

**FINANCIAL CONDITION
ROSS COUNTY**

SINGLE AUDIT

JANUARY 1, 2000 - DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

ROSS COUNTY

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**FINANCIAL CONDITION
ROSS COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Education:</i>			
<i>Child Nutrition Cluster:</i>			
School Breakfast Program	10.553	05-PU-00	\$6,132
National School Lunch Program	10.555	05-PU-00	17,240
Child and Adult Care Food Program	10.558	05-PU-00	<u>3,393</u>
Total United States Department of Agriculture - Nutrition Cluster			26,765
U.S. DEPARTMENT OF HOUSING and URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grants/State	14.228	B-F-97-066-1	30,000
Community Development Block Grants/State (CHIP)	14.228	B-C-98-066-1&2	335,564
Community Development Block Grants/State	14.228	B-F-98-066-1	36,457
Community Development Block Grants/State	14.228	B-F-99-066-1	<u>178,518</u>
Total United States Department of Housing and Urban Development			580,539
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
Ohio Juvenile Accountability Incentive Grant	16.523	99-JB-013-A022	8,846
Title V Incentive Grants	16.548	99-JV-T50-P191	12,655
Byrne Formula Grant Program	16.579	99-DG-D02-7210	38,891
Byrne Formula Grant Program - U.S. 23 Pipeline Task Force Grant	16.579	99-DG-A01-7332	<u>90,695</u>
Total Byrne Formula Grants			129,586
Total United States Department of Justice			151,087
U.S. DEPARTMENT OF ENERGY			
<i>Passed through Southern Ohio Diversification Initiative Services:</i>			
Workforce and Community Transition Grant - SODI	81.502	DE-FC05-980R22650	<u>48,223</u>
Total United States Department of Energy			48,223
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Passed through Ohio Disaster Services Agency:</i>			
Emergency Management - State and Local Assistance	83.552	EMA 15-0101-1-000	<u>28,069</u>
Total Federal Emergency Management Agency			28,069
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education - Grants to States - Title VI-B	84.027	06625-6B-SF-98P	39,671
Special Education - Preschool Grant	84.173	06625-PG-S1-99P	<u>9,624</u>
Total United States Department of Education			49,295
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Child Welfare Services - Title IV-B	93.645	N/A	75,921
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Medical Assistance Program - Medicaid	93.778	773131-099	<u>654,739</u>
Total United States Department of Health and Human Services			730,660
Total Federal Assistance			<u><u>\$1,614,637</u></u>

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

**FINANCIAL CONDITION
ROSS COUNTY**

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A — SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general-purpose financial statements.



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

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

We have audited the financial statements of Ross County, Ohio (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 13, 2001. We did not audit the financial statements of First Capital Enterprises, Inc., which represents 100 percent of the assets and revenues of the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for First Capital Enterprises, Inc., is based on the report of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 13, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 13, 2001.

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

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

JIM PETRO
Auditor of State

June 13, 2001



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

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

Compliance

We have audited the compliance of the Ross County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to the major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to the major federal programs for the year ended December 31, 2000.

Internal Control Over Compliance

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

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

Schedule of Federal Award Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 13, 2001. We did not audit the financial statements of First Capital Enterprises, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for First Capital Enterprises, Inc., is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

JIM PETRO
Auditor of State

June 13, 2001

ROSS COUNTY

DECEMBER 31, 2000

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

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

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For The Year Ended December 31, 2000



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, 2000
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**ROSS COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Auditor of Ross County

STEPHEN A. NEAL

June 15, 2001

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

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

As Auditor of Ross County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2000. This report conforms to generally accepted accounting principles as applicable to governmental entities. Responsibility for the accuracy of the data presented as well as the completeness and fairness of the presentation including disclosures, rests with the management of the County. This CAFR will provide the necessary information to the taxpayers of Ross County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Ross County with sound financial information for future decision making.

EXPLANATION OF CAFR SECTIONS

The CAFR is presented in three sections: The Introductory Section, the Financial Section and the Statistical Section. The Introductory Section contains this transmittal letter, an organizational chart and a list of County elected officials. The Financial Section contains the Auditor of State's opinion letter, the combined (general purpose) financial statements, notes to the combined financial statements, combining statements and other relevant financial statements and schedules for the fiscal year ended December 31, 2000. The Statistical Section includes selected historical financial information and other economic and demographic information which may be useful for further analysis and comparisons.

HISTORY, COUNTY ORGANIZATION, AND SERVICES

Ross County was formed on August 20, 1798 by proclamation of Arthur St. Clair, Governor of the Northwest Territory. It included a large part of what is now the State of Ohio. Ross County's huge size was reduced in 1803 by the establishment of Franklin County and the later organization of other counties. Ross County was named for James Ross of Allegheny County, Pennsylvania, a close friend of Governor St. Clair, although many thought it should be named after Nathaniel Massie who surveyed the area. In 1800 the capital of the Northwest Territory was moved to Chillicothe, the present county seat. Chillicothe also served as the first capital of the State of Ohio from 1803 until 1816, except for an interval from late 1809 to 1812 when the state legislature met in Zanesville. In 1817 the state capital moved 40 miles north of Chillicothe to Columbus, the state's present capital city, because it was more centrally located. Today, in addition to Chillicothe, Ross County encompasses sixteen townships and six villages. The County includes 687 square miles, the second largest in the state, and has a population of 73,345 according to the Federal Census Bureau. Ross County ranks 35th in population among the 88 counties in the state.

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

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

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

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

Ross County employs 589 people who provide various County services. These services include legislative and executive, judicial, public safety, public works, health, human services, economic development, and other County services.

REPORTING ENTITY

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

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

ECONOMIC CONDITIONS AND OUTLOOK

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

Mead Corporation is the County's largest industrial employer, employing 2,132 people. Other major employers in Ross County and the number of people employed include Kenworth Truck Company (1,016), Horizon Telcom, Inc. (461), YSK Corporation (247), American Electric Power (128), PPG Industries (117), and Mead Central Research (104). Other major industries located within a short commuting distance of Ross County, that employ significant numbers of Ross County residents, include United States Enrichment Corporation of Piketon, Ohio, Mill's Pride of Waverly, Ohio, Dupont, General Electric, and Thomson Consumer Electronics of Circleville, Ohio and 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 1,171 people, and two state prisons employ 1,302 people. In addition, Adena Regional Medical Center, a private, nonprofit health care corporation, employs 1,274 people.

Agriculture remains a large contributor to the Ross County economy. According to the latest statistics available from the Cooperative Extension Service of the Ohio State University, nearly \$35 million of agricultural products were produced in 1999 in the County. There were an estimated 920 farms containing approximately 259,000 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 2000 population, as estimated by the Federal Bureau of the Census, stood at 73,345 people, an increase of 4,015 people or 5.8% from 1990.

For the second year in a row, Ross County's average unemployment rate remained at 5.1% in 2000. According to the Ohio Bureau of Employment Statistics this rate remains the lowest unemployment rate posted by the County since 1973.

The retail market in Ross County remained strong in 2000 as is evidenced by the County's record sales tax revenues. The total 2000 County sales tax revenues were \$10,010,337, up \$596,438 or 6.3% from the 1999 revenues. Ross County continues to serve much of southeastern Ohio as a regional shopping hub.

Ross County's rich prehistoric Indian heritage and its prominent place in the development of the Northwest Territory and in Ohio statehood make the County an attractive tourist stop. Major attractions include the outdoor drama Tecumseh, Hopewell Culture National Historical Park, the Adena State Memorial, the First Capital District in downtown Chillicothe, and several state parks located in or near Ross County. Collections from the County's 3% hotel/motel tax for 2000, which totaled \$166,349, was down 1.9% from the year before. Despite this slight decrease, it is still expected that the tourism industry will continue to grow in the future, due to the efforts of community leaders to promote the area as the birthplace of Ohio Statehood in conjunction with the State's Bicentennial in 2003.

Heading into 2001, Ross County is cautiously optimistic about the future, despite the slowdown in the national economy. County sales tax revenue for the first five months of 2001 is only down 2.8% from the record set for the same period last year. The April unemployment rate stood at 4.7%, up slightly from the 4.4% rate posted for April 2000. Hotel/motel tax collections for the first quarter of 2001 are up 4.1% over the same period last year.

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 is also working with the City of Chillicothe and other economic development officials to establish a new industrial park. This new industrial park, which has been named Gateway Interchange Industrial Park, is being developed on land which was acquired by the Ross County Community Improvement Corporation and is strategically located at the intersection of U.S. Route 35 and State Route 104. 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. Horizon Telcom Inc. is constructing a new 72,000 square foot facility in the industrial park with an estimated investment of \$10 million. This expansion will create fifty new jobs. American Freightways is also operating a terminal on a 3.5 acre tract in the park.

MAJOR INITIATIVES AND DEPARTMENTAL ACCOMPLISHMENTS

The last phase of renovation of the new Ross County Service Center was undertaken in 2000 to accommodate the relocation of the Ross County Job and Family Services to this facility. This agency officially moved into its new location in March of 2001.

This center is located at 475 Western Avenue in Chillicothe. In 1997, the County acquired this 78,000 sq. ft. building on a 9.5 acre tract of land at a cost of \$1,910,000. This building was constructed in 1978 as a retail department store and includes approximately four acres of lighted asphalt pavement for parking. The goal of this acquisition was to consolidate, into one location, several County offices with other related governmental agencies which lease space from the County, to provide better service to the public. Significant taxpayer savings is being achieved because many of these agencies had previously leased office space from private owners. Additional savings will also be realized because of common areas for meeting rooms, record storage, and public lobbies. Other tenants besides Ross County Job and Family Services include the Ross County General Health District, the State of Ohio Motor Vehicle License Bureau, the Clerk of Courts Motor Vehicle Title Department, the U.S. Natural Resources Conservation Service, the U.S. Farm Service Agency, the Ohio State University Cooperative Extension Service, the Ross County Educational Service Center, the Veteran's Service Office and the Board of

Elections. The County financed this acquisition with 20 year general obligation bonds in the amount of \$2,705,000 issued in July of 1997. The remainder of the bond issue not used for the purchase was used to fund part of the improvements to the building. Additional 20 year bonds in the amount of \$2,290,000 were issued in June of 1998 for renovation. To complete the renovation of this facility for the Ross County Job and Family Services, the County issued \$930,000 in bond anticipation notes in 2000. Approximately two-thirds of the debt service payments due on this facility is being provided by rental income from leases with various agencies. The other one-third of the debt service is being paid from other General Fund revenues.

Due largely to a \$350,000 grant from the U.S. Department of Energy through the Southern Ohio Diversification Initiative, the County completed the implementation of a county-wide Geographic Information System (GIS). The U.S. Department of Energy is making funds available to assist counties in southern Ohio with economic development projects who may be affected by the privatization of the uranium enrichment facility in Piketon, Ohio. GIS is seen as an important tool for future economic development.

The County entered into a contract with Woolpert of Dayton, Ohio to digitize the County's property parcel boundary maps to serve as the base map for the GIS. The County also entered into an agreement with the Ross County Soil and Water Conservation District to share the cost of a GIS coordinator. The GIS coordinator will oversee the County's GIS plan for future additions and enhancements to the system, and assist in the training of personnel who will use and maintain the system.

During 2000, the County was informed that the St. Rt. 104 and St. Rt. 207 connector to U.S. Rt. 23 was approved for funding by the State's Transportation Review Advisory Council at an estimated cost of \$22.5 million. Groundbreaking is scheduled for 2003 with an anticipated completion in 2005. This project was able to move forward due to the efforts of the County Engineer and staff who are providing the planning and design phases of construction in house. This contribution from the County helped move the project up the list for funding. The County is also planning the widening of St. Rt. 104 from U.S. Rt. 35 and the planned connector from two lanes to four lanes, at an estimated cost of \$6 million. It is hoped that the funding for the project can also be secured from federal and state resources in the near future. Both projects are seen as very important for motorist safety and future economic development.

The County's program to replace antiquated and insufficient bridges on county and township roads took another big step forward during 2000. Nineteen bridges were replaced during the year. Three large bridges were replaced under the supervision of the Ohio Department of Transportation with the use of approximately \$2.2 million in federal gas tax funds. The sixteen other bridges were replaced by County personnel with local funds. Of the 411 bridges maintained by the County Engineer, 252 or 61% have been replaced within the last seventeen years.

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

With the growth in sales tax revenues in recent years, the County anticipates a surplus of revenue for several years as the local economy continues to grow and expand. Therefore, County officials were successful in adding an amendment to Ohio law which passed in January of 1996. This amendment allows county commissioners to rollback property taxes and provide tax relief to area property owners without giving this property tax millage up permanently. Under previous law, this rolled back millage would have been available to other taxing authorities. By majority resolution of the County Commissioners, any or all of the rolled back millage can be reassessed by the County in any subsequent year should the need arise. This rollback was first authorized for tax year 1996. The Ross County Board of Commissioners authorized the continuation of the rollback for tax year 2000, saving area taxpayers about \$1.4 million. The owner of a \$100,000 property saved \$47.25 on their 2000 taxes.

For the Future

In recent years, the County has seen significant increases in the costs of providing rehabilitative and treatment services for juvenile offenders and troubled youth. Due to the lack of community-based

options, the County has had to refer many of these youth to costly out-of-county residential treatment facilities. Based upon the recommendation of the Juvenile Court Judge, the Board of Commissioners has created a Youth Services Steering Committee. This committee began work in 2000 to formulate plans and facilitate a collaborative effort among all agencies involved in treating children in an effort to build more community-based and less costly treatment options for these children. The goal is to provide effective and comprehensive youth services in the most efficient manner. This committee includes a County Commissioner, Juvenile Court Judge, County Auditor, County Prosecutor, County Sheriff, and a representative from each local agency providing services to children. This committee will continue to meet throughout 2001.

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

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

In order to make public information more available and accessible to the public and to assist with local economic development efforts, the County has launched a 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. The site will be further developed and improved throughout 2001.

FINANCIAL INFORMATION

Basis of Accounting

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

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

Internal Controls

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

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

Budgetary Controls

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

Financial Highlights - General Governmental Functions

Revenues for the General, Special Revenue, and Debt Service fund types, totaled \$42,912,530 in 2000, an increase of \$4,938,955 or 13.01% over 1999 revenues. The following schedule presents a summary of revenues for these governmental fund types by source for the fiscal year ended December 31, 2000 and the increases (decreases) in relation to prior year amounts.

<u>REVENUES</u>	<u>AMOUNT</u>	<u>% OF TOTAL</u>	<u>INCREASE (DECREASE) FROM 1999</u>	<u>% OF INCREASE (DECREASE)</u>
Taxes	\$15,531,001	36.19%	\$734,077	4.96%
Charges for Services	3,486,272	8.12%	436,038	14.30%
Licenses and Permits	7,991	0.02%	(425)	(5.05%)
Fines and Forfeitures	155,493	0.36%	12,454	8.70%
Intergovern- mental	20,030,992	46.68%	2,922,286	17.08%
Investment Earnings	1,227,586	2.86%	261,287	27.04%
Other Revenue	2,473,195	5.77%	573,238	30.17%
TOTAL	\$42,912,530	100.00%	\$4,938,955	13.01%

Taxes, which comprised 36.19% of total 2000 revenues, increased \$734,077 or 4.96% from the prior year amount. This was the result of the increase in sales tax revenue as previously discussed and increases in property taxes collected from new construction and development within the County.

The \$436,038 or 14.30% increase from last year in Charges for Services was primarily due to an increase in payments received by the County for the board and care of prisoners from other jurisdictions housed in the County Jail.

Intergovernmental revenues increased 17.08% or \$2,922,286 over last year. This was mainly the result of significant increases in state and federal funds received in the Job and Family Services, Child Enforcement and SODI Grant Funds. Increases in these funds were partially offset by decreases in the Board of Mental Retardation, Children Services and Small Cities Block Grant Funds.

The increase of \$261,287 or 27.04% in Investment Earnings was primarily due to the higher interest rates that were paid on County investments last year as compared to 1999.

Other Revenue also increased in 2000 by \$573,238 or 30.17% from 1999. This increase was primarily the result of reimbursements received into the Motor Vehicle Gas Tax Fund from townships for joint paving projects and other miscellaneous received by the General Fund.

Expenditures for these general governmental functions totaled \$42,325,658 in 2000, an increase of \$5,489,634 or 14.90% over 1999 expenditures. The following schedule presents a summary of these expenditures by function for the fiscal year ended December 31, 2000, and the increases (decreases) in relation to prior year amounts.

EXPENDITURES BY FUNCTION	AMOUNT	% OF TOTAL	INCREASE (DECREASE) FROM 1999	% OF INCREASE (DECREASE)
CURRENT:				
General Govt.:				
Legislative & Executive	\$4,115,651	9.72%	\$372,752	9.96%
Judicial	2,164,002	5.11%	363,281	20.17%
Public Safety	6,811,111	16.09%	548,164	8.75%
Public Works	5,997,967	14.17%	1,138,912	23.44%
Health	487,774	1.15%	13,075	2.75%
Human Services	18,777,462	44.36%	2,768,638	17.29%
Economic Devl. & Assistance	871,295	2.06%	(50,368)	(5.46%)
Other	1,717,522	4.06%	341,952	24.86%
DEBT SERVICE:				
Principal	805,892	1.91%	37,531	4.88%
Interest & Fiscal Charges	576,982	1.37%	(44,303)	(7.13%)
TOTAL	\$42,325,658	100.00%	\$5,489,634	14.90%

Human Services expenditures, which comprised 44.36% of the total, increased \$2,768,638 or 17.29% over the prior year. This was primarily due to a substantial increase in Job and Family Services Fund expenditures, as a result of funding that was previously sent directly to benefit recipients that is now being sent to counties for self-sufficiency and public welfare prevention programs and services. This increase was partially offset by a decrease in the Children Services Fund expenditures.

The \$548,164 or 8.75% increase in the Public Safety expenditures primarily reflects additional costs associated with the higher usage of the county jail and inflationary increases in providing public safety services.

Public Works expenditures increased 23.44% or \$1,138,912. This was a primarily due to the new SODI grant for the Gateway Industrial Park Project and an increase in the cost for road repaving and maintenance projects in the Motor Vehicle Gas Tax Fund.

Judicial expenditures increased \$363,281 or 20.17% from the prior year, primarily due to the following factors. The County incurred additional cost to operate the Juvenile Court due to an increasing

case load and a new Mediation Program which was funded by a new grant. The County also continued to see its costs escalate to provide defense for indigents.

Legislative and Executive expenditures increased \$372,752 or 9.96% from 1999 expenditures. This increase was primarily due to additional expenditures made for maintenance and upkeep of county buildings.

The \$341,952 or 24.86% increase in other expenditures is primarily the result of increased costs incurred by the County in providing health benefits to the employees.

General Fund Balance

The General Fund balance at the end of the year was \$4,996,244 and represented 30.32% of the total 2000 General Fund revenue. This represented an increase of \$169,446 from the January 1, 2000 General Fund balance of \$4,826,798.

Financial Highlights-Capital Projects Funds

Total expenditures from the Capital Projects Funds in 2000 were \$2,487,862, an increase of \$282,404 or 12.80% from the prior year. This increase was the result of several factors within the County. Expenditures from the Permanent Improvement Fund to purchase additional voting machines along with computer upgrades of various county departments contributed to this increase. The continued renovation of the Ross County Service Center for additional office space for the Job & Family Services Agency increased expenditures within that corresponding fund. Additionally, extensive road and bridge improvement projects resulted in increased expenditures from the Road and Bridge Improvement and Issue II Projects Funds. These additional expenditures were offset by a significant decrease from the Correctional Facilities Construction Fund. A new dispatch area within the County Correctional Facility was completed in 1999.

Financial Highlights-Proprietary Funds

Enterprise Funds are used to finance and account for the acquisitions, operations, and maintenance of County facilities that are self-supported through charges to users. Operations are accounted for in such a manner to show a profit or loss similar to enterprises in the private sector. The County maintains one Enterprise Fund, the County Wide Sewer Fund, which provides sewer services to approximately 135 residents of the Union Heights Subdivision. For the year ended December 31, 2000, the County Wide Sewer Fund had a net loss of \$35,475. Total fund equity was \$150,247 at year end. This amount includes \$89,269 in contributed capital and \$60,978 in retained earnings.

The County maintains one Internal Service Fund, the Ross County Group Insurance Fund. This fund is a self-insurance fund used to provide certain health care benefits for eligible employees. This program is administered by an independent service agent who assists in claims reviewing and processing on behalf of the County. In 2000, the Ross County Group Insurance Fund had net income of \$13,800. Total fund equity at year end was (\$254,069). This deficit will be eliminated in the future through increased contribution rates.

Financial Highlights-Fiduciary Funds

Fiduciary Funds are used to account for assets held by the County in trustee capacity or as agent for individuals, private organizations, other governments or other funds. Ross County maintains six expendable trust funds and fifteen agency funds. As of December 31, 2000, assets held by the County in these funds totaled \$45,548,914. Liabilities of these funds totaled \$45,352,157.

Risk Management

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

General liability insurance is maintained in the amount of \$1,000,000 for each occurrence and \$2,000,000 in the general aggregate. Other liability insurance includes \$1,000,000 employer's liability

coverage (which provides additional coverage to the State's workers' compensation program), \$2,000,000 for law enforcement professional liability, \$3,000,000 for public official errors and omissions liability, \$1,000,000 for automobile liability and \$10,000,000 for airport liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the blanket amount of \$32,244,631. Other property insurance includes contractor's equipment, automobile physical damage, earthquake damage, data processing equipment and extra expense coverage. The County carries comprehensive boiler and machinery coverage in the amount of \$1,000,000.

The County also maintains crime insurance on monies and securities in the amount of \$100,000 for theft, disappearance, and destruction, \$75,000 on its food stamp and child support enforcement programs, \$100,000 for the County Treasurer's office and \$20,000 in other locations. In addition, the County carries employee dishonesty coverage in the amount of \$250,000. The County pays all elected officials' bonds by statute. The County currently self-insures an employee health benefits program through a third party administrator. However, the County's exposure is limited to \$75,000 per individual and at 120% of expected claims in the aggregate, which was \$3,461,875.

Each year the County undertakes an independent review of the County's risk management program through the Insurance Audit and Inspection Company of Indianapolis, Indiana. For additional information concerning the County's risk management program, please refer to NOTE 17 to the Combined Financial Statements.

Cash Management

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

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

Currently, the County invests the majority of funds available for investment in Star Ohio. This statewide investment pool, whereby local governments in Ohio can pool their money together with the State, is administered by the Ohio State Treasurer. The Treasurer of State is limited to investing in instruments allowable under Ohio Law. By pooling the County's money with the State and other Ohio local governments, the County has realized significantly higher earnings to date than what could have been achieved locally. The balance of any County funds not invested with the State Treasurer is invested in fully collateralized certificates of deposit or repurchase agreements with qualified commercial banks. All investment earnings are allocated to the General Fund with the exception of several other qualifying funds as prescribed by Ohio law. Interest earned for all funds during 2000 was \$1,258,308. This was an increase in investment earnings of 26.51% over last year. These investment earnings were a result of higher interest rates earned on the County's investments as compared to the year before.

Debt Administration

As of December 31, 2000, the County had a total outstanding debt of \$11,270,000. All outstanding debt of the County is general obligation debt backed by full faith and credit of the County. This total included \$8,165,000 in general obligation bonds and \$3,105,000 in general obligation bond anticipation notes. The County's general obligation debt is subject to legal limitations set forth in the Ohio Revised Code. As of December 31, 2000, the general obligation debt of the County was well within these legal limitations.

Of the \$3,105,000 in general obligation bond anticipation notes, \$1,605,000 was issued during 2000 to provide for and renovate additional office space for various County departments. The remaining \$1,500,000 was issued to acquire for future economic development of the former Bosch Braking Systems Plant that ceased operations in 1998. The debt payments for this \$1,500,000 are being funded by General Fund transfers to the Economic Development Fund, as well as income from rental payments from a temporary tenant. The County will be reimbursed in the future from the sale proceeds. Debt

payments on the \$1,605,000 bond anticipation notes issued for additional office space will be partially paid from lease payments. The balance will be paid from existing General Fund revenue.

Of the \$8,165,000 in general obligation bonds outstanding, \$3,590,000 represents the balance due on the Ross County and Chillicothe Law Enforcement Center. A 1/2% sales tax approved by the voters in November of 1986 for 20 years provides funding to retire this debt. The balance of \$4,575,000 in general obligation bonds reflects the debt outstanding to acquire and renovate the new Ross County Service Center. The County will repay this debt from payments received from other governmental agencies leasing space in the facility and other existing General Fund revenue.

During 2000, the County retired a total of \$630,000 in principal on outstanding debt. The total interest and fiscal charges incurred to service the debt for all funds in 2000 was \$582,160. The County received an "A1" rating from Moody's Investors Service on its last bond issue which was in 1998. The \$3,590,000 in bonds for the Law Enforcement Center are insured by AMBAC Indemnity Corporation and the \$4,575,000 in bonds issued for the Ross County Service Center are insured by Financial Security Assurance, Inc. With the insurance, these issues carry an "Aaa" rating with Moody's Investors Service and "AAA" with Standard and Poor's Corporation.

INDEPENDENT AUDIT

The County had an independent audit of all its funds and account groups performed by the Ohio Auditor of State for the year ended December 31, 2000. The opinion of the Auditor of State can be found at the beginning of the Financial Section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ross County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 1999. 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 ten consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

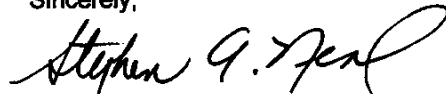
ACKNOWLEDGMENTS

The publication of this 2000 Comprehensive Annual Financial Report of Ross County demonstrates the continual commitment to professionalism of the Ross County Auditor's office. This report significantly increases the accountability of the management of the County to its taxpayers.

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

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

Sincerely,



Stephen A. Neal, CGFM
Ross County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ross County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

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.



