<u>552,821</u>	<u>76,271</u>	<u>11,100</u>
0	239,493	0	0	0	0	0	0
53,572	0	0	0	0	0	0	22,200
0	0	5,990	198,315	9,917	0	50,107	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	545,905	0	0
<u>53,572</u>	<u>239,493</u>	<u>5,990</u>	<u>198,315</u>	<u>9,917</u>	<u>545,905</u>	<u>50,107</u>	<u>22,200</u>
<u>(21,168)</u>	<u>77,679</u>	<u>(4,441)</u>	<u>(26,252)</u>	<u>(9,917)</u>	<u>6,916</u>	<u>26,164</u>	<u>(11,100)</u>
0	0	602	52,039	0	0	0	0
0	(50,000)	0	0	0	0	0	0
0	(50,000)	602	52,039	0	0	0	0
<u>(21,168)</u>	<u>27,679</u>	<u>(3,839)</u>	<u>25,787</u>	<u>(9,917)</u>	<u>6,916</u>	<u>26,164</u>	<u>(11,100)</u>
<u>30,906</u>	<u>130,147</u>	<u>13,677</u>	<u>(21,704)</u>	<u>0</u>	<u>27,205</u>	<u>17,921</u>	<u>14,496</u>
<u>\$9,738</u>	<u>\$157,826</u>	<u>\$9,838</u>	<u>\$4,083</u>	<u>(\$9,917)</u>	<u>\$34,121</u>	<u>\$44,085</u>	<u>\$3,396</u>

Continued

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004

	Rural Victim Assistance	Jail Commissary	401 Care and Custody Grant	State Juvenile Program	Small Cities Revolving Loan
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	441	0	13,578	12,308	0
Interest	0	0	0	0	2,935
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	83,164	0	0	0
Special Assessments	0	0	0	0	0
Other	0	0	0	0	4,258
Total Revenues	441	83,164	13,578	12,308	7,193
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	28,149	53,327	0	18,246	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	14,798
Total Expenditures	28,149	53,327	0	18,246	14,798
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(27,708)</i>	<i>29,837</i>	<i>13,578</i>	<i>(5,938)</i>	<i>(7,605)</i>
Other Financing Sources (Uses)					
Transfers In	30,000	0	0	1,823	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	30,000	0	0	1,823	0
Net Change in Fund Balances	2,292	29,837	13,578	(4,115)	(7,605)
Fund Balances (Deficits) at Beginning of Year	21,147	13,217	314,218	12,272	313,480
Fund Balances (Deficits) at End of Year	\$23,439	\$43,054	\$327,796	\$8,157	\$305,875

Drug Court	VOCA/ SVAA Grant	County Ditch	CJ Mental Health Project Grant	Marine Patrol	AFRRI Grant	Richmondale Sewer Grant	Mediator Fees
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	71,339	0	0	13,901	2,750	10,250	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	28,963
0	0	9,038	0	0	0	0	0
0	0	0	0	0	0	0	0
0	71,339	9,038	0	13,901	2,750	10,250	28,963
0	0	0	0	0	0	0	0
0	83,283	0	0	0	0	0	0
0	0	0	0	13,244	0	0	0
0	0	1,410	0	0	1,659	6,622	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	83,283	1,410	0	13,244	1,659	6,622	0
0	(11,944)	7,628	0	657	1,091	3,628	28,963
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	(12,883)
0	0	0	0	0	0	0	(12,883)
0	(11,944)	7,628	0	657	1,091	3,628	16,080
3,505	33,466	20,196	517	3,214	1,773	(3,952)	0
\$3,505	\$21,522	\$27,824	\$517	\$3,871	\$2,864	(\$324)	\$16,080

Continued

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004

	County Recorder's Equipment	Blue Star Mothers Renovation	Board of Elections Grant	Transportation Coordination	Mediation Institutionalization Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	121,602	0	67,628	147,905
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	0	0
Special Assessments	0	0	0	0	0
Other	0	0	0	10,138	0
Total Revenues	<u>0</u>	<u>121,602</u>	<u>0</u>	<u>77,766</u>	<u>147,905</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	13,847	0	9,370	0	0
Judicial	0	0	0	0	98,032
Public Safety	0	0	0	0	0
Public Works	0	127,474	0	0	0
Human Services	0	0	0	97,638	0
Economic Development and Assistance	0	0	0	0	0
Total Expenditures	<u>13,847</u>	<u>127,474</u>	<u>9,370</u>	<u>97,638</u>	<u>98,032</u>
Excess of Revenues Over (Under) Expenditures	<u>(13,847)</u>	<u>(5,872)</u>	<u>(9,370)</u>	<u>(19,872)</u>	<u>49,873</u>
Other Financing Sources (Uses)					
Transfers In	15,000	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	1,153	(5,872)	(9,370)	(19,872)	49,873
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>9,370</u>	<u>18,422</u>	<u>(13,628)</u>
Fund Balances (Deficits) at End of Year	<u><u>\$1,153</u></u>	<u><u>(\$5,872)</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,450)</u></u>	<u><u>\$36,245</u></u>

Rehabilitation Center	Operation Turning Point	Regional Multi-Purpose Facility	Workforce Development	Sheriff Concealed Weapon	FEMA - Yellowbud Flood	David Meade-Massie	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,192,909
0	35,415	8,703	186,797	0	3,789	0	5,017,569
0	0	0	0	0	0	0	5,662
0	0	0	0	0	0	0	29,562
0	0	0	8,786	18,911	0	0	1,543,344
0	0	0	0	0	0	0	9,038
3,892	0	0	26,898	0	0	0	200,585
3,892	35,415	8,703	222,481	18,911	3,789	0	7,998,669
0	0	0	0	0	0	0	745,552
0	0	0	0	0	0	0	261,507
0	41,269	0	0	8,100	0	0	1,328,036
0	0	0	0	0	0	0	252,041
0	0	0	262,896	0	0	0	5,497,407
0	0	0	0	0	0	0	560,703
0	41,269	0	262,896	8,100	0	0	8,645,246
3,892	(5,854)	8,703	(40,415)	10,811	3,789	0	(646,577)
0	0	0	0	0	0	0	212,106
(3,892)	0	0	0	0	0	0	(66,775)
(3,892)	0	0	0	0	0	0	145,331
0	(5,854)	8,703	(40,415)	10,811	3,789	0	(501,246)
0	5,854	0	0	0	0	1,072	2,720,703
\$0	\$0	\$8,703	(\$40,415)	\$10,811	\$3,789	\$1,072	\$2,219,457

Ross County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2004

	<u>Permanent Improvement</u>	<u>Airport Construction</u>	<u>Paint Street Annex Improvements</u>	<u>Board of Mental Retardation Improvements</u>	<u>Camp Cattail Construction</u>
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,669	\$12,063	\$3,839	\$22,067	\$16,528
<i>Total Assets</i>	<u>\$4,669</u>	<u>\$12,063</u>	<u>\$3,839</u>	<u>\$22,067</u>	<u>\$16,528</u>
Fund Balances					
<i>Unreserved, Undesignated, Reported in:</i>					
Capital Projects Funds	4,669	12,063	3,839	22,067	16,528
<i>Total Fund Balances</i>	<u>\$4,669</u>	<u>\$12,063</u>	<u>\$3,839</u>	<u>\$22,067</u>	<u>\$16,528</u>

<u>Road & Bridge Improvements</u>	<u>Ross County Service Center</u>	<u>Total Nonmajor Capital Projects Funds</u>
<u>\$20</u>	<u>\$32,538</u>	<u>\$91,724</u>
<u>\$20</u>	<u>\$32,538</u>	<u>\$91,724</u>
<u>20</u>	<u>32,538</u>	<u>91,724</u>
<u>\$20</u>	<u>\$32,538</u>	<u>\$91,724</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004

	Permanent Improvement	Airport Construction	Paint Street Annex Improvements	Board of Mental Retardation Improvements	Camp Cattail Construction
Revenues					
Intergovernmental	\$30,000	\$2,700	\$0	\$0	\$0
Interest	0	0	0	0	0
<i>Total Revenues</i>	<u>30,000</u>	<u>2,700</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures					
<i>Current:</i>					
Other	0	0	0	0	0
Capital Outlay	283,864	27,626	0	21,625	0
<i>Debt Service:</i>					
Principal Retirement	675,000	0	0	0	0
Interest and Fiscal Charges	2,190	0	0	0	0
Bond Issuance Costs	22,532	0	0	0	0
<i>Total Expenditures</i>	<u>983,586</u>	<u>27,626</u>	<u>0</u>	<u>21,625</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(953,586)</u>	<u>(24,926)</u>	<u>0</u>	<u>(21,625)</u>	<u>0</u>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	697,532	0	0	0	0
Proceeds from Sale of Notes	285,000	0	0	0	0
Transfers In	3,023	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>985,555</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	31,969	(24,926)	0	(21,625)	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(27,300)</u>	<u>36,989</u>	<u>3,839</u>	<u>43,692</u>	<u>16,528</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$4,669</u></u>	<u><u>\$12,063</u></u>	<u><u>\$3,839</u></u>	<u><u>\$22,067</u></u>	<u><u>\$16,528</u></u>

Issue II Projects	Road & Bridge Improvements	Ross County Service Center	U.S. 50 Connector Construction	Detention Center Construction	State Route 207/ U.S. 23 Connector	Total Nonmajor Capital Projects Funds
\$636,501	\$0	\$0	\$0	\$0	\$0	\$669,201
0	0	0	1,830	0	0	1,830
636,501	0	0	1,830	0	0	671,031
0	0	0	0	61,864	0	61,864
636,501	18,414	0	5,083	0	161,640	1,154,753
0	0	930,000	0	1,250,000	0	2,855,000
0	0	0	0	12,973	0	15,163
0	0	30,270	0	44,571	0	97,373
636,501	18,414	960,270	5,083	1,369,408	161,640	4,184,153
0	(18,414)	(960,270)	(3,253)	(1,369,408)	(161,640)	(3,513,122)
0	0	961,033	0	1,356,435	0	3,015,000
0	0	0	0	0	161,640	446,640
0	0	4,164	0	17,900	0	25,087
0	0	0	(198,975)	(1,022)	0	(199,997)
0	0	965,197	(198,975)	1,373,313	161,640	3,286,730
0	(18,414)	4,927	(202,228)	3,905	0	(226,392)
0	18,434	27,611	202,228	(3,905)	0	318,116
\$0	\$20	\$32,538	\$0	\$0	\$0	\$91,724

Ross County, Ohio

Combining Statements – Nonmajor 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 and/or other governments.

Private Purpose Trust Funds

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.

Agency Funds

These funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

South Central Ohio Regional (S.C.O.R.) 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.

Ross County, Ohio

Combining Statements – Nonmajor Fiduciary Funds

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).

Indigent Defense Recoupment Agency

To account for partial reimbursements for indigent defense received from individuals who are marginally indigent.

Miscellaneous Agency

To account for various small agency funds including 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 Department of Job and Family Services.

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.

Ross County, Ohio

Combining Statements – Nonmajor Fiduciary Funds

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

Family & Child First Agency

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

Emergency Planning Agency

To account for the operation of the Local Emergency Planning Committee (LEPC) which is responsible for planning and implementing an emergency response to any hazardous materials that may be released in the County. The County Auditor serves as fiscal officer for the LEPC.

Ross County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2004

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Unclaimed Monies	Total Private Purpose Trust Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$3,635	\$6,043	\$734	\$149,119	\$159,531
Cash and Cash Equivalents in Segregated Accounts	180,651	0	0	0	180,651
<i>Total Assets</i>	<u>184,286</u>	<u>6,043</u>	<u>734</u>	<u>149,119</u>	<u>340,182</u>
Liabilities	0	0	0	0	0
Net Assets					
Held in Trust for Other Individuals and Organizations	184,286	6,043	734	149,119	340,182
<i>Total Net Assets</i>	<u>\$184,286</u>	<u>\$6,043</u>	<u>\$734</u>	<u>\$149,119</u>	<u>\$340,182</u>

Ross County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2004

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Unclaimed Monies	Total Private Purpose Trust Funds
Additions					
Miscellaneous	\$0	\$0	\$0	\$28,695	\$28,695
<i>Total Additions</i>	0	0	0	28,695	28,695
Deductions	342	0	0	8,018	8,360
<i>Change in Net Assets</i>	(342)	0	0	20,677	20,335
<i>Net Assets at Beginning of Year</i>	184,628	6,043	734	128,442	319,847
<i>Net Assets at End of Year</i>	<u>\$184,286</u>	<u>\$6,043</u>	<u>\$734</u>	<u>\$149,119</u>	<u>\$340,182</u>

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2004

	1/1/04 Balance	2004 Additions	2004 Reductions	12/31/04 Balance
S.C.O.R. Juvenile Detention Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$161,772	\$1,456,118	\$1,562,489	\$55,401
<i>Total Assets</i>	<u>\$161,772</u>	<u>\$1,456,118</u>	<u>\$1,562,489</u>	<u>\$55,401</u>
Liabilities				
Intergovernmental Payable	\$161,772	\$1,456,118	\$1,562,489	\$55,401
<i>Total Liabilities</i>	<u>\$161,772</u>	<u>\$1,456,118</u>	<u>\$1,562,489</u>	<u>\$55,401</u>
County Assessment Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$55,780	\$55,780	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$55,780</u>	<u>\$55,780</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$55,780	\$55,780	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$55,780</u>	<u>\$55,780</u>	<u>\$0</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2004

	<u>1/1/04 Balance</u>	<u>2004 Additions</u>	<u>2004 Reductions</u>	<u>12/31/04 Balance</u>
Ross County Health District Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,320,221	\$5,959,935	\$6,134,269	\$1,145,887
<i>Total Assets</i>	<u>\$1,320,221</u>	<u>\$5,959,935</u>	<u>\$6,134,269</u>	<u>\$1,145,887</u>
Liabilities				
Intergovernmental Payable	\$1,320,221	\$5,959,935	\$6,134,269	\$1,145,887
<i>Total Liabilities</i>	<u>\$1,320,221</u>	<u>\$5,959,935</u>	<u>\$6,134,269</u>	<u>\$1,145,887</u>
 Paint Valley ADAMH Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,545,070	\$17,656,304	\$16,393,444	\$4,807,930
<i>Total Assets</i>	<u>\$3,545,070</u>	<u>\$17,656,304</u>	<u>\$16,393,444</u>	<u>\$4,807,930</u>
Liabilities				
Intergovernmental Payable	\$3,545,070	\$17,656,304	\$16,393,444	\$4,807,930
<i>Total Liabilities</i>	<u>\$3,545,070</u>	<u>\$17,656,304</u>	<u>\$16,393,444</u>	<u>\$4,807,930</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2004

	1/1/04 Balance	2004 Additions	2004 Reductions	12/31/04 Balance
Soil & Water Conservation Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,868	\$591,366	\$534,307	\$77,927
<i>Total Assets</i>	<u>\$20,868</u>	<u>\$591,366</u>	<u>\$534,307</u>	<u>\$77,927</u>
Liabilities				
Intergovernmental Payable	\$20,868	\$591,366	\$534,307	\$77,927
<i>Total Liabilities</i>	<u>\$20,868</u>	<u>\$591,366</u>	<u>\$534,307</u>	<u>\$77,927</u>
Joint Solid Waste Management Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$254,475	\$207,341	\$136,734	\$325,082
<i>Total Assets</i>	<u>\$254,475</u>	<u>\$207,341</u>	<u>\$136,734</u>	<u>\$325,082</u>
Liabilities				
Intergovernmental Payable	\$254,475	\$207,341	\$136,734	\$325,082
<i>Total Liabilities</i>	<u>\$254,475</u>	<u>\$207,341</u>	<u>\$136,734</u>	<u>\$325,082</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2004