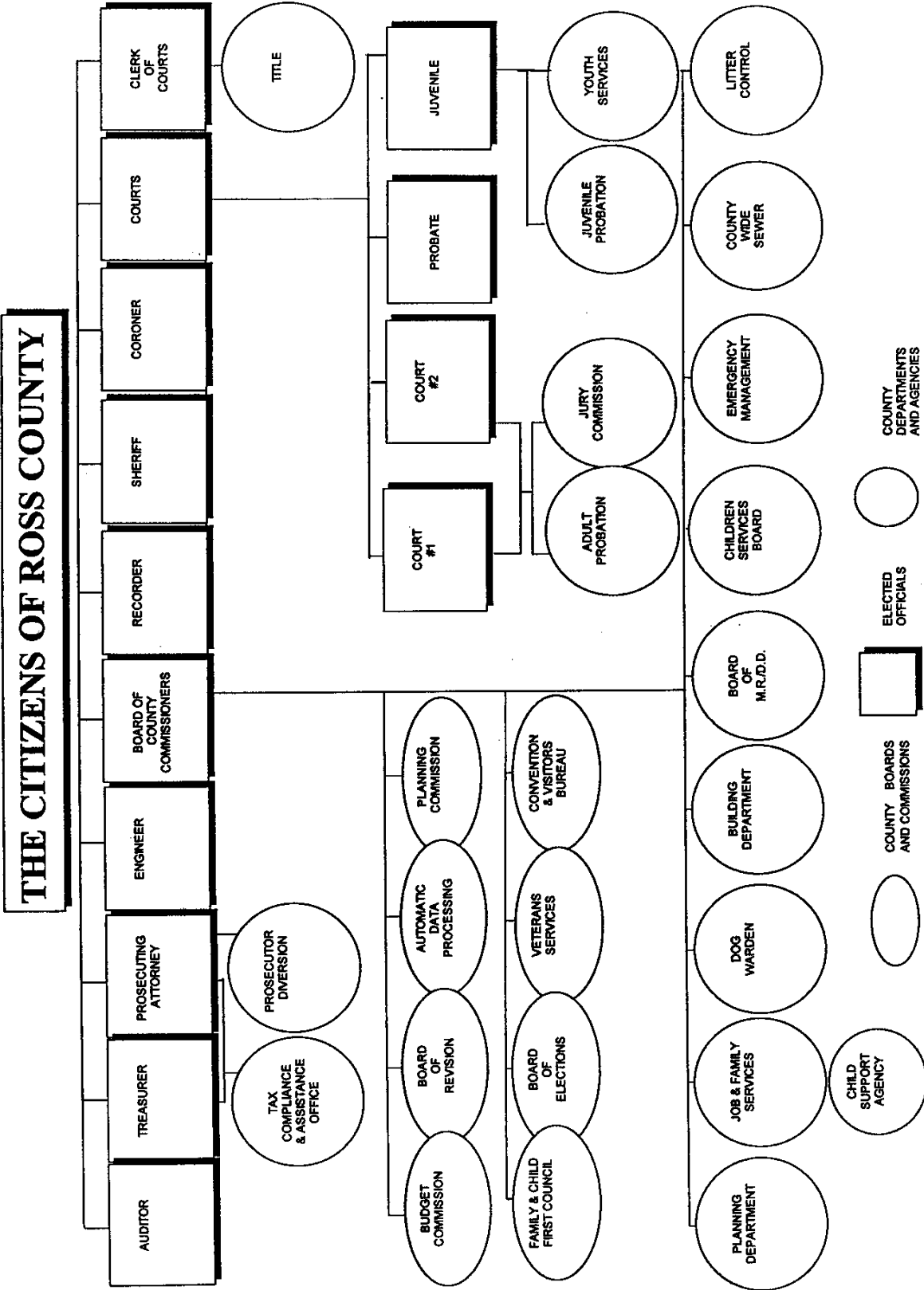
Anne Spray Kinney
President

Jeffrey L. Esser
Executive Director

ROSS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2000

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

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



 COUNTY BOARDS AND COMMISSIONS
 ELECTED OFFICIALS
 COUNTY DEPARTMENTS AND AGENCIES

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the accompanying general-purpose financial statements of Ross County, Ohio, (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of First Capital Enterprises, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for First Capital Enterprises, Inc., is based on the report of other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Ross County, Ohio, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

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

JIM PETRO
Auditor of State

June 13, 2001

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**GENERAL PURPOSE
FINANCIAL STATEMENTS**

Ross County, Ohio

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

December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<u>Assets and Other Debits</u>				
Cash and Cash Equivalents	2,467,681	4,781,232	618,602	1,912,319
Cash and Cash Equivalents in Segregated Accounts	0	397,715	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	5,129	1,864	0	0
Accrued Interest	10,800	0	0	0
Due from Other Funds	1,076,348	104,629	0	0
Due from Other Funds-Taxes	1,420,477	4,272,009	0	0
Due from Other Governments	1,713,191	1,773,418	0	0
Materials and Supplies				
Inventory	54,712	291,822	0	0
Loans Receivable	0	13,787	0	0
Prepaid Items	46,861	279,624	0	0
Investments in Subsidiary	0	0	0	0
Funds on Deposit with Other Entities	0	0	0	0
Fixed Assets, (Net where applicable of Accumulated Depreciation)	0	0	0	0
Amount Available in Debt Service				
Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
Total Assets and Other Debits	6,795,199	11,916,100	618,602	1,912,319

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit First Capital Enterprises	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations			
13,310	40,183	5,397,821	0	0	15,231,148	633,252	15,864,400
0	0	1,170,098	0	0	1,567,813	0	1,567,813
0	0	37,180,601	0	0	37,180,601	0	37,180,601
6,644	0	0	0	0	13,637	126,371	140,008
0	0	0	0	0	10,800	0	10,800
0	105,245	0	0	0	1,286,222	0	1,286,222
0	0	0	0	0	5,692,486	0	5,692,486
0	0	1,800,394	0	0	5,287,003	0	5,287,003
0	0	0	0	0	346,534	0	346,534
0	0	0	0	0	13,787	0	13,787
0	0	0	0	0	326,485	22,009	348,494
0	0	0	0	0	0	200	200
0	0	0	0	0	0	29,000	29,000
137,701	0	0	45,520,650	0	45,658,351	1,187,968	46,846,319
0	0	0	0	618,602	618,602	0	618,602
0	0	0	0	10,673,181	10,673,181	0	10,673,181
<u>157,655</u>	<u>145,428</u>	<u>45,548,914</u>	<u>45,520,650</u>	<u>11,291,783</u>	<u>123,906,650</u>	<u>1,998,800</u>	<u>125,905,450</u>

continued

Ross County, Ohio

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

December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<u>Liabilities</u>				
Accounts Payable	151,985	648,158	0	0
Contracts Payable	39,906	269,743	0	240,943
Accrued Wages and Benefits	138,260	445,557	0	0
Compensated Absences Payable	0	85,998	0	0
Due to Other Funds	0	568,677	0	0
Due to Other Funds-Taxes	0	0	0	0
Due to Other Governments	84,880	61,571	0	0
Deferred Revenue	1,383,924	4,067,136	0	0
Undistributed Monies	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Accrued Interest Payable	0	44,116	0	5,178
Notes Payable	0	1,500,000	0	1,605,000
Insurance Claims Payable	0	0	0	0
Capital Leases Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Total Liabilities	1,798,955	7,690,956	0	1,851,121
<u>Fund Equity and Other Credits</u>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Fund Balance:				
Reserved for Encumbrances	176,741	291,510	0	440,457
Reserved for Inventory	54,712	291,822	0	0
Reserved for Loans	0	11,889	0	0
Unreserved:				
Undesignated	4,764,791	3,629,923	618,602	(379,259)
Total Fund Equity and Other Credits	4,996,244	4,225,144	618,602	61,198
Total Liabilities, Fund Equity and Other Credits	6,795,199	11,916,100	618,602	1,912,319

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit First Capital Enterprises	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations			
0	0	0	0	0	800,143	25,228	825,371
5,908	0	0	0	0	556,500	0	556,500
0	0	0	0	0	583,817	64,830	648,647
0	0	0	0	1,860,949	1,946,947	43,392	1,990,339
1,500	150,000	566,045	0	0	1,286,222	0	1,286,222
0	0	5,692,486	0	0	5,692,486	0	5,692,486
0	0	38,261,034	0	527,549	38,935,034	24,936	38,959,970
0	0	0	0	0	5,451,060	0	5,451,060
0	0	423,720	0	0	423,720	0	423,720
0	0	408,872	0	0	408,872	0	408,872
0	0	0	0	0	49,294	0	49,294
0	0	0	0	0	3,105,000	278,768	3,383,768
0	249,497	0	0	0	249,497	0	249,497
0	0	0	0	738,285	738,285	0	738,285
0	0	0	0	8,165,000	8,165,000	0	8,165,000
<u>7,408</u>	<u>399,497</u>	<u>45,352,157</u>	<u>0</u>	<u>11,291,783</u>	<u>68,391,877</u>	<u>437,154</u>	<u>68,829,031</u>
0	0	0	45,520,650	0	45,520,650	0	45,520,650
89,269	0	0	0	0	89,269	74,905	164,174
60,978	(254,069)	0	0	0	(193,091)	1,486,741	1,293,650
0	0	0	0	0	908,708	0	908,708
0	0	0	0	0	346,534	0	346,534
0	0	0	0	0	11,889	0	11,889
<u>0</u>	<u>0</u>	<u>196,757</u>	<u>0</u>	<u>0</u>	<u>8,830,814</u>	<u>0</u>	<u>8,830,814</u>
<u>150,247</u>	<u>(254,069)</u>	<u>196,757</u>	<u>45,520,650</u>	<u>0</u>	<u>55,514,773</u>	<u>1,561,646</u>	<u>57,076,419</u>
<u>157,655</u>	<u>145,428</u>	<u>45,548,914</u>	<u>45,520,650</u>	<u>11,291,783</u>	<u>123,906,650</u>	<u>1,998,800</u>	<u>125,905,450</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$11,495,366	\$4,035,635	\$0
Charges for Services	1,170,793	2,315,479	0
Licenses and Permits	7,991	0	0
Fines and Forfeitures	107,606	47,887	0
Intergovernmental	1,621,536	18,409,456	0
Investment Earnings	1,121,143	106,443	0
Other	954,990	1,518,205	0
	<u>16,479,425</u>	<u>26,433,105</u>	<u>0</u>
Total Revenue			
Expenditures:			
Current:			
General Government:			
Legislative and Executive	3,410,235	705,416	0
Judicial	1,995,165	168,837	0
Public Safety	698,608	6,112,503	0
Public Works	245,036	5,752,931	0
Health	487,774	0	0
Human Services	321,675	18,455,787	0
Economic Development and Assistance	186,663	684,632	0
Other	1,717,522	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	56,697	119,195	630,000
Interest and Fiscal Charges	22,005	92,912	462,065
	<u>9,141,380</u>	<u>32,092,213</u>	<u>1,092,065</u>
Total Expenditures			
Excess of Revenues Over (Under) Expenditures	<u>7,338,045</u>	<u>(5,659,108)</u>	<u>(1,092,065)</u>

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only) Primary Government
\$0	\$0	\$15,531,001
0	0	3,486,272
0	0	7,991
0	0	155,493
807,021	0	20,838,013
2,433	23,973	1,253,992
55,834	9,754	2,538,783
865,288	33,727	43,811,545
0	0	4,115,651
0	1,321	2,165,323
0	0	6,811,111
0	0	5,997,967
0	0	487,774
0	17,022	18,794,484
0	0	871,295
0	0	1,717,522
2,482,684	0	2,482,684
0	0	805,892
5,178	0	582,160
2,487,862	18,343	44,831,863
(1,622,574)	15,384	(1,020,318)

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Other Financing Sources (Uses):			
Inception of Capital Lease	58,541	0	0
Operating Transfers - In	54,316	5,341,608	1,092,065
Operating Transfers - Out	<u>(7,270,448)</u>	<u>(314,721)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(7,157,591)</u>	<u>5,026,887</u>	<u>1,092,065</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	180,454	(632,221)	0
Fund Balances (Deficit) at Beginning of Year (As Restated, See Note 7)	4,826,798	4,868,077	618,602
Increase (Decrease) in Reserve for Inventory	<u>(11,008)</u>	<u>(10,712)</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>4,996,244</u></u>	<u><u>4,225,144</u></u>	<u><u>618,602</u></u>

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only) Primary Government
0	0	58,541
1,105,750	0	7,593,739
0	(4,254)	(7,589,423)
1,105,750	(4,254)	62,857
(516,824)	11,130	(957,461)
578,022	185,627	11,077,126
0	0	(21,720)
61,198	196,757	10,097,945

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

For the Year Ended December 31, 2000

	Governmental Fund Types									
	General Fund		Special Revenue Funds			Debt Service Fund			Variance	
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Favorable (Unfavorable)	
Revenues:										
Taxes	\$10,868,730	\$11,485,769	\$617,039	\$4,078,857	\$4,026,342	(\$52,515)	\$0	\$0	\$0	\$0
Charges for Services	1,161,500	1,169,478	7,978	2,081,467	2,325,008	243,541	0	0	0	0
Licenses and Permits	8,000	7,991	(9)	0	0	0	0	0	0	0
Fines and Forfeitures	80,000	102,122	22,122	25,000	41,196	16,196	0	0	0	0
Intergovernmental	1,554,390	1,595,634	41,244	17,732,372	18,098,904	366,532	0	0	0	0
Investment Earnings	900,000	1,101,439	201,439	14,000	80,958	66,958	0	0	0	0
Other	789,200	941,931	152,731	1,174,563	1,523,487	348,924	0	0	0	0
Total Revenue	15,361,820	16,404,364	1,042,544	25,106,259	26,095,895	989,636	0	0	0	0
Expenditures:										
Current:										
General Government:										
Legislative and Executive	4,049,791	3,479,971	569,820	961,278	698,430	262,848	0	0	0	0
Judicial	1,986,661	1,860,969	125,692	269,803	188,017	81,786	0	0	0	0
Public Safety	764,955	700,841	64,114	6,138,401	6,005,618	132,783	0	0	0	0
Public Works	253,395	252,240	1,155	6,058,262	5,700,617	357,645	0	0	0	0
Health	496,508	487,773	8,735	0	0	0	0	0	0	0
Human Services	367,697	323,368	44,329	19,291,488	18,432,802	858,686	0	0	0	0
Economic Development and Assistance	248,733	186,663	62,070	762,285	752,424	9,861	0	0	0	0

Other	1,880,382	1,741,308	139,074	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0
Debt Service:											
Principal Retirement	0	0	0	1,500,000	0	630,000	630,000	0	630,000	630,000	0
Interest and Fiscal Charges	0	0	0	49,225	0	462,065	462,065	0	462,065	462,065	0
Total Expenditures	10,048,122	9,033,133	1,014,989	35,030,742	33,327,133	1,703,609	1,092,065	1,092,065	1,092,065	1,092,065	0
Excess of Revenues Over (Under) Expenditures	5,313,698	7,371,231	2,057,533	(9,924,483)	(7,231,238)	2,693,245	(1,092,065)	(1,092,065)	(1,092,065)	(1,092,065)	0
Other Financing Sources (Uses):											
Proceeds of Notes	0	0	0	1,500,000	1,500,000	0	0	0	0	0	0
Advances - In	0	0	0	412,484	412,484	0	0	0	0	0	0
Advances - Out	(488,984)	(488,984)	0	0	0	0	0	0	0	0	0
Operating Transfers - In	65,000	50,000	(15,000)	5,271,496	5,341,608	70,112	1,092,065	1,092,065	1,092,065	1,092,065	0
Operating Transfers - Out	(7,270,448)	(7,270,448)	0	(416,472)	(314,721)	101,751	0	0	0	0	0
Total Other Financing Sources (Uses)	(7,694,432)	(7,709,432)	(15,000)	6,767,508	6,939,371	171,863	1,092,065	1,092,065	1,092,065	1,092,065	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,380,734)	(338,201)	2,042,533	(3,156,975)	(291,867)	2,865,108	0	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	2,390,387	2,390,387	0	4,475,918	4,475,918	0	618,602	618,602	618,602	618,602	0
Prior Year Encumbrances Appropriated	332,606	332,606	0	583,145	583,145	0	0	0	0	0	0
Fund Balances (Deficit) at End of Year	\$342,259	\$2,384,792	\$2,042,533	\$1,902,088	\$4,767,196	\$2,865,108	\$618,602	\$618,602	\$618,602	\$618,602	\$0

See accompanying notes to the general purpose financial statements

continued

Ross County, Ohio

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

For Year Ended December 31, 2000

	Capital Projects Funds		Expendable Trust Funds		Total Primary Government (Memorandum Only)		Variance Favorable (Unfavorable)
	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	
Revenues:							
Taxes	\$0	\$0	\$0	\$0	\$14,947,587	\$15,512,111	\$564,524
Charges for Services	0	0	0	0	3,242,967	3,494,486	251,519
Licenses and Permits	0	0	0	0	8,000	7,991	(9)
Fines and Forfeitures	0	0	0	0	105,000	143,318	38,318
Intergovernmental	807,021	807,021	0	0	20,093,783	20,501,559	407,776
Investment Earnings	0	991	0	0	914,000	1,183,388	269,388
Other	55,601	55,834	9,754	9,754	2,029,118	2,531,006	501,888
Total Revenue	862,622	863,846	9,754	9,754	41,340,455	43,373,859	2,033,404
Expenditures:							
Current:							
General Government:							
Legislative and Executive	0	0	0	0	5,011,069	4,178,401	832,668
Judicial	0	0	9,445	1,321	2,265,909	2,050,307	215,602
Public Safety	0	0	0	0	6,903,356	6,706,459	196,897
Public Works	0	0	0	0	6,311,657	5,952,857	358,800
Health	0	0	0	0	496,508	487,773	8,735
Human Services	0	0	0	0	19,659,185	18,756,170	903,015
Economic Development and Assistance	0	0	0	0	1,011,018	939,087	71,931

Other	0	0	0	0	0	0	0	0	0	1,880,382	1,741,308	139,074
Capital Outlay	3,259,661	2,262,214	997,447	0	0	0	0	0	0	3,259,661	2,262,214	997,447
Debt Service:												
Principal Retirement	0	0	0	0	0	0	0	0	0	2,130,000	2,130,000	0
Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	511,290	511,290	0
Total Expenditures	<u>3,259,661</u>	<u>2,262,214</u>	<u>997,447</u>	<u>9,445</u>	<u>1,321</u>	<u>8,124</u>	<u>8,124</u>	<u>49,440,035</u>	<u>45,715,866</u>			<u>3,724,169</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,397,039)</u>	<u>(1,398,368)</u>	<u>998,671</u>	<u>309</u>	<u>8,433</u>	<u>8,124</u>	<u>(8,099,580)</u>		<u>(2,342,007)</u>			<u>5,757,573</u>
Other Financing Sources (Uses):												
Proceeds of Notes	1,605,000	1,605,000	0	0	0	0	0	3,105,000	3,105,000	3,105,000	3,105,000	0
Advances - In	0	0	0	0	0	0	0	412,484	412,484	412,484	412,484	0
Advances - Out	0	0	0	0	0	0	0	(488,984)	(488,984)	(488,984)	(488,984)	0
Operating Transfers - In	1,105,750	1,105,750	0	0	0	0	0	7,534,311	7,534,311	7,534,311	7,534,311	55,112
Operating Transfers - Out	0	0	0	(4,254)	g	(4,254)	(7,691,174)	(7,691,174)	(7,585,169)	(7,585,169)	(7,585,169)	97,497
Total Other Financing Sources (Uses)	<u>2,710,750</u>	<u>2,710,750</u>	<u>0</u>	<u>(4,254)</u>	<u>0</u>	<u>(4,254)</u>	<u>2,871,637</u>		<u>3,032,754</u>			<u>152,609</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>313,711</u>	<u>1,312,382</u>	<u>998,671</u>	<u>(3,945)</u>	<u>8,433</u>	<u>12,378</u>	<u>(5,227,943)</u>		<u>690,747</u>			<u>5,918,690</u>
Fund Balances (Deficit) at Beginning of Year	<u>213,170</u>	<u>213,170</u>	<u>0</u>	<u>16,819</u>	<u>16,819</u>	<u>0</u>	<u>7,714,896</u>		<u>7,714,896</u>			<u>0</u>
Prior Year Encumbrances Appropriated	<u>385,090</u>	<u>385,090</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,300,841</u>		<u>1,300,841</u>			<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$911,971</u>	<u>\$1,910,642</u>	<u>\$998,671</u>	<u>\$12,874</u>	<u>\$25,252</u>	<u>\$12,378</u>	<u>\$3,787,794</u>		<u>\$9,706,484</u>			<u>\$5,918,690</u>

See accompanying notes to the general purpose financial statements

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Ross County, Ohio

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

For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals (Memorandum Only) Primary Government	Component Unit First Capital Enterprises	Totals (Memorandum Only) Reporting Entity
	Enterprise	Internal Service			
Operating Revenues:					
Charges for Services	\$37,309	\$3,383,218	\$3,420,527	\$1,285,130	\$4,705,657
Program Income	0	0	0	1,699,372	1,699,372
Other Operating Revenues	1,298	0	1,298	72,501	73,799
Total Operating Revenues	38,607	3,383,218	3,421,825	3,057,003	6,478,828
Operating Expenses:					
Contractual Services	67,375	342,171	409,546	0	409,546
Operational Expenses	0	0	0	1,127,393	1,127,393
Programmatic Expenses	0	0	0	1,692,121	1,692,121
Claims & Judgments	0	3,027,247	3,027,247	0	3,027,247
Materials and Supplies	260	0	260	0	260
Other Operating Expenses	1,447	0	1,447	0	1,447
Depreciation	5,000	0	5,000	82,684	87,684
Total Operating Expenses	74,082	3,369,418	3,443,500	2,902,198	6,345,698
Operating Income (Loss)	(35,475)	13,800	(21,675)	154,805	133,130
Non-Operating Revenues (Expenses):					
Interest Income	2,191	2,125	4,316	23,280	27,596
Interest and Fiscal Charges	0	0	0	(16,700)	(16,700)
Loss from Subsidiary	0	0	0	(343)	(343)
Gain on Sale of Assets	0	0	0	3,915	3,915
Other Non-Operating Revenues	0	0	0	16,086	16,086
Other Non-Operating Expenses	0	0	0	(4,296)	(4,296)
Total Non-Operating Revenues (Expenses)	2,191	2,125	4,316	21,942	26,258
Income (Loss) Before Operating Transfers	(33,284)	15,925	(17,359)	176,747	159,388
Operating Transfers - Out	(2,191)	(2,125)	(4,316)	0	(4,316)
Net Income (Loss)	(35,475)	13,800	(21,675)	176,747	155,072
Depreciation on Fixed Assets Acquired by Contributed Capital	5,000	0	5,000	0	5,000
Retained Earnings at Beginning of Year	91,453	(267,869)	(176,416)	1,309,994	1,133,578
Retained Earnings at End of Year	60,978	(254,069)	(193,091)	1,486,741	1,293,650
Contributed Capital at End of Year	89,269	0	89,269	74,905	164,174
Total Fund Equity at End of Year	\$150,247	(\$254,069)	(\$103,822)	\$1,561,646	\$1,457,824

See accompanying notes to the general purpose financial statements

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

For the Year Ended December 31, 2000

Increase (Decrease) in Cash and Cash Equivalents

Cash Flows from Operating Activities:

Cash Receipts from Customers	\$34,972	\$3,277,973	\$3,312,945	\$1,331,751	\$4,644,696
Cash Receipts from Program Income	0	0	0	1,620,637	1,620,637
Cash Payments to Contractors for Services	(62,911)	0	(62,911)	0	(62,911)
Cash Payments to Suppliers for Goods and Services	(260)	0	(260)	0	(260)
Cash Payments for Programmatic Expenses	0	0	0	(1,607,838)	(1,607,838)
Cash Payments for Operational Expenses	0	0	0	(1,123,694)	(1,123,694)
Cash Payments for Insurance Claims	0	(2,974,555)	(2,974,555)	0	(2,974,555)
Cash Payments for Administrative Fees	0	(342,800)	(342,800)	0	(342,800)
Other Operating Revenues	1,298	0	1,298	72,501	73,799
Other Operating Expenses	(1,447)	0	(1,447)	0	(1,447)
Non-Operating Revenues	0	0	0	16,086	16,086
Non-Operating Expenses	0	0	0	(4,296)	(4,296)
Net Cash from Operating Activities	(28,348)	(39,382)	(67,730)	305,147	237,417

Cash Flows from Noncapital Financing Activities:

Operating Transfers-Out	(2,191)	(2,125)	(4,316)	0	(4,316)
Advances-In from Other Funds	1,500	75,000	76,500	0	76,500
Net Cash from Noncapital Financing Activities	(691)	72,875	72,184	0	72,184

Cash Flows from Capital and Related Financing Activities:

Proceeds Received from Notes	0	0	0	270,000	270,000
Principal Paid on Self-Supporting Notes	0	0	0	(95,813)	(95,813)
Interest Paid on Self-Supporting Notes	0	0	0	(16,700)	(16,700)
Cash Received from Sale of Assets	0	0	0	3,915	3,915
Acquisition of Capital Assets	0	0	0	(431,975)	(431,975)
Net Cash from Capital and Related Financing Activities	0	0	0	(270,573)	(270,573)

Cash Flows from Investing Activities:						
Interest Received on Investments	2,191	2,125	4,316	23,280	27,596	
Net Cash from Investing Activities	2,191	2,125	4,316	23,280	27,596	
Net Increase (Decrease) in Cash and Cash Equivalents	(26,848)	35,618	8,770	57,854	66,624	
Cash and Cash Equivalents at Beginning of Year	40,158	4,565	44,723	575,398	620,121	
Cash and Cash Equivalents at End of Year	13,310	40,183	53,493	633,252	686,745	
Reconciliation of Operating Income to Net Cash from Operating Activities:						
Operating Income (Loss)	(35,475)	13,800	(21,675)	154,805	133,130	
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:						
Depreciation	5,000	0	5,000	82,684	87,684	
Non-Operating Revenues	0	0	0	16,086	16,086	
Non-Operating Payments	0	0	0	(4,296)	(4,296)	
(Increase) Decrease in Accounts Receivable	(2,337)	0	(2,337)	46,621	44,284	
(Increase) Decrease in Due from Other Finds	0	(105,245)	(105,245)	0	(105,245)	
(Increase) Decrease in Prepaid Items	0	0	0	(4,229)	(4,229)	
Increase (Decrease) in Accounts Payable	0	(629)	(629)	5,515	4,886	
Increase (Decrease) in Contracts Payable	4,464	0	4,464	0	4,464	
Increase (Decrease) in Accrued Wages and Benefits	0	0	0	(97)	(97)	
Increase (Decrease) in Compensated Absences Payable	0	0	0	3,725	3,725	
Increase (Decrease) in Insurance Claims Payable	0	52,692	52,692	0	52,692	
Increase (Decrease) in Due to Other Governments	0	0	0	4,333	4,333	
Total Adjustments	7,127	(53,182)	(46,055)	150,342	104,287	
Net Cash from Operating Activities	(\$28,348)	(\$39,382)	(\$67,730)	\$305,147	\$237,417	

See accompanying notes to the general purpose financial statements

ROSS COUNTY , OHIO
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2000

NOTE 1 - DESCRIPTION OF ROSS COUNTY AND REPORTING ENTITY

A. Ross County

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

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

B. Reporting Entity

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

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

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

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

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

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

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

NOTE 2 - DISCRETELY PRESENTED COMPONENT UNIT

* The discretely presented component unit column in the combined financial statements includes the financial data of First Capital Enterprises, Inc. for the fiscal year ending June 30, 2000, which is different from the fiscal year end of the County. It is reported in a separate column to emphasize that it is legally separate from the County. First Capital Enterprises, Inc. is a non-profit corporation whose governing body is elected by its members. It is considered financially accountable to the County due to its' fiscal dependency on the County for financial support. Specific disclosures relating to the component unit can be found in NOTE 29. Complete financial statements of the individual component unit can be obtained from the administrative offices of First Capital Enterprises, Inc., 167 West Main Street, Chillicothe, Ohio, 45601.

NOTE 3 - RELATED ORGANIZATIONS

* The County's probate judge is responsible for appointing the members of the board of the Ross County Park District, and the County Commissioners and Common Pleas Judge are responsible for appointing the members of the board of the Ross County Chillicothe Public Library. In 2000, the County distributed \$112,733 in operating grants to the Park District. The County is the fiscal agent for the Park District, therefore, the activities of the District are reflected as an agency fund of the County. However, the County does not act as fiscal agent for the Public Library, therefore, the activities of the Library are not reflected in the County's financial statements.

NOTE 4 - JOINT VENTURE

* The County is a participant with Highland, Pike, Pickaway, Jackson, Vinton, Fayette and Athens counties in the South Central Ohio Regional Juvenile Detention Center which is a facility that provides temporary housing for juvenile delinquents from each county. The juvenile judge from each participating county appoints one trustee to serve on the board, except Ross County which appoints two trustees of the board since it is the home county. The commissioners of each county have the final approval of their respective trustee. Each county is obligated to provide financial support to this entity through per diem charges and assessments which are based on the total assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County has an ongoing financial responsibility for this entity and, during 2000, contributed \$128,109 toward the operation of this facility. However, the County has no explicit equity interest in the Center. The County is the fiscal agent for the Center, therefore, the activities of the Center are reflected as an agency fund of the County. Complete financial statements of the joint venture can be obtained from the Ross County Auditor, Ross County Courthouse, 2 North Paint Street, Suite G, Chillicothe, Ohio, 45601.

NOTE 5 - JOINTLY GOVERNED ORGANIZATION

* The County, in conjunction with Pickaway, Highland and Fayette counties, has created the Joint Solid Waste Management District which is responsible for the maintenance, protection, and use of solid waste collection, transfer, disposal, recycling or resource recovery facilities located within each county. The District's board is composed of the three commissioners from each county. During 2000, 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.

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

BASIS OF PRESENTATION

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

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

The County uses the following fund types and account groups:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Accounting

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

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

Budgetary Accounting and Control

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

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

Each County department prepares a budget which is approved by the Board of County Commissioners. All modifications made throughout the year to the original budgets must be requested by the departmental management and can be approved only through legal resolution by the Board of County Commissioners. Several supplemental appropriation resolutions were legally enacted by the Board of County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

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

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

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

The actual results of operations compared to the revised appropriation for budgeted governmental funds are presented in the combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types (Budget Basis). During 2000, the County advanced \$75,000 from the General Fund to the Ross County Group Insurance Fund and \$1,500 from the General Fund to the County Wide Sewer Fund. As a result, the advances-in do not agree with the advances-out on the combined budget basis statement.

Cash and Cash Equivalents

The County Treasurer invests all active and inactive County Funds. Active funds are invested in the State Treasury Asset Reserve of Ohio (STAROhio), repurchase agreements and other interest bearing accounts with local commercial banks. Inactive funds are invested in certificates of deposit. The County pools its cash for investment purposes to capture the highest rate of return. All investment income is allocated to the General Fund with the exception of several other qualifying funds prescribed by Ohio laws. Qualified funds receive interest based upon their average monthly balance. During 2000, the General Fund received \$1,121,143 of interest revenue, of which \$902,751 was assigned from other funds.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2000.

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Inventory of Material & Supplies

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

Fixed Assets and Depreciation

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

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

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

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

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance Proprietary Fund construction projects until substantial completion of the project. During 2000, there were no Proprietary Fund net interest costs to capitalize.

Contributed Capital

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

Long-Term Liabilities

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

Interfund Transactions

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

Intergovernmental Revenues

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

Compensated Absences

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

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

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

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

accrue a liability based upon average sick leave rates paid to retirees and years worked by current employees.

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

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

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

Self-Insurance Program

The County is self-insured for certain employee health care benefits. However, the County's exposure is limited to \$75,000 per individual and at 120% of expected claims in the aggregate, which was \$3,461,875 through Sun Life Assurance Company of Canada. The program is administered, in part, by independent service agents who assist with the claims reviewing and processing. The self-insurance program is accounted for in the Internal Service Fund. Self-insurance liabilities reported at year-end include incurred but unpaid claims.

Fund Equity

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

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

NOTE 7 - PRIOR PERIOD ADJUSTMENTS

The County made the following changes which resulted in the restatement of prior period balances that were reported at December 31, 1999.

Family and Child First Fund, previously reported as a Special Revenue Fund, has been reclassified to an Agency Fund. This change had the effect of reducing the fund balance in the Special Revenue Funds by \$21,131. The effect on the Agency Funds was an increase in the assets and liabilities by \$22,819.

	<u>Special Revenue</u>
Fund Balance as Previously Stated at December 31, 1999	\$4,889,208
Net Adjustment due to Fund Reclassification	<u>(21,131)</u>
Fund Balance as Restated at January 1, 2000	<u><u>\$4,868,077</u></u>

	<u>Agency</u>
Fund Balance as Previously Stated at December 31, 1999	\$42,861,612
Net Adjustment due to Fund Reclassification	<u>22,819</u>
Fund Balance as Restated at January 1, 2000	<u><u>\$42,884,431</u></u>

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

NOTE 8 - RECONCILIATION OF BUDGET BASIS TO GAAP BASIS

A reconciliation of the results of operations for the year ended December 31, 2000 on the budget basis to the GAAP basis follows:

Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses					
Description	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
Budget Basis	(\$338,201)	(\$291,867)	\$0	\$1,312,382	\$4,179
Net effect of Non-budgeted Funds	0	(3,051)	0	0	0
REVENUE					
Increase (Decrease) from:					
Taxes	9,597	9,293	0	0	0
Charges for Services	1,315	(72,473)	0	0	0
Licenses & Permits	0	0	0	0	0
Fines & Forfeitures	5,484	6,691	0	0	0
Intergovernmental	25,902	310,552	0	0	0
Investment Earnings	19,704	25,485	0	1,442	23,973
Other	13,059	(5,282)	0	0	0
Total Revenue	75,061	274,266	0	1,442	23,973
EXPENDITURES					
Increase (Decrease) from:					
Legislative & Executive	69,736	(6,986)	0	0	0
Judicial	(134,196)	19,180	0	0	0
Public Safety	2,233	(40,890)	0	0	0
Public Works	7,204	(52,314)	0	0	0
Health	(1)	0	0	0	0
Human Services	1,693	(22,985)	0	0	(17,022)
Economic Development	0	67,792	0	0	0
Other	23,786	0	0	0	0
Capital Outlay	0	0	0	(220,470)	0
Debt Service:					
Principal	(56,697)	1,380,805	0	0	0
Interest	(22,005)	(43,687)	0	(5,178)	0
Total Expenditures	(108,247)	1,300,915	0	(225,648)	(17,022)
Other Sources (Uses)	551,841	(1,912,484)	0	(1,605,000)	0
GAAP Basis	\$180,454	(\$632,221)	\$0	(\$516,824)	\$11,130

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

NOTE 9 - CASH, DEPOSITS AND INVESTMENTS

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to fair value daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper with a maturity that does not exceed 180 days and an amount that does not exceed ten 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

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

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

The amounts available for deposit and investment are as follows:

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents: (carrying amounts)	
-Pooled	\$15,231,148
-Segregated	1,567,813
-Component Unit	633,252
* Investments (carrying amounts)	
-Component Unit	200
* Reconciling items (net) to arrive at bank balances of deposits	2,727,106
Total available for deposit and investment (Bank balance of deposits/carrying amount of investments)	\$20,159,519

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

A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. The pool of securities so pledged must have a current fair value at least equal to 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 and all highly liquid investments with an original maturity of three months or less.

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

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

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

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

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

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

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

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

Based on this criteria, the County deposits and investments at December 31, 2000 are classified as follows:

Deposits:	1	Category 2	3	Bank Balance	Carrying Amount	Fair Value
Demand Deposits	\$645,015	\$0	\$3,683,501	\$4,328,516	\$1,601,410	
Certificates of Deposit	500,000	107,899	1,875,000	2,482,899	2,482,899	
Component Unit	100,000	0	533,252	633,252	633,252	
Total Deposits	\$1,245,015	\$107,899	\$6,091,753	\$7,444,667	\$4,717,561	
Investments:						
Repurchase Agreements	\$0	\$0	\$3,519,661	\$0	\$3,519,661	\$3,519,661
State Treasurer's Pool	0	0	0	0	9,194,991	9,194,991
Component Unit Subsidiary	0	0	0	0	200	200
Total Investments	\$0	\$0	\$3,519,661	\$0	\$12,714,852	\$12,714,852

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

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

NOTE 10 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2000 are as follows:

	<u>Due From Other Funds</u>	<u>Due From Other Funds - Taxes</u>	<u>Due to Other Funds</u>	<u>Due to Other Funds - Taxes</u>
General Fund:	\$1,076,348	\$1,420,477	\$0	\$0
Special Revenue Funds:				
Job & Family Services Public Assistance	0	0	36,121	0
Motor Vehicle Gas Tax	0	103,830	0	0
Child Enforcement	53,809	0	5,740	0
Children Services	35,569	727,098	53,504	0
Board of Mental Retardation	0	3,223,270	43,570	0
Senior Citizens Levy	0	217,811	0	0
Certificate of Title Administration	15,251	0	9,499	0
SODI Gateway Grant	0	0	400,000	0
Small Cities Block Grant	0	0	7,759	0
State Juvenile Program	0	0	9,708	0
Juvenile Accountability Incentive	0	0	2,776	0
	<u>104,629</u>	<u>4,272,009</u>	<u>568,677</u>	<u>0</u>
Enterprise Fund:				
County Wide Sewer	0	0	1,500	0
Internal Service Fund:				
Ross County Group Insurance	105,245	0	150,000	0
Trust and Agency Funds:				
Unclaimed Monies	0	0	162,282	0
Agency Tax	0	0	316,000	5,692,486
Alimony & Child Support Agency	0	0	56,051	0
County Sheriff Agency	0	0	9,473	0
County Court Agency	0	0	22,239	0
	<u>0</u>	<u>0</u>	<u>566,045</u>	<u>5,692,486</u>
Totals:	<u>\$1,286,222</u>	<u>\$5,692,486</u>	<u>\$1,286,222</u>	<u>\$5,692,486</u>

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

NOTE 11 - LOANS RECEIVABLE

Loans receivable of \$13,787 represent low interest loans for development projects to eligible County businesses under the Small Cities Revolving Loan program. The noncurrent portion of these loans is reported as fund balance - reserved for loans receivable. At December 31, 2000, only \$1,898 of these loans is considered a current receivable.

NOTE 12 - FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 2000 follows:

	Balance January 1, 2000	Additions	Deletions	Balance December 31, 2000
Land	\$3,376,145	\$0	\$27,252	\$3,348,893
Land Improvements	4,767,514	0	1,281	4,766,233
Building, structures and improvements	28,263,391	282,156	696,710	27,848,837
Furniture, fixtures, and equipment	8,109,942	1,035,886	324,793	8,821,035
Construction in Progress	235,874	735,652	235,874	735,652
Totals	\$44,752,866	\$2,053,694	\$1,285,910	\$45,520,650

At December 31, 2000, fixed assets include \$1,073,050 of building and \$683,466 of equipment under capitalized leases.

A summary of the Proprietary Fund fixed assets as of December 31, 2000 follows:

	County Wide Sewer
Land	\$10,211
Land Improvements	1,619
Plant & Facilities	249,987
Less:	
Accumulated Depreciation	(124,116)
Total	\$137,701

NOTE 13 - BOND ANTICIPATION NOTES

At December 31, 2000, bond anticipation notes of \$3,105,000 are reported as liabilities of the Governmental Funds into which the proceeds of the notes were received. Of this amount, the County issued \$1,605,000 in bond anticipation notes during 2000 to provide for additional office space for various County departments. During 2000, interest payments of \$49,225 were made on this debt and as of December 31, 2000 interest payable of \$49,294 has been accrued. All of the notes are backed by the full faith and credit of the County and mature within one year. The County intends to refinance the notes

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

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

NOTE 14 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The following is a summary of long-term bond obligations of the County as of December 31, 2000:

General Obligation Bonds Payable From General Fund Revenue:

	Outstanding January 1, 2000	Additions	Deductions	Outstanding December 31, 2000
1992-2006 2.75-6.10% County Correctional Facility	\$4,050,000	\$0	\$460,000	\$3,590,000
1997-2017 4.00-5.25% County Building	2,530,000	0	95,000	2,435,000
1998-2018 3.90-5.05% County Building	2,215,000	0	75,000	2,140,000
Total General Obligation Bonds	\$8,795,000	\$0	\$630,000	\$8,165,000

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 2000 are as follows:

<u>For Year Ended December 31</u>	<u>Principal</u>	<u>Interest</u>
2001	\$660,000	\$431,588
2002	695,000	398,282
2003	785,000	362,108
2004	830,000	319,568
2005-2006	1,800,000	497,452
2007-2010	970,000	616,435
2011-2014	1,195,000	408,900
2015-2018	1,230,000	146,052
TOTAL	\$8,165,000	\$3,180,385

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

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

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

Obligations	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
Compensated Absences	\$1,669,449	\$191,500	\$0	\$1,860,949
Due to Other Governments	370,990	156,559	0	527,549
Capital Leases	855,636	58,541	175,892	738,285
Total	\$2,896,075	\$406,600	\$175,892	\$3,126,783

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

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

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

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

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 2000 are as follows:

<u>Year Ended December 31</u>	<u>Capital Lease Payments</u>
2001	\$246,128
2002	246,357
2003	133,898
2004	89,490
2005	89,489
2006-2009	<u>56,950</u>
Total Minimum Lease Payments	862,312
Less: Amount Representing Interest	<u>124,027</u>
Present Value of Net Minimum Lease Payments	<u>\$738,285</u>

NOTE 15 - CONDUIT DEBT OBLIGATIONS

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

As of December 31, 2000, the Hospital Facility Revenue Bonds aggregated principal amount payable was \$35,339,013. Of this aggregate principal amount, \$7,815,000 was payable on the 1998 series, \$13,515,000 was payable on the 1995 series and \$14,009,013 was payable on the 1993 series.

National Church Residences issued a 1996 series of Healthcare Facilities Revenue Bonds to construct a 100 bed residential care facility in Chillicothe, Ohio. These bonds are special limited obligations of National Church Residences and are payable solely from and secured by revenues generated by the facility. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2000 the Healthcare Facilities Revenue Bonds aggregated principal amount payable was \$4,820,000.

NOTE 16 - EMPLOYEE RETIREMENT SYSTEMS

A. Public Employees Retirement System (PERS)

All Ross County employees who are not certified teachers with the school for the Mentally Retarded/Developmentally Disabled (MRDD) participate in the Public Employees Retirement System of Ohio, ("PERS"), a cost sharing multiple-employer defined benefit pension plan operated by the State. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code.

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

The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. The PERS Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for local government divisions and 6% for law enforcement divisions. Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary and for 2000 the County is required to contribute 10.84%. For law enforcement employees, the member contribution is 9.0% and the County's contribution is 15.70% for 2000. The County's required contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,737,485, \$1,859,781, and \$1,666,774, respectively; 81.9% has been contributed for 2000 and 100% for years 1999 and 1998. Of the 2000 amount, \$314,264 was unpaid at December 31, 2000 and is recorded as a liability in the respective funds and the General Long-Term Obligations Account Group.

The Ohio Revised Code also provides statutory authority requiring public employers to provide and fund postretirement health care through their contributions to PERS. Postretirement health care coverage is provided to age and service retirees with ten or more years of qualifying service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code also provides statutory authority for employer contributions. The employer contribution rate was rolled back for the year 2000. Of the 10.84% and 15.70% employer contribution rates for the County for the year 2000, 4.3% was used to fund health care which amounted to \$762,870. The assumptions and calculations below were based on the System's latest Actuarial Review performed as of December 31, 1999. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1999 was 7.75%. An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.10%. Health care costs were assumed to increase 4.75% annually. As of December 31, 1999, the number of active contributing participants was 401,339. The actuarial value of the Retirement System's net assets available for OPEB at December 31, 1999 was \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively. The Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate rollback was 20% for local government divisions and 6% for law enforcement divisions. The Board reallocated employer contributions from 4.20% to 4.30% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

B. State Teachers Retirement System (STRS)

Certified teachers employed by the school for the mentally retarded contribute to the State Teachers Retirement System of Ohio (STRS), a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code (ORC). STRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3% of their annual covered salary and the employer is required to contribute 14%. Contribution rates are established by STRS, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Ross County's required contributions to STRS for the years ended December 31, 2000, 1999, and 1998 were \$90,964, \$90,280, and \$89,424, respectively; 91.9% has been contributed for 2000 and 100% for years 1999 and 1998. Of the 2000 amount, \$7,379 was unpaid at December 31, 2000 and is recorded as a liability in the Board of Mental Retardation Fund.

The State Teachers Retirement System (STRS) provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the ORC, the State Teachers Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. ORC grants authority to STRS to provide health care coverage to benefit recipients, spouses, and dependents. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll. The Board allocates employer contributions to the Health Care Reserve Fund from which payments for health care benefits are paid. For the fiscal year ended June 30, 2000, the Board allocated employer contributions equal to 8% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$3.419 billion at June 30, 2000. The Health Care Reserve Fund allocation for the year ended June 30, 2001 will be 4.5% of covered payroll. For the year ended June 30, 2000, the net health care costs paid by STRS were \$283,137,000. There were 99,011 eligible benefit recipients.

NOTE 17 - RISK MANAGEMENT

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

General liability insurance is maintained in the amount of \$1,000,000 for each occurrence and \$2,000,000 in the aggregate. Other liability insurance includes \$1,000,000 for employer's liability which provides additional coverage beyond the State's workers' compensation program, \$2,000,000 for law enforcement professional liability, \$3,000,000 for public official errors and omissions liability, \$1,000,000 for automobile liability, and \$10,000,000 airport liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$32,244,631. Other property insurance includes the following: \$500,000 for extra expenses, \$120,987 for data processing equipment, \$938,896 for contractor's equipment, the lesser of actual cash value or cost of repair for automobile damage, and \$26,797,519 for earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$1,000,000.

The County also maintains crime insurance in the amount of \$100,000 for theft, disappearance, and destruction, and \$75,000 on its' food stamp and child support enforcement programs, and from \$20,000

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

to \$100,000 on other monies and securities. Additional crime insurance for potential employee dishonesty is held in the amount of \$250,000.

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

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 59 other Ohio counties (County Commissioners Association of Ohio) for a workers' compensation group rating program. This resulted in a savings of \$46,127 on the annual premium cost in 2000.

The County has established limited risk health, dental, vision and life insurance programs for its employees. Klais & Company, Inc., a third party administrator, services all claims submitted to the County by employees. An internal service fund is presented in the financial statements and reflects premiums paid into the self-insurance internal service fund by other funds which are available to pay claims, claim reserves and administrative costs. An excess coverage insurance policy covers individual claims in excess of \$75,000 and aggregate claims in excess of \$3,461,875. A liability for unpaid claims costs of \$249,497 has been accrued as a liability based on an estimate provided by the third party administrator of claims that have been incurred but not yet reported.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 1999 and 2000 are:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1999	\$162,837	\$2,403,740	\$2,369,772	\$196,805
2000	196,805	3,079,939	3,027,247	249,497

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 18 - DEFERRED COMPENSATION

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

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

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

NOTE 19 - PROPERTY TAX REVENUE

Property taxes include amounts levied against 1999 real and public utility property and 2000 tangible personal (business) property. The assessed value by property classification upon which 2000 revenues were derived follows:

	Assessed Values
Real Property	\$668,559,190
Tangible Personal Property	180,557,660
Public Utility Property	69,149,950
Total	\$918,266,800

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. The County is authorized to levy up to 3.10 mills of the first 10 mills of assessed value for the General Fund. However, pursuant to a resolution approved by the County Commissioners on August 5, 1996, the County elected to levy 1.60 mills for tax year 1999 collected in 2000. Under Ohio law, the millage rolled back is reserved for the County and can be reassessed in any subsequent year, if the need arises. In addition to the 1.60 mills, 5.80 mills have been levied based upon mills voted for the Mental Retardation, Children Services and Senior Citizens levies. A summary of voted millage follows:

	Voter Levy Year	(a) Authorized Rate	(b) Rate Levied for Current Year		Final Levy Year
			R/A	C/I	
Mental Retardation (c)	1988	1.00	.64	.74	Cont.
Mental Retardation (c)	1992	2.00	1.43	1.76	Cont.
Children Services (c)	1999	1.00	.72	.89	2003
Senior Citizens (c)	1999	.30	.22	.26	2003
Mental Retardation (c)	2000	1.50	1.10	1.36	Cont.
		5.80	4.11	5.01	

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

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

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

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

In 2000, real property taxes were levied on January 1, 2000, on assessed values as of January 1, 1999, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent statistical update was completed in 1998. Real estate taxes were due and payable February 11, and July 11, 2000; personal property taxes were due and payable May 10 and September 20, 2000. Tangible personal property taxes were assessed on 25% of true value for equipment and 25% of average value for inventories. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and 88% for certain tangible personal property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Agency Funds of the County. Accrued property taxes receivable reported in the Agency Funds and due from other funds-taxes reported in the Governmental Funds represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2000. 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 2001 were recorded as 2000 revenue, the remaining receivable is offset by a credit to deferred revenue.

NOTE 20 - SALES TAX REVENUE

The County currently imposes a 1.5% tax on every retail sale in the County. On November 27, 1979 the County Commissioners adopted a resolution which allowed for the imposition of a 0.5% permissive sales tax pursuant to Sections 5739.02 and 5741.02, Ohio Revised Code. The tax became effective on January 1, 1980 and remains in effect until it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund. On August 4, 1986 the County Commissioners adopted a resolution which allowed for the placement of an additional 0.5% sales tax before the vote of the people of Ross County in the general election held on November 4, 1986. The tax became effective February 1, 1987 and continues for a period of twenty years. The revenues generated from this tax are used for the purpose of providing revenue for the County's General Fund including the construction, operation and the maintenance of the Ross County Law Enforcement Complex. On August 23, 1993, the County Commissioners again adopted a resolution which allowed for the imposition of another 0.5% tax pursuant to Sections 5739.021 and 5741.021, Ohio Revised Code. The tax became effective on October 1, 1993 and remains in effect until it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund. In 2000, these sales taxes generated a combined total of \$10,010,337 tax revenue.

NOTE 21 - ENCUMBRANCES

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

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

NOTE 22 - INTERGOVERNMENTAL REVENUE

The following is a summary of major intergovernmental revenues:

General Fund:

Local Government Distributions and Reimbursements	\$1,464,642
State Property Tax Reimbursements	139,660
Other Grants & Reimbursements	<u>17,234</u>
Total General Fund	<u>\$1,621,536</u>

Special Revenue Funds:

Federal & State Health & Human Services Grants	\$7,313,752
State Transportation Taxes	3,483,772
Community Development Grants	499,835
Children Services Board Grants	1,975,461
Mental Retardation Board Grants	2,522,666
Child Support Enforcement Incentives	1,318,874
Youth Services Subsidy	208,218
U.S. 23 Pipeline	90,694
SODI Grants	549,608
Other Grants & Reimbursements	347,539
Federal Emergency Management Grant	<u>99,037</u>
Total Special Revenue Funds	<u>\$18,409,456</u>

Capital Project Funds:

Issue II Grants	<u>\$807,021</u>
Total Capital Project Funds	<u>\$807,021</u>

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

NOTE 23 - INTERFUND TRANSFERS

A summary of operating transfers by fund type follows:

Transfers From	Transfers To				Total
	General	Special Revenue	Debt Service	Capital Projects	
General	\$0	\$5,277,633	\$1,092,065	\$900,750	\$7,270,448
Special Revenue	50,000	59,721	0	205,000	314,721
Enterprise	2,191	0	0	0	2,191
Internal Service	2,125	0	0	0	2,125
Expendable Trust	0	4,254	0	0	4,254
	<u>\$54,316</u>	<u>\$5,341,608</u>	<u>\$1,092,065</u>	<u>\$1,105,750</u>	<u>\$7,593,739</u>

NOTE 24 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains one enterprise fund which provides sanitary sewer services for residents of Union Heights subdivision. Segment information for the year ended December 31, 2000 follows:

	County Wide Sewer
Operating revenues	\$38,607
Operating expenses before depreciation	69,082
Depreciation expense	5,000
Operating earnings (loss)	(35,475)
Net Non-Operating Revenues (Expenses)	2,191
Operating transfers out	(2,191)
Net Income (loss)	(35,475)
Decrease in current capital contribution	5,000
Property, plant and equipment	
Additions	0
Disposals	0
Net working capital	12,546
Total assets	157,655
Current obligations payable from operating revenues	7,408
Total equity	150,247

NOTE 25 - CONTINGENCIES

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

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

NOTE 26 - ROSS COUNTY AND CHILLICOTHE LAW ENFORCEMENT CENTER

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

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

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

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

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

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.

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

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

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

NOTE 27 - DEFICIT FUND BALANCES

Fund	Fund Balance Deficits
Special Revenue Funds:	
Children Services	\$30,664
Economic Development	1,517,647
SODI Gateway Grant	387,638
State Juvenile Program	8,895
Juvenile Accountability Incentive	2,776
Capital Project Funds:	
Ross County Service Center	305,010
Internal Service Fund:	
Ross County Group Insurance	254,069

The deficit balances in the Children Services, SODI Gateway Grant, State Juvenile Program and Juvenile Accountability Incentive Special Revenue Funds are due to intergovernmental revenues which had not been received at year end and were not available to finance current expenditures. The deficit balances will be eliminated through future intergovernmental revenues.

The deficit balances in the Economic Development Special Revenue and Ross County Service Center Capital Project Funds are due to the issuance of general obligation notes to finance these projects. Once these notes are retired, these deficits will be eliminated.

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

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

NOTE 28 - CONTRIBUTED CAPITAL

The following change occurred in contributed capital during 2000:

	County Wide Sewer
Balance at January 1, 2000	\$94,269
Less: Depreciation expense on contributed capital assets	(5,000)
Balance at December 31, 2000	\$89,269

NOTE 29 - COMPONENT UNIT DISCLOSURES

Summary Of Significant Accounting Policies

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

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

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

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

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

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

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

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

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

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

Cash, Deposits and Investments

As of June 30, 2000, the Agency has \$633,252 invested in certificates of deposits and money market accounts. Investments that will mature within one year are reflected as current.

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

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

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

Accounts Receivable - Trade and Bad Debt Expense

The Agency maintains an allowance for estimated bad debts. When an account is determined uncollectible, it is deducted from the accounts receivable and the allowance amount. The allowance is credited and bad debt expense charged when the collectibility of an account is uncertain. The June 30, 2000 accounts receivable are shown net of \$6,100 in allowance for bad debts.

Permanent and Depreciable Assets

Permanent and depreciable assets at June 30, 2000 consist of the following:

Building	\$908,417
Motor Vehicles	305,004
Shop and Office Equipment	338,574
Leasehold Improvements	<u>37,268</u>
TOTAL DEPRECIABLE ASSETS @ COST	1,589,263
Less: Accumulated Depreciation	<u>526,036</u>
TOTAL DEPRECIABLE ASSETS	1,063,227
Land	<u>124,741</u>
TOTAL PERMANENT AND DEPRECIABLE ASSETS	<u>\$1,187,968</u>

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

Investment in Subsidiary

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

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

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, 2000 was \$200.