	1/1/04 Balance	2004 Additions	2004 Reductions	12/31/04 Balance
Park District Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$44,783	\$411,840	\$182,029	\$274,594
<i>Total Assets</i>	<u>\$44,783</u>	<u>\$411,840</u>	<u>\$182,029</u>	<u>\$274,594</u>
Liabilities				
Intergovernmental Payable	\$44,783	\$411,840	\$182,029	\$274,594
<i>Total Liabilities</i>	<u>\$44,783</u>	<u>\$411,840</u>	<u>\$182,029</u>	<u>\$274,594</u>
Agency Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,543,078	\$57,568,582	\$56,781,845	\$2,329,815
Intergovernmental Receivable	4,363,725	4,212,228	4,363,725	4,212,228
Property Taxes Receivable	34,283,402	36,990,956	34,283,402	36,990,956
<i>Total Assets</i>	<u>\$40,190,205</u>	<u>\$98,771,766</u>	<u>\$95,428,972</u>	<u>\$43,532,999</u>
Liabilities				
Intergovernmental Payable	\$40,190,205	\$98,771,766	\$95,428,972	\$43,532,999
<i>Total Liabilities</i>	<u>\$40,190,205</u>	<u>\$98,771,766</u>	<u>\$95,428,972</u>	<u>\$43,532,999</u>
Indigent Defense Recoupment Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$625	\$0	\$625
<i>Total Assets</i>	<u>\$0</u>	<u>\$625</u>	<u>\$0</u>	<u>\$625</u>
Liabilities				
Intergovernmental Payable	\$0	\$625	\$0	\$625
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$625</u>	<u>\$0</u>	<u>\$625</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2004

	1/1/04 Balance	2004 Additions	2004 Reductions	12/31/04 Balance
Miscellaneous Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$281,545	\$665,967	\$692,502	\$255,010
<i>Total Assets</i>	<u>\$281,545</u>	<u>\$665,967</u>	<u>\$692,502</u>	<u>\$255,010</u>
Liabilities				
Intergovernmental Payable	\$281,545	\$665,967	\$692,502	\$255,010
<i>Total Liabilities</i>	<u>\$281,545</u>	<u>\$665,967</u>	<u>\$692,502</u>	<u>\$255,010</u>
 Alimony & Child Support Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$7,580	\$460,703	\$461,606	\$6,677
<i>Total Assets</i>	<u>\$7,580</u>	<u>\$460,703</u>	<u>\$461,606</u>	<u>\$6,677</u>
Liabilities				
Undistributed Monies	\$7,580	\$460,703	\$461,606	\$6,677
<i>Total Liabilities</i>	<u>\$7,580</u>	<u>\$460,703</u>	<u>\$461,606</u>	<u>\$6,677</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2004

	<u>1/1/04 Balance</u>	<u>2004 Additions</u>	<u>2004 Reductions</u>	<u>12/31/04 Balance</u>
Payroll Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$113,375	\$23,139,829	\$22,997,339	\$255,865
<i>Total Assets</i>	<u>\$113,375</u>	<u>\$23,139,829</u>	<u>\$22,997,339</u>	<u>\$255,865</u>
Liabilities				
Intergovernmental Payable	\$113,375	\$23,139,829	\$22,997,339	\$255,865
<i>Total Liabilities</i>	<u>\$113,375</u>	<u>\$23,139,829</u>	<u>\$22,997,339</u>	<u>\$255,865</u>
Jail Inmate Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$15,287	\$248,552	\$244,970	\$18,869
<i>Total Assets</i>	<u>\$15,287</u>	<u>\$248,552</u>	<u>\$244,970</u>	<u>\$18,869</u>
Liabilities				
Deposits Held and Due to Others	\$15,287	\$248,552	\$244,970	\$18,869
<i>Total Liabilities</i>	<u>\$15,287</u>	<u>\$248,552</u>	<u>\$244,970</u>	<u>\$18,869</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2004

	1/1/04 Balance	2004 Additions	2004 Reductions	12/31/04 Balance
County Sheriff Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$96,042	\$2,473,189	\$2,358,919	\$210,312
<i>Total Assets</i>	<u>\$96,042</u>	<u>\$2,473,189</u>	<u>\$2,358,919</u>	<u>\$210,312</u>
Liabilities				
Interfund Payable	\$0	\$99,185	\$99,185	\$0
Deposits Held and Due to Others	96,042	2,374,004	2,259,734	210,312
<i>Total Liabilities</i>	<u>\$96,042</u>	<u>\$2,473,189</u>	<u>\$2,358,919</u>	<u>\$210,312</u>
 County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$472,211	\$9,829,750	\$8,192,635	\$2,109,326
<i>Total Assets</i>	<u>\$472,211</u>	<u>\$9,829,750</u>	<u>\$8,192,635</u>	<u>\$2,109,326</u>
Liabilities				
Interfund Payable	\$0	\$733,721	\$733,721	\$0
Intergovernmental Payable	74,600	6,275,042	6,255,576	94,066
Undistributed Monies	394,470	2,715,595	1,106,778	2,003,287
Deposits Held and Due to Others	3,141	105,392	96,560	11,973
<i>Total Liabilities</i>	<u>\$472,211</u>	<u>\$9,829,750</u>	<u>\$8,192,635</u>	<u>\$2,109,326</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2004

	1/1/04 Balance	2004 Additions	2004 Reductions	12/31/04 Balance
Family and Child First Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$44,404	\$219,110	\$225,474	\$38,040
<i>Total Assets</i>	<u>\$44,404</u>	<u>\$219,110</u>	<u>\$225,474</u>	<u>\$38,040</u>
Liabilities				
Intergovernmental Payable	\$44,404	\$219,110	\$225,474	\$38,040
<i>Total Liabilities</i>	<u>\$44,404</u>	<u>\$219,110</u>	<u>\$225,474</u>	<u>\$38,040</u>
Emergency Planning Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,847	\$20,469	\$15,897	\$21,419
<i>Total Assets</i>	<u>\$16,847</u>	<u>\$20,469</u>	<u>\$15,897</u>	<u>\$21,419</u>
Liabilities				
Intergovernmental Payable	\$16,847	\$20,469	\$15,897	\$21,419
<i>Total Liabilities</i>	<u>\$16,847</u>	<u>\$20,469</u>	<u>\$15,897</u>	<u>\$21,419</u>
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,346,438	\$107,953,266	\$105,712,109	\$9,587,595
Cash and Cash Equivalents in Segregated Accounts	591,120	13,012,194	11,258,130	2,345,184
Intergovernmental Receivable	4,363,725	4,212,228	4,363,725	4,212,228
Property Taxes Receivable	34,283,402	36,990,956	34,283,402	36,990,956
<i>Total Assets</i>	<u>\$46,584,685</u>	<u>\$162,168,644</u>	<u>\$155,617,366</u>	<u>\$53,135,963</u>
Liabilities				
Interfund Payable	\$0	\$832,906	\$832,906	\$0
Intergovernmental Payable	46,068,165	155,431,492	150,614,812	50,884,845
Undistributed Monies	402,050	3,176,298	1,568,384	2,009,964
Deposits Held and Due to Others	114,470	2,727,948	2,601,264	241,154
<i>Total Liabilities</i>	<u>\$46,584,685</u>	<u>\$162,168,644</u>	<u>\$155,617,366</u>	<u>\$53,135,963</u>

INDIVIDUAL FUND SCHEDULES

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$1,970,436	\$1,970,436	\$1,868,937	(\$101,499)
Sales Tax	10,312,000	10,312,000	10,633,971	321,971
Intergovernmental	1,785,210	1,785,210	1,877,712	92,502
Interest	200,000	200,000	199,481	(519)
Licenses and Permits	157,310	157,310	106,139	(51,171)
Fines and Forfeitures	100,000	100,000	110,412	10,412
Charges for Services	1,518,000	1,518,000	1,423,489	(94,511)
Other	1,342,460	1,459,254	1,552,704	93,450
<i>Total Revenues</i>	<u>17,385,416</u>	<u>17,502,210</u>	<u>17,772,845</u>	<u>270,635</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	202,629	202,629	202,509	120
Materials and Supplies	4,965	4,890	4,175	715
Capital Outlay	1,000	1,000	0	1,000
Contractual Services	57,191	57,191	48,965	8,226
Other	119,891	21,407	19,645	1,762
Total County Commissioners	<u>385,676</u>	<u>287,117</u>	<u>275,294</u>	<u>11,823</u>
County Auditor				
Personal Services	373,298	363,040	362,923	117
Materials and Supplies	39,164	33,164	30,839	2,325
Contractual Services	6,180	3,380	3,308	72
Capital Outlay	5,000	7,200	7,168	32
Other	21,197	28,497	25,901	2,596
Total County Auditor	<u>444,839</u>	<u>435,281</u>	<u>430,139</u>	<u>5,142</u>
County Treasurer				
Personal Services	181,539	181,539	181,325	214
Materials and Supplies	22,192	23,430	23,415	15
Contractual Services	1,000	1,225	1,223	2
Capital Outlay	1,100	150	150	0
Other	4,000	3,487	3,487	0
Total County Treasurer	<u>209,831</u>	<u>209,831</u>	<u>209,600</u>	<u>231</u>
Other Financial Administration				
Contractual Services	30,000	30,000	30,000	0
Total Other Financial Administration	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>

continued

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
General Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Prosecuting Attorney				
Personal Services	388,904	393,549	390,493	3,056
Materials and Supplies	25,725	19,025	17,692	1,333
Allowances	29,365	29,365	29,365	0
Capital Outlay	1,000	5,000	5,000	0
Other	11,726	8,226	4,641	3,585
Total Prosecuting Attorney	456,720	455,165	447,191	7,974
Budget Commission				
Other	1,000	1,000	348	652
Total Budget Commission	1,000	1,000	348	652
Bureau of Inspection				
Contractual Services	77,120	77,120	64,482	12,638
Total Bureau of Inspection	77,120	77,120	64,482	12,638
Planning Commission				
Personal Services	223,802	224,482	224,317	165
Materials and Supplies	4,362	4,362	3,740	622
Contractual Services	26,525	34,232	21,566	12,666
Expense - Committee Members	2,872	2,872	2,070	802
Other	24,192	24,822	21,121	3,701
Total Planning Commission	281,753	290,770	272,814	17,956
Data Processing Board				
Personal Services	74,748	74,748	74,630	118
Materials and Supplies	11,000	11,000	10,727	273
Contractual Services	64,420	63,020	61,801	1,219
Capital Outlay	5,000	7,400	6,199	1,201
Other	2,000	1,000	173	827
Total Data Processing Board	157,168	157,168	153,530	3,638

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Board of Elections				
Personal Services	238,020	262,520	262,471	49
Materials and Supplies	13,000	21,000	19,592	1,408
Contractual Services	85,500	92,745	89,494	3,251
Capital Outlay	89,971	89,971	89,181	790
Other	10,000	10,755	10,661	94
Total Board of Elections	<u>436,491</u>	<u>476,991</u>	<u>471,399</u>	<u>5,592</u>
Buildings and Grounds				
Personal Services	417,199	419,028	419,028	0
Materials and Supplies	53,342	53,342	46,493	6,849
Contractual Services	32,500	31,059	22,773	8,286
Capital Outlay	137,760	78,760	76,611	2,149
Other	333,290	327,665	271,548	56,117
Total Buildings and Grounds	<u>974,091</u>	<u>909,854</u>	<u>836,453</u>	<u>73,401</u>
Recorder				
Personal Services	190,063	190,063	184,229	5,834
Materials and Supplies	17,154	15,579	11,954	3,625
Contractual Services	133,843	133,843	97,696	36,147
Capital Outlay	5,323	6,898	6,898	0
Other	3,891	3,891	2,827	1,064
Total Recorder	<u>350,274</u>	<u>350,274</u>	<u>303,604</u>	<u>46,670</u>
Ross County Service Center				
Materials and Supplies	9,333	18,333	13,097	5,236
Contractual Services	172,499	172,499	156,165	16,334
Other	266,494	257,494	209,598	47,896
Total Ross County Service Center	<u>448,326</u>	<u>448,326</u>	<u>378,860</u>	<u>69,466</u>
Taxes on Property				
Levies and Assessments - Taxes	8,000	7,870	7,549	321
Delinquent Tax Advertising	500	500	306	194
Auditor/Treasurer Fees	38,000	46,500	46,451	49
Total Taxes on Property	<u>46,500</u>	<u>54,870</u>	<u>54,306</u>	<u>564</u>
Total General Government - Legislative and Executive	<u>4,299,789</u>	<u>4,183,767</u>	<u>3,928,020</u>	<u>255,747</u>

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Judicial				
Common Pleas Court - Other				
Personal Services	109,011	109,011	108,867	144
Public Defender	497,072	504,572	501,312	3,260
Attorney Fees	113,865	150,783	148,757	2,026
Juror Fees	41,000	44,500	42,080	2,420
Contractual Services	18,809	18,809	14,716	4,093
Total Common Pleas Court - Other	<u>779,757</u>	<u>827,675</u>	<u>815,732</u>	<u>11,943</u>
Court of Appeals				
Materials and Supplies	3,463	3,463	2,457	1,006
Capital Outlay	17,315	14,410	6,709	7,701
Other	47,951	50,856	47,166	3,690
Total Court of Appeals	<u>68,729</u>	<u>68,729</u>	<u>56,332</u>	<u>12,397</u>
Common Pleas Court #1				
Personal Services	118,294	120,198	120,148	50
Materials and Supplies	5,572	7,205	7,205	0
Contractual Services	7,408	7,408	7,408	0
Capital Outlay	1,000	366	366	0
Other	14,575	16,575	16,575	0
Total Common Pleas Court #1	<u>146,849</u>	<u>151,752</u>	<u>151,702</u>	<u>50</u>
Common Pleas Court #2				
Personal Services	138,927	139,820	139,721	99
Materials and Supplies	8,123	7,808	7,594	214
Contractual Services	8,830	8,830	8,585	245
Capital Outlay	1,000	1,100	1,099	1
Other	13,200	13,100	8,318	4,782
Total Common Pleas Court #2	<u>170,080</u>	<u>170,658</u>	<u>165,317</u>	<u>5,341</u>
Jury Commission				
Personal Services	9,200	9,200	8,539	661
Materials and Supplies	4,000	4,000	4,000	0
Other	388	388	257	131
Total Jury Commission	<u>13,588</u>	<u>13,588</u>	<u>12,796</u>	<u>792</u>
Juvenile Court				
Personal Services	402,038	400,271	392,847	7,424
Materials and Supplies	2,121	3,321	3,321	0
Contractual Services	1,000	1,000	0	1,000
Capital Outlay	500	500	185	315
Other	25,543	25,543	21,912	3,631
Total Juvenile Court	<u>431,202</u>	<u>430,635</u>	<u>418,265</u>	<u>12,370</u>

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Probate Court				
Personal Services	246,654	246,654	245,495	1,159
Materials and Supplies	6,513	6,513	6,513	0
Contractual Services	3,000	3,000	2,530	470
Other	21,188	21,188	17,112	4,076
Total Probate Court	<u>277,355</u>	<u>277,355</u>	<u>271,650</u>	<u>5,705</u>
Clerk of Courts				
Personal Services	245,850	246,225	246,215	10
Materials and Supplies	36,499	36,499	36,489	10
Contractual Services	31,712	31,562	25,993	5,569
Capital Outlay	1,000	1,000	658	342
Other	2,200	2,350	2,283	67
Total Clerk of Courts	<u>317,261</u>	<u>317,636</u>	<u>311,638</u>	<u>5,998</u>
Municipal Court				
County Share	136,000	136,000	127,497	8,503
Juror's Fees	5,000	5,000	4,526	474
Witness Fees	5,000	6,500	6,234	266
Criminal Prosecution	34,355	34,355	34,335	20
Indigent Defense	3,244	6,244	5,910	334
Total Municipal Court	<u>183,599</u>	<u>188,099</u>	<u>178,502</u>	<u>9,597</u>
Law Library				
Personal Services	3,000	3,000	3,000	0
Total Law Library	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Total General Government - Judicial	<u>2,391,420</u>	<u>2,449,127</u>	<u>2,384,934</u>	<u>64,193</u>
Public Safety				
Adult Probation				
Personal Services	144,900	142,419	128,376	14,043
Materials and Supplies	6,047	6,047	4,395	1,652
Contractual Services	1,800	1,800	1,305	495
Capital Outlay	3,884	3,884	2,370	1,514
Other	21,829	21,829	14,331	7,498
Total Adult Probation	<u>178,460</u>	<u>175,979</u>	<u>150,777</u>	<u>25,202</u>
Juvenile Probation				
Personal Services	181,873	182,440	182,440	0
Materials and Supplies	906	906	906	0
Contractual Services	300	300	0	300
Other	1,311	1,311	233	1,078
Total Juvenile Probation	<u>184,390</u>	<u>184,957</u>	<u>183,579</u>	<u>1,378</u>

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Detention Home				
Other	368,691	383,363	383,363	0
Total Detention Home	<u>368,691</u>	<u>383,363</u>	<u>383,363</u>	<u>0</u>
Coroner				
Personal Services	115,680	115,680	115,552	128
Materials and Supplies	1,025	1,025	854	171
Contractual Services	30,901	28,701	28,697	4
Capital Outlay	2,565	4,765	4,610	155
Other	33,175	33,175	31,512	1,663
Total Coroner	<u>183,346</u>	<u>183,346</u>	<u>181,225</u>	<u>2,121</u>
Sheriff				
Personal Services	65,000	65,000	64,912	88
Allowances	27,960	27,960	27,960	0
Total Sheriff	<u>92,960</u>	<u>92,960</u>	<u>92,872</u>	<u>88</u>
Emergency Management				
Grants - Disaster Services	55,000	55,000	30,000	25,000
Total Emergency Management	<u>55,000</u>	<u>55,000</u>	<u>30,000</u>	<u>25,000</u>
Total Public Safety	<u>1,062,847</u>	<u>1,075,605</u>	<u>1,021,816</u>	<u>53,789</u>
Public Works				
Engineer				
Personal Services	96,466	96,878	96,699	179
Materials and Supplies	4,000	3,943	3,943	0
Construction - Sales Tax - Twp	149,500	149,500	149,500	0
Other	1,855	1,500	1,500	0
Total Engineer	<u>251,821</u>	<u>251,821</u>	<u>251,642</u>	<u>179</u>
Total Public Works	<u>251,821</u>	<u>251,821</u>	<u>251,642</u>	<u>179</u>
Health				
Vital Statistics				
Registration Fees	2,000	2,000	1,517	483
Total Vital Statistics	<u>2,000</u>	<u>2,000</u>	<u>1,517</u>	<u>483</u>

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Agriculture				
Soil and Water - Grants	180,000	180,000	180,000	0
Extension Grants	255,000	255,000	255,000	0
Agricultural Society - Grants	12,000	12,000	12,000	0
Fair/Debt	38,000	38,000	38,000	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	1,500	1,500	1,500	0
Total Agriculture	<u>489,800</u>	<u>489,800</u>	<u>489,800</u>	<u>0</u>
Other Health				
Crippled Children Aid	120,322	85,322	69,035	16,287
Total Other Health	<u>120,322</u>	<u>85,322</u>	<u>69,035</u>	<u>16,287</u>
Total Health	<u>612,122</u>	<u>577,122</u>	<u>560,352</u>	<u>16,770</u>
Human Services				
Veteran's Assistance				
Personal Services	75,951	100,806	93,927	6,879
Materials and Supplies	5,000	5,091	4,783	308
Contractual Services	3,117	2,617	1,808	809
Relief Allowances	235,614	230,114	230,114	0
Capital Outlay	4,000	3,000	2,231	769
Other	3,200	2,650	2,150	500
Total Veteran's Assistance	<u>326,882</u>	<u>344,278</u>	<u>335,013</u>	<u>9,265</u>
Veteran's Service				
Personal Services	83,585	84,349	83,683	666
Burials	3,500	3,000	2,550	450
Other	37,500	43,840	42,622	1,218
Total Veteran's Service	<u>124,585</u>	<u>131,189</u>	<u>128,855</u>	<u>2,334</u>
Total Human Services	<u>451,467</u>	<u>475,467</u>	<u>463,868</u>	<u>11,599</u>
Economic Development and Assistance				
Regional Planning	51,000	51,000	50,445	555
Grants - Other	144,500	215,100	205,420	9,680
Total Economic Development and Assistance	<u>195,500</u>	<u>266,100</u>	<u>255,865</u>	<u>10,235</u>

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Other				
Air Navigation Facilities				
Personal Services	21,140	21,511	21,510	1
Contractual Services	18,598	18,598	14,043	4,555
Capital Outlay	5,000	5,000	4,250	750
Other	17,713	17,713	17,168	545
Total Air Navigation Facilities	<u>62,451</u>	<u>62,822</u>	<u>56,971</u>	<u>5,851</u>
Miscellaneous				
Officials Bonds	3,950	5,150	4,745	405
Group Insurance	1,048,408	1,016,659	995,443	21,216
Liability Insurance	350,000	367,130	367,124	6
Judgement and Claims	0	35,000	35,000	0
PERS	681,623	638,923	598,997	39,926
Workers Compensation	107,520	103,520	103,334	186
Unemployment Compensation	10,000	15,602	13,924	1,678
Stream Monitoring	14,375	14,500	14,500	0
Total Miscellaneous	<u>2,215,876</u>	<u>2,196,484</u>	<u>2,133,067</u>	<u>63,417</u>
Total Other	<u>2,278,327</u>	<u>2,259,306</u>	<u>2,190,038</u>	<u>69,268</u>
Total Expenditures	<u>11,543,293</u>	<u>11,538,315</u>	<u>11,056,535</u>	<u>481,780</u>
Excess of Revenues Over (Under) Expenditures	<u>5,842,123</u>	<u>5,963,895</u>	<u>6,716,310</u>	<u>752,415</u>
Other Financing Sources (Uses)				
Advances In	1,105,970	1,105,970	347,094	(758,876)
Advances Out	0	(322,297)	(322,297)	0
Transfers In	71,494	71,494	62,883	(8,611)
Transfers Out	<u>(7,257,418)</u>	<u>(7,400,467)</u>	<u>(7,350,348)</u>	<u>50,119</u>
Total Other Financing Sources (Uses)	<u>(6,079,954)</u>	<u>(6,545,300)</u>	<u>(7,262,668)</u>	<u>(717,368)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(237,831)</u>	<u>(581,405)</u>	<u>(546,358)</u>	<u>35,047</u>
Fund Balance at Beginning of Year	1,068,373	1,068,373	1,068,373	0
Prior Year Encumbrances Appropriated	<u>311,450</u>	<u>311,450</u>	<u>311,450</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,141,992</u>	<u>\$798,418</u>	<u>\$833,465</u>	<u>\$35,047</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Job and Family Services Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$7,748,010	\$7,385,927	\$7,161,726	(\$224,201)
Charges for Services	234,423	394,423	432,263	37,840
Other	74,771	17,771	184,315	166,544
<i>Total Revenues</i>	<u>8,057,204</u>	<u>7,798,121</u>	<u>7,778,304</u>	<u>(19,817)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	5,630,414	5,484,780	5,481,624	3,156
Contractual Services	1,383,437	1,670,914	1,670,914	0
Materials and Supplies	140,324	117,625	117,624	1
Capital Outlay	538,763	629,813	629,812	1
Other	263,514	220,711	219,476	1,235
<i>Total Human Services</i>	<u>7,956,452</u>	<u>8,123,843</u>	<u>8,119,450</u>	<u>4,393</u>
<i>Total Expenditures</i>	<u>7,956,452</u>	<u>8,123,843</u>	<u>8,119,450</u>	<u>4,393</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>100,752</u>	<u>(325,722)</u>	<u>(341,146)</u>	<u>(15,424)</u>
Other Financing Sources (Uses)				
Transfers In	0	287,396	287,396	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>287,396</u>	<u>287,396</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	100,752	(38,326)	(53,750)	(15,424)
Fund Balances (Deficits) at Beginning of Year	129,109	129,109	129,109	0
Prior Year Encumbrances Appropriated	4,249	4,249	4,249	0
Fund Balances (Deficits) at End of Year	<u>\$234,110</u>	<u>\$95,032</u>	<u>\$79,608</u>	<u>(\$15,424)</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Motor Vehicle Gas Tax Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$3,900,000	\$3,900,000	\$4,100,947	\$200,947
Interest	8,000	8,000	6,773	(1,227)
Fines and Forfeitures	15,000	15,000	9,792	(5,208)
Other	0	758,627	721,864	(36,763)
<i>Total Revenues</i>	3,923,000	4,681,627	4,839,376	157,749
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	1,793,122	1,903,528	1,804,191	99,337
Materials and Supplies	571,585	683,463	662,459	21,004
Capital Outlay	1,197,586	2,207,379	2,188,702	18,677
Other	397,595	395,311	393,307	2,004
Total Human Services	3,959,888	5,189,681	5,048,659	141,022
<i>Total Expenditures</i>	3,959,888	5,189,681	5,048,659	141,022
<i>Excess of Revenues Over (Under) Expenditures</i>	(36,888)	(508,054)	(209,283)	298,771
Fund Balances (Deficits) at Beginning of Year	333,760	333,760	333,760	0
Prior Year Encumbrances Appropriated	234,887	234,887	234,887	0
Fund Balances (Deficits) at End of Year	\$531,759	\$60,593	\$359,364	\$298,771