Departure From GAAP

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

Compensated Absences Payable

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

Notes Payable

As of June 30, 2000, the Agency had \$278,768 in outstanding notes payable. A mortgage note, payable in monthly installments through March, 2015, had a principal balance of \$267,619. In addition, a note for the purchase of a pick-up truck had a principal balance of \$11,149 payable in monthly installments through April, 2003.

Charges For Services

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

Program Income

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

The Agency received \$1,611,900 from the Ross County Board of Mental Retardation and Developmental Disabilities for the year ended June 30, 2000. Moreover, the Agency operates in a building owned by Ross County without cost. A fair rental value of \$78,735 has been determined as an in-kind contribution, based on comparable local rental rates. An additional \$8,737 was received from miscellaneous sources. The total of these revenues is shown as Program Income within the Combined Statement of Revenue, Expenses and Changes in Fund Equity - All Proprietary Fund Types and Discretely Presented Component Unit.

Contributed Capital

The Agency has received \$74,905 in contributed capital. There were no additions in 2000.

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

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

institution. The Agency's accounts receivable are primarily due from one source which accounted for 42% of the total accounts receivable as of June 30, 2000.

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

The Agency maintains cash balances at several financial institutions and brokerage firms. Accounts at each institution are insured by the Federal Deposit Insurance Corporation or SPIC up to \$100,000. At June 30, 2000 the Agency had \$477,060 in money market funds that were not insured.

Economic Dependency

The Agency receives the majority of its funding from three sources which accounted for 89% of all funds received for the year ended June 30, 2000.

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

Ross County, Ohio

General Fund

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

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$10,868,730	\$11,485,769	\$617,039
Charges for Services	1,161,500	1,169,478	7,978
Licenses and Permits	8,000	7,991	(9)
Fines and Forfeitures	80,000	102,122	22,122
Intergovernmental	1,554,390	1,595,634	41,244
Investment Earnings	900,000	1,101,439	201,439
Other	<u>789,200</u>	<u>941,931</u>	<u>152,731</u>
Total Revenue	15,361,820	16,404,364	1,042,544
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
County Commissioners			
Personal Services	185,537	165,252	20,285
Materials and Supplies	6,993	5,172	1,821
Contractual Services	41,925	21,266	20,659
Capital Outlay	1,369	1,369	0
Other	<u>18,822</u>	<u>7,628</u>	<u>11,194</u>
Total County Commissioners	254,646	200,687	53,959
County Auditor			
Personal Services	342,533	324,371	18,162
Materials and Supplies	49,792	42,943	6,849
Contractual Services	6,000	4,219	1,781
Capital Outlay	5,000	2,409	2,591
Other	15,905	14,197	1,708
Total County Auditor	419,230	388,139	31,091
County Treasurer			
Personal Services	175,855	175,818	37
Materials and Supplies	23,530	16,981	6,549
Contractual Services	1,900	1,757	143
Capital Outlay	5,100	4,932	168
Other	4,200	3,453	747
Total County Treasurer	210,585	202,941	7,644

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Financial Administration			
Contractual Services	22,005	17,098	4,907
Total Other Financial Administration	22,005	17,098	4,907
Prosecuting Attorney			
Personal Services	358,160	328,257	29,903
Materials and Supplies	25,769	22,238	3,531
Allowances	24,112	24,112	0
Capital Outlay	1,332	1,330	2
Other	7,561	5,815	1,746
Total Prosecuting Attorney	416,934	381,752	35,182
Budget Commission			
Other	1,000	483	517
Total Budget Commission	1,000	483	517
Board of Revision			
Other	1,000	0	1,000
Total Board of Revision	1,000	0	1,000
Bureau of Inspection			
Examination	65,000	61,626	3,374
Total Bureau of Inspection	65,000	61,626	3,374
Planning Commission			
Personal Services	91,348	87,447	3,901
Materials and Supplies	2,073	1,801	272
Contractual Services	40,181	23,329	16,852
Expense-Committee Members	1,955	1,374	581
Other	6,445	5,970	475
Total Planning Commission	142,002	119,921	22,081
Building Department			
Personal Services	121,700	120,821	879
Materials and Supplies	2,397	2,054	343
Contractual Services	19,975	14,024	5,951
Other	10,840	8,562	2,278
Total Building Department	154,912	145,461	9,451

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Data Processing Board			
Personal Services	61,125	60,671	454
Materials and Supplies	12,000	8,266	3,734
Contractual Services	53,886	23,399	30,487
Capital Outlay	55,000	11,851	43,149
	<u>9500</u>	<u>4143</u>	<u>5,357</u>
Total Data Processing Board	191,511	108,330	83,181
Board of Elections			
Personal Services	230,263	221,928	8,335
Materials and Supplies	22,996	16,686	6,310
Contractual Services	102,322	102,265	57
Capital Outlay	91,237	91,236	1
Other	14,668	14,418	250
Total Board of Elections	461,486	446,533	14,953
Buildings and Grounds			
Personal Services	344,289	342,657	1,632
Materials and Supplies	54,613	43,665	10,948
Capital Outlay	424,571	338,794	85,777
Other	328,567	235,592	92,975
Total Building and Grounds	1,152,040	960,708	191,332
Recorder			
Personal Services	156,434	148,688	7,746
Materials and Supplies	13,867	7,644	6,223
Contractual Services	110,121	73,670	36,451
Other	4,000	3,312	688
Total Recorder	284,422	233,314	51,108
Ross County Service Center			
Materials and Supplies	10,000	0	10,000
Contractual Services	14,500	5,517	8,983
Other	<u>191778</u>	<u>153602</u>	<u>38,176</u>
Total Ross County Service Center	216,278	159,119	57,159
Insurance on Property			
Insurance-Building	<u>20000</u>	<u>18072</u>	<u>1,928</u>
Total Insurance on Property	20,000	18,072	1,928

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Taxes on Property			
Levies & Assessments-Taxes	5,240	5,086	154
Delinquent Tax Advertising	500	157	343
Auditor/Treasurer Fees	31,000	30,544	456
Total Taxes on Property	36,740	35,787	953
Total General Government - Legislative and Executive	4,049,791	3,479,971	569,820
General Government - Judicial			
Common Pleas Court - Other			
Personal Services	79,224	79,224	0
Attorney Fees	460,414	410,640	49,774
Juror's Fees	30,000	27,916	2,084
Witness Fees	3,500	2,847	653
Contractual Services	15,862	13,740	2,122
Other	75,039	56,667	18,372
	664,039	591,034	73,005
Common Pleas Court #1			
Personal Services	110,984	110,030	954
Materials and Supplies	4,872	4,687	185
Contractual Services	5,300	3,250	2,050
Capital Outlay	2,500	627	1,873
Other	13,442	9,046	4,396
Total Common Pleas Court #1	137,098	127,640	9,458
Common Pleas Court #2			
Personal Services	115,461	115,461	0
Materials and Supplies	7,274	6,691	583
Contractual Services	8,000	7,300	700
Other	18,246	6,487	11,759
Total Common Pleas Court #2	148,981	135,939	13,042
Jury Commission			
Personal Services	9,995	7,723	2,272
Materials and Supplies	4,000	3,611	389
Other	650	486	164
Total Jury Commission	14,645	11,820	2,825

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Juvenile Court			
Personal Services	297,058	296,745	313
Materials and Supplies	2,118	1,284	834
Contractual Services	1,750	461	1,289
Capital Outlay	805	715	90
Other	35,983	34,070	1,913
Total Juvenile Court	337,714	333,275	4,439
Probate Court			
Personal Services	204,548	204,548	0
Materials and Supplies	7,001	5,963	1,038
Contractual Services	6,026	1,154	4,872
Capital Outlay	499	499	0
Other	28,389	26,425	1,964
Total Probate Court	246,463	238,589	7,874
Clerk of Courts			
Personal Services	190,292	190,052	240
Materials and Supplies	27,334	24,036	3,298
Contractual Services	26,020	25,255	765
Capital Outlay	1,166	1,166	0
Other	5,300	3,937	1,363
Total Clerk of Courts	250,112	244,446	5,666
Municipal Court			
County Share	124,852	124,852	0
Juror's Fees	10,000	7,754	2,246
Witness Fees	7,000	6,043	957
Criminal Prosecution	34,335	34,335	0
Indigent Defense	8,422	2,242	6,180
Total Municipal Court	184,609	175,226	9,383
Law Library			
Personal Services	3,000	3,000	0
Total Law Library	3,000	3,000	0
Total General Government -			
Judicial	1,986,661	1,860,969	125,692

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Safety			
Adult Probation Department			
Personal Services	164,603	159,371	5,232
Materials and Supplies	5,900	4,197	1,703
Contractual Services	2,057	2,001	56
Capital Outlay	46,800	36,741	10,059
Other	6,181	4,501	1,680
Total Adult Probation Department	225,541	206,811	18,730
Juvenile Probation Department			
Personal Services	150,038	149,968	70
Materials and Supplies	805	188	617
Contractual Services	300	0	300
Other	2,430	1,350	1,080
Total Juvenile Probation Department	153,573	151,506	2,067
Detention Home			
Other	162,848	128,109	34,739
Total Detention Home	162,848	128,109	34,739
Coroner			
Personal Services	75,515	74,661	854
Materials and Supplies	750	282	468
Contractual Services	13,773	11,325	2,448
Capital Outlay	1,700	355	1,345
Other	17,042	13,895	3,147
Total Coroner	108,780	100,518	8,262
Sheriff			
Personal Services	49,302	48,986	316
Allowances	21,911	21,911	0
Total Sheriff	71,213	70,897	316
Disaster Services			
Grants-Disaster Services	43,000	43,000	0
Total Disaster Services	43,000	43,000	0
 Total Public Safety	 764,955	 700,841	 64,114

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Works			
Engineer			
Personal Services	95,662	94,507	1,155
Materials and Supplies	2,070	2,070	0
Capital Outlay	4,824	4,824	0
Other	1,339	1,339	0
Construction - Sales Tax - Townships	149,500	149,500	0
Total Engineer	253,395	252,240	1,155
Total Public Works	253,395	252,240	1,155
Health			
Vital Statistics			
Registration Fees	1,900	1,886	14
Total Vital Statistics	1,900	1,886	14
Agriculture			
Soil & Water-Grants	133,561	133,561	0
Extension Grants	224,000	224,000	0
Agricultural Society-Grants	12,000	12,000	0
Fair/Debt	38,000	38,000	0
Premiums	3,300	3,300	0
Apiary Inspection	4,121	2,005	2,116
Total Agriculture	414,982	412,866	2,116
Other Health			
Crippled Children Aid	79,126	73,021	6,105
Other Expenses	500	0	500
Total Other Health	79,626	73,021	6,605
Total Health	496,508	487,773	8,735

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Services			
Veteran's Assistance			
Personal Services	65,939	65,446	493
Materials and Supplies	3,000	2,433	567
Contractual Services	2,500	946	1,554
Relief Allowances	224,278	189,187	35,091
Capital Outlay	2,000	1,301	699
Other	5,200	3,410	1,790
Total Veteran's Assistance	302,917	262,723	40,194
Veteran's Services			
Personal Services	47,324	46,746	578
Burials	5,356	2,100	3,256
Other	12,100	11,799	301
Total Veteran's Services	64,780	60,645	4,135
 Total Human Services	 367,697	 323,368	 44,329
 Economic Development and Assistance			
Regional Planning	40,000	35,930	4,070
Grants - Other	208,733	150,733	58,000
 Total Economic Development and Assistance	 248,733	 186,663	 62,070
 Other			
Air Navigation Facilities			
Personal Services	17,027	15,660	1,367
Contractual Services	20,793	18,387	2,406
Other	19,032	13,256	5,776
Total Air Navigation Facilities	56,852	47,303	9,549

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Miscellaneous			
Official Bonds	7,100	6,810	290
Group Insurance	850,000	849,477	523
Liability Insurance	317,330	277,153	40,177
PERS	500,000	459,378	40,622
Workers Compensation	50,000	9,752	40,248
Unemployment Compensation	11,000	3,335	7,665
Stream Monitoring	88,100	88,100	0
Total Miscellaneous	1,823,530	1,694,005	129,525
Total Other	1,880,382	1,741,308	139,074
Total Expenditures	10,048,122	9,033,133	1,014,989
Excess of Revenues Over (Under) Expenditures	5,313,698	7,371,231	2,057,533
Other Financing Sources (Uses):			
Advances - Out	(488,984)	(488,984)	0
Operating Transfers - In	65,000	50,000	(15,000)
Operating Transfers - Out	(7,270,448)	(7,270,448)	0
Total Other Financing Sources (Uses)	(7,694,432)	(7,709,432)	(15,000)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,380,734)	(338,201)	2,042,533
Fund Balances (Deficit) at Beginning of Year	2,390,387	2,390,387	0
Prior Year Encumbrances Appropriated	332,606	332,606	0
Fund Balances (Deficit) at End of Year	\$342,259	\$2,384,792	\$2,042,533

Ross County, Ohio

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.

Job & Family Services

To account for various federal and state grants and reimbursements as well as transfers from the General Fund used to provide public assistance, human services and workforce development programs.

Litter Control

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

Real Estate Assessment

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

Motor Vehicle Gas Tax

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

Correctional & Law Enforcement

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

Youth Services Subsidy

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

Treasurer's Prepayment

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

Emergency Management

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

Marriage License

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

Drug Enforcement & Education

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

Probate Conduct of Business

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

Child Enforcement

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

Computerized Research

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

Delinquent Tax & Assessment Collection

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

Indigent Guardianship

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

Children Services

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

Indigent Driver Alcohol

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

Board of Mental Retardation

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

Senior Citizens Levy

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

Economic Development

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

Computer System Service

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

Certificate of Title Administration

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

County Recorder Equipment

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

Federal Cop Grant

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

Local Law Enforcement Grant

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

U.S. 23 Pipeline Task Force

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

SODI GIS Grant

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

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

Shelter Grant

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

Jail Commissary

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

401 Care & 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.

Juvenile Accountability Incentive

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

Court Security Grant

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

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.

Federal Juvenile Program

To account for a federal grant through the Ohio State Office of Criminal Justice Services, administered by the Ross County Sheriff's Department, to provide counseling and educational services to juvenile offenders.

Mediation Grant

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

Ross County, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 2000

	Dog & Kennel	Drug Law Enforcement	Law Enforcement	Job & Family Services	Litter Control	Real Estate Assessment
Assets						
Cash and Cash Equivalents	\$22,238	\$36,117	\$4,037	\$518,636	\$60,590	\$623,405
Cash and Cash Equivalents in Segregated Accounts	0	15,505	13,503	0	0	0
Receivables:						
Accounts	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Due from Other Funds-Taxes	0	0	0	0	0	0
Due from Other Governments	1,492	0	0	755,516	646	611
Materials and Supplies						
Inventory	2,589	0	0	14,071	0	2,257
Loans Receivable	0	0	0	0	0	0
Prepaid Items	0	0	0	279,624	0	0
Total Assets	26,319	51,622	17,540	1,567,847	61,236	626,273
Liabilities						
Accounts Payable	1,742	0	0	442,234	254	573
Contracts Payable	0	0	0	38,665	0	18,748
Accrued Wages and Benefits	4,475	0	0	100,643	2,648	3,122
Compensated Absences Payable	0	0	0	412	0	0
Due to Other Funds	0	0	0	36,121	0	0
Due to Other Governments	0	0	0	13,236	40,000	0
Deferred Revenue	0	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
Total Liabilities	6,217	0	0	631,311	42,902	22,443
Fund Equity						
Fund Balance:						
Reserved for Encumbrances	5,840	0	0	13,874	1,657	67,544
Reserved for Inventory	2,589	0	0	14,071	0	2,257
Reserved for Loans	0	0	0	0	0	0
Unreserved:						
Undesignated	11,673	51,622	17,540	908,591	16,677	534,029
Total Fund Equity	20,102	51,622	17,540	936,536	18,334	603,830
Total Liabilities and Fund Equity	\$26,319	\$51,622	\$17,540	\$1,567,847	\$61,236	\$626,273

<u>Motor Vehicle Gas Tax</u>	<u>Correctional & Law Enforcement</u>	<u>Youth Services Subsidy</u>	<u>Treasurer's Prepayment</u>	<u>Emergency Management</u>	<u>Marriage License</u>	<u>Drug Enforcement & Education</u>	<u>Probate Conduct of Business</u>
\$848,537	\$177,066	\$204,678	\$30,086	\$60,311	\$13,181	\$5,186	\$2,968
0	11,512	0	0	0	0	0	0
0	1,624	0	0	0	0	0	0
0	0	0	0	0	0	0	0
103,830	0	0	0	0	0	0	0
233,406	138,522	0	0	629	0	156	0
223,419	22,078	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,409,192</u>	<u>350,802</u>	<u>204,678</u>	<u>30,086</u>	<u>60,940</u>	<u>13,181</u>	<u>5,342</u>	<u>2,968</u>
42,184	50,715	0	0	0	0	0	0
50,857	6,983	0	0	0	0	0	0
47,036	120,132	0	108	1,981	0	0	0
24,539	54,713	0	0	6,334	0	0	0
0	0	0	0	0	0	0	0
0	369	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>164,616</u>	<u>232,912</u>	<u>0</u>	<u>108</u>	<u>8,315</u>	<u>0</u>	<u>0</u>	<u>0</u>
48,662	44,627	0	0	4,542	12,500	0	0
223,419	22,078	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>972,495</u>	<u>51,185</u>	<u>204,678</u>	<u>29,978</u>	<u>48,083</u>	<u>681</u>	<u>5,342</u>	<u>2,968</u>
<u>1,244,576</u>	<u>117,890</u>	<u>204,678</u>	<u>29,978</u>	<u>52,625</u>	<u>13,181</u>	<u>5,342</u>	<u>2,968</u>
<u>\$1,409,192</u>	<u>\$350,802</u>	<u>\$204,678</u>	<u>\$30,086</u>	<u>\$60,940</u>	<u>\$13,181</u>	<u>\$5,342</u>	<u>\$2,968</u>

continued

Ross County, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 2000

	Child Enforcement	Computerized Research	Delinquent Tax & Assessment Collection	Indigent Guardianship	Children Services
<u>Assets</u>					
Cash and Cash Equivalents	\$109,633	\$34,606	\$85,755	\$36,741	\$110,732
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	519
Receivables:					
Accounts	0	0	0	0	240
Due from Other Funds	53,809	0	0	0	35,569
Due from Other Funds-Taxes	0	0	0	0	727,098
Due from Other Governments	423,284	0	402	0	16,551
Materials and Supplies Inventory	0	0	0	0	1,843
Loans Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	586,726	34,606	86,157	36,741	892,552
<u>Liabilities</u>					
Accounts Payable	0	228	1,222	0	22,533
Contracts Payable	0	0	0	0	87,843
Accrued Wages and Benefits	20,412	0	849	0	49,945
Compensated Absences Payable	0	0	0	0	0
Due to Other Funds	5,740	0	0	0	53,504
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	709,391
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	26,152	228	2,071	0	923,216
<u>Fund Equity</u>					
Fund Balance:					
Reserved for Encumbrances	0	1,155	75	60	0
Reserved for Inventory	0	0	0	0	1,843
Reserved for Loans	0	0	0	0	0
Unreserved:					
Undesignated	560,574	33,223	84,011	36,681	(32,507)
Total Fund Equity	560,574	34,378	84,086	36,741	(30,664)
Total Liabilities and Fund Equity	\$586,726	\$34,606	\$86,157	\$36,741	\$892,552

Indigent Driver Alcohol	Board of Mental Retardation	Senior Citizens Levy	Economic Development	Computer System Service	Certificate of Title Administration	County Recorder Equipment	Federal Cop Grant	Local Law Enforcement Grant
\$1,025	\$1,404,931	\$0	\$35,342	\$135,942	\$68,284	\$1,296	\$0	\$257
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	15,251	0	0	0
0	3,223,270	217,811	0	0	0	0	0	0
0	145,281	0	0	0	1,606	0	0	10,000
0	22,275	0	0	0	1,506	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>1,025</u>	<u>4,795,757</u>	<u>217,811</u>	<u>35,342</u>	<u>135,942</u>	<u>86,647</u>	<u>1,296</u>	<u>0</u>	<u>10,257</u>
0	48,904	0	7,494	0	0	0	0	0
0	63,972	0	1,379	0	0	1,296	0	0
0	83,439	0	0	0	6,352	0	0	0
0	0	0	0	0	0	0	0	0
0	43,570	0	0	0	9,499	0	0	0
0	7,966	0	0	0	0	0	0	0
0	3,145,239	212,506	0	0	0	0	0	0
0	0	0	44,116	0	0	0	0	0
0	0	0	1,500,000	0	0	0	0	0
<u>0</u>	<u>3,393,090</u>	<u>212,506</u>	<u>1,552,989</u>	<u>0</u>	<u>15,851</u>	<u>1,296</u>	<u>0</u>	<u>0</u>
0	80,859	0	3,182	2,784	565	0	0	0
0	22,275	0	0	0	1,506	0	0	0
0	0	0	0	0	0	0	0	0
<u>1,025</u>	<u>1,299,533</u>	<u>5,305</u>	<u>(1,520,829)</u>	<u>133,158</u>	<u>68,725</u>	<u>0</u>	<u>0</u>	<u>10,257</u>
<u>1,025</u>	<u>1,402,667</u>	<u>5,305</u>	<u>(1,517,647)</u>	<u>135,942</u>	<u>70,796</u>	<u>0</u>	<u>0</u>	<u>10,257</u>
<u>\$1,025</u>	<u>\$4,795,757</u>	<u>\$217,811</u>	<u>\$35,342</u>	<u>\$135,942</u>	<u>\$86,647</u>	<u>\$1,296</u>	<u>\$0</u>	<u>\$10,257</u>

continued

Ross County, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 2000

	U.S. 23 Pipeline Task Force	S O D I GIS Grant	S O D I Gateway Grant	Small Cities Block Grant	Prosecutor's Diversion Program
Assets					
Cash and Cash Equivalents	\$15,321	\$0	\$12,362	\$11,181	\$10,304
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Accounts	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Funds-Taxes	0	0	0	0	0
Due from Other Governments	663	0	0	35,060	454
Materials and Supplies					
Inventory	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	15,984	0	12,362	46,241	10,758
Liabilities					
Accounts Payable	1,842	0	0	25,708	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	520	0	0	0	2,228
Compensated Absences Payable	0	0	0	0	0
Due to Other Funds	0	0	400,000	7,759	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	2,362	0	400,000	33,467	2,228
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	3,359	0	0	0	0
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Unreserved:					
Undesignated	10,263	0	(387,638)	12,774	8,530
Total Fund Equity	13,622	0	(387,638)	12,774	8,530
Total Liabilities and Fund Equity	\$15,984	\$0	\$12,362	\$46,241	\$10,758

Child Abuse Prevention	Shelter Grant	Jail Commissary	401 Care & Custody Grant	State Juvenile Program	Small Cities Revolving Loan	Drug Court	VOCA/SVAA Grant
\$3,396	\$0	\$0	\$20,057	\$1,000	\$14,000	\$3,505	\$53,515
0	0	8,232	0	0	348,444	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	244
0	0	0	0	0	0	0	1,784
0	0	0	0	0	13,787	0	0
0	0	0	0	0	0	0	0
<u>3,396</u>	<u>0</u>	<u>8,232</u>	<u>20,057</u>	<u>1,000</u>	<u>376,231</u>	<u>3,505</u>	<u>55,543</u>
0	0	0	0	0	0	0	2,525
0	0	0	0	0	0	0	0
0	0	0	0	187	0	0	1,480
0	0	0	0	0	0	0	0
0	0	0	0	9,708	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,895</u>	<u>0</u>	<u>0</u>	<u>4,005</u>
0	0	0	0	0	0	0	225
0	0	0	0	0	0	0	1,784
0	0	0	0	0	11,889	0	0
<u>3,396</u>	<u>0</u>	<u>8,232</u>	<u>20,057</u>	<u>(8,895)</u>	<u>364,342</u>	<u>3,505</u>	<u>49,529</u>
<u>3,396</u>	<u>0</u>	<u>8,232</u>	<u>20,057</u>	<u>(8,895)</u>	<u>376,231</u>	<u>3,505</u>	<u>51,538</u>
<u>\$3,396</u>	<u>\$0</u>	<u>\$8,232</u>	<u>\$20,057</u>	<u>\$1,000</u>	<u>\$376,231</u>	<u>\$3,505</u>	<u>\$55,543</u>

continued

Ross County, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 2000

	County Ditch	Juvenile Accountability Incentive	Court Security Grant	Marine Patrol	Federal Juvenile Program
<u>Assets</u>					
Cash and Cash Equivalents	\$3,238	\$0	\$0	\$1,773	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Accounts	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Funds-Taxes	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	3,238	0	0	1,773	0
<u>Liabilities</u>					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Due to Other Funds	0	2,776	0	0	0
Due to Other Governments	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	0	2,776	0	0	0
<u>Fund Equity</u>					
Fund Balance:					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Unreserved:					
Undesignated	3,238	(2,776)	0	1,773	0
Total Fund Equity	3,238	(2,776)	0	1,773	0
Total Liabilities and Fund Equity	\$3,238	\$0	\$0	\$1,773	\$0

Mediation Grant	Totals Primary Government
\$0	\$4,781,232
0	397,715
0	1,864
0	104,629
0	4,272,009
8,895	1,773,418
0	291,822
0	13,787
0	279,624
<u>8,895</u>	<u>11,916,100</u>
0	648,158
0	269,743
0	445,557
0	85,998
0	568,677
0	61,571
0	4,067,136
0	44,116
0	1,500,000
<u>0</u>	<u>7,690,956</u>
0	291,510
0	291,822
0	11,889
<u>8,895</u>	<u>3,629,923</u>
<u>8,895</u>	<u>4,225,144</u>
<u>\$8,895</u>	<u>\$11,916,100</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Dog & Kennel	Drug Law Enforcement	Law Enforcement	Job & Family Services	Litter Control
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	114,116	0	0	179,041	0
Fines and Forfeitures	10,701	12,220	0	0	0
Intergovernmental	0	0	0	7,313,752	57,800
Investment Earnings	0	0	0	0	0
Other Revenue	1,201	0	8,623	351,972	1,046
Total Revenue	<u>126,018</u>	<u>12,220</u>	<u>8,623</u>	<u>7,844,765</u>	<u>58,846</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	179,175	7,491	3,863	0	0
Public Works	0	0	0	0	164,425
Human Services	0	0	0	7,627,683	0
Economic Development and Assistance	0	0	0	0	0
Debt Service					
Principal Retirement	0	0	0	112,638	0
Interest and Fiscal Charges	0	0	0	32,682	0
Total Expenditures	<u>179,175</u>	<u>7,491</u>	<u>3,863</u>	<u>7,773,003</u>	<u>164,425</u>
Excess of Revenues Over (Under) Expenditures	<u>(53,157)</u>	<u>4,729</u>	<u>4,760</u>	<u>71,762</u>	<u>(105,579)</u>
Other Financing Sources (Uses):					
Operating Transfers - In	60,000	0	0	228,151	75,000
Operating Transfers - Out	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>60,000</u>	<u>0</u>	<u>0</u>	<u>228,151</u>	<u>75,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	6,843	4,729	4,760	299,913	(30,579)
Fund Balances (Deficit) at Beginning of Year	12,939	46,893	12,780	640,746	48,913
Increase (Decrease) in Reserve for Inventory	<u>320</u>	<u>0</u>	<u>0</u>	<u>(4,123)</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$20,102</u>	<u>\$51,622</u>	<u>\$17,540</u>	<u>\$936,536</u>	<u>\$18,334</u>