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Correctional and Law Enforcement Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$65,080	\$87,194	\$22,114
Charges for Services	850,000	1,259,942	1,276,344	16,402
Other	50,000	50,000	45,336	(4,664)
<i>Total Revenues</i>	<u>900,000</u>	<u>1,375,022</u>	<u>1,408,874</u>	<u>33,852</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	5,126,361	5,595,659	5,593,079	2,580
Contractual Services	196,569	157,012	157,012	0
Materials and Supplies	142,805	167,761	167,175	586
Capital Outlay	16,000	31,559	31,559	0
Other	881,014	920,518	919,951	567
<i>Total Public Safety</i>	<u>6,362,749</u>	<u>6,872,509</u>	<u>6,868,776</u>	<u>3,733</u>
<i>Total Expenditures</i>	<u>6,362,749</u>	<u>6,872,509</u>	<u>6,868,776</u>	<u>3,733</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,462,749)</u>	<u>(5,497,487)</u>	<u>(5,459,902)</u>	<u>37,585</u>
Other Financing Sources (Uses)				
Transfers In	5,387,000	5,499,800	5,499,800	0
Transfers Out	0	(84,464)	(84,464)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,387,000</u>	<u>5,415,336</u>	<u>5,415,336</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(75,749)</u>	<u>(82,151)</u>	<u>(44,566)</u>	<u>37,585</u>
Fund Balances (Deficits) at Beginning of Year	4,779	4,779	4,779	0
Prior Year Encumbrances Appropriated	79,387	79,387	79,387	0
Fund Balances (Deficits) at End of Year	<u>\$8,417</u>	<u>\$2,015</u>	<u>\$39,600</u>	<u>\$37,585</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Board of Mental Retardation Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$3,990,569	\$4,071,569	\$3,859,169	(\$212,400)
Intergovernmental	2,715,858	2,642,747	2,933,787	291,040
Interest	2,000	2,000	4,154	2,154
Charges for Services	10,000	7,500	9,416	1,916
Other	81,000	320,011	292,557	(27,454)
<i>Total Revenues</i>	<u>6,799,427</u>	<u>7,043,827</u>	<u>7,099,083</u>	<u>55,256</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	3,535,500	3,654,213	3,642,324	11,889
Contractual Services	2,821,191	2,867,472	2,790,853	76,619
Materials and Supplies	166,948	181,948	164,936	17,012
Capital Outlay	30,000	1,592	419	1,173
Other	541,096	684,254	627,004	57,250
<i>Total Human Services</i>	<u>7,094,735</u>	<u>7,389,479</u>	<u>7,225,536</u>	<u>163,943</u>
<i>Total Expenditures</i>	<u>7,094,735</u>	<u>7,389,479</u>	<u>7,225,536</u>	<u>163,943</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(295,308)	(345,652)	(126,453)	219,199
Fund Balances (Deficits) at Beginning of Year	206,066	206,066	206,066	0
Prior Year Encumbrances Appropriated	<u>53,516</u>	<u>53,516</u>	<u>53,516</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>(\$35,726)</u>	<u>(\$86,070)</u>	<u>\$133,129</u>	<u>\$219,199</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dog and Kennel Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$11,000	\$11,000	\$13,920	\$2,920
Charges for Services	113,000	113,000	114,402	1,402
Other	0	0	1,306	1,306
<i>Total Revenues</i>	<u>124,000</u>	<u>124,000</u>	<u>129,628</u>	<u>5,628</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	162,830	162,123	161,469	654
Contractual Services	2,065	3,065	2,618	447
Materials and Supplies	8,023	4,423	4,386	37
Other	33,067	31,765	28,377	3,388
Total Public Safety	<u>205,985</u>	<u>201,376</u>	<u>196,850</u>	<u>4,526</u>
<i>Total Expenditures</i>	<u>205,985</u>	<u>201,376</u>	<u>196,850</u>	<u>4,526</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(81,985)</u>	<u>(77,376)</u>	<u>(67,222)</u>	<u>10,154</u>
Other Financing Sources (Uses)				
Transfers In	<u>60,000</u>	<u>52,000</u>	<u>50,000</u>	<u>(2,000)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>60,000</u>	<u>52,000</u>	<u>50,000</u>	<u>(2,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(21,985)</u>	<u>(25,376)</u>	<u>(17,222)</u>	<u>8,154</u>
Fund Balances (Deficits) at Beginning of Year	19,538	19,538	19,538	0
Prior Year Encumbrances Appropriated	<u>5,921</u>	<u>5,921</u>	<u>5,921</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$3,474</u>	<u>\$83</u>	<u>\$8,237</u>	<u>\$8,154</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Law Enforcement Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$0	\$3,698	\$3,698
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>3,698</u>	<u>3,698</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	3,698	3,698
Fund Balances (Deficits) at Beginning of Year	<u>6,828</u>	<u>6,828</u>	<u>6,828</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$6,828</u></u>	<u><u>\$6,828</u></u>	<u><u>\$10,526</u></u>	<u><u>\$3,698</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Law Enforcement Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>4,037</u>	<u>4,037</u>	<u>4,037</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$4,037</u></u>	<u><u>\$4,037</u></u>	<u><u>\$4,037</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Litter Control Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$56,600	\$56,600	\$56,970	\$370
Other	0	0	412	412
<i>Total Revenues</i>	<u>56,600</u>	<u>56,600</u>	<u>57,382</u>	<u>782</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	96,750	103,506	101,828	1,678
Materials and Supplies	2,000	800	620	180
Other	19,697	14,513	12,613	1,900
Total Public Works	<u>118,447</u>	<u>118,819</u>	<u>115,061</u>	<u>3,758</u>
<i>Total Expenditures</i>	<u>118,447</u>	<u>118,819</u>	<u>115,061</u>	<u>3,758</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(61,847)</u>	<u>(62,219)</u>	<u>(57,679)</u>	<u>4,540</u>
Other Financing Sources (Uses)				
Transfers In	60,000	60,000	58,750	(1,250)
<i>Total Other Financing Sources (Uses)</i>	<u>60,000</u>	<u>60,000</u>	<u>58,750</u>	<u>(1,250)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(1,847)</u>	<u>(2,219)</u>	<u>1,071</u>	<u>3,290</u>
Fund Balances (Deficits) at Beginning of Year	473	473	473	0
Prior Year Encumbrances Appropriated	2,347	2,347	2,347	0
Fund Balances (Deficits) at End of Year	<u>\$973</u>	<u>\$601</u>	<u>\$3,891</u>	<u>\$3,290</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Real Estate Assessment Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$445,700	\$445,700	\$439,805	(\$5,895)
<i>Total Revenues</i>	<u>445,700</u>	<u>445,700</u>	<u>439,805</u>	<u>(5,895)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	198,352	198,352	177,878	20,474
Contractual Services	263,686	263,187	255,697	7,490
Materials and Supplies	25,597	25,597	15,000	10,597
Capital Outlay	10,000	10,000	4,147	5,853
Other	14,333	14,833	14,795	38
Total Legislative and Executive	<u>511,968</u>	<u>511,969</u>	<u>467,517</u>	<u>44,452</u>
<i>Total Expenditures</i>	<u>511,968</u>	<u>511,969</u>	<u>467,517</u>	<u>44,452</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(66,268)	(66,269)	(27,712)	38,557
Fund Balances (Deficits) at Beginning of Year	670,422	670,422	670,422	0
Prior Year Encumbrances Appropriated	<u>11,916</u>	<u>11,916</u>	<u>11,916</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$616,070</u></u>	<u><u>\$616,069</u></u>	<u><u>\$654,626</u></u>	<u><u>\$38,557</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Youth Services Subsidy Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$2,601	\$126,889	\$124,288	(\$2,601)
<i>Total Revenues</i>	<u>2,601</u>	<u>126,889</u>	<u>124,288</u>	<u>(2,601)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Other	171,063	284,854	205,010	79,844
Total Human Services	<u>171,063</u>	<u>284,854</u>	<u>205,010</u>	<u>79,844</u>
<i>Total Expenditures</i>	<u>171,063</u>	<u>284,854</u>	<u>205,010</u>	<u>79,844</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(168,462)	(157,965)	(80,722)	77,243
Fund Balances (Deficits) at Beginning of Year	153,501	153,501	153,501	0
Prior Year Encumbrances Appropriated	<u>37,928</u>	<u>37,928</u>	<u>37,928</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$22,967</u>	<u>\$33,464</u>	<u>\$110,707</u>	<u>\$77,243</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Treasurer's Prepayment Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$1,500	\$1,500	\$2,727	\$1,227
<i>Total Revenues</i>	<u>1,500</u>	<u>1,500</u>	<u>2,727</u>	<u>1,227</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	5,000	6,700	6,440	260
Other	0	5,000	0	5,000
Total Legislative and Executive	<u>5,000</u>	<u>11,700</u>	<u>6,440</u>	<u>5,260</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>11,700</u>	<u>6,440</u>	<u>5,260</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,500)	(10,200)	(3,713)	6,487
Fund Balances (Deficits) at Beginning of Year	<u>14,810</u>	<u>14,810</u>	<u>14,810</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$11,310</u></u>	<u><u>\$4,610</u></u>	<u><u>\$11,097</u></u>	<u><u>\$6,487</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$697,070	\$556,720	\$520,357	(\$36,363)
<i>Total Revenues</i>	<u>697,070</u>	<u>556,720</u>	<u>520,357</u>	<u>(36,363)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	81,193	82,454	82,314	140
Materials and Supplies	8,247	9,247	8,802	445
Capital Outlay	3,500	1,239	913	326
Other	389,739	443,531	436,535	6,996
<i>Total Public Safety</i>	<u>482,679</u>	<u>536,471</u>	<u>528,564</u>	<u>7,907</u>
<i>Total Expenditures</i>	<u>482,679</u>	<u>536,471</u>	<u>528,564</u>	<u>7,907</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	214,391	20,249	(8,207)	(28,456)
Fund Balances (Deficits) at Beginning of Year	15,329	15,329	15,329	0
Prior Year Encumbrances Appropriated	<u>11,691</u>	<u>11,691</u>	<u>11,691</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$241,411</u>	<u>\$47,269</u>	<u>\$18,813</u>	<u>(\$28,456)</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marriage License Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$21,500	\$21,195	\$21,195	\$0
<i>Total Revenues</i>	<u>21,500</u>	<u>21,195</u>	<u>21,195</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	33,333	33,028	21,087	11,941
Total Human Services	<u>33,333</u>	<u>33,028</u>	<u>21,087</u>	<u>11,941</u>
<i>Total Expenditures</i>	<u>33,333</u>	<u>33,028</u>	<u>21,087</u>	<u>11,941</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,833)	(11,833)	108	11,941
Fund Balances (Deficits) at Beginning of Year	1	1	1	0
Prior Year Encumbrances Appropriated	<u>11,833</u>	<u>11,833</u>	<u>11,833</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$1</u>	<u>\$1</u>	<u>\$11,942</u>	<u>\$11,941</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Enforcement and Education Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$689	\$689	\$782	\$93
<i>Total Revenues</i>	<u>689</u>	<u>689</u>	<u>782</u>	<u>93</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Other	6,980	6,980	6,980	0
Total Public Safety	<u>6,980</u>	<u>6,980</u>	<u>6,980</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,980</u>	<u>6,980</u>	<u>6,980</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,291)	(6,291)	(6,198)	93
Fund Balances (Deficits) at Beginning of Year	<u>6,291</u>	<u>6,291</u>	<u>6,291</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$93</u>	<u>\$93</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate Conduct of Business Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$596	\$596	\$567	(\$29)
<i>Total Revenues</i>	<u>596</u>	<u>596</u>	<u>567</u>	<u>(29)</u>
Expenditures	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	596	596	567	(29)
Fund Balances (Deficits) at Beginning of Year	4,650	4,650	4,650	0
Fund Balances (Deficits) at End of Year	<u>\$5,246</u>	<u>\$5,246</u>	<u>\$5,217</u>	<u>(\$29)</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Enforcement Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,238,948	\$1,513,375	\$1,374,222	(\$139,153)
Charges for Services	191,022	150,000	376,033	226,033
<i>Total Revenues</i>	<u>1,429,970</u>	<u>1,663,375</u>	<u>1,750,255</u>	<u>86,880</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	914,722	1,103,887	1,093,032	10,855
Contractual Services	81,100	69,100	69,083	17
Other	433,181	692,281	688,264	4,017
Total Human Services	<u>1,429,003</u>	<u>1,865,268</u>	<u>1,850,379</u>	<u>14,889</u>
<i>Total Expenditures</i>	<u>1,429,003</u>	<u>1,865,268</u>	<u>1,850,379</u>	<u>14,889</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	967	(201,893)	(100,124)	101,769
Fund Balances (Deficits) at Beginning of Year	<u>201,904</u>	<u>201,904</u>	<u>201,904</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$202,871</u>	<u>\$11</u>	<u>\$101,780</u>	<u>\$101,769</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computerized Research Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$6,212	\$6,212	\$6,423	\$211
<i>Total Revenues</i>	<u>6,212</u>	<u>6,212</u>	<u>6,423</u>	<u>211</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Other	2,704	3,904	1,719	2,185
Total Judicial	<u>2,704</u>	<u>3,904</u>	<u>1,719</u>	<u>2,185</u>
<i>Total Expenditures</i>	<u>2,704</u>	<u>3,904</u>	<u>1,719</u>	<u>2,185</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,508	2,308	4,704	2,396
Fund Balances (Deficits) at Beginning of Year	49,494	49,494	49,494	0
Prior Year Encumbrances Appropriated	424	424	424	0
Fund Balances (Deficits) at End of Year	<u>\$53,426</u>	<u>\$52,226</u>	<u>\$54,622</u>	<u>\$2,396</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Delinquent Tax and Assessment Collection Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$70,000	\$70,000	\$85,595	\$15,595
Other	0	0	5,119	5,119
<i>Total Revenues</i>	<u>70,000</u>	<u>70,000</u>	<u>90,714</u>	<u>20,714</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	57,979	58,329	52,539	5,790
Contractual Services	1,000	1,000	0	1,000
Materials and Supplies	3,267	3,267	3,259	8
Capital Outlay	3,420	3,420	3,154	266
Other	12,329	11,979	9,010	2,969
Total Legislative and Executive	<u>77,995</u>	<u>77,995</u>	<u>67,962</u>	<u>10,033</u>
<i>Total Expenditures</i>	<u>77,995</u>	<u>77,995</u>	<u>67,962</u>	<u>10,033</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,995)	(7,995)	22,752	30,747
Fund Balances (Deficits) at Beginning of Year	143,136	143,136	143,136	0
Prior Year Encumbrances Appropriated	<u>1,665</u>	<u>1,665</u>	<u>1,665</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$136,806</u>	<u>\$136,806</u>	<u>\$167,553</u>	<u>\$30,747</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Guardianship Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$10,497	\$10,497	\$10,308	(\$189)
<i>Total Revenues</i>	<u>10,497</u>	<u>10,497</u>	<u>10,308</u>	<u>(189)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	5,075	5,075	2,370	2,705
Contractual Services	11,640	11,640	1,602	10,038
Total Judicial	<u>16,715</u>	<u>16,715</u>	<u>3,972</u>	<u>12,743</u>
<i>Total Expenditures</i>	<u>16,715</u>	<u>16,715</u>	<u>3,972</u>	<u>12,743</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,218)	(6,218)	6,336	12,554
Fund Balances (Deficits) at Beginning of Year	38,133	38,133	38,133	0
Prior Year Encumbrances Appropriated	<u>75</u>	<u>75</u>	<u>75</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$31,990</u></u>	<u><u>\$31,990</u></u>	<u><u>\$44,544</u></u>	<u><u>\$12,554</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$1,002,521	\$1,002,521	\$934,252	(\$68,269)
Intergovernmental	1,563,275	1,434,650	1,573,964	139,314
Charges for Services	8,300	39,800	23,947	(15,853)
Other	5,500	30,500	33,842	3,342
<i>Total Revenues</i>	<u>2,579,596</u>	<u>2,507,471</u>	<u>2,566,005</u>	<u>58,534</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	16,984	34,556	34,553	3
Contractual Services	2,163,433	2,710,130	2,704,942	5,188
Materials and Supplies	4,000	2,000	0	2,000
Capital Outlay	10,000	20,000	10,295	9,705
Other	154,569	65,299	59,505	5,794
<i>Total Human Services</i>	<u>2,348,986</u>	<u>2,831,985</u>	<u>2,809,295</u>	<u>22,690</u>
<i>Total Expenditures</i>	<u>2,348,986</u>	<u>2,831,985</u>	<u>2,809,295</u>	<u>22,690</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>230,610</u>	<u>(324,514)</u>	<u>(243,290)</u>	<u>81,224</u>
Other Financing Sources (Uses)				
Transfers In	0	0	3,892	3,892
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>3,892</u>	<u>3,892</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	230,610	(324,514)	(239,398)	85,116
Fund Balances (Deficits) at Beginning of Year	301,675	301,675	301,675	0
Prior Year Encumbrances Appropriated	59,382	59,382	59,382	0
Fund Balances (Deficits) at End of Year	<u>\$591,667</u>	<u>\$36,543</u>	<u>\$121,659</u>	<u>\$85,116</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Driver Alcohol Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$0	\$50	\$50
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>50</u>	<u>50</u>
Expenditures				
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	50	50
Fund Balances (Deficits) at Beginning of Year	<u>1,463</u>	<u>1,463</u>	<u>1,463</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$1,463</u></u>	<u><u>\$1,463</u></u>	<u><u>\$1,513</u></u>	<u><u>\$50</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Senior Citizens Levy Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$301,756	\$280,276	\$280,276	\$0
Intergovernmental	30,500	34,468	34,468	0
<i>Total Revenues</i>	332,256	314,744	314,744	0
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	327,006	307,316	307,316	0
Other	5,250	7,428	7,428	0
Total Human Services	332,256	314,744	314,744	0
<i>Total Expenditures</i>	332,256	314,744	314,744	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficits) at Beginning of Year	0	0	0	0
Fund Balances (Deficits) at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computer System Service Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$30,103	\$30,103	\$31,700	\$1,597
<i>Total Revenues</i>	<u>30,103</u>	<u>30,103</u>	<u>31,700</u>	<u>1,597</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Contractual Services	20,048	45,048	38,236	6,812
Capital Outlay	4,843	9,770	8,681	1,089
Total Judicial	<u>24,891</u>	<u>54,818</u>	<u>46,917</u>	<u>7,901</u>
<i>Total Expenditures</i>	<u>24,891</u>	<u>54,818</u>	<u>46,917</u>	<u>7,901</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	5,212	(24,715)	(15,217)	9,498
Fund Balances (Deficits) at Beginning of Year	29,510	29,510	29,510	0
Prior Year Encumbrances Appropriated	4,843	4,843	4,843	0
Fund Balances (Deficits) at End of Year	<u>\$39,565</u>	<u>\$9,638</u>	<u>\$19,136</u>	<u>\$9,498</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Certificate of Title Administration Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$315,000	\$315,000	\$303,669	(\$11,331)
<i>Total Revenues</i>	<u>315,000</u>	<u>315,000</u>	<u>303,669</u>	<u>(11,331)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	261,095	261,095	230,596	30,499
Contractual Services	1,525	1,525	193	1,332
Materials and Supplies	10,100	10,100	3,125	6,975
Capital Outlay	4,000	4,000	1,906	2,094
Other	1,500	6,000	1,670	4,330
Total Legislative and Executive	<u>278,220</u>	<u>282,720</u>	<u>237,490</u>	<u>45,230</u>
<i>Total Expenditures</i>	<u>278,220</u>	<u>282,720</u>	<u>237,490</u>	<u>45,230</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>36,780</u>	<u>32,280</u>	<u>66,179</u>	<u>33,899</u>
Other Financing Sources (Uses)				
Transfers Out	(50,000)	(50,000)	(50,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(13,220)</u>	<u>(17,720)</u>	<u>16,179</u>	<u>33,899</u>
Fund Balances (Deficits) at Beginning of Year	119,623	119,623	119,623	0
Prior Year Encumbrances Appropriated	125	125	125	0
Fund Balances (Deficits) at End of Year	<u>\$106,528</u>	<u>\$102,028</u>	<u>\$135,927</u>	<u>\$33,899</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Local Law Enforcement Grant Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$1,549	\$1,549
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>1,549</u>	<u>1,549</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Capital Outlay	5,388	5,990	5,990	0
Total Public Safety	<u>5,388</u>	<u>5,990</u>	<u>5,990</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,388</u>	<u>5,990</u>	<u>5,990</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,388)</u>	<u>(5,990)</u>	<u>(4,441)</u>	<u>1,549</u>
Other Financing Sources (Uses)				
Transfers In	0	602	602	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>602</u>	<u>602</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(5,388)</u>	<u>(5,388)</u>	<u>(3,839)</u>	<u>1,549</u>
Fund Balances (Deficits) at Beginning of Year	6,740	6,740	6,740	0
Prior Year Encumbrances Appropriated	<u>5,388</u>	<u>5,388</u>	<u>5,388</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$6,740</u></u>	<u><u>\$6,740</u></u>	<u><u>\$8,289</u></u>	<u><u>\$1,549</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
U.S. 23 Pipeline Task Force Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$26,362	\$174,679	\$172,063	(\$2,616)
<i>Total Revenues</i>	<u>26,362</u>	<u>174,679</u>	<u>172,063</u>	<u>(2,616)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	0	68,086	66,962	1,124
Materials and Supplies	0	8,452	8,452	0
Capital Outlay	396	1,006	1,006	0
Other	11,400	134,684	132,647	2,037
Total Public Safety	<u>11,796</u>	<u>212,228</u>	<u>209,067</u>	<u>3,161</u>
<i>Total Expenditures</i>	<u>11,796</u>	<u>212,228</u>	<u>209,067</u>	<u>3,161</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>14,566</u>	<u>(37,549)</u>	<u>(37,004)</u>	<u>545</u>
Other Financing Sources (Uses)				
Advances Out	(6,500)	(6,500)	(6,500)	0
Transfers In	0	49,439	52,039	2,600
<i>Total Other Financing Sources (Uses)</i>	<u>(6,500)</u>	<u>42,939</u>	<u>45,539</u>	<u>2,600</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	8,066	5,390	8,535	3,145
Fund Balances (Deficits) at Beginning of Year	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$8,067</u>	<u>\$5,391</u>	<u>\$8,536</u>	<u>\$3,145</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Small Cities Block Grant Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$154,590	\$430,170	\$430,170	\$0
Other	0	0	10,264	10,264
<i>Total Revenues</i>	<u>154,590</u>	<u>430,170</u>	<u>440,434</u>	<u>10,264</u>
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Other	76,252	436,306	436,204	102
Total Economic Development and Assistance	<u>76,252</u>	<u>436,306</u>	<u>436,204</u>	<u>102</u>
<i>Total Expenditures</i>	<u>76,252</u>	<u>436,306</u>	<u>436,204</u>	<u>102</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	78,338	(6,136)	4,230	10,366
Fund Balances (Deficits) at Beginning of Year	<u>23,155</u>	<u>23,155</u>	<u>23,155</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$101,493</u>	<u>\$17,019</u>	<u>\$27,385</u>	<u>\$10,366</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Prosecutor's Diversion Program Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$35,672	\$61,229	\$61,379	\$150
<i>Total Revenues</i>	<u>35,672</u>	<u>61,229</u>	<u>61,379</u>	<u>150</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	29,062	48,232	42,308	5,924
Materials and Supplies	1,000	3,098	2,033	1,065
Capital Outlay	2,000	2,050	1,950	100
Other	3,000	4,206	3,569	637
<i>Total Public Safety</i>	<u>35,062</u>	<u>57,586</u>	<u>49,860</u>	<u>7,726</u>
<i>Total Expenditures</i>	<u>35,062</u>	<u>57,586</u>	<u>49,860</u>	<u>7,726</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	610	3,643	11,519	7,876
Fund Balances (Deficits) at Beginning of Year	5,051	5,051	5,051	0
Fund Balances (Deficits) at End of Year	<u>\$5,661</u>	<u>\$8,694</u>	<u>\$16,570</u>	<u>\$7,876</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Abuse Prevention Fund
For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$11,100	\$11,100	\$11,100	\$0
<i>Total Revenues</i>	<u>11,100</u>	<u>11,100</u>	<u>11,100</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Judicial				
Other	22,220	22,220	22,200	20
Total Judicial	<u>22,220</u>	<u>22,220</u>	<u>22,200</u>	<u>20</u>
<i>Total Expenditures</i>	<u>22,220</u>	<u>22,220</u>	<u>22,200</u>	<u>20</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,120)	(11,120)	(11,100)	20
Fund Balances (Deficits) at Beginning of Year	<u>14,496</u>	<u>14,496</u>	<u>14,496</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$3,376</u></u>	<u><u>\$3,376</u></u>	<u><u>\$3,396</u></u>	<u><u>\$20</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Rural Victim Services
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$21,588	\$21,588	\$0
<i>Total Revenues</i>	<u>0</u>	<u>21,588</u>	<u>21,588</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	18,000	18,000	15,856	2,144
Materials and Supplies	3,460	2,110	2,110	0
Capital Outlay	7,000	7,000	6,900	100
Other	1,540	2,890	2,890	0
<i>Total Human Services</i>	<u>30,000</u>	<u>30,000</u>	<u>27,756</u>	<u>2,244</u>
<i>Total Expenditures</i>	<u>30,000</u>	<u>30,000</u>	<u>27,756</u>	<u>2,244</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,000)	(8,412)	(6,168)	2,244
Other Financing Sources (Uses)				
Transfers In	30,000	30,000	30,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	21,588	23,832	2,244
Fund Balances (Deficits) at Beginning of Year	0	0	0	0
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$21,588</u>	<u>\$23,832</u>	<u>\$2,244</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
401 Care and Custody Grant Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$13,578	\$13,578
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>13,578</u>	<u>13,578</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	13,578	13,578
Fund Balances (Deficits) at Beginning of Year	<u>314,218</u>	<u>314,218</u>	<u>314,218</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$314,218</u></u>	<u><u>\$314,218</u></u>	<u><u>\$327,796</u></u>	<u><u>\$13,578</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
State Juvenile Program
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$12,308	\$12,308	\$12,308	\$0
<i>Total Revenues</i>	<u>12,308</u>	<u>12,308</u>	<u>12,308</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Materials and Supplies	679	1,540	1,540	0
Other	5,138	18,407	18,407	0
Total Public Safety	<u>5,817</u>	<u>19,947</u>	<u>19,947</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,817</u>	<u>19,947</u>	<u>19,947</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,491</u>	<u>(7,639)</u>	<u>(7,639)</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	0	1,823	1,823	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,823</u>	<u>1,823</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>6,491</u>	<u>(5,816)</u>	<u>(5,816)</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	7,811	7,811	7,811	0
Prior Year Encumbrances Appropriated	<u>5,815</u>	<u>5,815</u>	<u>5,815</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$20,117</u>	<u>\$7,810</u>	<u>\$7,810</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Small Cities Revolving Loan Fund
For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$9,800	\$9,800
Other	0	0	4,258	4,258
<i>Total Revenues</i>	0	0	14,058	14,058
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Other	762	15,122	15,122	0
Total Economic Development and Assistance	762	15,122	15,122	0
<i>Total Expenditures</i>	762	15,122	15,122	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(762)	(15,122)	(1,064)	14,058
Fund Balances (Deficits) at Beginning of Year	96,510	96,510	96,510	0
Prior Year Encumbrances Appropriated	762	762	762	0
Fund Balances (Deficits) at End of Year	\$96,510	\$82,150	\$96,208	\$14,058

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Drug Court Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>3,505</u>	<u>3,505</u>	<u>3,505</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$3,505</u></u>	<u><u>\$3,505</u></u>	<u><u>\$3,505</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
VOCA/SCAA Grant Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$46,527	\$61,617	\$61,339	(\$278)
<i>Total Revenues</i>	<u>46,527</u>	<u>61,617</u>	<u>61,339</u>	<u>(278)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	56,243	72,236	72,215	21
Contractual Services	800	800	800	0
Materials and Supplies	588	933	933	0
Other	5,465	6,135	6,282	(147)
Total Judicial	<u>63,096</u>	<u>80,104</u>	<u>80,230</u>	<u>(126)</u>
<i>Total Expenditures</i>	<u>63,096</u>	<u>80,104</u>	<u>80,230</u>	<u>(126)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,569)	(18,487)	(18,891)	(404)
Fund Balances (Deficits) at Beginning of Year	28,035	28,035	28,035	0
Prior Year Encumbrances Appropriated	<u>2,325</u>	<u>2,325</u>	<u>2,325</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$13,791</u>	<u>\$11,873</u>	<u>\$11,469</u>	<u>(\$404)</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
County Ditch Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$0	\$0	\$9,038	\$9,038
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>9,038</u>	<u>9,038</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	591	1,410	1,410	0
Total Public Works	<u>591</u>	<u>1,410</u>	<u>1,410</u>	<u>0</u>
<i>Total Expenditures</i>	<u>591</u>	<u>1,410</u>	<u>1,410</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(591)	(1,410)	7,628	9,038
Fund Balances (Deficits) at Beginning of Year	<u>20,196</u>	<u>20,196</u>	<u>20,196</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$19,605</u>	<u>\$18,786</u>	<u>\$27,824</u>	<u>\$9,038</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CJ Mental Health Project Grant Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>516</u>	<u>516</u>	<u>516</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$516</u></u>	<u><u>\$516</u></u>	<u><u>\$516</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marine Patrol Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$17,376	\$13,901	\$13,901	\$0
<i>Total Revenues</i>	<u>17,376</u>	<u>13,901</u>	<u>13,901</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	0	10,262	10,250	12
Other	3,074	6,713	6,713	0
Total Public Safety	<u>3,074</u>	<u>16,975</u>	<u>16,963</u>	<u>12</u>
<i>Total Expenditures</i>	<u>3,074</u>	<u>16,975</u>	<u>16,963</u>	<u>12</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	14,302	(3,074)	(3,062)	12
Fund Balances (Deficits) at Beginning of Year	319	319	319	0
Prior Year Encumbrances Appropriated	<u>3,074</u>	<u>3,074</u>	<u>3,074</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$17,695</u>	<u>\$319</u>	<u>\$331</u>	<u>\$12</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Appalachian Flood Risk Reduction Initiative (AFRRI) Grant Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$2,750	\$2,750	\$2,750	\$0
<i>Total Revenues</i>	<u>2,750</u>	<u>2,750</u>	<u>2,750</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	1,773	1,773	1,659	114
Total Public Works	<u>1,773</u>	<u>1,773</u>	<u>1,659</u>	<u>114</u>
<i>Total Expenditures</i>	<u>1,773</u>	<u>1,773</u>	<u>1,659</u>	<u>114</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	977	977	1,091	114
Fund Balances (Deficits) at Beginning of Year	<u>1,773</u>	<u>1,773</u>	<u>1,773</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$2,750</u>	<u>\$2,750</u>	<u>\$2,864</u>	<u>\$114</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Richmondale Sewer Grant Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$10,250	\$10,250	\$10,250	\$0
<i>Total Revenues</i>	<u>10,250</u>	<u>10,250</u>	<u>10,250</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Capital Outlay	10,250	10,250	10,250	0
Total Public Works	<u>10,250</u>	<u>10,250</u>	<u>10,250</u>	<u>0</u>
<i>Total Expenditures</i>	<u>10,250</u>	<u>10,250</u>	<u>10,250</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Mediator Fees Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$17,628	\$17,628	\$26,084	\$8,456
<i>Total Revenues</i>	<u>17,628</u>	<u>17,628</u>	<u>26,084</u>	<u>8,456</u>
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>17,628</u>	<u>17,628</u>	<u>26,084</u>	<u>8,456</u>
Other Financing Sources (Uses)				
Transfers Out	(17,628)	(17,628)	(12,883)	4,745
<i>Total Other Financing Sources (Uses)</i>	<u>(17,628)</u>	<u>(17,628)</u>	<u>(12,883)</u>	<u>4,745</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	13,201	13,201
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$13,201</u>	<u>\$13,201</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
County Recorder's Equipment Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Contractual Services	672	14,519	14,519	0
Capital Outlay	<u>0</u>	<u>1,153</u>	<u>0</u>	<u>1,153</u>
Total Legislative and Executive	<u>672</u>	<u>15,672</u>	<u>14,519</u>	<u>1,153</u>
<i>Total Expenditures</i>	<u>672</u>	<u>15,672</u>	<u>14,519</u>	<u>1,153</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(672)</u>	<u>(15,672)</u>	<u>(14,519)</u>	<u>1,153</u>
Other Financing Sources (Uses)				
Transfers In	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(672)</u>	<u>(672)</u>	<u>481</u>	<u>1,153</u>
Fund Balances (Deficits) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>672</u>	<u>672</u>	<u>672</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,153</u></u>	<u><u>\$1,153</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Blue Star Mothers Renovation Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$153,300	\$153,300	\$153,300	\$0
<i>Total Revenues</i>	<u>153,300</u>	<u>153,300</u>	<u>153,300</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	153,300	166,300	160,560	5,740
Total Public Works	<u>153,300</u>	<u>166,300</u>	<u>160,560</u>	<u>5,740</u>
<i>Total Expenditures</i>	<u>153,300</u>	<u>166,300</u>	<u>160,560</u>	<u>5,740</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(13,000)</u>	<u>(7,260)</u>	<u>5,740</u>
Other Financing Sources (Uses)				
Advances In	0	18,594	18,594	0
Advances Out	0	(5,594)	(5,594)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>13,000</u>	<u>13,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>0</u>	<u>0</u>	<u>5,740</u>	<u>5,740</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$5,740</u>	<u>\$5,740</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Board of Elections Grant Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Capital Outlay	<u>9,370</u>	<u>9,370</u>	<u>9,370</u>	<u>0</u>
Total Legislative and Executive	<u>9,370</u>	<u>9,370</u>	<u>9,370</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,370</u>	<u>9,370</u>	<u>9,370</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,370)</u>	<u>(9,370)</u>	<u>(9,370)</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>9,370</u>	<u>9,370</u>	<u>9,370</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Transportation Coordination Fund
For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$67,628	\$67,628	\$0
Other	0	10,138	10,138	0
<i>Total Revenues</i>	0	77,766	77,766	0
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	0	41,557	31,177	10,380
Other	3,480	28,155	3,818	24,337
<i>Total Human Services</i>	3,480	69,712	34,995	34,717
<i>Total Expenditures</i>	3,480	69,712	34,995	34,717
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,480)	8,054	42,771	34,717
Fund Balances (Deficits) at Beginning of Year	14,942	14,942	14,942	0
Prior Year Encumbrances Appropriated	3,480	3,480	3,480	0
Fund Balances (Deficits) at End of Year	\$14,942	\$26,476	\$61,193	\$34,717