Real Estate Assessment	Motor Vehicle Gas Tax	Correctional & Law Enforcement	Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement & Education
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
404,679	0	905,822	0	0	0	25,732	0
0	23,790	0	0	0	0	0	951
0	3,483,772	0	208,218	0	99,037	0	0
0	70,352	0	0	7,629	0	0	0
0	822,981	15,426	0	0	0	0	0
<u>404,679</u>	<u>4,400,895</u>	<u>921,248</u>	<u>208,218</u>	<u>7,629</u>	<u>99,037</u>	<u>25,732</u>	<u>951</u>
374,452	0	0	0	3,670	0	0	0
0	0	0	0	0	0	0	0
0	0	5,445,040	0	0	110,677	0	0
0	4,651,260	0	0	0	0	0	0
0	0	0	87,448	0	0	12,500	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>374,452</u>	<u>4,651,260</u>	<u>5,445,040</u>	<u>87,448</u>	<u>3,670</u>	<u>110,677</u>	<u>12,500</u>	<u>0</u>
<u>30,227</u>	<u>(250,365)</u>	<u>(4,523,792)</u>	<u>120,770</u>	<u>3,959</u>	<u>(11,640)</u>	<u>13,232</u>	<u>951</u>
0	0	4,597,000	0	0	0	0	0
0	0	(59,721)	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>4,537,279</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30,227	(250,365)	13,487	120,770	3,959	(11,640)	13,232	951
573,337	1,510,030	104,375	83,908	26,019	64,265	(51)	4,391
266	(15,089)	28	0	0	0	0	0
<u>\$603,830</u>	<u>\$1,244,576</u>	<u>\$117,890</u>	<u>\$204,678</u>	<u>\$29,978</u>	<u>\$52,625</u>	<u>\$13,181</u>	<u>\$5,342</u>

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Probate Conduct of Business	Child Enforcement	Computerized Research	Delinquent Tax & Assessment Collection
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	655	178,646	7,468	55,919
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	1,318,874	0	0
Investment Earnings	0	0	0	0
Other Revenue	0	0	0	2,252
Total Revenue	<u>655</u>	<u>1,497,520</u>	<u>7,468</u>	<u>58,171</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	51,494
Judicial	0	0	1,625	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Human Services	0	1,306,557	0	0
Economic Development and Assistance	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>0</u>	<u>1,306,557</u>	<u>1,625</u>	<u>51,494</u>
Excess of Revenues Over (Under) Expenditures	<u>655</u>	<u>190,963</u>	<u>5,843</u>	<u>6,677</u>
Other Financing Sources (Uses):				
Operating Transfers - In	0	0	0	0
Operating Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>655</u>	<u>190,963</u>	<u>5,843</u>	<u>6,677</u>
Fund Balances (Deficit) at Beginning of Year	<u>2,313</u>	<u>369,611</u>	<u>28,535</u>	<u>77,409</u>
Increase (Decrease) in Reserve for Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$2,968</u>	<u>\$560,574</u>	<u>\$34,378</u>	<u>\$84,086</u>

Indigent Guardianship	Children Services	Indigent Driver Alcohol	Board of Mental Retardation	Senior Citizens Levy	Economic Development	Computer System Service	Certificate of Title Administration
\$0	\$703,568	\$0	\$3,121,295	\$210,772	\$0	\$0	\$0
6,861	26,940	0	0	0	0	33,820	312,836
0	0	225	0	0	0	0	0
0	1,975,461	0	2,522,666	19,503	0	0	0
0	0	0	10,185	0	0	0	0
0	33,703	0	212,869	0	35,000	0	8,272
6,861	2,739,672	225	5,867,015	230,275	35,000	33,820	321,108
0	0	0	0	0	0	0	265,432
1,550	0	0	0	0	0	42,206	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	3,137,658	0	6,007,678	229,786	0	0	0
0	0	0	0	0	123,263	0	0
0	6,557	0	0	0	0	0	0
0	4,040	0	0	0	56,190	0	0
1,550	3,148,255	0	6,007,678	229,786	179,453	42,206	265,432
5,311	(408,583)	225	(140,663)	489	(144,453)	(8,386)	55,676
0	133,254	0	0	0	163,671	0	0
0	0	0	(205,000)	0	0	0	(50,000)
0	133,254	0	(205,000)	0	163,671	0	(50,000)
5,311	(275,329)	225	(345,663)	489	19,218	(8,386)	5,676
31,430	244,869	800	1,740,320	4,816	(1,536,865)	144,328	65,184
0	(204)	0	8,010	0	0	0	(64)
\$36,741	(\$30,664)	\$1,025	\$1,402,667	\$5,305	(\$1,517,647)	\$135,942	\$70,796

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	County Recorder Equipment	Federal Cop Grant	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	SODI GIS Grant
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	20,851	90,694	17,609
Investment Earnings	0	0	0	0	0
Other Revenue	0	0	0	6,660	0
Total Revenue	<u>0</u>	<u>0</u>	<u>20,851</u>	<u>97,354</u>	<u>17,609</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	10,368	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	7,347	15,654	136,277	0
Public Works	0	0	0	0	17,609
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	<u>10,368</u>	<u>7,347</u>	<u>15,654</u>	<u>136,277</u>	<u>17,609</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,368)</u>	<u>(7,347)</u>	<u>5,197</u>	<u>(38,923)</u>	<u>0</u>
Other Financing Sources (Uses):					
Operating Transfers - In	7,907	0	0	50,000	0
Operating Transfers - Out	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>7,907</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(2,461)</u>	<u>(7,347)</u>	<u>5,197</u>	<u>11,077</u>	<u>0</u>
Fund Balances (Deficit) at Beginning of Year	2,461	7,347	5,060	2,545	0
Increase (Decrease) in Reserve for Inventory	<u>0</u>	<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>\$10,257</u>	<u>\$13,622</u>	<u>\$0</u>

<u>SODI Gateway Grant</u>	<u>Small Cities Block Grant</u>	<u>Prosecutor's Diversion Program</u>	<u>Child Abuse Prevention</u>	<u>Shelter Grant</u>	<u>Jail Commissary</u>	<u>401 Care & Custody Grant</u>	<u>State Juvenile Program</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	62,944	0	0
0	0	0	0	0	0	0	0
531,999	499,835	62,295	0	29,633	0	205	8,846
0	0	0	0	0	0	0	0
0	15,912	0	0	0	0	0	0
<u>531,999</u>	<u>515,747</u>	<u>62,295</u>	<u>0</u>	<u>29,633</u>	<u>62,944</u>	<u>205</u>	<u>8,846</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	55,618	0	0	65,995	0	20,321
919,637	0	0	0	0	0	0	0
0	0	0	0	38,217	0	8,260	0
0	540,749	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>919,637</u>	<u>540,749</u>	<u>55,618</u>	<u>0</u>	<u>38,217</u>	<u>65,995</u>	<u>8,260</u>	<u>20,321</u>
<u>(387,638)</u>	<u>(25,002)</u>	<u>6,677</u>	<u>0</u>	<u>(8,584)</u>	<u>(3,051)</u>	<u>(8,055)</u>	<u>(11,475)</u>
0	0	0	0	0	0	0	2,580
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	2,580
(387,638)	(25,002)	6,677	0	(8,584)	(3,051)	(8,055)	(8,895)
0	37,776	1,853	3,396	8,584	11,283	28,112	0
0	0	0	0	0	0	0	0
<u>(\$387,638)</u>	<u>\$12,774</u>	<u>\$8,530</u>	<u>\$3,396</u>	<u>\$0</u>	<u>\$8,232</u>	<u>\$20,057</u>	<u>(\$8,895)</u>

continued

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Small Cities Revolving Loan	Drug Court	VOCA/ SVAA Grant	County Ditch
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	63,502	0
Investment Earnings	18,277	0	0	0
Other Revenue	50	0	0	2,238
Total Revenue	<u>18,327</u>	<u>0</u>	<u>63,502</u>	<u>2,238</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	69,262	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	20,620	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>20,620</u>	<u>0</u>	<u>69,262</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,293)</u>	<u>0</u>	<u>(5,760)</u>	<u>2,238</u>
Other Financing Sources (Uses):				
Operating Transfers - In	0	0	16,904	0
Operating Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>16,904</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(2,293)</u>	<u>0</u>	<u>11,144</u>	<u>2,238</u>
Fund Balances (Deficit) at Beginning of Year	378,524	3,505	40,250	1,000
Increase (Decrease) in Reserve for Inventory	<u>0</u>	<u>0</u>	<u>144</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$376,231</u>	<u>\$3,505</u>	<u>\$51,538</u>	<u>\$3,238</u>

Juvenile Accountability Incentive	Court Security Grant	Marine Patrol	Federal Juvenile Program	Mediation Grant	Totals Primary Government
\$0	\$0	\$0	\$0	\$0	\$4,035,635
0	0	0	0	0	2,315,479
0	0	0	0	0	47,887
0	0	11,049	35,000	38,855	18,409,456
0	0	0	0	0	106,443
0	0	0	0	0	1,518,205
<u>0</u>	<u>0</u>	<u>11,049</u>	<u>35,000</u>	<u>38,855</u>	<u>26,433,105</u>
0	0	0	0	0	705,416
0	14,932	0	0	39,262	168,837
13,628	0	12,038	39,379	0	6,112,503
0	0	0	0	0	5,752,931
0	0	0	0	0	18,455,787
0	0	0	0	0	684,632
0	0	0	0	0	119,195
0	0	0	0	0	92,912
<u>13,628</u>	<u>14,932</u>	<u>12,038</u>	<u>39,379</u>	<u>39,262</u>	<u>32,092,213</u>
<u>(13,628)</u>	<u>(14,932)</u>	<u>(989)</u>	<u>(4,379)</u>	<u>(407)</u>	<u>(5,659,108)</u>
0	0	2,762	4,379	0	5,341,608
0	0	0	0	0	(314,721)
<u>0</u>	<u>0</u>	<u>2,762</u>	<u>4,379</u>	<u>0</u>	<u>5,026,887</u>
(13,628)	(14,932)	1,773	0	(407)	(632,221)
10,852	14,932	0	0	9,302	4,868,077
0	0	0	0	0	(10,712)
<u>(\$2,776)</u>	<u>\$0</u>	<u>\$1,773</u>	<u>\$0</u>	<u>\$8,895</u>	<u>\$4,225,144</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$110,000	\$114,858	\$4,858
Fines and Forfeitures	10,000	10,501	501
Other	<u>0</u>	<u>1,201</u>	<u>1,201</u>
 Total Revenue	 120,000	 126,560	 6,560
Expenditures:			
Public Safety			
Personal Services	154,217	153,076	1,141
Materials and Supplies	6,224	4,150	2,074
Contractual Services	2,055	1,480	575
Other	<u>25,571</u>	<u>19,653</u>	<u>5,918</u>
 Total Public Safety	 <u>188,067</u>	 <u>178,359</u>	 <u>9,708</u>
 Total Expenditures	 <u>188,067</u>	 <u>178,359</u>	 <u>9,708</u>
 Excess of Revenues Over (Under) Expenditures	 (68,067)	 (51,799)	 16,268
Other Financing Sources (Uses):			
Operating Transfers-In	<u>60,000</u>	<u>60,000</u>	<u>0</u>
 Total Other Financing Sources (Uses)	 60,000	 60,000	 0
 Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	 (8,067)	 8,201	 16,268
 Fund Balances (Deficit) at Beginning of Year	 11,523	 11,523	 0
 Prior Year Encumbrances Appropriated	 <u>2,514</u>	 <u>2,514</u>	 <u>0</u>
 Fund Balances (Deficit) at End of Year	 <u>\$5,970</u>	 <u>\$22,238</u>	 <u>\$16,268</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$6,670	\$6,670
Total Revenue	0	6,670	6,670
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	6,670	6,670
Fund Balances (Deficit) at Beginning of Year	29,447	29,447	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$29,447</u>	<u>\$36,117</u>	<u>\$6,670</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

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

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Budget	Revised Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$212,990	\$179,041	(\$33,949)
Intergovernmental	7,285,256	7,278,366	(6,890)
Other	302,897	351,972	49,075
Total Revenue	7,801,143	7,809,379	8,236
Expenditures:			
Human Services			
Personal Services	2,588,777	2,460,542	128,235
Materials and Supplies	131,313	101,618	29,695
Contractual Services	1,336,352	1,325,285	11,067
Capital Outlay	1,434,944	1,403,400	31,544
Other	2,608,765	2,425,005	183,760
Total Human Services	8,100,151	7,715,850	384,301
Total Expenditures	8,100,151	7,715,850	384,301
Excess of Revenue Over (Under) Expenditures	(299,008)	93,529	392,537
Other Financing Sources (Uses):			
Operating Transfers-In	223,764	228,151	4,387
Total Other Financing Sources (Uses)	223,764	228,151	4,387
Excess of Revenues and Other Financing Sources over (Under) Expenditures and Other Uses	(75,244)	321,680	396,924
Fund Balances (Deficit) at Beginning of Year	123,166	123,166	0
Prior Year Encumbrances Appropriated	73,790	73,790	0
Fund Balances (Deficit) at End of Year	121,712	518,636	396,924

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$67,800	\$57,800	(\$10,000)
Other	0	1,046	1,046
Total Revenue	67,800	58,846	(8,954)
Expenditures:			
Public Works			
Personal Services	111,790	109,135	2,655
Materials and Supplies	1,500	610	890
Other	66,537	15,990	50,547
Total Public Works	179,827	125,735	54,092
Total Expenditures	179,827	125,735	54,092
Excess of Revenues Over (Under) Expenditures	(112,027)	(66,889)	45,138
Other Financing Sources (Uses):			
Operating Transfers-In	75,000	75,000	0
Total Other Financing Sources (Uses)	75,000	75,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(37,027)	8,111	45,138
Fund Balances (Deficit) at Beginning of Year	51,193	51,193	0
Prior Year Encumbrances Appropriated	1,286	1,286	0
Fund Balances (Deficit) at End of Year	\$15,452	\$60,590	\$45,138

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$370,000	\$404,679	\$34,679
Total Revenue	370,000	404,679	34679
Expenditures:			
General Government -			
Legislative & Executive			
Personal Services	112,771	77,720	35051
Materials and Supplies	15,000	7,197	7803
Contractual Services	426,960	290,872	136088
Capital Outlay	35,000	389	34611
Other	5,000	115	4885
Total Legislative & Executive	594,731	376,293	218438
Total Expenditures	594,731	376,293	218438
Excess of Revenues Over (Under) Expenditures	(224,731)	28,386	253117
Fund Balances (Deficit) at Beginning of Year	517,486	517,486	0
Prior Year Encumbrances Appropriated	77,533	77,533	0
Fund Balances (Deficit) at End Of Year	\$370,288	\$623,405	\$253,117

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$15,000	\$22,857	\$7,857
Intergovernmental	3,200,000	3,504,257	304,257
Investment Earnings	0	69,392	69,392
Other	714,194	825,050	110,856
Total Revenue	3,929,194	4,421,556	492,362
Expenditures:			
Public Works			
Personal Services	1,515,442	1,472,619	42,823
Materials and Supplies	590,551	518,900	71,651
Capital Outlay	2,404,470	2,325,982	78,488
Other	400,062	289,521	110,541
Total Public Works	4,910,525	4,607,022	303,503
Total Expenditures	4,910,525	4,607,022	303,503
Excess of Revenues Over (Under) Expenditures	(981,331)	(185,466)	795,865
Fund Balances (Deficit) at Beginning of Year	846,102	846,102	0
Prior Year Encumbrances Appropriated	183,161	183,161	0
Fund Balances (Deficit) at End of Year	\$47,932	\$843,797	\$795,865

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$913,129	\$990,356	\$77,227
Total Revenue	913,129	990,356	77,227
Expenditures:			
Public Safety			
Personal Services	4,183,744	4,178,408	5,336
Materials and Supplies	110,881	98,956	11,925
Contractual Services	227,274	211,294	15,980
Capital Outlay	59,205	57,612	1,593
Other	937,835	874,739	63,096
Total Public Safety	5,518,939	5,421,009	97,930
Total Expenditures	5,518,939	5,421,009	97,930
Excess of Revenues Over (Under) Expenditures	(4,605,810)	(4,430,653)	175,157
Other Financing Sources (Uses):			
Operating Transfers-In	4,597,000	4,597,000	0
Operating Transfers - Out	(59,721)	(59,721)	0
Total Other Financing Sources (Uses)	4,537,279	4,537,279	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(68,531)	106,626	175,157
Fund Balances (Deficit) at Beginning of Year	16,349	16,349	0
Prior Year Encumbrances Appropriated	54,091	54,091	0
Fund Balances (Deficit) at End of Year	\$1,909	\$177,066	\$175,157

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$208,218	\$208,218	\$0
Total Revenue	208,218	208,218	0
Expenditures:			
Human Services			
Other	146,892	87,923	58,969
Total Human Services	146,892	87,923	58,969
Total Expenditures	146,892	87,923	58,969
Excess of Revenues Over (Under) Expenditures	61,326	120,295	58,969
Other Financing Sources (Uses):			
Operating Transfers - Out	(101,751)	0	101,751
Total Other Financing Sources (Uses)	(101,751)	0	101,751
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(40,425)	120,295	160,720
Fund Balances (Deficit) at Beginning of Year	84,086	84,086	0
Prior Year Encumbrances Appropriated	297	297	0
Fund Balances (Deficit) at End of Year	43,958	204,678	160,720

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Earnings	\$6,000	\$7,385	\$1,385
Total Revenue	6,000	7,385	1,385
Expenditures:			
General Government- Legislative and Executive			
Personal Services	3,000	2,665	335
Other	3,000	1,000	2,000
Total Legislative and Executive	6,000	3,665	2,335
Total Expenditures	6,000	3,665	2,335
Excess of Revenues Over (Under) Expenditures	0	3,720	3,720
Fund Balances (Deficit) at Beginning of Year	25,315	25,315	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$25,315	\$29,035	\$3,720

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$73,000	\$99,206	\$26,206
Total Revenue	73,000	99,206	26,206
Expenditures:			
Public Safety			
Personal Services	71,972	67,469	4,503
Materials and Supplies	12,266	8,587	3,679
Capital Outlay	6,000	0	6,000
Other	33,354	30,734	2,620
Total Public Safety	123,592	106,790	16,802
Total Expenditures	123,592	106,790	16,802
Excess of Revenues Over (Under) Expenditures	(50,592)	(7,584)	43,008
Fund Balances (Deficit) at Beginning of Year	66,629	66,629	0
Prior Year Encumbrances Appropriated	1,266	1,266	0
Fund Balances (Deficit) at End of Year	\$17,303	\$60,311	\$43,008

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$23,984</u>	<u>\$25,732</u>	<u>\$1,748</u>
Total Revenue	23,984	25,732	1,748
Expenditures:			
Human Services			
Contractual Services	<u>40,473</u>	<u>27,292</u>	<u>13,181</u>
Total Human Services	<u>40,473</u>	<u>27,292</u>	<u>13,181</u>
Total Expenditures	<u>40,473</u>	<u>27,292</u>	<u>13,181</u>
Excess of Revenues Over (Under) Expenditures	(16,489)	(1,560)	14,929
Fund Balances (Deficit) at Beginning of Year	1,732	1,732	0
Prior Year Encumbrances Appropriated	<u>13,009</u>	<u>13,009</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>(\$1,748)</u></u>	<u><u>\$13,181</u></u>	<u><u>\$14,929</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$943	\$943
Total Revenue	0	943	943
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	943	943
Fund Balances (Deficit) at Beginning of Year	4,243	4,243	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$4,243</u>	<u>\$5,186</u>	<u>\$943</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$700	\$655	(\$45)
Total Revenue	700	655	(45)
Expenditures:			
General Government			
Judicial			
Materials and Supplies	1,200	0	1,200
Total Judicial	1,200	0	1,200
Total Expenditures	1,200	0	1,200
Excess of Revenues Over (Under) Expenditures	(500)	655	1,155
Fund Balances (Deficit) at Beginning of Year	2,313	2,313	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	1,813	2,968	1,155

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$58,164	\$162,147	\$103,983
Intergovernmental	997,759	997,827	68
Total Revenue	1,055,923	1,159,974	104,051
Expenditures:			
Human Services			
Personal Services	819,851	817,735	2,116
Materials and Supplies	300	290	10
Contractual Services	30,000	29,886	114
Capital Outlay	1,762	1,762	0
Other	464,600	464,517	83
Total Human Services	1,316,513	1,314,190	2,323
Total Expenditures	1,316,513	1,314,190	2,323
Excess of Revenue Over (Under) Expenditures	(260,590)	(154,216)	106,374
Fund Balances (Deficit) at Beginning of Year	262,087	262,087	0
Prior Year Encumbrances Appropriated	1,762	1,762	0
Fund Balances (Deficit) at End of Year	\$3,259	\$109,633	\$106,374

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable Unfavorable)
Revenues:			
Charges for Services	\$7,500	\$7,468	(\$32)
Total Revenue	7,500	7,468	(32)
Expenditures:			
General Government- Judicial Other	3,781	1,588	2,193
Total Judicial	3,781	1,588	2,193
Total Expenditures	3,781	1,588	2,193
Excess of Revenues Over (Under) Expenditures	3,719	5,880	2,161
Fund Balances (Deficit) at Beginning of Year	28,025	28,025	0
Prior Year Encumbrances Appropriated	701	701	0
Fund Balances (Deficit) at End of Year	\$32,445	\$34,606	\$2,161

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$40,000	\$55,919	\$15,919
Other	<u>0</u>	<u>2,252</u>	<u>2,252</u>
Total Revenue	40,000	58,171	18,171
Expenditures:			
General Government -			
Legislative and Executive			
Personal Services	52,390	46,428	5,962
Materials and Supplies	2,600	309	2,291
Contractual Services	1,000	0	1,000
Capital Outlay	3,000	895	2,105
Other	<u>18,337</u>	<u>3,787</u>	<u>14,550</u>
Total Legislative and Executive	<u>77,327</u>	<u>51,419</u>	<u>25,908</u>
Total Expenditures	<u>77,327</u>	<u>51,419</u>	<u>25,908</u>
Excess of Revenues Over (Under) Expenditures	(37,327)	6,752	44,079
Fund Balances (Deficit) at Beginning of Year	72,016	72,016	0
Prior Year Encumbrances Appropriated	<u>6,987</u>	<u>6,987</u>	<u>0</u>
Fund Balances (Deficit) at End Of Year	<u>\$41,676</u>	<u>\$85,755</u>	<u>\$44,079</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$6,500	\$6,861	\$361
Total Revenue	6,500	6,861	361
Expenditures:			
General Government- Judicial			
Contractual Services	2,800	1,250	1,550
Other	12,045	300	11,745
Total Judicial	14,845	1,550	13,295
Total Expenditures	14,845	1,550	13,295
Excess of Revenues Over (Under) Expenditures	(8,345)	5,311	13,656
Fund Balances (Deficit) at Beginning of Year	31,085	31,085	0
Prior Year Encumbrances Appropriated	345	345	0
Fund Balances (Deficit) at End of Year	\$23,085	\$36,741	\$13,656

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$684,198	\$701,936	\$17,738
Charges for Services	17,000	28,039	11,039
Intergovernmental	2,093,334	2,032,852	(60,482)
Other	10000	46807	36,807
Total Revenue	2,804,532	2,809,634	5,102
Expenditures:			
Human Services			
Personal Services	1,759,171	1,741,366	17,805
Materials and Supplies	25,200	23,848	1,352
Contractual Services	1,033,508	1,026,265	7,243
Capital Outlay	17,000	15,486	1,514
Other	321291	291555	29736
Total Human Services	3,156,170	3,098,520	57,650
Total Expenditures	3,156,170	3,098,520	57,650
Excess of Revenue Over (Under) Expenditures	(351,638)	(288,886)	62,752
Other Financing Sources (Uses):			
Operating Transfers-In	120000	133254	13254
Total Other Financing Sources (Uses)	120,000	133,254	13,254
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(231,638)	(155,632)	76,006
Fund Balances (Deficit) at Beginning of Year	266,364	266,364	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$34,726	\$110,732	\$76,006

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$225	\$225
Total Revenue	0	225	225
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	225	225
Fund Balances (Deficit) at Beginning of Year	800	800	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$800	\$1,025	\$225

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$3,184,376	\$3,114,123	(\$70,253)
Intergovernmental	2,360,698	2,474,071	113,373
Investment Earnings	8,000	4,181	(3,819)
Other	74,400	211,577	137,177
Total Revenue	5,627,474	5,803,952	176,478
Expenditures:			
Human Services			
Personal Services	2,740,442	2,701,517	38,925
Materials & Supplies	171,308	155,986	15,322
Contractual Services	2,658,420	2,426,824	231,596
Capital Outlay	246,143	239,846	6,297
Other	447,297	397,175	50,122
Total Human Services	6,263,610	5,921,348	342,262
Total Expenditures	6,263,610	5,921,348	342,262
Excess of Revenues Over (Under) Expenditures	(636,136)	(117,396)	518,740
Other Financing Sources (Uses):			
Operating Transfers-Out	(205,000)	(205,000)	0
Total Other Financing Sources (Uses)	(205,000)	(205,000)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(841,136)	(322,396)	518,740
Fund Balances (Deficit) at Beginning of Year	1,654,663	1,654,663	0
Prior Year Encumbrances Appropriated	64,420	64,420	0
Fund Balances (Deficit) at End of Year	\$877,947	\$1,396,687	\$518,740

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$210,283	\$210,283	\$0
Intergovernmental	<u>19,503</u>	<u>19,503</u>	<u>0</u>
Total Revenue	229,786	229,786	0
Expenditures:			
Human Services			
Contractual Services	224,987	224,987	0
Other	<u>4,799</u>	<u>4,799</u>	<u>0</u>
Total Human Services	<u>229,786</u>	<u>229,786</u>	<u>0</u>
Total Expenditures	<u>229,786</u>	<u>229,786</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><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 Balances - Budget and Actual (Budget Basis)
Economic Development Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$35,000	\$35,000	\$0
Total Revenue	35,000	35,000	0
Expenditures:			
Economic Development and Assistance			
Contractual Services	20,404	16,809	3,595
Other	105,778	104,277	1,501
Total Economic Development and Assistance	126,182	121,086	5,096
Debt Service:			
Principal	1,500,000	1,500,000	0
Interest and Fiscal Charges	49,225	49,225	0
Total Debt Service	1,549,225	1,549,225	0
Total Expenditures	1,675,407	1,670,311	5,096
Excess of Revenues Over (Under) Expenditures	(1,640,407)	(1,635,311)	5,096
Other Financing Sources (Uses):			
Proceeds of Notes	1,500,000	1,500,000	0
Operating Transfers - In	111,200	163,671	52,471
Total Other Financing Sources (Uses)	1,611,200	1,663,671	52,471
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(29,207)	28,360	57,567
Fund Balances (Deficit) at Beginning of Year	3,209	3,209	0
Prior Year Encumbrances Appropriated	3,773	3,773	0
Fund Balances (Deficit) at End of Year	(\$22,225)	\$35,342	\$57,567

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$31,500	\$33,820	\$2,320
Total Revenue	31,500	33,820	2,320
Expenditures:			
General Government- Judicial Other	54,000	42,206	11,794
Total Judicial	54,000	42,206	11,794
Total Expenditures	54,000	42,206	11,794
Excess of Revenues Over (Under) Expenditures	(22,500)	(8,386)	14,114
Fund Balances (Deficit) at Beginning of Year	144,327	144,327	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$121,827	\$135,941	\$14,114

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$290,000	\$315,433	\$25,433
Other	0	8,272	8,272
Total Revenue	290,000	323,705	33,705
Expenditures:			
General Government-			
Legislative and Executive			
Personal Services	194,325	193,406	919
Materials and Supplies	5,900	5,852	48
Capital Outlay	431	431	0
Other	72,196	58,292	13,904
Total Legislative and Executive	272,852	257,981	14,871
Total Expenditures	272,852	257,981	14,871
Excess of Revenues Over (Under) Expenditures	17,148	65,724	48,576
Other Financing Sources (Uses):			
Operating Transfers-Out	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	(50,000)	(50,000)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(32,852)	15,724	48,576
Fund Balances (Deficit) at Beginning of Year	52,530	52,530	0
Prior Year Encumbrances Appropriated	30	30	0
Fund Balances (Deficit) at End of Year	\$19,708	\$68,284	\$48,576

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
General Government- Legislative and Executive Contractual Services	<u>10,368</u>	<u>9,072</u>	<u>1,296</u>
Total Legislative and Executive	<u>10,368</u>	<u>9,072</u>	<u>1,296</u>
Total Expenditures	<u>10,368</u>	<u>9,072</u>	<u>1,296</u>
Excess of Revenues Over (Under) Expenditures	(10,368)	(9,072)	1,296
Other Financing Sources (Uses):			
Operating Transfers-In	<u>7,907</u>	<u>7,907</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>7,907</u>	<u>7,907</u>	<u>0</u>
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	(2,461)	(1,165)	1,296
Fund Balances (Deficit) at Beginning of Year	2,461	2,461	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>0</u></u>	<u><u>1,296</u></u>	<u><u>1,296</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

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

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$10,851	\$10,851	\$0
Total Revenue	10,851	10,851	0
Expenditures:			
Public Safety			
Capital Outlay	15,911	15,654	257
Total Public Safety	15,911	15,654	257
Total Expenditures	15,911	15,654	257
Excess of Revenues Over (Under) Expenditures	(5,060)	(4,803)	257
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	5,060	5,060	0
Fund Balances (Deficit) at End of Year	\$0	\$257	\$257

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$90,694	\$90,694	\$0
Other	<u>6,660</u>	<u>6,660</u>	<u>0</u>
Total Revenue	97,354	97,354	0
Expenditures:			
Public Safety			
Personal Services	56,349	56,348	1
Materials and Supplies	11,019	8,364	2,655
Capital Outlay	19,682	19,682	0
Other	<u>53,621</u>	<u>50,728</u>	<u>2,893</u>
Total Public Safety	<u>140,671</u>	<u>135,122</u>	<u>5,549</u>
Total Expenditures	<u>140,671</u>	<u>135,122</u>	<u>5,549</u>
Excess of Revenue Over (Under) Expenditures	(43,317)	(37,768)	5,549
Other Financing Sources (Uses):			
Operating Transfers-In	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	6,683	12,232	5,549
Fund Balances (Deficit) at Beginning of Year	386	386	0
Prior Year Encumbrances Appropriated	<u>2,703</u>	<u>2,703</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$9,772</u></u>	<u><u>\$15,321</u></u>	<u><u>\$5,549</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$17,609	\$17,609	\$0
Total Revenue	17,609	17,609	0
Expenditures:			
Public Works			
Contractual Services	48,223	48,223	0
Total Public Works	48,223	48,223	0
Total Expenditures	48,223	48,223	0
Excess of Revenues Over (Under) Expenditures	(30,614)	(30,614)	0
Fund Balances (Deficit) at Beginning of Year	30,614	30,614	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$531,999</u>	<u>\$531,999</u>	<u>\$0</u>
Total Revenue	531,999	531,999	0
Expenditures:			
Public Works			
Contractual Services	<u>919,687</u>	<u>919,637</u>	<u>50</u>
Total Public Works	<u>919,687</u>	<u>919,637</u>	<u>50</u>
Total Expenditures	<u>919,687</u>	<u>919,637</u>	<u>50</u>
Excess of Revenues Over (Under) Expenditures	(387,688)	(387,638)	50
Other Financing Sources (Uses):			
Advances - In	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	12,312	12,362	50
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$12,312</u>	<u>\$12,362</u>	<u>\$50</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$535,161	\$535,161	\$0
Other	15,912	15,912	0
Total Revenue	551,073	551,073	0
Expenditures:			
Economic Development and Assistance			
Other	611,103	606,338	4,765
Total Economic Development and Assistance	611,103	606,338	4,765
Total Expenditures	611,103	606,338	4,765
Excess of Revenues Over (Under) Expenditures	(60,030)	(55,265)	4,765
Fund Balances (Deficit) at Beginning of Year	9,451	9,451	0
Prior Year Encumbrances Appropriated	56,995	56,995	0
Fund Balances (Deficit) at End of Year	\$6,416	\$11,181	\$4,765

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$62,295	\$62,295	\$0
Total Revenue	62,295	62,295	0
Expenditures:			
Public Safety			
Personal Services	53,370	52,861	509
Materials and Supplies	1,302	1,297	5
Other	2,000	2,000	0
Total Public Safety	56,672	56,158	514
Total Expenditures	56,672	56,158	514
Excess of Revenues Over (Under) Expenditures	5,623	6,137	514
Fund Balances (Deficit) at Beginning of Year	4,167	4,167	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$9,790	\$10,304	\$514

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,396	3,396	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$3,396</u></u>	<u><u>\$3,396</u></u>	<u><u>\$0</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$29,633	\$29,633	\$0
Total Revenue	29,633	29,633	0
Expenditures:			
Human Services			
Other	29,633	29,633	0
Total Human Services	29,633	29,633	0
Total Expenditures	29,633	29,633	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$205	\$205	\$0
Total Revenue	205	205	0
Expenditures:			
Human Services			
Other	8,260	8,260	0
Total Human Services	8,260	8,260	0
Total Expenditures	8,260	8,260	0
Excess of Revenues Over (Under) Expenditures	(8,055)	(8,055)	0
Fund Balances (Deficit) at Beginning of Year	28,112	28,112	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$20,057</u>	<u>\$20,057</u>	<u>\$0</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$8,846</u>	<u>\$8,846</u>	<u>\$0</u>
Total Revenue	8,846	8,846	0
Expenditures:			
Public Safety			
Personal Services	10,301	10,113	188
Materials and Supplies	1,155	1,155	0
Capital Outlay	6,562	6,562	0
Other	<u>2,366</u>	<u>2,304</u>	<u>62</u>
Total Public Safety	<u>20,384</u>	<u>20,134</u>	<u>250</u>
Total Expenditures	<u>20,384</u>	<u>20,134</u>	<u>250</u>
Excess of Revenue Over (Under) Expenditures	(11,538)	(11,288)	250
Other Financing Sources (Uses):			
Advances -In	9,708	9,708	0
Operating Transfers-In	<u>2,580</u>	<u>2,580</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>12,288</u>	<u>12,288</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	750	1,000	250
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$750</u></u>	<u><u>\$1,000</u></u>	<u><u>\$250</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$15,500	\$15,500	\$0
Total Revenue	15,500	15,500	0
Expenditures:			
Economic Development and Assistance			
Other	25,000	25,000	0
Total Economic Development and Assistance	25,000	25,000	0
Total Expenditures	25,000	25,000	0
Excess of Revenues Over (Under) Expenditures	(9,500)	(9,500)	0
Fund Balances (Deficit) at Beginning of Year	23,500	23,500	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$14,000</u>	<u>\$14,000</u>	<u>\$0</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

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

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$63,502	\$63,502	\$0
Total Revenue	63,502	63,502	0
Expenditures:			
General Government- Judicial			
Personal Services	83,041	45,161	37,880
Materials and Supplies	2,105	1,140	965
Other	34,827	20,368	14,459
Total Judicial	119,973	66,669	53,304
Total Expenditures	119,973	66,669	53,304
Excess of Revenues Over (Under) Expenditures	(56,471)	(3,167)	53,304
Other Financing Sources (Uses):			
Operating Transfers-In	16,904	16,904	0
Total Other Financing Sources (Uses)	16,904	16,904	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(39,567)	13,737	53,304
Fund Balances (Deficit) at Beginning of Year	38,878	38,878	0
Prior Year Encumbrances Appropriated	900	900	0
Fund Balances (Deficit) at End of Year	\$211	\$53,515	\$53,304

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$2,238	\$2,238
Total Revenue	0	2,238	2,238
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	2,238	2,238
Fund Balances (Deficit) at Beginning of Year	1,000	1,000	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,000</u>	<u>\$3,238</u>	<u>\$2,238</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Public Safety			
Other	<u>13,628</u>	<u>13,628</u>	<u>0</u>
Total Public Safety	<u>13,628</u>	<u>13,628</u>	<u>0</u>
Total Expenditures	<u>13,628</u>	<u>13,628</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(13,628)	(13,628)	0
Other Financing Sources (Uses):			
Advances - In	<u>2,776</u>	<u>2,776</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>2,776</u>	<u>2,776</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(10,852)	(10,852)	0
Fund Balances (Deficit) at Beginning of Year	10,852	10,852	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
General Government-			
Judicial			
Other	<u>36,742</u>	<u>36,742</u>	<u>0</u>
Total Judicial	<u>36,742</u>	<u>36,742</u>	<u>0</u>
Total Expenditures	<u>36,742</u>	<u>36,742</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(36,742)</u>	<u>(36,742)</u>	<u>0</u>
Fund Balances (Deficit) at Beginning of Year	4,220	4,220	0
Prior Year Encumbrances Appropriated	<u>32,522</u>	<u>32,522</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$11,049</u>	<u>\$11,049</u>	<u>\$0</u>
Total Revenue	11,049	11,049	0
Expenditures:			
Public Safety			
Personal Services	8,650	8,650	0
Capital Outlay	3,998	2,225	1,773
Other	<u>1,163</u>	<u>1,163</u>	<u>0</u>
Total Public Safety	<u>13,811</u>	<u>12,038</u>	<u>1,773</u>
Total Expenditures	<u>13,811</u>	<u>12,038</u>	<u>1,773</u>
Excess of Revenue Over (Under) Expenditures	(2,762)	(989)	1,773
Other Financing Sources (Uses):			
Operating Transfers-In	<u>2,762</u>	<u>2,762</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>2,762</u>	<u>2,762</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	1,773	1,773
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$0</u></u>	<u><u>\$1,773</u></u>	<u><u>\$1,773</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$0</u>
Total Revenue	35,000	35,000	0
Expenditures:			
Public Safety			
Personal Services	16,696	16,696	0
Materials and Supplies	26	26	0
Capital Outlay	20,218	20,218	0
Other	<u>2,439</u>	<u>2,439</u>	<u>0</u>
Total Public Safety	<u>39,379</u>	<u>39,379</u>	<u>0</u>
Total Expenditures	<u>39,379</u>	<u>39,379</u>	<u>0</u>
Excess of Revenue Over (Under) Expenditures	(4,379)	(4,379)	0
Other Financing Sources (Uses):			
Operating Transfers-In	<u>4,379</u>	<u>4,379</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>4,379</u>	<u>4,379</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<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 Balances - Budget and Actual (Budget Basis)
Mediation Grant Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$29,960	\$29,960	\$0
Total Revenues	29,960	29,960	0
Expenditures			
Judicial			
Other	39,262	39,262	0
Total Judicial	39,262	39,262	0
Total Expenditures	39,262	39,262	0
Excess of Revenues Over (Under) Expenditures	(9,302)	(9,302)	0
Fund Balances (Deficit) at Beginning of Year	9,302	9,302	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

Ross County, Ohio

Debt Service Fund

Bond Retirement Debt Service

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

Ross County, Ohio

Balance Sheet
Debt Service Fund

December 31, 2000

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

Ross County, Ohio

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

For the Year Ended December 31, 2000

	<u>Bond Retirement Debt Service</u>
Revenues	\$0
Expenditures:	
Debt Service:	
Principal Retirement	630,000
Interest and Fiscal Charges	<u>462,065</u>
Total Expenditures	<u>1,092,065</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,092,065)</u>
Other Financing Sources (Uses):	
Operating Transfers - In	<u>1,092,065</u>
Total Other Sources (Uses)	<u>1,092,065</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0
Fund Balances (Deficit) at Beginning of Year	<u>618,602</u>
Fund Balances (Deficits) at End of Year	<u><u>\$618,602</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Debt Service:			
Principal Retirement	630,000	630,000	0
Interest and Fiscal Charges	<u>462,065</u>	<u>462,065</u>	<u>0</u>
Total Expenditures	<u>1,092,065</u>	<u>1,092,065</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(1,092,065)	(1,092,065)	0
Other Financing Sources (Uses):			
Operating Transfers-In	<u>1,092,065</u>	<u>1,092,065</u>	<u>0</u>
Total Other Financing Sources (Uses)	1,092,065	1,092,065	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0
Fund Balances (Deficit) at Beginning of Year	618,602	618,602	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$618,602</u></u>	<u><u>\$618,602</u></u>	<u><u>\$0</u></u>

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Ross County, Ohio

Capital Projects Funds

Permanent Improvement

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

Paint Street Annex Improvements

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

Board of Mental Retardation Improvement

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

Correctional Facilities Construction

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

Camp Cattail Construction

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

Issue II Projects

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

Courthouse Improvements

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

Road & Bridge Improvements

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

Ross County Service Center

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

Ross County, Ohio

Combining Balance Sheet
All Capital Project Funds

December 31, 2000

	<u>Permanent Improvement</u>	<u>Paint Street Annex Improvements</u>	<u>Board of Mental Retardation Improvement</u>	<u>Correctional Facilities Construction</u>	<u>Camp Cattail Construction</u>
<u>Assets</u>					
Cash and Cash Equivalents	\$962,462	\$3,839	\$138,944	\$366	\$16,528
Total Assets	<u>962,462</u>	<u>3,839</u>	<u>138,944</u>	<u>366</u>	<u>16,528</u>
<u>Liabilities</u>					
Contracts Payable	0	0	110,263	0	0
Accrued Interest Payable	2,178	0	0	0	0
Notes Payable	<u>675,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>677,178</u>	<u>0</u>	<u>110,263</u>	<u>0</u>	<u>0</u>
<u>Fund Equity</u>					
Fund Balance:					
Reserved for Encumbrances	76,164	0	28,049	0	0
Unreserved:					
Undesignated	<u>209,120</u>	<u>3,839</u>	<u>632</u>	<u>366</u>	<u>16,528</u>
Total Fund Equity	<u>285,284</u>	<u>3,839</u>	<u>28,681</u>	<u>366</u>	<u>16,528</u>
Total Liabilities and Fund Equity	<u>\$962,462</u>	<u>\$3,839</u>	<u>\$138,944</u>	<u>\$366</u>	<u>\$16,528</u>

<u>Issue II Projects</u>	<u>Courthouse Improvements</u>	<u>Road & Bridge Improvements</u>	<u>Ross County Service Center</u>	<u>Totals Primary Government</u>
<u>\$0</u>	<u>\$189</u>	<u>\$31,321</u>	<u>\$758,670</u>	<u>\$1,912,319</u>
<u>0</u>	<u>189</u>	<u>31,321</u>	<u>758,670</u>	<u>1,912,319</u>
0	0	0	130,680	240,943
0	0	0	3,000	5,178
<u>0</u>	<u>0</u>	<u>0</u>	<u>930,000</u>	<u>1,605,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,063,680</u>	<u>1,851,121</u>
0	0	22,863	313,381	440,457
<u>0</u>	<u>189</u>	<u>8,458</u>	<u>(618,391)</u>	<u>(379,259)</u>
<u>0</u>	<u>189</u>	<u>31,321</u>	<u>(305,010)</u>	<u>61,198</u>
<u>\$0</u>	<u>\$189</u>	<u>\$31,321</u>	<u>\$758,670</u>	<u>\$1,912,319</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	<u>Permanent Improvement</u>	<u>Paint Street Annex Improvements</u>	<u>Board of Mental Retardation Improvement</u>	<u>Correctional Facilities Construction</u>
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Investment Earnings	0	0	0	0
Other	<u>55,601</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>55,601</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	270,315	34,717	176,684	15,887
Debt Service:				
Interest and Fiscal Charges	<u>2,178</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>272,493</u>	<u>34,717</u>	<u>176,684</u>	<u>15,887</u>
Excess of Revenues Over (Under) Expenditures	<u>(216,892)</u>	<u>(34,717)</u>	<u>(176,684)</u>	<u>(15,887)</u>
Other Financing Sources (Uses):				
Operating Transfers - In	<u>104,000</u>	<u>27,000</u>	<u>205,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>104,000</u>	<u>27,000</u>	<u>205,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(112,892)	(7,717)	28,316	(15,887)
Fund Balances (Deficit) at Beginning of Year	<u>398,176</u>	<u>11,556</u>	<u>365</u>	<u>16,253</u>
Fund Balances (Deficits) at End of Year	<u><u>\$285,284</u></u>	<u><u>\$3,839</u></u>	<u><u>\$28,681</u></u>	<u><u>\$366</u></u>

<u>Camp Cattail Construction</u>	<u>Issue II Projects</u>	<u>Courthouse Improvements</u>	<u>Road & Bridge Improvements</u>	<u>Ross County Service Center</u>	<u>Totals Primary Government</u>
\$0	\$807,021	\$0	\$0	\$0	\$807,021
0	0	0	0	2,433	2,433
0	0	0	233	0	55,834
<u>0</u>	<u>807,021</u>	<u>0</u>	<u>233</u>	<u>2,433</u>	<u>865,288</u>
0	807,021	0	791,002	387,058	2,482,684
0	0	0	0	3,000	5,178
<u>0</u>	<u>807,021</u>	<u>0</u>	<u>791,002</u>	<u>390,058</u>	<u>2,487,862</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(790,769)</u>	<u>(387,625)</u>	<u>(1,622,574)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>19,750</u>	<u>1,105,750</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>19,750</u>	<u>1,105,750</u>
0	0	0	(40,769)	(367,875)	(516,824)
<u>16,528</u>	<u>0</u>	<u>189</u>	<u>72,090</u>	<u>62,865</u>	<u>578,022</u>
<u>\$16,528</u>	<u>\$0</u>	<u>\$189</u>	<u>\$31,321</u>	<u>(\$305,010)</u>	<u>\$61,198</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$55,601	\$55,601	\$0
Total Revenues	55,601	55,601	0
Expenditures:			
Capital Outlay			
Capital Outlay	346,479	270,315	76,164
Total Capital Outlay	346,479	270,315	76,164
Total Expenditures	346,479	270,315	76,164
Excess of Revenues Over (Under) Expenditures	(290,878)	(214,714)	76,164
Other Financing Sources (Uses):			
Proceeds of Notes	675,000	675,000	0
Operating Transfers - In	104,000	104,000	0
Total Other Financing Sources (Uses)	779,000	779,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	488,122	564,286	76,164
Fund Balances (Deficit) at Beginning of Year	155,697	155,697	0
Prior Year Encumbrances Appropriated	242,479	242,479	0
Fund Balances (Deficit) at End of Year	\$886,298	\$962,462	\$76,164

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay			
Capital Outlay	29,397	26,641	2,756
Other	10,782	9,699	1,083
Total Capital Outlay	40,179	36,340	3,839
Total Expenditures	40,179	36,340	3,839
Excess of Revenues Over (Under) Expenditures	(40,179)	(36,340)	3,839
Other Financing Sources (Uses):			
Operating Transfers-In	27,000	27,000	0
Total Other Financing Sources (Uses)	27,000	27,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(13,179)	(9,340)	3,839
Fund Balances (Deficit) at Beginning of Year	10,718	10,718	0
Prior Year Encumbrances Appropriated	2,461	2,461	0
Fund Balances (Deficit) at End of Year	\$0	\$3,839	\$3,839

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay			
Capital Outlay	<u>215,303</u>	<u>76,724</u>	<u>138,579</u>
Total Capital Outlay	<u>215,303</u>	<u>76,724</u>	<u>138,579</u>
Total Expenditures	<u>215,303</u>	<u>76,724</u>	<u>138,579</u>
Excess of Revenues Over (Under) Expenditures	(215,303)	(76,724)	138,579
Other Financing Sources (Uses):			
Operating Transfers-In	<u>205,000</u>	<u>205,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>205,000</u>	<u>205,000</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(10,303)	128,276	138,579
Fund Balances (Deficit) at Beginning of Year	365	365	0
Prior Year Encumbrances Appropriated	<u>10,303</u>	<u>10,303</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$365</u>	<u>\$138,944</u>	<u>\$138,579</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay			
Capital Outlay	<u>16,387</u>	<u>16,387</u>	<u>0</u>
Total Capital Outlay	<u>16,387</u>	<u>16,387</u>	<u>0</u>
Total Expenditures	<u>16,387</u>	<u>16,387</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(16,387)	(16,387)	0
Fund Balances (Deficit) at Beginning of Year	366	366	0
Prior Year Encumbrances Appropriated	<u>16,387</u>	<u>16,387</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$366</u>	<u>\$366</u>	<u>\$0</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

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

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$807,021	\$807,021	\$0
Total Revenue	807,021	807,021	0
Expenditures:			
Capital Outlay			
Capital Outlay	807,021	807,021	0
Total Capital Outlay	807,021	807,021	0
Total Expenditures	807,021	807,021	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2000

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

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$0	\$233	\$233
Total Revenue	0	233	233
Expenditures:			
Capital Outlay			
Capital Outlay	821,911	799,049	22,862
Total Capital Outlay	821,911	799,049	22,862
Total Expenditures	821,911	799,049	22,862
Excess of Revenues Over (Under) Expenditures	(821,911)	(798,816)	23,095
Other Financing Sources (Uses):			
Operating Transfers-In	750,000	750,000	0
Total Other Financing Sources (Uses)	750,000	750,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(71,911)	(48,816)	23,095
Fund Balances (Deficit) at Beginning of Year	8,225	8,225	0
Prior Year Encumbrances Appropriated	71,912	71,912	0
Fund Balances (Deficit) at End of Year	\$8,226	\$31,321	\$23,095

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Earnings	\$0	\$991	\$991
Total Revenues	0	991	991
Expenditures:			
Capital Outlay			
Capital Outlay	1,012,381	256,378	756,003
Total Capital Outlay	1,012,381	256,378	756,003
Total Expenditures	1,012,381	256,378	756,003
Excess of Revenues Over (Under) Expenditures	(1,012,381)	(255,387)	756,994
Other Financing Sources (Uses):			
Proceeds of Notes	930,000	930,000	0
Operating Transfers-In	19,750	19,750	0
Total Other Financing Sources (Uses)	949,750	949,750	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(62,631)	694,363	756,994
Fund Balances (Deficit) at Beginning of Year	21,083	21,083	0
Prior Year Encumbrances Appropriated	41,548	41,548	0
Fund Balances (Deficit) at End of Year	\$0	\$756,994	\$756,994

Ross County, Ohio

Enterprise Fund

County Wide Sewer

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

Ross County, Ohio

Balance Sheet
Enterprise Fund

December 31, 2000

	<u>County Wide Sewer</u>
<u>Assets</u>	
Current Assets:	
Cash and Cash Equivalents	\$13,310
Receivables:	
Accounts	<u>6,644</u>
Total Current Assets	<u>19,954</u>
Fixed Assets, (Net where applicable of Accumulated Depreciation)	<u>137,701</u>
Total Assets	<u><u>157,655</u></u>
<u>Liabilities</u>	
Current Liabilities:	
Contracts Payable	5,908
Due to Other Funds	<u>1,500</u>
Total Current Liabilities	<u>7,408</u>
Total Liabilities	<u>7,408</u>
<u>Fund Equity</u>	
Contributed Capital	89,269
Retained Earnings:	
Unreserved	<u>60,978</u>
Total Fund Equity	<u>150,247</u>
Total Liabilities and Fund Equity	<u><u>\$157,655</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	<u>County Wide Sewer</u>
Operating Revenues:	
Charges for Services	\$37,309
Other Operating Revenues	<u>1,298</u>
Total Operating Revenues	<u>38,607</u>
Operating Expenses:	
Contractual Services	67,375
Materials and Supplies	260
Other Operating Expenses	1,447
Depreciation	<u>5,000</u>
Total Operating Expenses	<u>74,082</u>
Operating Income (Loss)	<u>(35,475)</u>
Non-Operating Revenues (Expenses):	
Interest Income	<u>2,191</u>
Total Non-Operating Revenues (Expenses)	<u>2,191</u>
Income (Loss) Before Operating Transfers	<u>(33,284)</u>
Operating Transfers - Out	<u>(2,191)</u>
Net Income (Loss)	(35,475)
Depreciation on Fixed Assets Acquired by Contributed Capital	5,000
Retained Earnings at Beginning of Year	<u>91,453</u>
Retained Earnings at End of Year	60,978
Contributed Capital at End of Year	<u>89,269</u>
Total Fund Equity at End of Year	<u><u>\$150,247</u></u>

Ross County, Ohio

Statement of Cash Flows
Enterprise Fund

For the Year Ended December 31, 2000

	<u>County Wide Sewer</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
Cash Flows from Operating Activities:	
Cash Receipts from Customers	\$34,972
Cash Payments to Contractors for Services	(62,911)
Cash Payments to Suppliers for Goods and Services	(260)
Other Operating Revenues	1,298
Other Operating Payments	<u>(1,447)</u>
Net Cash from Operating Activities	<u>(28,348)</u>
Cash Flows from Noncapital Financing Activities:	
Operating Transfers-Out	(2,191)
Advances-In from Other Funds	<u>1,500</u>
Net Cash from Noncapital Financing Activities	<u>(691)</u>
Cash Flows from Investing Activities:	
Interest Received on Investments	<u>2,191</u>
Net Cash from Investing Activities	<u>2,191</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(26,848)
Cash and Cash Equivalents at Beginning of Year	<u>40,158</u>
Cash and Cash Equivalents at End of Year	<u><u>13,310</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities:	
Operating Income (Loss)	(35,475)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:	
Depreciation	5,000
(Increase) Decrease in Accounts Receivable	(2,337)
Increase (Decrease) in Contracts Payable	<u>4,464</u>
Total Adjustments	<u>7,127</u>
Net Cash from Operating Activities	<u><u>(\$28,348)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$35,000	\$34,971	(\$29)
Other Operating Revenues	899	1,298	399
Total Revenues	35,899	36,269	370
Expenses:			
Contractual Services	68,125	61,760	6,365
Materials and Supplies	2,000	260	1,740
Capital Outlay	2,500	1,150	1,350
Other Operating Expenses	3,366	1,447	1,919
Total Expenses	75,991	64,617	11,374
Excess of Revenues Over (Under) Expenses	(40,092)	(28,348)	11,744
Other Financing Sources (Uses):			
Advances - In	1,500	1,500	0
Total Other Financing Sources (Uses)	1,500	1,500	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(38,592)	(26,848)	11,744
Fund Equity (Deficit) at Beginning of Year	34,767	34,767	0
Prior Year Encumbrances Appropriated	5,391	5,391	0
Fund Equity (Deficit) at End of Year	\$1,566	\$13,310	\$11,744