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mediation Institutionalization Grant Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$84,000	\$100,500	\$104,058	\$3,558
<i>Total Revenues</i>	<u>84,000</u>	<u>100,500</u>	<u>104,058</u>	<u>3,558</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	74,378	86,089	86,089	0
Contractual Services	5,000	525	525	0
Capital Outlay	3,500	0	0	0
Other	2,714	9,695	9,695	0
Total Judicial	<u>85,592</u>	<u>96,309</u>	<u>96,309</u>	<u>0</u>
<i>Total Expenditures</i>	<u>85,592</u>	<u>96,309</u>	<u>96,309</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,592)	4,191	7,749	3,558
Fund Balances (Deficits) at Beginning of Year	92	92	92	0
Prior Year Encumbrances Appropriated	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$5,783</u>	<u>\$9,341</u>	<u>\$3,558</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Rehabilitation Center Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rent	\$3,892	\$3,892	\$3,892	\$0
<i>Total Revenues</i>	<u>3,892</u>	<u>3,892</u>	<u>3,892</u>	<u>0</u>
Expenditures				
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,892</u>	<u>3,892</u>	<u>3,892</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers Out	(3,892)	(3,892)	(3,892)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,892)</u>	<u>(3,892)</u>	<u>(3,892)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Operation Turning Point Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$25,310	\$41,269	\$41,269	\$0
<i>Total Revenues</i>	<u>25,310</u>	<u>41,269</u>	<u>41,269</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	25,310	41,269	41,269	0
Total Public Safety	<u>25,310</u>	<u>41,269</u>	<u>41,269</u>	<u>0</u>
<i>Total Expenditures</i>	<u>25,310</u>	<u>41,269</u>	<u>41,269</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Regional Multi-Purpose Facility Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	<u>2,000</u>	<u>8,703</u>	<u>8,703</u>	<u>0</u>
Total Human Services	<u>2,000</u>	<u>8,703</u>	<u>8,703</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,000</u>	<u>8,703</u>	<u>8,703</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,000)</u>	<u>(8,703)</u>	<u>(8,703)</u>	<u>0</u>
Other Financing Sources (Uses)				
Advances In	<u>8,703</u>	<u>8,703</u>	<u>8,703</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>8,703</u>	<u>8,703</u>	<u>8,703</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>6,703</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$6,703</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Workforce Development Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$424,489	\$174,489	\$166,214	(\$8,275)
Other	69,870	69,870	26,898	(42,972)
<i>Total Revenues</i>	<u>494,359</u>	<u>244,359</u>	<u>193,112</u>	<u>(51,247)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	357,066	214,166	214,040	126
Materials and Supplies	5,000	1,400	1,304	96
Capital Outlay	10,000	0	0	0
Other	71,436	1,036	707	329
Total Human Services	<u>443,502</u>	<u>216,602</u>	<u>216,051</u>	<u>551</u>
<i>Total Expenditures</i>	<u>443,502</u>	<u>216,602</u>	<u>216,051</u>	<u>551</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>50,857</u>	<u>27,757</u>	<u>(22,939)</u>	<u>(50,696)</u>
Other Financing Sources (Uses)				
Advances In	50,000	50,000	50,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	100,857	77,757	27,061	(50,696)
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$100,857</u>	<u>\$77,757</u>	<u>\$27,061</u>	<u>(\$50,696)</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff Concealed Weapon Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$60,750	\$18,101	\$18,911	\$810
<i>Total Revenues</i>	<u>60,750</u>	<u>18,101</u>	<u>18,911</u>	<u>810</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Materials and Supplies	1,750	1,750	0	1,750
Capital Outlay	1,000	1,000	0	1,000
Other	58,000	12,000	11,610	390
Total Public Safety	<u>60,750</u>	<u>14,750</u>	<u>11,610</u>	<u>3,140</u>
<i>Total Expenditures</i>	<u>60,750</u>	<u>14,750</u>	<u>11,610</u>	<u>3,140</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	3,351	7,301	3,950
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$3,351</u>	<u>\$7,301</u>	<u>\$3,950</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
FEMA - Yellowbud Flood Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$3,789	\$3,789	\$3,789	\$0
<i>Total Revenues</i>	<u>3,789</u>	<u>3,789</u>	<u>3,789</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,789	3,789	3,789	0
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$3,789</u></u>	<u><u>\$3,789</u></u>	<u><u>\$3,789</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
David Meade-Massie Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>1,072</u>	<u>1,072</u>	<u>1,072</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$1,072</u></u>	<u><u>\$1,072</u></u>	<u><u>\$1,072</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$27,617	\$34,987	\$7,370
<i>Total Revenues</i>	<u>0</u>	<u>27,617</u>	<u>34,987</u>	<u>7,370</u>
Expenditures				
<i>Current:</i>				
Other	0	100,389	4,170	96,219
Total Other	<u>0</u>	<u>100,389</u>	<u>4,170</u>	<u>96,219</u>
<i>Debt Service:</i>				
Principal Retirement	1,667,500	2,980,000	2,980,000	0
Interest and Fiscal Charges	582,480	451,361	450,161	1,200
Total Debt Service	<u>2,249,980</u>	<u>3,431,361</u>	<u>3,430,161</u>	<u>1,200</u>
<i>Total Expenditures</i>	<u>2,249,980</u>	<u>3,531,750</u>	<u>3,434,331</u>	<u>97,419</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,249,980)</u>	<u>(3,504,133)</u>	<u>(3,399,344)</u>	<u>104,789</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Notes	0	1,968,750	1,968,750	0
Transfers In	2,246,780	1,721,666	1,614,312	(107,354)
<i>Total Other Financing Sources (Uses)</i>	<u>2,246,780</u>	<u>3,690,416</u>	<u>3,583,062</u>	<u>(107,354)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(3,200)</u>	<u>186,283</u>	<u>183,718</u>	<u>(2,565)</u>
Fund Balances (Deficits) at Beginning of Year	<u>619,818</u>	<u>619,818</u>	<u>619,818</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$616,618</u>	<u>\$806,101</u>	<u>\$803,536</u>	<u>(\$2,565)</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Permanent Improvement Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$30,000	\$30,000	\$0
<i>Total Revenues</i>	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	265,508	283,864	283,864	0
Total Capital Outlay	<u>265,508</u>	<u>283,864</u>	<u>283,864</u>	<u>0</u>
<i>Debt Service:</i>				
Principal Retirement	0	675,000	675,000	0
Interest and Fiscal Charges	0	3,023	3,023	0
Bond Issuance Costs	0	22,532	22,532	0
Total Debt Service	<u>0</u>	<u>700,555</u>	<u>700,555</u>	<u>0</u>
<i>Total Expenditures</i>	<u>265,508</u>	<u>984,419</u>	<u>984,419</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(265,508)</u>	<u>(954,419)</u>	<u>(954,419)</u>	<u>0</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	697,532	697,532	0
Proceeds from Sale of Notes	0	285,000	285,000	0
Advances Out	0	(315,000)	(315,000)	0
Transfers In	0	3,023	3,023	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>670,555</u>	<u>670,555</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(265,508)</u>	<u>(283,864)</u>	<u>(283,864)</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	23,025	23,025	23,025	0
Prior Year Encumbrances Appropriated	<u>265,508</u>	<u>265,508</u>	<u>265,508</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$23,025</u>	<u>\$4,669</u>	<u>\$4,669</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Airport Construction Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$150,000	\$2,700	\$2,700	\$0
<i>Total Revenues</i>	<u>150,000</u>	<u>2,700</u>	<u>2,700</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	194,350	27,626	27,626	0
Total Capital Outlay	<u>194,350</u>	<u>27,626</u>	<u>27,626</u>	<u>0</u>
<i>Total Expenditures</i>	<u>194,350</u>	<u>27,626</u>	<u>27,626</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(44,350)</u>	<u>(24,926)</u>	<u>(24,926)</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	16,600	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>16,600</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(27,750)</u>	<u>(24,926)</u>	<u>(24,926)</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>36,989</u>	<u>36,989</u>	<u>36,989</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$9,239</u></u>	<u><u>\$12,063</u></u>	<u><u>\$12,063</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Paint Street Annex Improvements Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>3,839</u>	<u>3,839</u>	<u>3,839</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$3,839</u></u>	<u><u>\$3,839</u></u>	<u><u>\$3,839</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Board of Mental Retardation Improvements Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	<u>65,000</u>	<u>30,125</u>	<u>30,125</u>	<u>0</u>
Total Capital Outlay	<u>65,000</u>	<u>30,125</u>	<u>30,125</u>	<u>0</u>
<i>Total Expenditures</i>	<u>65,000</u>	<u>30,125</u>	<u>30,125</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(65,000)</u>	<u>(30,125)</u>	<u>(30,125)</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>0</u>	<u>(30,125)</u>	<u>(30,125)</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>52,192</u>	<u>52,192</u>	<u>52,192</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$52,192</u></u>	<u><u>\$22,067</u></u>	<u><u>\$22,067</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Camp Cattail Construction Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficits) at Beginning of Year	<u>16,527</u>	<u>16,527</u>	<u>16,527</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$16,527</u></u>	<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 Balance - Budget and Actual (Budget Basis)
Issue II Projects Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$636,501	\$636,501	\$636,501	\$0
<i>Total Revenues</i>	<u>636,501</u>	<u>636,501</u>	<u>636,501</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	636,501	636,501	636,501	0
Total Capital Outlay	<u>636,501</u>	<u>636,501</u>	<u>636,501</u>	<u>0</u>
<i>Total Expenditures</i>	<u>636,501</u>	<u>636,501</u>	<u>636,501</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road & Bridge Improvements Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	<u>26,513</u>	<u>26,513</u>	<u>26,513</u>	<u>0</u>
Total Capital Outlay	<u>26,513</u>	<u>26,513</u>	<u>26,513</u>	<u>0</u>
<i>Total Expenditures</i>	<u>26,513</u>	<u>26,513</u>	<u>26,513</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(26,513)</u>	<u>(26,513)</u>	<u>(26,513)</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>20</u>	<u>20</u>	<u>20</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>26,513</u>	<u>26,513</u>	<u>26,513</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$20</u></u>	<u><u>\$20</u></u>	<u><u>\$20</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ross County Service Center Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
Total Capital Outlay	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
<i>Debt Service:</i>				
Principal Retirement	<u>0</u>	<u>930,000</u>	<u>930,000</u>	<u>0</u>
Interest and Fiscal Charges	<u>0</u>	<u>4,927</u>	<u>4,927</u>	<u>0</u>
Bond Issuance Costs	<u>0</u>	<u>30,270</u>	<u>30,270</u>	<u>0</u>
Total Debt Service	<u>0</u>	<u>965,197</u>	<u>965,197</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,500</u>	<u>967,697</u>	<u>965,197</u>	<u>2,500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,500)</u>	<u>(967,697)</u>	<u>(965,197)</u>	<u>2,500</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	<u>930,000</u>	<u>961,033</u>	<u>961,033</u>	<u>0</u>
Transfers In	<u>0</u>	<u>2,500</u>	<u>4,164</u>	<u>1,664</u>
<i>Total Other Financing Sources (Uses)</i>	<u>930,000</u>	<u>963,533</u>	<u>965,197</u>	<u>1,664</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>927,500</u>	<u>(4,164)</u>	<u>0</u>	<u>4,164</u>
Fund Balances (Deficits) at Beginning of Year	<u>30,039</u>	<u>30,039</u>	<u>30,039</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>2,499</u>	<u>2,499</u>	<u>2,499</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$960,038</u>	<u>\$28,374</u>	<u>\$32,538</u>	<u>\$4,164</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
U.S. 50 Connector Construction Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$1,645	\$1,830	\$1,830	\$0
<i>Total Revenues</i>	<u>1,645</u>	<u>1,830</u>	<u>1,830</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	170,995	155,495	155,495	0
<i>Total Expenditures</i>	<u>170,995</u>	<u>155,495</u>	<u>155,495</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(169,350)</u>	<u>(153,665)</u>	<u>(153,665)</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers Out	0	(198,975)	(198,975)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(198,975)</u>	<u>(198,975)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(169,350)</u>	<u>(352,640)</u>	<u>(352,640)</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	181,644	181,644	181,644	0
Prior Year Encumbrances Appropriated	<u>170,996</u>	<u>170,996</u>	<u>170,996</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$183,290</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Detention Center Construction Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Current</i>				
Other	<u>0</u>	<u>41,864</u>	<u>41,864</u>	<u>0</u>
Total Other	<u>0</u>	<u>41,864</u>	<u>41,864</u>	<u>0</u>
<i>Debt Service:</i>				
Principal Retirement	<u>0</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>0</u>
Interest and Fiscal Charges	<u>0</u>	<u>17,900</u>	<u>17,900</u>	<u>0</u>
Bond Issuance Costs	<u>0</u>	<u>44,571</u>	<u>44,571</u>	<u>0</u>
Total Debt Service	<u>0</u>	<u>1,312,471</u>	<u>1,312,471</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>1,354,335</u>	<u>1,354,335</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(1,354,335)</u>	<u>(1,354,335)</u>	<u>0</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	<u>0</u>	<u>1,356,435</u>	<u>1,356,435</u>	<u>0</u>
Advances Out	<u>0</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
Transfers In	<u>0</u>	<u>17,900</u>	<u>17,900</u>	<u>0</u>
Transfers Out	<u>0</u>	<u>(1,022)</u>	<u>(1,022)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,353,313</u>	<u>1,353,313</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>0</u>	<u>(1,022)</u>	<u>(1,022)</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>1,022</u>	<u>1,022</u>	<u>1,022</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$1,022</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
SR 207 / US 23 Connector Fund
For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	<u>375,000</u>	<u>161,640</u>	<u>161,640</u>	<u>0</u>
Total Capital Outlay	<u>375,000</u>	<u>161,640</u>	<u>161,640</u>	<u>0</u>
<i>Total Expenditures</i>	<u>375,000</u>	<u>161,640</u>	<u>161,640</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(375,000)</u>	<u>(161,640)</u>	<u>(161,640)</u>	<u>0</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Notes	<u>375,000</u>	<u>161,640</u>	<u>161,640</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>375,000</u>	<u>161,640</u>	<u>161,640</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$36,000	\$36,000	\$36,027	\$27
Other Operating Revenues	0	0	881	881
<i>Total Revenues</i>	<u>36,000</u>	<u>36,000</u>	<u>36,908</u>	<u>908</u>
Expenses				
Contractual Services	27,983	32,983	32,462	521
Capital Outlay	0	21,395	21,395	0
Other Operating Expenses	5,537	8,637	6,457	2,180
<i>Total Expenses</i>	<u>33,520</u>	<u>63,015</u>	<u>60,314</u>	<u>2,701</u>
<i>Excess of Revenues Over (Under) Expenses</i>	2,480	(27,015)	(23,406)	3,609
Fund Equity (Deficits) at Beginning of Year	44,393	44,393	44,393	0
Prior Year Encumbrances Appropriated	1,992	1,992	1,992	0
Fund Equity (Deficits) at End of Year	<u>\$48,865</u>	<u>\$19,370</u>	<u>\$22,979</u>	<u>\$3,609</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,455,000	\$5,582,012	\$4,927,181	(\$654,831)
<i>Total Revenues</i>	<u>5,455,000</u>	<u>5,582,012</u>	<u>4,927,181</u>	<u>(654,831)</u>
Expenses				
Contractual Services	700,000	705,430	693,718	11,712
Claims	4,100,000	4,275,000	4,275,000	0
Refunds	0	270	261	9
<i>Total Expenses</i>	<u>4,800,000</u>	<u>4,980,700</u>	<u>4,968,979</u>	<u>11,721</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>655,000</u>	<u>601,312</u>	<u>(41,798)</u>	<u>(643,110)</u>
Other Financing Sources (Uses)				
Advances In	0	245,000	245,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>245,000</u>	<u>245,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses</i>	<u>655,000</u>	<u>846,312</u>	<u>203,202</u>	<u>(643,110)</u>
Fund Equity (Deficits) at Beginning of Year	<u>948</u>	<u>948</u>	<u>948</u>	<u>0</u>
Fund Equity (Deficits) at End of Year	<u>\$655,948</u>	<u>\$847,260</u>	<u>\$204,150</u>	<u>(\$643,110)</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Trust Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Other	<u>3,977</u>	<u>3,977</u>	<u>342</u>	<u>3,635</u>
Total Human Services	<u>3,977</u>	<u>3,977</u>	<u>342</u>	<u>3,635</u>
<i>Total Expenditures</i>	<u>3,977</u>	<u>3,977</u>	<u>342</u>	<u>3,635</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,977)</u>	<u>(3,977)</u>	<u>(342)</u>	<u>3,635</u>
Fund Balances (Deficits) at Beginning of Year	<u>3,977</u>	<u>3,977</u>	<u>3,977</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,635</u></u>	<u><u>\$3,635</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Delinquency Prevention Trust Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficits) at Beginning of Year	<u>6,043</u>	<u>6,043</u>	<u>6,043</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$6,043</u></u>	<u><u>\$6,043</u></u>	<u><u>\$6,043</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
C.T.F. Child Abuse & Neglect Trust Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficits) at Beginning of Year	<u>734</u>	<u>734</u>	<u>734</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$734</u></u>	<u><u>\$734</u></u>	<u><u>\$734</u></u>	<u><u>\$0</u></u>