Ross County, Ohio

Internal Service Fund

Ross County Group Insurance

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

Ross County, Ohio

Balance Sheet
Internal Service Fund

December 31, 2000

	<u>Ross County Group Insurance</u>
<u>Assets</u>	
Current Assets:	
Cash and Cash Equivalents	\$40,183
Due from Other Funds	<u>105,245</u>
Total Current Assets	<u>145,428</u>
Total Assets	<u><u>145,428</u></u>
 <u>Liabilities</u>	
Current Liabilities:	
Due to Other Funds	150,000
Insurance Claims Payable	<u>249,497</u>
Total Current Liabilities	<u>399,497</u>
Total Liabilities	<u>399,497</u>
 <u>Fund Equity</u>	
Retained Earnings:	
Unreserved	<u>(254,069)</u>
Total Fund Equity	<u>(254,069)</u>
Total Liabilities and Fund Equity	<u><u>\$145,428</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	<u>Ross County Group Insurance</u>
Operating Revenues:	
Charges for Services	<u>\$3,383,218</u>
Total Operating Revenues	<u>3,383,218</u>
Operating Expenses:	
Contractual Services	342,171
Insurance Claims	<u>3,027,247</u>
Total Operating Expenses	<u>3,369,418</u>
Operating Income (Loss)	<u>13,800</u>
Non-Operating Revenues (Expenses):	
Interest Income	<u>2,125</u>
Total Non-Operating Revenues (Expenses)	<u>2,125</u>
Income (Loss) Before Operating Transfers	<u>15,925</u>
Operating Transfers - Out	<u>(2,125)</u>
Net Income (Loss)	13,800
Retained Earnings at Beginning of Year	<u>(267,869)</u>
Retained Earnings at End of Year	<u>(254,069)</u>
Total Fund Equity at End of Year	<u><u>(\$254,069)</u></u>

Ross County, Ohio

Statement of Cash Flows
Internal Service Fund

For the Year Ended December 31, 2000

	<u>Ross County Group Insurance</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
Cash Flows from Operating Activities:	
Cash Receipts from Customers	\$3,277,973
Cash Payments for Insurance Claims	(2,974,555)
Cash Payments for Administrative Fees	<u>(342,800)</u>
Net Cash from Operating Activities	<u>(39,382)</u>
Cash Flows from Noncapital Financing Activities:	
Operating Transfers-Out	(2,125)
Advances-In from Other Funds	<u>75,000</u>
Net Cash from Noncapital Financing Activities	<u>72,875</u>
Cash Flows from Investing Activities:	
Interest Received on Investments	<u>2,125</u>
Net Cash from Investing Activities	<u>2,125</u>
Net Increase (Decrease) in Cash and Cash Equivalents	35,618
Cash and Cash Equivalents at Beginning of Year	<u>4,565</u>
Cash and Cash Equivalents at End of Year	<u><u>\$40,183</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities:	
Operating Income (Loss)	13,800
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:	
Increase (Decrease) in Due from Other Funds	(105,245)
Increase (Decrease) in Accounts Payable	(629)
Increase (Decrease) in Insurance Claims Payable	<u>52,692</u>
Total Adjustments	<u>(53,182)</u>
Net Cash from Operating Activities	<u><u>(\$39,382)</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,277,973	\$3,277,973	\$0
Total Revenue	3,277,973	3,277,973	0
Expenses:			
Contractual Services	343,756	342,800	956
Insurance Claims	2,975,000	2,974,554	446
Total Expenses	3,318,756	3,317,354	1,402
Excess of Revenues Over (Under) Expenses	(40,783)	(39,381)	1,402
Other Financing Sources (Uses):			
Advances - In	75,000	75,000	0
Total Other Financing Sources (Uses)	75,000	75,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	34,217	35,619	1,402
Fund Equity (Deficit) at Beginning of Year	4,564	4,564	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Equity (Deficit) at End of Year	\$38,781	\$40,183	\$1,402

Ross County, Ohio

Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. Expendable trust funds and agency funds comprise the County's fiduciary funds.

Expendable Trust Funds

David Meade - Massie Trust

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

Rehabilitation Center Trust

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

Children Services Trust

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

Juvenile Delinquency Prevention Trust

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

C.T.F. Child Abuse & Neglect Trust

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

Unclaimed Monies

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

Ross County, Ohio

Agency Funds

South Central Ohio Regional Juvenile Detention Agency

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

County Assessments Agency

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

Ross County Health District Agency

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

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

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

Soil and Water Conservation Agency

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

Joint Solid Waste Management Agency

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

Park District Agency

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

Agency Tax

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

Miscellaneous Agency

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

Alimony and Child Support Agency

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

Payroll Agency

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

Jail Inmate Agency

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

County Sheriff Agency

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

County Court Agency

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

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

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.

Ross County, Ohio

Combining Balance Sheet
Trust and Agency Funds

December 31, 2000

	David Meade-Massie Trust	Rehabilitation Center Trust	Children Services Trust	Juvenile Delinquency Prevention Trust
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Assets</u>				
Cash and Cash Equivalents	\$9,196	\$0	\$5,025	\$6,043
Cash and Cash Equivalents in Segregated Accounts	0	0	175,759	0
Receivables:				
Taxes	0	0	0	0
Due from Other Governments	0	0	0	0
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>9,196</u>	<u>0</u>	<u>180,784</u>	<u>6,043</u>
<u>Liabilities</u>				
Due to Other Funds	0	0	0	0
Due to Other Funds-Taxes	0	0	0	0
Due to Other Governments	0	0	0	0
Undistributed Monies	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Equity</u>				
Fund Balance:				
Unreserved:				
Undesignated	9,196	0	180,784	6,043
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity	<u>9,196</u>	<u>0</u>	<u>180,784</u>	<u>6,043</u>
Total Liabilities and Fund Equity	<u>\$9,196</u>	<u>\$0</u>	<u>\$180,784</u>	<u>\$6,043</u>

<u>C.T.F. Child Abuse & Neglect Trust</u>	<u>Unclaimed Monies</u>	<u>All Agency Funds</u>	<u>Totals Primary Government</u>
\$734	\$289,238	\$5,087,585	\$5,397,821
0	0	994,339	1,170,098
0	0	37,180,601	37,180,601
0	0	1,800,394	1,800,394
<u>734</u>	<u>289,238</u>	<u>45,062,919</u>	<u>45,548,914</u>
0	162,282	403,763	566,045
0	0	5,692,486	5,692,486
0	0	38,261,034	38,261,034
0	0	423,720	423,720
0	126,956	281,916	408,872
<u>0</u>	<u>289,238</u>	<u>45,062,919</u>	<u>45,352,157</u>
<u>734</u>	<u>0</u>	<u>0</u>	<u>196,757</u>
<u>734</u>	<u>0</u>	<u>0</u>	<u>196,757</u>
<u>\$734</u>	<u>\$289,238</u>	<u>\$45,062,919</u>	<u>\$45,548,914</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	David Meade-Massie Trust	Rehabilitation Center Trust	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust
Revenues:					
Investment Earnings	\$0	\$0	\$23,973	\$0	\$0
Other	5,500	4,254	0	0	0
Total Revenue	5,500	4,254	23,973	0	0
Expenditures:					
Current:					
General Government:					
Judicial	1,321	0	0	0	0
Human Services	0	0	17,022	0	0
Total Expenditures	1,321	0	17,022	0	0
Excess of Revenues Over (Under) Expenditures	4,179	4,254	6,951	0	0
Other Financing Sources (Uses):					
Operating Transfers - Out	0	(4,254)	0	0	0
Total Other Financing Sources (Uses)	0	(4,254)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,179	0	6,951	0	0
Fund Balances (Deficit) at Beginning of Year	5,017	0	173,833	6,043	734
Fund Balances (Deficit) at End of Year	<u>\$9,196</u>	<u>\$0</u>	<u>\$180,784</u>	<u>\$6,043</u>	<u>\$734</u>

<u>Unclaimed Monies</u>	<u>Totals Primary Government</u>
\$0	\$23,973
<u>0</u>	<u>9,754</u>
0	33,727
0	1,321
<u>0</u>	<u>17,022</u>
<u>0</u>	<u>18,343</u>
0	15,384
<u>0</u>	<u>(4,254)</u>
<u>0</u>	<u>(4,254)</u>
0	11,130
<u>0</u>	<u>185,627</u>
<u><u>\$0</u></u>	<u><u>\$196,757</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$5,500	\$5,500	\$0
Total Revenue	5,500	5,500	0
Expenditures:			
General Government- Judicial Other	9,445	1,321	8,124
Total Judicial	9,445	1,321	8,124
Total Expenditures	9,445	1,321	8,124
Excess of Revenues Over (Under) Expenditures	(3,945)	4,179	8,124
Fund Balances (Deficit) at Beginning of Year	5,017	5,017	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,072</u>	<u>\$9,196</u>	<u>\$8,124</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

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

Ross County, Ohio

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

For the Year Ended December 31, 2000

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

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	6,043	6,043	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$6,043</u>	<u>\$6,043</u>	<u>\$0</u>

Ross County, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	734	734	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$734</u></u>	<u><u>\$734</u></u>	<u><u>\$0</u></u>

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2000

	<u>1/1/00 Balance</u>	<u>2000 Additions</u>	<u>2000 Reductions</u>	<u>12/31/00 Balance</u>
<u>S.C.O.R. Juvenile Detention Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$103,262</u>	<u>\$744,903</u>	<u>\$754,086</u>	<u>\$94,079</u>
Total Assets	<u>\$103,262</u>	<u>\$744,903</u>	<u>\$754,086</u>	<u>\$94,079</u>
 <u>Liabilities</u>				
Due to Other Governments	<u>\$103,262</u>	<u>\$744,903</u>	<u>\$754,086</u>	<u>\$94,079</u>
Total Liabilities	<u>\$103,262</u>	<u>\$744,903</u>	<u>\$754,086</u>	<u>\$94,079</u>
 <u>County Assessments Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$0</u>	<u>\$29,093</u>	<u>\$29,093</u>	<u>\$0</u>
Total Assets	<u>\$0</u>	<u>\$29,093</u>	<u>\$29,093</u>	<u>\$0</u>
 <u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$29,093</u>	<u>\$29,093</u>	<u>\$0</u>
Total Liabilities	<u>\$0</u>	<u>\$29,093</u>	<u>\$29,093</u>	<u>\$0</u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2000

	<u>1/1/00 Balance</u>	<u>2000 Additions</u>	<u>2000 Reductions</u>	<u>12/31/00 Balance</u>
Ross County Health District Agency				
Assets				
Cash and Cash Equivalents	<u>\$569,677</u>	<u>\$4,391,476</u>	<u>\$4,639,865</u>	<u>\$321,288</u>
Total Assets	<u><u>\$569,677</u></u>	<u><u>\$4,391,476</u></u>	<u><u>\$4,639,865</u></u>	<u><u>\$321,288</u></u>
Liabilities				
Due to Other Governments	<u>\$569,677</u>	<u>\$4,391,476</u>	<u>\$4,639,865</u>	<u>\$321,288</u>
Total Liabilities	<u><u>\$569,677</u></u>	<u><u>\$4,391,476</u></u>	<u><u>\$4,639,865</u></u>	<u><u>\$321,288</u></u>
Paint Valley ADAMH Board				
Assets				
Cash and Cash Equivalents	<u>\$2,338,497</u>	<u>\$12,932,930</u>	<u>\$13,056,708</u>	<u>\$2,214,719</u>
Total Assets	<u><u>\$2,338,497</u></u>	<u><u>\$12,932,930</u></u>	<u><u>\$13,056,708</u></u>	<u><u>\$2,214,719</u></u>
Liabilities				
Due to Other Governments	<u>\$2,338,497</u>	<u>\$12,932,930</u>	<u>\$13,056,708</u>	<u>\$2,214,719</u>
Total Liabilities	<u><u>\$2,338,497</u></u>	<u><u>\$12,932,930</u></u>	<u><u>\$13,056,708</u></u>	<u><u>\$2,214,719</u></u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2000

	<u>1/1/00 Balance</u>	<u>2000 Additions</u>	<u>2000 Reductions</u>	<u>12/31/00 Balance</u>
<u>Soil & Water Conservation Agency</u>				
Assets				
Cash and Cash Equivalents	<u>\$101,625</u>	<u>\$434,721</u>	<u>\$399,418</u>	<u>\$136,928</u>
Total Assets	<u><u>\$101,625</u></u>	<u><u>\$434,721</u></u>	<u><u>\$399,418</u></u>	<u><u>\$136,928</u></u>
Liabilities				
Due to Other Governments	<u>\$101,625</u>	<u>\$434,721</u>	<u>\$399,418</u>	<u>\$136,928</u>
Total Liabilities	<u><u>\$101,625</u></u>	<u><u>\$434,721</u></u>	<u><u>\$399,418</u></u>	<u><u>\$136,928</u></u>
<u>Joint Solid Waste Management Agency</u>				
Assets				
Cash and Cash Equivalents	<u>\$120,315</u>	<u>\$212,014</u>	<u>\$141,523</u>	<u>\$190,806</u>
Total Assets	<u><u>\$120,315</u></u>	<u><u>\$212,014</u></u>	<u><u>\$141,523</u></u>	<u><u>\$190,806</u></u>
Liabilities				
Due to Other Governments	<u>\$120,315</u>	<u>\$212,014</u>	<u>\$141,523</u>	<u>\$190,806</u>
Total Liabilities	<u><u>\$120,315</u></u>	<u><u>\$212,014</u></u>	<u><u>\$141,523</u></u>	<u><u>\$190,806</u></u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2000

	<u>1/1/00 Balance</u>	<u>2000 Additions</u>	<u>2000 Reductions</u>	<u>12/31/00 Balance</u>
Park District Agency				
Assets				
Cash and Cash Equivalents	\$365	\$114,547	\$108,203	\$6,709
Total Assets	<u>\$365</u>	<u>\$114,547</u>	<u>\$108,203</u>	<u>\$6,709</u>
Liabilities				
Due to Other Governments	\$365	\$114,547	\$108,203	\$6,709
Total Liabilities	<u>\$365</u>	<u>\$114,547</u>	<u>\$108,203</u>	<u>\$6,709</u>
Agency Tax				
Assets				
Cash and Cash Equivalents	\$1,598,739	\$49,065,745	\$48,833,141	\$1,831,343
Taxes Receivable	35,542,681	37,180,601	35,542,681	37,180,601
Due from Other Governments	1,615,068	1,800,394	1,615,068	1,800,394
Total Assets	<u>\$38,756,488</u>	<u>\$88,046,740</u>	<u>\$85,990,890</u>	<u>\$40,812,338</u>
Liabilities				
Due to Other Funds	\$0	\$316,000	\$0	\$316,000
Due to Other Funds-Taxes	5,786,815	5,692,486	5,786,815	5,692,486
Due to Other Governments	32,969,673	82,038,254	80,204,075	34,803,852
Total Liabilities	<u>\$38,756,488</u>	<u>\$88,046,740</u>	<u>\$85,990,890</u>	<u>\$40,812,338</u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2000

	<u>1/1/00 Balance</u>	<u>2000 Additions</u>	<u>2000 Reductions</u>	<u>12/31/00 Balance</u>
Miscellaneous Agency				
Assets				
Cash and Cash Equivalents	<u>\$35,590</u>	<u>\$742,475</u>	<u>\$719,395</u>	<u>\$58,670</u>
Total Assets	<u><u>\$35,590</u></u>	<u><u>\$742,475</u></u>	<u><u>\$719,395</u></u>	<u><u>\$58,670</u></u>
Liabilities				
Due to Other Governments	<u>\$35,590</u>	<u>\$742,475</u>	<u>\$719,395</u>	<u>\$58,670</u>
Total Liabilities	<u><u>\$35,590</u></u>	<u><u>\$742,475</u></u>	<u><u>\$719,395</u></u>	<u><u>\$58,670</u></u>
Alimony & Child Support Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$181,133</u>	<u>\$5,299,997</u>	<u>\$5,213,641</u>	<u>\$267,489</u>
Total Assets	<u><u>\$181,133</u></u>	<u><u>\$5,299,997</u></u>	<u><u>\$5,213,641</u></u>	<u><u>\$267,489</u></u>
Liabilities				
Due to Other Funds	\$38,832	\$69,188	\$51,969	\$56,051
Undistributed Monies	142,301	204,792	135,655	211,438
Deposits Held and Due to Others	<u>0</u>	<u>5,026,017</u>	<u>5,026,017</u>	<u>0</u>
Total Liabilities	<u><u>\$181,133</u></u>	<u><u>\$5,299,997</u></u>	<u><u>\$5,213,641</u></u>	<u><u>\$267,489</u></u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2000

	<u>1/1/00 Balance</u>	<u>2000 Additions</u>	<u>2000 Reductions</u>	<u>12/31/00 Balance</u>
Payroll Agency				
Assets				
Cash and Cash Equivalents	<u>\$130,996</u>	<u>\$18,597,921</u>	<u>\$18,578,140</u>	<u>\$150,777</u>
Total Assets	<u><u>\$130,996</u></u>	<u><u>\$18,597,921</u></u>	<u><u>\$18,578,140</u></u>	<u><u>\$150,777</u></u>
Liabilities				
Due to Other Governments	<u>\$130,996</u>	<u>\$18,597,921</u>	<u>\$18,578,140</u>	<u>\$150,777</u>
Total Liabilities	<u><u>\$130,996</u></u>	<u><u>\$18,597,921</u></u>	<u><u>\$18,578,140</u></u>	<u><u>\$150,777</u></u>
Jail Inmate Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$11,427</u>	<u>\$288,967</u>	<u>\$288,773</u>	<u>\$11,621</u>
Total Assets	<u><u>\$11,427</u></u>	<u><u>\$288,967</u></u>	<u><u>\$288,773</u></u>	<u><u>\$11,621</u></u>
Liabilities				
Deposits Held and Due to Others	<u>\$11,427</u>	<u>\$288,967</u>	<u>\$288,773</u>	<u>\$11,621</u>
Total Liabilities	<u><u>\$11,427</u></u>	<u><u>\$288,967</u></u>	<u><u>\$288,773</u></u>	<u><u>\$11,621</u></u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2000

	<u>1/1/00 Balance</u>	<u>2000 Additions</u>	<u>2000 Reductions</u>	<u>12/31/00 Balance</u>
County Sheriff Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$40,421	\$1,353,872	\$1,121,181	\$273,112
Total Assets	<u>\$40,421</u>	<u>\$1,353,872</u>	<u>\$1,121,181</u>	<u>\$273,112</u>
Liabilities				
Due to Other Funds	\$3,818	\$5,655	\$0	\$9,473
Deposits Held and Due to Others	36,603	1,348,217	1,121,181	263,639
Total Liabilities	<u>\$40,421</u>	<u>\$1,353,872</u>	<u>\$1,121,181</u>	<u>\$273,112</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$471,816	\$8,995,583	\$9,025,282	\$442,117
Total Assets	<u>\$471,816</u>	<u>\$8,995,583</u>	<u>\$9,025,282</u>	<u>\$442,117</u>
Liabilities				
Due to Other Funds	\$18,299	\$728,926	\$724,986	\$22,239
Due to Other Governments	218,478	7,804,246	7,821,784	200,940
Undistributed Monies	228,612	391,580	407,910	212,282
Deposits Held and Due to Others	6,427	70,831	70,602	6,656
Total Liabilities	<u>\$471,816</u>	<u>\$8,995,583</u>	<u>\$9,025,282</u>	<u>\$442,117</u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2000

	<u>1/1/00 Balance</u>	<u>2000 Additions</u>	<u>2000 Reductions</u>	<u>12/31/00 Balance</u>
<u>Family and Child First Agency</u>				
Assets				
Cash and Cash Equivalents	\$22,819	\$304,696	\$245,249	\$82,266
Total Assets	<u>\$22,819</u>	<u>\$304,696</u>	<u>\$245,249</u>	<u>\$82,266</u>
Liabilities				
Due to Other Governments	\$22,819	\$304,696	\$245,249	\$82,266
Total Liabilities	<u>\$22,819</u>	<u>\$304,696</u>	<u>\$245,249</u>	<u>\$82,266</u>
All Agency Funds				
Assets				
Cash and Cash Equivalents	\$5,021,885	\$87,570,521	\$87,504,821	\$5,087,585
Cash and Cash Equivalents in Segregated Accounts	704,797	15,938,419	15,648,877	994,339
Receivables:				
Taxes	35,542,681	37,180,601	35,542,681	37,180,601
Due from Other Governments	1,615,068	1,800,394	1,615,068	1,800,394
Total Assets	<u>\$42,884,431</u>	<u>\$142,489,935</u>	<u>\$140,311,447</u>	<u>\$45,062,919</u>
Liabilities				
Due to Other Funds	\$60,949	\$1,119,769	\$776,955	\$403,763
Due to Other Funds-Taxes	5,786,815	5,692,486	5,786,815	5,692,486
Due to Other Governments	36,611,297	128,347,276	126,697,539	38,261,034
Undistributed Monies	370,913	596,372	543,565	423,720
Deposits Held and Due to Others	54,457	6,734,032	6,506,573	281,916
Total Liabilities	<u>\$42,884,431</u>	<u>\$142,489,935</u>	<u>\$140,311,447</u>	<u>\$45,062,919</u>

Ross County, Ohio

General Fixed Assets Account Group

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

Ross County, Ohio

Schedule of General Fixed Assets
By Function and Activity

As of December 31, 2000

Function and Activity	Land	Buildings, Structures & Improvements	Land Improvements	Furniture Fixtures & Equipment	Capitalized Leases	Total
General Government						
Legislative and Executive						
Commissioners	\$0	\$0	\$0	\$209,407	\$0	\$209,407
Auditor	0	0	0	86,551	0	86,551
Treasurer	0	0	0	17,844	0	17,844
Prosecuting Attorney	0	0	0	92,963	37,575	130,538
Data Processing	0	0	0	61,691	0	61,691
Board of Elections	0	0	0	197,988	582,500	780,488
Facilities Management	866,762	10,432,767	98,350	100,517	0	11,498,396
Recorder	0	0	0	69,856	0	69,856
Planning and Building	0	0	0	18,948	0	18,948
Safety Department	0	0	0	1,659	0	1,659
Total Legislative & Exec.	866,762	10,432,767	98,350	857,424	620,075	12,875,378
Judicial						
Court of Appeals	0	0	0	20,352	20,966	41,318
Common Pleas Court #1	0	0	0	58,560	0	58,560
Common Pleas Court #2	0	0	0	50,551	8,590	59,141
Jury Commission	0	0	0	2,218	0	2,218
Juvenile Court	0	0	0	98,989	0	98,989
Probate Court	0	0	0	63,753	0	63,753
Clerk of Courts	0	0	0	205,139	0	205,139
Total Judicial	0	0	0	499,562	29,556	529,118
Total General Government	866,762	10,432,767	98,350	1,356,986	649,631	13,404,496
Public Safety						
Sheriff	794,406	9,218,406	301,926	1,913,622	0	12,228,360
Adult Probation	0	0	0	52,092	0	52,092
Dog Warden	0	0	0	65,928	0	65,928
Coroner	0	0	0	2,613	0	2,613
Emergency Management	0	0	0	27,617	0	27,617
Prosecutor Diversion	0	0	0	24,729	0	24,729
Total Public Safety	794,406	9,218,406	301,926	2,086,601	0	12,401,339

continued

Ross County, Ohio

Schedule of General Fixed Assets
By Function and Activity

As of December 31, 2000

Function and Activity	Land	Buildings, Structures & Improvements	Land Improvements	Furniture Fixtures & Equipment	Capitalized Leases	Total
Public Works						
Engineer	0	796,437	49,192	2,321,303	0	3,166,932
Total Public Works	0	796,437	49,192	2,321,303	0	3,166,932
Health						
Litter Control	0	0	0	57,163	0	57,163
Total Health	0	0	0	57,163	0	57,163
Human Services						
Veteran Services	0	0	0	23,757	0	23,757
Family & Child First	0	0	0	2,510	0	2,510
Job & Family Services	0	0	0	389,001	1,073,050	1,462,051
MR/DD	96,654	2,486,193	10,950	1,506,323	0	4,100,120
Children Services	170,977	1,821,358	25,388	261,866	33,835	2,313,424
Senior Citizens	0	0	0	79,256	0	79,256
Total Human Services	267,631	4,307,551	36,338	2,262,713	1,106,885	7,981,118
Conservation & Recreation						
Parks	81,156	25,292	62,899	0	0	169,347
Fairgrounds	187,334	948,648	266,220	13,009	0	1,415,211
Total Conservation & Rec.	268,490	973,940	329,119	13,009	0	1,584,558
Air Navigation Facilities						
Airport	1,151,604	1,046,686	3,951,308	39,794	0	6,189,392
Total Air Navigation Fac.	1,151,604	1,046,686	3,951,308	39,794	0	6,189,392
Construction in Progress	0	735,652	0	0	0	735,652
Total General Fixed Assets	\$3,348,893	\$27,511,439	\$4,766,233	\$8,137,569	\$1,756,516	\$45,520,650