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STATISTICAL SECTION



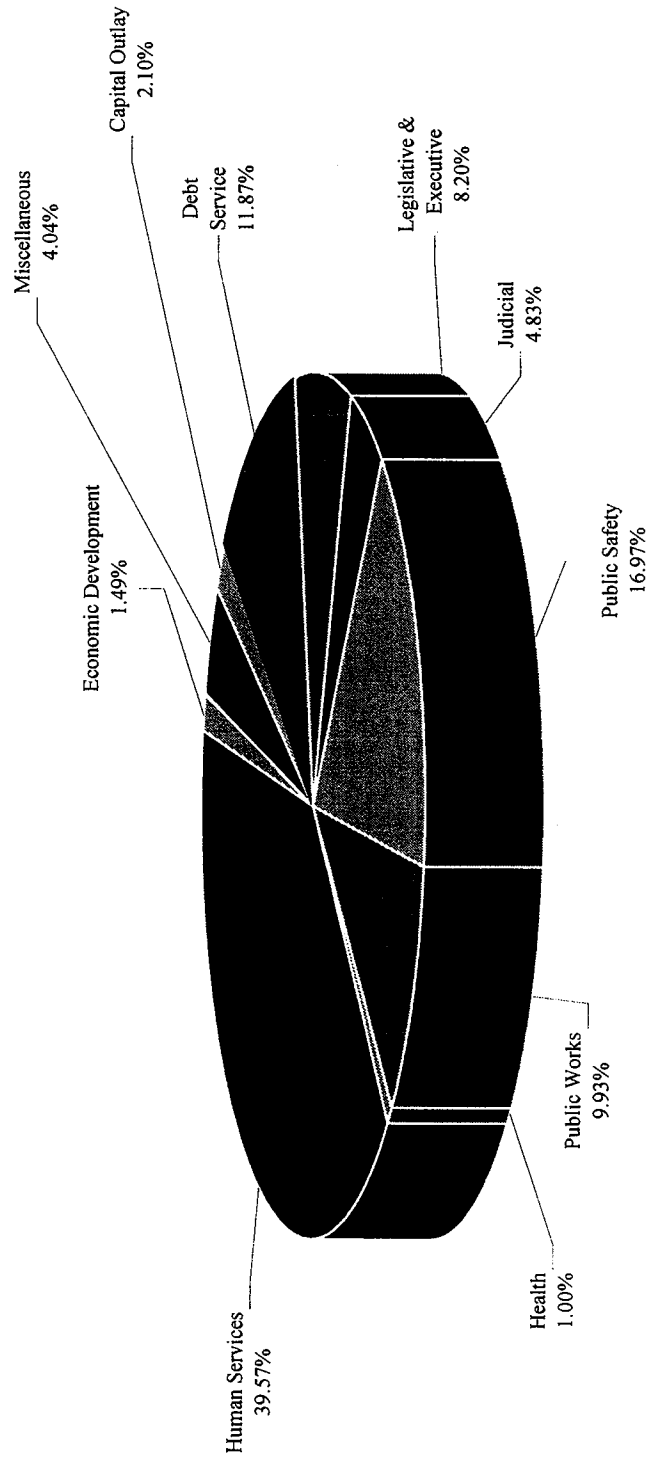
Adena State Memorial

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

Table 1

ROSS COUNTY, OHIO
GOVERNMENTAL FUND EXPENDITURES BY FUNCTION
LAST TEN YEARS

Year	Legislative & Executive	Judicial	Public Safety	Public Works	Health	Human Services	Economic Development	Miscellaneous	Capital Outlay	Debt Service	Total
1995	\$3,309,263	\$1,543,767	\$4,433,044	\$3,580,509	\$316,845	\$11,212,069	\$1,007,857	\$1,124,979	\$0	\$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	0	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	0	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	0	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	0	1,389,646	36,836,024
2000	4,115,651	2,164,002	6,811,111	5,997,967	487,774	18,777,462	871,295	1,717,522	0	1,382,874	42,325,658
2001	4,148,979	2,259,752	7,322,730	4,967,252	597,234	22,774,339	908,775	1,758,430	0	1,399,146	46,136,637
2002 (1)	4,033,932	2,226,181	7,514,514	4,629,963	625,745	21,395,348	819,508	2,003,632	2,265,332	1,307,808	46,821,963
2003 (1)	3,987,089	2,363,027	7,735,939	5,306,029	591,009	20,839,973	710,199	2,070,602	4,861,687	3,579,522	52,045,076
2004 (1)	4,499,186	2,650,193	9,318,248	5,451,664	550,156	21,728,274	816,568	2,218,097	1,154,753	6,519,249	54,906,388

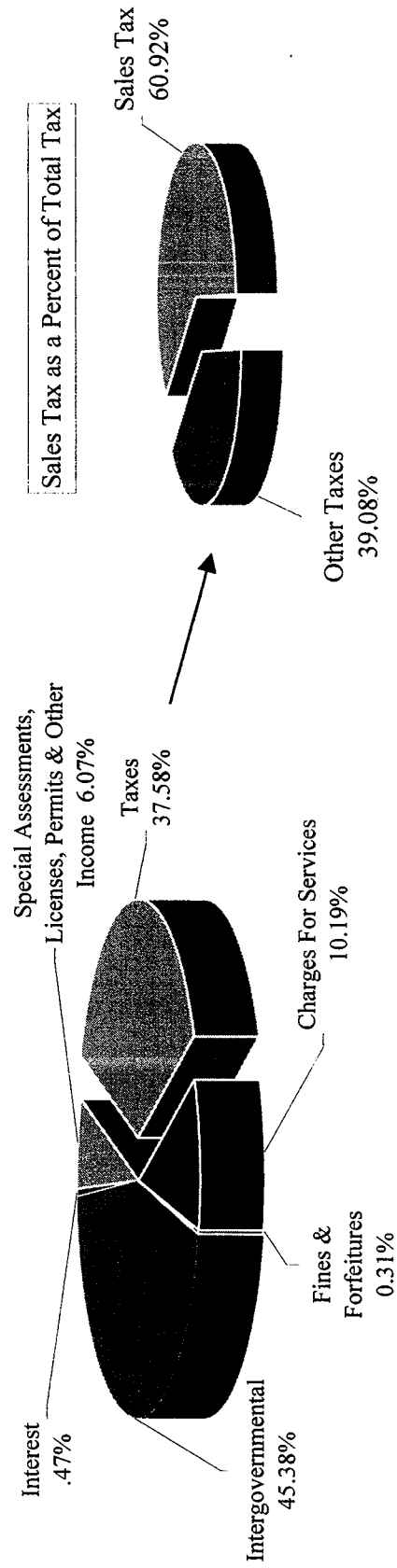


(1) Figures shown reflect the implementation of the GASB 34 reporting model and are drawn from the governmental fund statements.
Source: Ross County Auditor

Table 2

ROSS COUNTY, OHIO
GOVERNMENTAL FUND REVENUES BY SOURCE
LAST TEN YEARS

YEAR	CHARGES FOR SERVICES			FINES & FORFEITURES	INTER-GOVERNMENTAL	INTEREST	SPECIAL ASSESSMENTS, LICENSES, PERMITS & OTHER INCOME		TOTAL
	TAXES	SERVICES	FORFEITURES				LICENSES, PERMITS & OTHER INCOME	OTHER INCOME	
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	14,239,208	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		
2000	15,531,001	3,486,272	155,493	20,121,675	1,227,586	2,481,186	43,003,213		
2001	15,675,266	3,740,735	152,900	21,788,248	756,205	2,897,750	45,011,104		
2002 (1)	15,929,204	4,163,821	148,823	22,764,752	330,749	3,118,115	46,455,464		
2003 (1)	16,775,398	4,322,615	138,909	20,804,520	211,961	2,864,107	45,117,510		
2004 (1)	17,837,304	4,838,496	145,688	21,538,723	222,878	2,876,545	47,459,634		



(1) Figures shown reflect the implementation of the GASB 34 reporting model and are drawn from the governmental fund statements.
Source: Ross County Auditor

ROSS COUNTY, OHIO
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	TOTAL TAX COLLECTIONS TO CURRENT TAX LEVY	RATIO OF	
							OUTSTANDING DELINQUENT TAXES	OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY
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%
2000	5,788,357	5,661,076	97.80%	151,067	5,812,143	100.41%	186,888	3.23%
2001	5,883,097	5,745,040	97.65%	169,854	5,914,894	100.54%	195,910	3.33%
2002	5,947,806	5,759,676	96.84%	166,887	5,926,563	99.64%	204,935	3.45%
2003	7,007,288	6,804,458	97.11%	227,314	7,031,772	100.35%	251,608	3.59%
2004	7,565,618	7,288,260	96.33%	274,096	7,562,356	99.96%	309,111	4.09%

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

Table 4

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) EST. ACTUAL VALUE	
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	888,989,832	2,614,789,305	34.00%
2000	668,559,190	1,910,169,114	180,557,660	722,230,640	69,149,950	78,579,489	918,266,800	2,710,979,243	33.87%
2001	694,133,450	1,983,238,428	174,573,290	698,293,160	69,857,750	79,383,807	938,564,490	2,760,915,395	33.99%
2002	788,939,530	2,254,113,942	164,370,940	684,878,917	61,642,170	70,047,920	1,014,952,640	3,009,040,779	33.73%
2003	800,107,610	2,286,021,742	176,110,370	765,697,261	69,061,160	78,478,591	1,045,279,140	3,130,197,594	33.39%
2004	816,273,250	2,332,209,286	137,975,700	599,894,348	66,624,110	75,709,216	1,020,873,060	3,007,812,850	33.94%

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

Table 5

<u>County Units</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
General Fund	3.10	3.10	1.60	1.60	1.60	1.60	1.60	1.60	1.60	2.00
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	4.50	4.50	4.50	4.50	4.50	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	8.90	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.80
<u>Special Districts</u>										
General Health District	1.00	1.00	1.00	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	3.50	3.50	3.50	3.50
Colerain	5.90	5.90	5.90	5.90	5.90	5.90	5.90	8.40	8.40	8.40
Concord	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Deerfield	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Franklin	8.40	8.40	8.40	8.40	8.40	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	6.00	9.10	9.10	9.10	9.10
Jefferson	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Liberty	5.50	5.50	5.50	5.50	5.50	5.50	7.90	7.90	7.90	7.90
Paint	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Paxton	7.50	7.50	7.50	7.50	7.50	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	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Union	5.50	5.50	5.50	5.50	5.50	5.50	7.40	7.40	7.40	7.40

continued

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

Table 5

<u>School Districts</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Adena	33.80	33.80	33.80	33.80	38.10	38.10	38.10	37.30	37.30	37.30
Chillicothe	38.40	38.40	38.10	37.90	37.80	37.74	37.70	37.70	37.70	37.70
Huntington	32.50	32.50	32.50	34.30	33.10	32.40	32.40	31.50	31.50	31.50
Paint Valley	33.00	33.00	33.00	37.20	36.50	36.50	36.50	35.50	35.50	35.50
Southeastern	28.30	28.30	28.30	28.30	28.30	33.95	33.95	33.95	33.95	33.50
Union Scioto	35.80	35.00	35.00	35.00	34.10	37.92	37.92	36.80	36.80	36.40
Zane Trace	33.50	32.60	36.90	36.90	35.90	35.10	34.70	33.00	33.00	33.00
<u>Out-of-County Schools</u>										
Greenfield	26.70	26.70	25.45	28.97	27.22	27.22	27.22	27.22	26.22	26.22
Miami Trace	32.10	30.35	30.75	30.55	34.25	34.10	33.50	30.05	35.30	32.60
Waverly	32.50	32.50	32.50	32.50	32.50	32.50	37.12	37.12	37.12	37.12
<u>Joint Vocational Schools</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	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Pike County	6.80	6.80	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
<u>Corporations</u>										
Adelphi	4.00	4.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Bainbridge	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Chillicothe	3.20	3.20	3.20	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	1.60	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

ROSS COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 2004

Taxpayers	Type	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	Percentage of Total Assessed Value
MeadWestvaco Corporation	Manufacturer	\$30,105,940	\$67,239,720	\$97,345,660	9.54%
American Electric Power	Electric Utility	656,140	26,043,110	26,699,250	2.62%
Horizon Telcom Inc.	Telephone/Communications	2,191,810	21,608,330	23,800,140	2.33%
Paccar, Inc.	Manufacturer	5,139,790	7,617,460	12,757,250	1.25%
South Central Power Company	Electric Utility	16,410	7,074,230	7,090,640	0.69%
PPG Industries, Inc.	Distribution Center	2,810,420	2,213,820	5,024,240	0.49%
DDR Ohio Opportunity II LLC	Shopping Center	3,389,440	0	3,389,440	0.33%
Chillicothe Mall Inc.	Shopping Center	3,353,600	0	3,353,600	0.33%
Central Center LTD	Shopping Center	2,761,660	0	2,761,660	0.27%
Adelphia Communications	Telephone/Communications	0	2,438,050	2,438,050	0.24%
Total Top Ten Taxpayers		50,425,210	134,234,720	184,659,930	18.09%
All Others		765,848,040	70,365,090	836,213,130	81.91%
TOTAL		\$816,273,250	\$204,599,810	\$1,020,873,060	100.00%

Source: Ross County Auditor

ROSS COUNTY, OHIO
 COMPUTATION OF LEGAL DEBT MARGIN
 December 31, 2004

Table 7

Total of all County Debt Outstanding.....	\$13,215,390
Debt Exempt from Computation	
Exempted for Jail/Detention Facility & Road Construction.....	<u>5,928,750</u>
Total Exempted Debt.....	<u>5,928,750</u>
Net Indebtedness (Voted and Unvoted).....	7,286,640
Less: Available funds in Debt Service Fund as of December 31, 2004.....	<u>803,536</u>
Total Net Indebtedness Subject to Direct Debt Limitations.....	<u><u>\$6,483,104</u></u>
Assessed Value of County (2004 collection year).....	\$1,020,873,060
Direct Debt Limitation - ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 Assessed Value; 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).....	\$24,021,827
Total Net Indebtedness Subject to Direct Debt Limitation.....	<u>6,483,104</u>
DIRECT DEBT MARGIN.....	<u><u>\$17,538,723</u></u>
Unvoted Debt Limitation (1% of County Assessed Value).....	\$10,208,731
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation.....	<u>6,483,104</u>
UNVOTED DEBT MARGIN.....	<u><u>\$3,725,627</u></u>

Source: Ross County Auditor

Table 8

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

YEAR	(1) <u>POPULATION</u>	(2) <u>ASSESSED VALUE</u>	GROSS BONDED <u>DEBT</u>	(3) LESS DEBT SERVICE <u>FUNDS</u>	LESS DEBT SUPPORTED BY ENTERPRISE <u>FUNDS</u>	NET BONDED <u>DEBT</u>	RATIO OF NET BONDED DEBT TO ASSESSED <u>VALUE</u>	NET BONDED DEBT PER <u>CAPITA</u>
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
2000	73,345	918,266,800	8,165,000	618,602	0	7,546,398	0.822%	102.89
2001	73,922	938,564,490	7,505,000	620,777	0	6,884,223	0.733%	93.13
2002	74,277	1,014,952,640	6,810,000	620,783	0	6,189,217	0.610%	83.33
2003	74,424	1,045,279,140	8,140,000	619,818	0	7,520,182	0.719%	101.05
2004	74,466	1,020,873,060	10,800,000	803,536	0	9,996,464	0.979%	134.24

(1) 2000 Population shown is the actual decennial census count certified by the U.S. Department of Commerce, Bureau of Census.

All others figures shown were estimates provided by the Ohio Department of Development - Office of Strategic Research.

(2) From Table 4

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

Sources: U.S. Department of Commerce, Bureau of Census
Department of Development - Office of Strategic Research
Ross County Auditor

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

Table 9

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GOVERNMENTAL FUND EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO GOVERNMENTAL FUND EXPENDITURES</u>
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%
2000	630,000	462,065	1,092,065	42,325,658	2.58%
2001	660,000	431,588	1,091,588	46,136,637	2.37%
2002	695,000	398,283	1,093,283	46,821,963	2.33%
2003	2,785,000	445,774	3,230,774	52,045,076	6.21%
2004	355,000	448,536	803,536	54,906,388	1.46%

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

Source: Ross County Auditor

ROSS COUNTY, OHIO
 COMPUTATION OF DIRECT AND OVERLAPPING NET GENERAL
 OBLIGATION DEBT (1)
 DECEMBER 31, 2004

Table 10

<u>POLITICAL SUBDIVISION</u>	<u>NET DEBT OUTSTANDING</u>	<u>PERCENTAGE APPLICABLE TO ROSS COUNTY(2)</u>	<u>AMOUNT APPLICABLE TO ROSS COUNTY</u>
Direct:			
Ross County	\$12,411,854	100.00%	<u>\$12,411,854</u>
Overlapping:			
Cities, Villages & Townships wholly within the County	8,074,348	100.00%	8,074,348
School Districts wholly within the County	48,279,941	100.00%	48,279,941
Adena Local School District	2,254,636	98.32%	2,216,758
Greenfield Exempted Village School District	3,120,000	18.80%	586,560
Pickaway-Ross County Joint Vocational School District	175,000	59.50%	104,125
Waverly City School District	7,725,906	2.83%	<u>218,643</u>
Total Overlapping Political Subdivisions			<u>59,480,375</u>
Grand Total			<u><u>\$71,892,229</u></u>

(1) Net General Obligation Debt includes General Obligation Bonds and General Obligation Bond Anticipation Notes net of available cash fund balances.

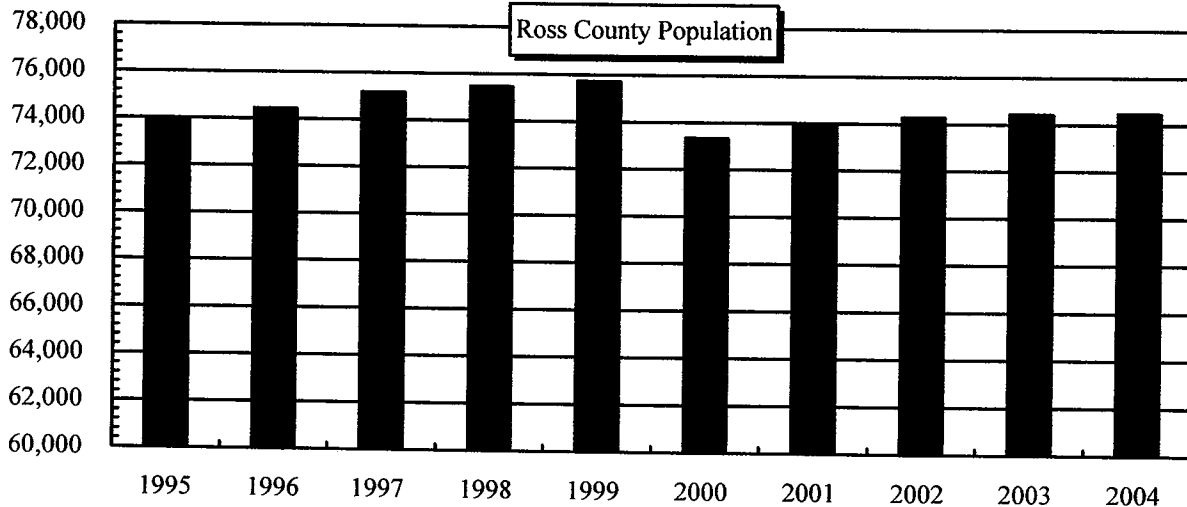
(2) Percentages were determined by dividing each overlapping subdivision's assessed valuation within the County by its total assessed valuation.

Source: Ross County Auditor/Ohio Municipal Advisory Council

ROSS COUNTY, OHIO
DEMOGRAPHIC STATISTICS
LAST TEN YEARS

Table 11

<u>YEAR</u>	(1) <u>POPULATION</u>	(2) PER <u>CAPITA</u> <u>INCOME</u>	(2) <u>MEDIAN</u> <u>AGE</u>	(3) <u>SCHOOL</u> <u>ENROLLMENT</u>
1995	73,941	\$17,284	N/A	12,396
1996	74,407	17,885	N/A	12,647
1997	75,168	18,832	N/A	12,666
1998	75,473	19,996	N/A	12,723
1999	75,731	20,291	N/A	12,535
2000	73,345	21,849	36.9	12,618
2001	73,922	22,096	N/A	12,845
2002	74,277	N/A	N/A	12,461
2003	74,424	N/A	N/A	12,444
2004	74,466	N/A	N/A	12,150

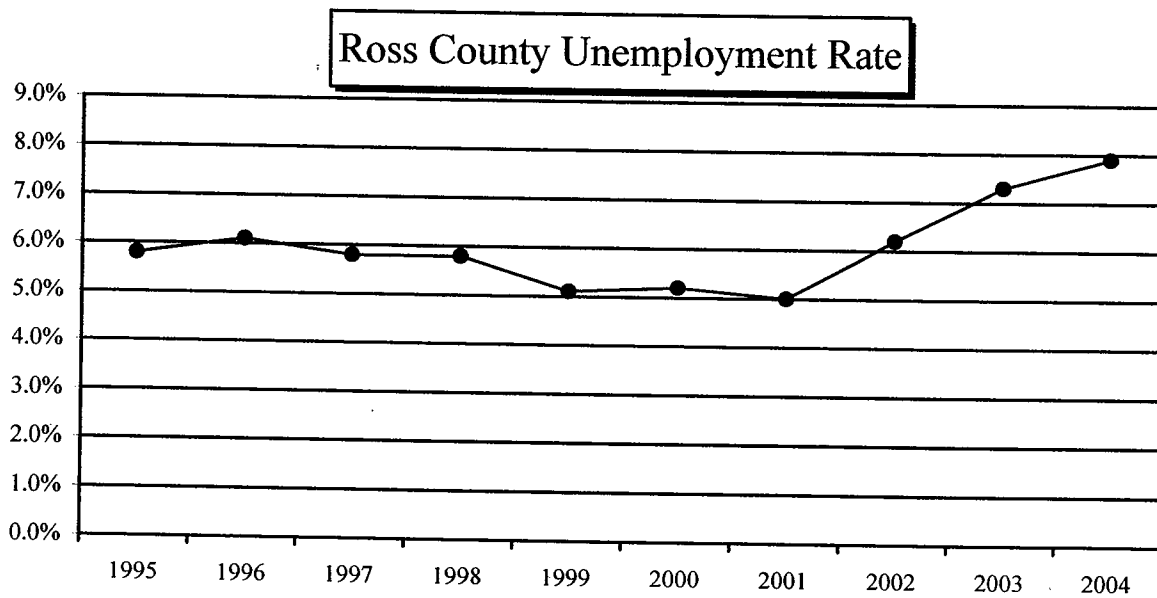


- Sources :
- (1) 2000 Population figure was taken from the actual decennial census count certified by the U. S. Department of Commerce, Bureau of Census. All others were estimates previously provided by the Ohio Department of Development - Office of Strategic Research.
 - (2) Ohio Department of Development, Office of Strategic Research
 - (3) Ross County Board of Education, Chillicothe City Schools, Individual Private Schools

ROSS COUNTY, OHIO
EMPLOYMENT STATISTICS
LAST TEN YEARS

Table 12

	(1) CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	(2) UNEMPLOYMENT RATE
1995 Average	33,400	31,500	1,900	5.8%
1996 Average	34,300	32,200	2,100	6.1%
1997 Average	34,600	32,600	2,000	5.8%
1998 Average	35,100	33,100	2,000	5.8%
1999 Average	34,600	32,800	1,800	5.1%
2000 Average	34,900	33,100	1,800	5.2%
2001 Average	34,900	33,200	1,800	5.0%
2002 Average	34,800	32,700	2,200	6.2%
2003 Average	35,600	33,000	2,600	7.3%
2004 Average	35,100	32,300	2,800	7.9%



(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 Department of Job and Family Services
Bureau of Labor Market Information

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

<u>YEAR</u>	<u>REAL PROPERTY VALUE (1)</u>			<u>NEW CONSTRUCTION (2)</u>			<u>BANK DEPOSITS (3)</u>
	<u>COMMERCIAL INDUSTRIAL</u>	<u>AGRICULTURAL RESIDENTIAL</u>	<u>TOTAL</u>	<u>COMMERCIAL INDUSTRIAL</u>	<u>AGRICULTURAL RESIDENTIAL</u>	<u>TOTAL</u>	
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
2000	385,735,714	1,521,451,057	1,907,186,771	14,840,400	40,431,600	55,272,000	213,813,000
2001	396,417,971	1,584,346,914	1,980,764,885	9,547,143	57,641,029	67,188,172	235,217,000
2002	439,172,257	1,812,611,028	2,251,783,285	6,363,057	34,047,257	40,410,314	249,071,000
2003	437,274,829	1,846,459,828	2,283,734,657	5,275,743	33,642,486	38,918,229	259,376,000
2004	444,850,371	1,884,994,285	2,329,844,656	6,620,514	29,357,343	35,977,857	257,292,000

(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, OHIO
TEN LARGEST INDUSTRIAL AND
PUBLIC UTILITY EMPLOYERS

Table 14

<u>Employer</u>	<u>Product or Service</u>	<u>Number of Employees</u>
1. NewPage Corp (formerly MeadWestvaco)	Book, Bond & Magazine Paper	1,741
2. Kenworth Truck Co. (Paccar)	Assembly of Heavy Trucks	1,671
3. Horizon Telcom, Inc.	Telephone/Communications	392
4. Trim Systems L.L.C.	Truck Interiors	233
5. YSK Corporation	Auto Suspension Parts	232
6. PPG Industries, Inc.	Auto Replacement Glass	170
7. MeadWestvaco Central Research	Research & Development	108
8. Chillicothe Gazette	Daily Newspaper	91
9. Rocal Inc.	Traffic Control Signs	84
10. Union Springs & Manufacturing Co.	Auto & Rail Parts	61

ROSS COUNTY
LARGEST PUBLIC AND NON-PROFIT EMPLOYERS

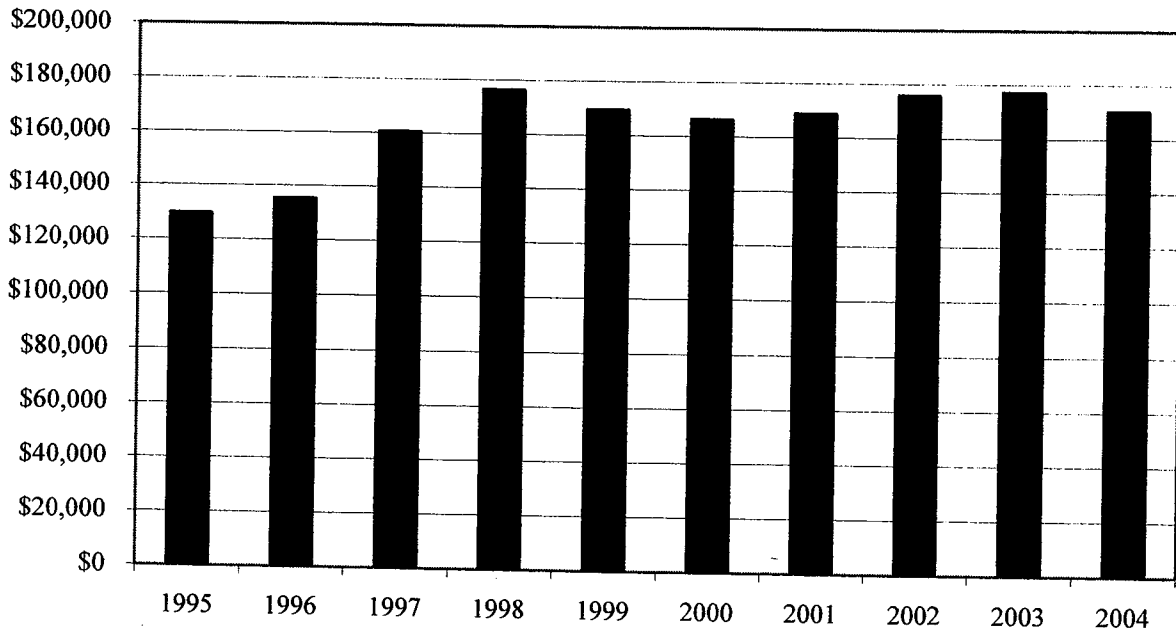
<u>Employer</u>	<u>Service</u>	<u>Number of Employees</u>
1. Adena Regional Medical Center	Health/Medical Services	1,693
2. Veterans Affairs Medical Center	Veterans Hospital	1,131
3. Ross County Correctional Institute	Ohio Penal Institution	607
4. Ross County	County Government	597
5. Chillicothe Correctional Institute	Ohio Penal Institution	592
6. Chillicothe City School District	Education	350
7. City of Chillicothe	City Government	287
8. Pickaway/Ross Joint Vocational School District	Vocational Education	251

Source: Individual Employers

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

Table 15

<u>YEAR</u>	<u>TOTAL TAX COLLECTED</u>	<u>PERCENTAGE CHANGE</u>
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%
2000	166,349	-1.86%
2001	168,796	1.47%
2002	175,897	4.21%
2003	177,153	0.71%
2004	170,319	-3.86%



Source: Ross County Auditor

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2004

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
POLITICAL SUBDIVISIONS	
Townships	16
Cities	1
Incorporated Villages	6
POPULATION	74,466
NUMBER OF LICENSED DRIVERS	50,984 (Issued in Ross County)
NUMBER OF SHERIFF DEPUTIES	117
NUMBER OF COUNTY EMPLOYEES	597
HIGHWAY SYSTEM	
US Highways	3
State Highways	9
US & State Highway Mileage	216.23 miles
County Roads	393.44 miles
Township Roads	491.34 miles
HOSPITALS	
Adena Health Systems	250 beds
V.A. Medical Center Hospital	297 beds
AIRPORT FACILITIES	
Runway	5400' X 100' x 600' overrun
Lighted Full Length Parallel Taxiway	
F.A.A. Category	C2
CHILLICOTHE CITY SCHOOL SYSTEM	
High Schools	1
Intermediate	2
Elementary	3
Student Population	3,199
Teacher Population	211
Teacher/Student Ratio	1:15.16
COUNTY SCHOOL SYSTEMS	
High Schools	6
Intermediate	6
Elementary	8
Student Population	6
Teacher Population	8,547
Teacher/Student Ratio	540
	1:15.83
JOINT VOCATIONAL SCHOOL SYSTEM	
	Pickaway-Ross County Joint Vocational School

continued

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2004

Table 16

PRIVATE SCHOOLS	
Bishop Flaget	Grades Pre-school - 8
Student Population	193
Landmark Christian Academy	Grades Kindergarten - 12
Student Population	35
Southern Hills Academy	Grades Pre-school - 8
Student Population	84
 PIONEER SCHOOL FOR MENTALLY RETARDED AND DEVELOPMENTALLY DISABLED	
Student Population	92
Teacher Population	11
Teacher/Student Ratio	1:8.36
 HIGHER EDUCATION	
Ohio University Chillicothe-Regional Campus	
Southeastern Business College (Private)	
<hr/>	
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	210 acres
Golf Courses	
Public	4
Private	1
Swimming Facilities	3 Outdoor - 1 Indoor
Motels/Bed and Breakfasts	11 - 686 rooms
Minor League Baseball Team	Chillicothe Paints
<hr/>	
CULTURAL	
Libraries	
Public Libraries	1 with 6 branches
In Circulation Volumes	176,833
In Circulation Audio Visual	16,033
Ohio University Chillicothe Library	56,287 volumes
Museums	4
Theatre Groups	2
Outdoor Dramas	1-"Tecumseh"
Art Galleries	2
<hr/>	
COMMUNICATIONS	
Radio Stations	
FM	1 - WKKJ
AM	2 - WBEX, WCHI
Newspapers (Daily)	1 - Circulation 16,900 Monday thru Saturday 17,400 on Sunday
Weekly Shoppers	1 - "Advertiser" Circulation 27,000

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2004

Table 16

VOTER STATISTICS - 2004 GENERAL ELECTION

Number of Registered Voters	43,463
Number of Voters	31,979
Percentage of Registered Voters Voting	73.58%

RURAL WATER SYSTEM

Miles of Water Lines	1,050
Customers Served	13,000

COUNTY AGRICULTURE SYSTEM

Farm Units	950
Acreage	
Crops	144,200
Pasture & Woodland	106,800
Revenue Volume	
Crops	\$37,777,000
Livestock	\$7,771,000

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: U.S. Department of Commerce, Bureau of Census
 County Water System: Ross County Water Company
 Airport Facilities: TRM Aviation Inc.
 Agriculture: Ohio Department of Agriculture
 Ross County Community Improvement Corporation
 All other data from Ross County Auditor.

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**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140

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800-282-0370

Facsimile 614-466-4490

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
AUGUST 9, 2005**