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

For the Year Ended December 31, 2000

Function and Activity	Balance 1/1/00	Additions	Deletions	Balance 12/31/00
General Government				
Legislative and Executive				
Commissioners	\$175,760	\$34,758	\$1,111	\$209,407
Auditor	83,552	9,431	6,432	86,551
Treasurer	20,380	7,102	9,638	17,844
Prosecuting Attorney	78,219	52,319	0	130,538
Data Processing	68,891	0	7,200	61,691
Board of Elections	680,900	107,298	7,710	780,488
Facilities Management	11,952,605	271,034	725,243	11,498,396
Recorder	55,327	16,987	2,458	69,856
Planning and Building	16,436	5,763	3,251	18,948
Safety Department	1,659	0	0	1,659
Total Legislative & Executive	13,133,729	504,692	763,043	12,875,378
Judicial				
Court of Appeals	24,301	22,321	5,304	41,318
Common Pleas Court #1	47,039	14,402	2,881	58,560
Common Pleas Court #2	48,861	13,765	3,485	59,141
Jury Commission	1,068	1,150	0	2,218
Juvenile Court	118,010	17,033	36,054	98,989
Probate Court	63,250	1,536	1,033	63,753
Clerk of Courts	193,134	12,005	0	205,139
Total Judicial	495,663	82,212	48,757	529,118
Total General Government	13,629,392	586,904	811,800	13,404,496
Public Safety				
Sheriff	12,090,284	153,944	15,868	12,228,360
Adult Probation	56,360	6,024	10,292	52,092
Dog Warden	65,928	0	0	65,928
Coroner	2,613	0	0	2,613
Emergency Management	34,158	6,000	12,541	27,617
Prosecutor Diversion	24,729	0	0	24,729
Total Public Safety	12,274,072	165,968	38,701	12,401,339

continued

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

For the Year Ended December 31, 2000

Function and Activity	Balance 1/1/00	Additions	Deletions	Balance 12/31/00
Public Works				
Engineer	<u>3,128,810</u>	<u>167,628</u>	<u>129,506</u>	<u>3,166,932</u>
Total Public Works	3,128,810	167,628	129,506	3,166,932
Health				
Litter Control	<u>57,647</u>	<u>20,491</u>	<u>20,975</u>	<u>57,163</u>
Total Health	57,647	20,491	20,975	57,163
Human Services				
Veteran Services	23,757	0	0	23,757
Child Protection Center	5,647	0	5,647	0
Family & Child First	2,510	0	0	2,510
Job & Family Services	1,340,819	142,428	21,196	1,462,051
MR/DD	3,875,307	232,638	7,825	4,100,120
Children Services	2,323,296	1,985	11,857	2,313,424
Senior Citizens	<u>80,495</u>	<u>0</u>	<u>1,239</u>	<u>79,256</u>
Total Human Services	7,651,831	377,051	47,764	7,981,118
Conservation & Recreation				
Parks	170,637	0	1,290	169,347
Fairgrounds	<u>1,415,211</u>	<u>0</u>	<u>0</u>	<u>1,415,211</u>
Total Conservation & Rec.	1,585,848	0	1,290	1,584,558
Air Navigation Facilities				
Airport	<u>6,189,392</u>	<u>0</u>	<u>0</u>	<u>6,189,392</u>
Total Air Navigation Fac.	6,189,392	0	0	6,189,392
Construction in Progress	<u>235,874</u>	<u>735,652</u>	<u>235,874</u>	<u>735,652</u>
Total General Fixed Assets	<u>\$44,752,866</u>	<u>\$2,053,694</u>	<u>\$1,285,910</u>	<u>\$45,520,650</u>

Ross County, Ohio

Schedule of General Fixed Assets
By Source

As of December 31, 2000

General Fixed Assets:

Land	\$3,348,893
Land Improvements	4,766,233
Buildings, Structures, and Improvements	26,775,787
Furniture, Fixtures and Equipment	8,137,569
Capitalized Leases	1,756,516
Construction in Progress	<u>735,652</u>
Total General Fixed Assets	<u><u>45,520,650</u></u>

Investment in General Fixed Assets:

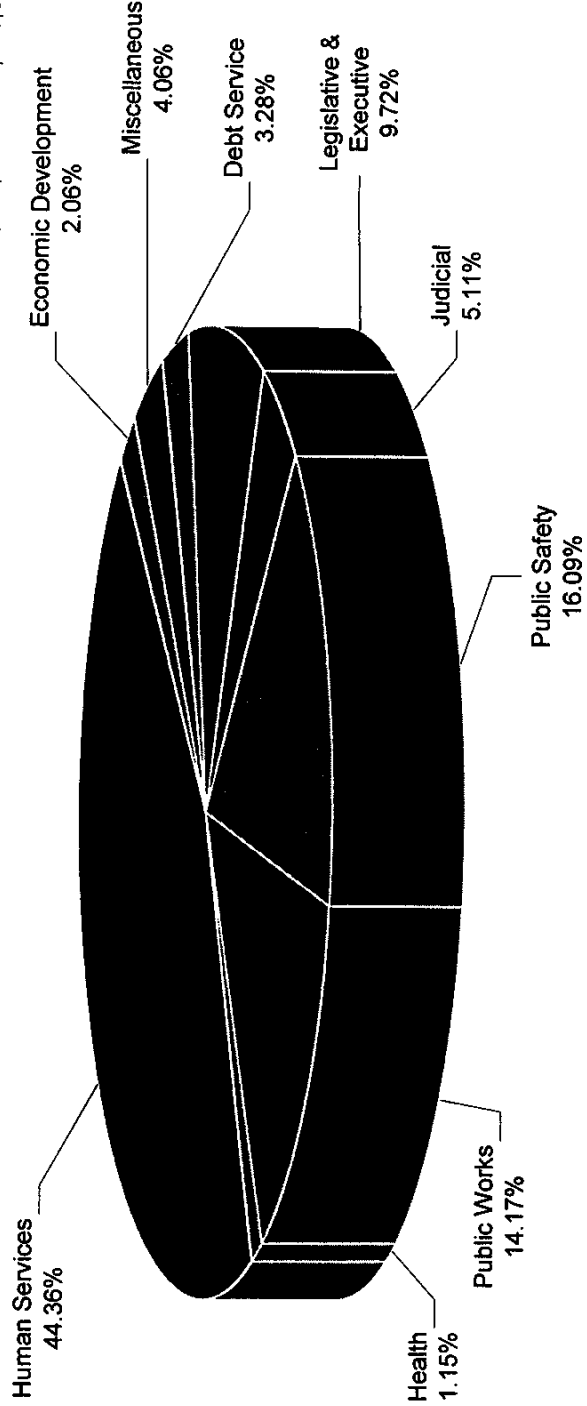
General Fixed Assets Accumulated	
Prior to December 31, 1989	16,174,800
General Fund Revenue	3,909,404
Special Revenue Funds	2,633,046
General Obligation Bonds and Notes	14,465,803
State Grants	3,638,691
Federal Grants	4,535,936
Donations	<u>162,970</u>
Total Investment in General Fixed Assets	<u><u>\$45,520,650</u></u>

STATISTICAL SECTION

Table 1

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

Year	Legislative & Executive	Judicial	Public Safety	Public Works	Health	Human Services	Economic Development	Miscellaneous	Debt Service	Total
1991	\$2,280,042	\$1,239,906	\$2,977,411	\$2,557,054	\$382,899	\$9,645,387	\$498,596	\$1,844,368	\$643,096	\$22,068,759
1992	2,323,399	1,218,001	3,463,661	2,240,923	328,920	10,423,591	554,034	1,651,410	849,211	23,053,150
1993	2,444,219	1,294,190	3,660,434	2,369,664	309,952	9,984,548	472,881	2,092,260	846,391	23,474,539
1994	2,946,817	1,368,640	3,954,242	3,370,684	311,195	10,440,095	755,586	1,311,216	854,526	25,313,001
1995	3,309,263	1,543,767	4,433,044	3,580,509	316,845	11,212,069	1,007,857	1,124,979	856,315	27,384,648
1996	3,935,471	1,467,597	4,878,641	3,947,489	501,029	12,057,920	649,057	1,204,778	858,300	29,500,282
1997	3,486,687	1,628,606	5,329,277	4,191,806	551,089	12,717,762	616,595	1,236,654	956,578	30,715,054
1998	3,421,979	1,660,455	5,749,364	4,626,809	597,215	14,344,198	1,925,412	1,366,018	1,231,578	34,923,028
1999	3,742,899	1,800,721	6,262,947	4,859,055	474,699	16,008,824	921,663	1,375,570	1,389,646	36,836,024
2000	4,115,651	2,164,002	6,811,111	5,997,967	487,774	18,777,462	871,295	1,717,522	1,382,874	42,325,658

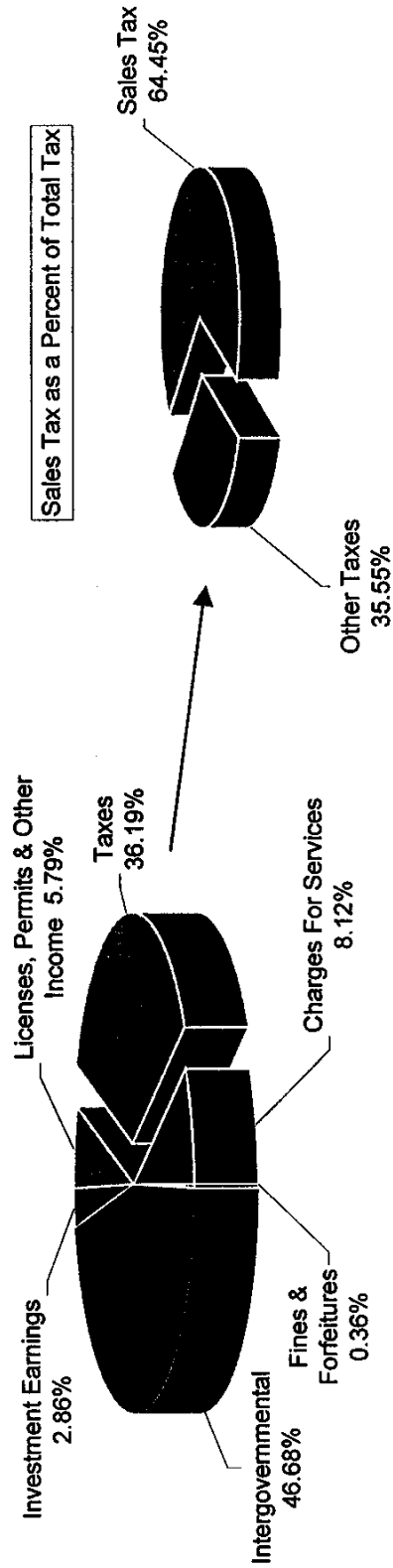


(1) Includes General, Special Revenue, and Debt Service Funds
Source: Ross County Auditor

Table 2

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

YEAR	TAXES	CHARGES FOR SERVICES	FINES & FORFEITURES	INTER-GOVERNMENTAL	INVESTMENT EARNINGS	LICENSES, PERMITS & OTHER INCOME	TOTAL
1991	\$7,804,938	\$3,014,087	\$99,962	\$10,566,330	\$478,510	\$1,538,505	\$23,502,332
1992	8,151,200	3,544,850	110,128	11,172,653	372,292	1,157,800	24,508,923
1993	8,860,065	3,145,580	102,384	10,564,327	335,136	1,035,219	24,042,711
1994	11,612,515	2,686,494	94,640	11,478,398	450,706	1,189,810	27,512,563
1995	12,400,791	2,883,071	143,496	12,614,945	681,591	1,330,069	30,053,963
1996	14,080,324	2,737,537	123,729	13,049,425	740,376	1,677,660	32,409,051
1997	13,836,653	3,099,682	155,760	13,931,480	890,519	1,823,763	33,737,857
1998	14,239,208	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	20,030,992	1,227,586	2,481,186	42,912,530



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

ROSS COUNTY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Table 3

COLLECTION YEAR	CURRENT TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF CURRENT TAXES COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	RATIO OF		RATIO OF OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY
						TOTAL TAX COLLECTIONS TO CURRENT TAX LEVY	OUTSTANDING DELINQUENT TAXES	
1991	\$4,364,936	\$4,259,725	97.59%	\$280,516	\$4,540,241	104.02%	\$315,144	7.22%
1992	4,524,815	4,420,039	97.68%	145,248	4,565,287	100.89%	302,690	6.69%
1993	4,576,994	4,472,189	97.71%	204,277	4,676,466	102.17%	265,723	5.81%
1994	4,723,174	4,623,241	97.88%	151,954	4,775,195	101.10%	265,855	5.63%
1995	4,880,389	4,796,617	98.28%	138,462	4,935,079	101.12%	263,866	5.41%
1996	6,191,923	6,035,835	97.48%	140,298	6,176,133	99.74%	270,134	4.36%
1997	5,276,284	5,127,655	97.18%	127,869	5,255,524	99.61%	290,987	5.51%
1998	5,439,844	5,316,049	97.72%	171,346	5,487,395	100.87%	257,621	4.74%
1999	5,612,069	5,479,859	97.64%	227,187	5,707,046	101.69%	174,431	3.11%
2000	5,788,357	5,661,076	97.80%	151,067	5,812,143	100.41%	186,888	3.23%

200

Source: Ross County Auditor

Table 4

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

YEAR	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC UTILITY PROPERTY		TOTAL		RATIO OF TOTAL ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	(1) ASSESSED VALUE	(2) EST. ACTUAL VALUE	
1991	\$409,781,450	\$1,170,804,143	\$130,879,333	\$484,738,270	\$58,948,230	\$66,986,625	\$599,609,013	\$1,722,529,038	34.81%
1992	416,760,810	1,190,745,171	143,437,461	551,682,542	60,782,160	69,070,636	620,980,431	1,811,498,349	34.28%
1993	424,912,240	1,214,034,971	137,553,008	550,212,032	67,214,840	76,380,500	629,680,088	1,840,627,503	34.21%
1994	432,104,930	1,234,585,514	144,998,634	579,994,536	72,718,120	82,634,227	649,821,684	1,897,214,277	34.25%
1995	446,482,140	1,275,663,257	151,961,933	607,847,732	73,295,810	83,290,693	671,739,883	1,966,801,682	34.15%
1996	528,733,520	1,510,667,200	155,823,190	623,292,760	64,741,580	73,569,977	749,298,290	2,207,529,937	33.94%
1997	542,428,050	1,549,794,429	172,332,120	689,328,480	65,012,300	73,877,614	779,772,470	2,313,000,523	33.71%
1998	559,225,590	1,597,787,400	165,853,300	663,413,200	65,837,290	74,815,102	790,916,180	2,336,015,702	33.86%
1999	647,679,580	1,850,513,085	171,132,072	684,528,288	70,178,180	79,747,932	888,989,632	2,614,789,305	34.00%
2000	668,559,190	1,910,166,114	180,557,660	722,230,640	69,149,950	78,579,489	918,266,800	2,710,979,243	33.87%

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

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

Source: Ross County Auditor

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

Table 5

<u>County Units</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
General Fund	3.10	3.10	3.10	3.10	3.10	3.10	1.60	1.60	1.60	1.60
Children Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Retardation	3.00	3.00	3.00	3.00	3.00	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	7.40	7.40	7.40	7.40	8.90	7.40	7.40	7.40	7.40
<u>Special Districts</u>										
General Health District	0.70	0.70	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	3.80	3.80	3.80	3.80
Colerain	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Concord	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	8.10	8.10	8.10	8.10	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	5.00	5.00	5.00	5.00	6.00
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	5.50	5.50	5.50	5.50
Paint	3.00	2.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Paxton	7.10	7.10	7.10	7.10	7.50	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	4.70	4.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	5.00	2.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Union	4.90	4.90	6.90	5.50	5.50	5.50	5.50	5.50	5.50	5.50

continued

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

Table 5

<u>School Districts</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Adena	33.80	33.80	33.80	33.80	33.80	33.80	33.80	33.80	38.10	38.10
Chillicothe	39.30	38.80	38.20	38.20	38.40	38.40	38.10	37.90	37.80	37.74
Huntington	34.30	33.00	33.00	32.50	32.50	32.50	32.50	34.30	33.10	32.40
Paint Valley	34.00	33.60	33.30	33.00	33.00	33.00	33.00	37.20	36.50	36.50
Scioto Valley	28.90	28.60	28.60	28.60	28.30	28.30	28.30	28.30	28.30	33.95
Union Scioto	35.80	35.80	35.80	35.80	35.80	35.00	35.00	35.00	34.10	37.92
Zane Trace	34.70	34.50	33.90	33.90	33.50	32.60	36.90	36.90	35.90	35.10
<u>Out-of-County Schools</u>										
Greenfield	29.20	27.20	26.70	26.70	26.70	26.70	25.45	28.97	27.22	27.22
Miami Trace	28.30	28.00	28.00	32.10	32.10	30.35	30.75	30.55	34.25	34.10
Waverly	28.10	33.10	33.00	32.80	32.50	32.50	32.50	32.50	32.50	32.50
<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	3.30	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Pike County	7.20	7.20	7.20	6.80	6.80	6.80	6.50	6.50	6.50	6.50
<u>Corporations</u>										
Adelphi	4.00	4.00	4.00	4.00	4.00	4.00	6.00	6.00	6.00	6.00
Bainbridge	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Chillicothe	3.70	3.70	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

Table 6

ROSS COUNTY
PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 2000

Taxpayers	Type	Real Estate Assessed Value	Tangible Personal Property Assessed Value	Total Assessed Value	Percentage of Total Assessed Value
Mead Corporation	Manufacturer	\$28,559,300	\$107,038,270	\$135,597,570	14.77%
American Electric Power	Electric Utility	340,050	26,258,790	26,598,840	2.90%
Horizon Telcom Inc.	Telephone/Communications	1,730,220	19,036,350	20,766,570	2.26%
Paccar, Inc.	Manufacturer	4,571,470	11,371,200	15,942,670	1.74%
South Central Power Company	Electric Utility	26,690	5,692,170	5,718,860	0.62%
Columbia Gas of Ohio, Inc.	Gas Utility	25,850	5,200,080	5,225,930	0.57%
PPG Industries, Inc.	Distribution Center	2,143,590	2,450,140	4,593,730	0.50%
Norfolk & Western Railway Co.	Railroad Utility	337,910	2,805,180	3,143,090	0.34%
Developers Diversified Realty	Shopping Center	3,037,030	0	3,037,030	0.33%
Chillicothe Mall, Inc.	Shopping Center	2,777,290	0	2,777,290	0.30%
Total Top Ten Taxpayers		43,549,400	179,852,180	223,401,580	24.33%
All Others		625,009,790	69,855,430	694,865,220	75.67%
TOTAL		\$668,559,190	\$249,707,610	\$918,266,800	100.00%

Source: Ross County Auditor

ROSS COUNTY
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2000

Table 7

Total of all County Debt Outstanding.....		\$11,270,000
Debt Exempt from Computation		
Exempted for Jail Construction.....	<u>3,590,000</u>	
Total Exempted Debt.....		<u>3,590,000</u>
Net Indebtedness (Voted and Unvoted).....		7,680,000
Less: Available funds in Debt Service Fund as of December 31, 2000.....		<u>618,602</u>
Total Net Indebtedness Subject to Direct Debt Limitations.....		<u><u>\$7,061,398</u></u>
Assessed Value of County (2000 collection year).....		\$918,266,800
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).....		\$21,456,670
Total Net Indebtedness Subject to Direct Debt Limitation.....		<u>7,061,398</u>
DIRECT DEBT MARGIN.....		<u><u>\$14,395,272</u></u>
Unvoted Debt Limitation (1% of County Assessed Value).....		\$9,182,668
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation.....		<u>7,061,398</u>
UNVOTED DEBT MARGIN.....		<u><u>\$2,121,270</u></u>

Source: Ross County Auditor

Table 8

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

YEAR	(1) POPULATION	(2) ASSESSED VALUE	GROSS BONDED DEBT	(3) LESS DEBT SERVICE FUNDS	LESS DEBT SUPPORTED BY ENTERPRISE FUNDS	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
1991	70,604	\$599,609,013	\$4,415,000	\$662,818	\$0	\$3,752,182	0.626%	\$53.14
1992	71,492	620,980,431	6,635,000	705,991	0	5,929,009	0.955%	82.93
1993	72,160	629,680,088	6,360,000	234,310	0	6,125,690	0.973%	84.89
1994	72,764	649,821,684	6,020,000	618,008	0	5,401,992	0.831%	74.24
1995	73,941	671,739,883	5,665,000	618,252	0	5,046,748	0.751%	68.25
1996	74,407	749,298,290	5,295,000	618,252	0	4,676,748	0.624%	62.85
1997	75,168	779,772,470	7,615,000	618,602	0	6,996,398	0.897%	93.08
1998	75,473	790,916,180	9,400,000	618,602	0	8,781,398	1.110%	116.35
1999	75,731	888,989,832	8,795,000	618,602	0	8,176,398	0.920%	107.97
2000	73,345	918,266,800	8,165,000	618,602	0	7,546,398	0.822%	102.89

(1) 2000 Population shown is the actual decennial census count certified by the U.S. Department of Commerce, Bureau of Census. The 1991 through 1999 figures were estimates previously 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
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
 FOR GENERAL OBLIGATION BONDED DEBT (1)
 TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
 LAST TEN YEARS

Table 9

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICES</u>	<u>(2) TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>	<u>RATIO OF DEBT SERVICES TO GENERAL GOVERNMENTAL EXPENDITURES</u>
1991	\$140,000	\$367,334	\$507,334	\$22,068,759	2.30%
1992	140,000	355,370	495,370	23,053,150	2.15%
1993	275,000	396,681	671,681	23,474,539	2.86%
1994	340,000	332,694	672,694	25,313,001	2.66%
1995	355,000	320,306	675,306	27,384,648	2.47%
1996	370,000	306,350	676,350	29,500,282	2.29%
1997	385,000	345,692	730,692	30,715,054	2.38%
1998	505,000	459,398	964,398	34,923,028	2.76%
1999	605,000	490,195	1,095,195	36,836,024	2.97%
2000	630,000	462,065	1,092,065	42,325,658	2.58%

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

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

Source: Ross County Auditor

ROSS COUNTY
 COMPUTATION OF DIRECT AND OVERLAPPING NET GENERAL
 OBLIGATION DEBT (1)
 DECEMBER 31, 2000

Table 10

<u>POLITICAL SUBDIVISION</u>	<u>NET DEBT OUTSTANDING</u>	<u>PERCENTAGE APPLICABLE TO ROSS COUNTY</u>	<u>AMOUNT APPLICABLE TO ROSS COUNTY</u>
Ross County	\$10,651,398	100.00%	\$10,651,398
Cities, Villages & Townships wholly within the County	8,084,370	100.00%	8,084,370
School Districts wholly within the County	21,040,726	100.00%	<u>21,040,726</u>
Sub-Total			39,776,494
<hr/>			
Entities not wholly within the County			
Greenfield Exempted Village School District	3,795,000	20.96%	795,432
Pickaway-Ross County Joint Vocational School District	780,000	57.21%	446,238
Pike County Joint Vocational School District	140,000	0.97%	1,358
Waverly City School District	8,086,000	2.41%	<u>194,873</u>
Sub-Total Overlapping Districts			<u>1,437,901</u>
Grand Total			<u><u>\$41,214,395</u></u>

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

Source: Ross County Auditor/Ohio Municipal Advisory Council

ROSS COUNTY
DEMOGRAPHIC STATISTICS
December 31, 2000

Table 11

Total Population (1)	73,345
<u>Sex (1)</u>	
Male	38,141
Female	35,204
<u>Age (1)</u>	
Under 5 Years	4,544
5 to 14 Years	9,911
15 to 24 Years	9,422
25 to 44 Years	23,206
45 to 54 Years	10,340
55 to 59 Years	3,818
60 to 64 Years	3,176
65 to 74 Years	4,899
75 to 84 Years	3,045
85 Years and Over	984
Under 21 Years	20,305
Percent of Total Population	27.68%
65 Years and Over	8,928
Percent of Total Population	12.17%

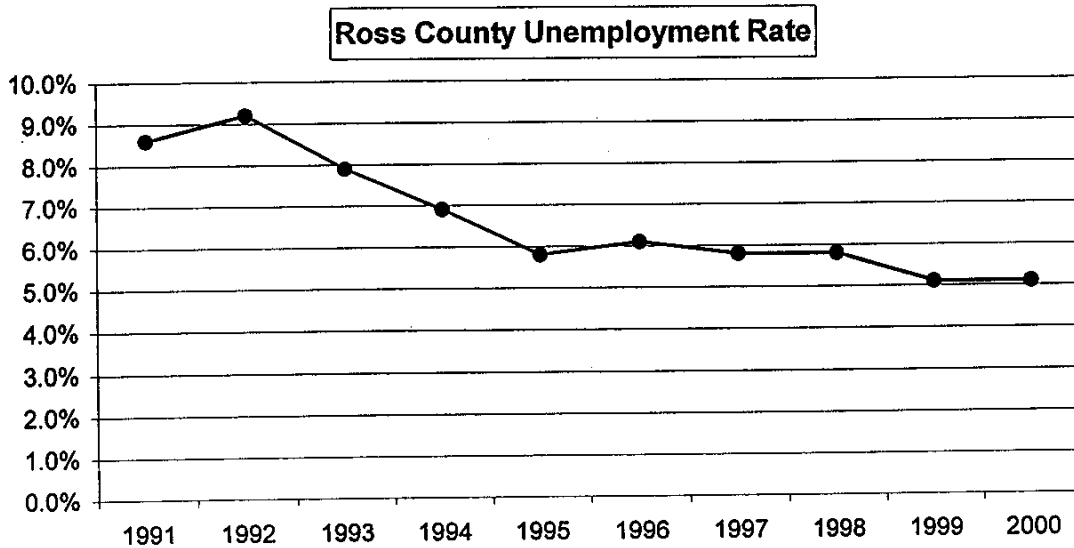
<u>Year</u>	(1) <u>Population</u>	(2) Per Capita <u>Income</u>	(3) School <u>Enrollment</u>
1991	70,604	\$13,912	12,503
1992	71,492	14,915	12,587
1993	72,160	15,430	13,114
1994	72,764	16,561	12,509
1995	73,941	16,831	12,396
1996	74,407	17,885	12,647
1997	75,168	18,829	12,666
1998	75,473	19,557	12,723
1999	75,731	N/A	12,449
2000	73,345	N/A	12,527

- Sources :
- (1) 2000 Population statistics were taken from the actual decennial census count certified by the U. S. Department of Commerce, Bureau of Census. The 1991 through 1999 figures 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, Bishop Flaget Parochial, Landmark Christian Academy School Offices

ROSS COUNTY
EMPLOYMENT STATISTICS
LAST TEN YEARS

Table 12

	(1) <u>CIVILIAN LABOR FORCE</u>	<u>EMPLOYMENT</u>	<u>UNEMPLOYMENT</u>	(2) <u>UNEMPLOYMENT RATE</u>
1991 Average	30,600	28,000	2,600	8.6%
1992 Average	31,600	28,700	2,900	9.2%
1993 Average	32,200	29,600	2,600	7.9%
1994 Average	33,100	30,800	2,300	6.9%
1995 Average	33,400	31,500	1,900	5.8%
1996 Average	34,300	32,200	2,100	6.1%
1997 Average	34,500	32,500	2,000	5.8%
1998 Average	35,200	33,100	2,000	5.8%
1999 Average	34,700	32,900	1,800	5.1%
2000 Average	35,300	33,500	1,800	5.1%



(1) Civilian labor force may not equal employment plus unemployment due to rounding.
(2) Unemployment rate equals unrounded unemployment divided by unrounded labor force.

Source: Ohio Bureau of Employment Services
Labor Market Information Division

Table 13

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

YEAR	REAL PROPERTY VALUE (1)			NEW CONSTRUCTION (2)				TOTAL	BANK DEPOSITS (3)
	COMMERCIAL INDUSTRIAL	AGRICULTURAL RESIDENTIAL	TOTAL	COMMERCIAL INDUSTRIAL	AGRICULTURAL RESIDENTIAL	TOTAL			
1991	\$279,191,800	\$888,064,171	\$1,167,255,971	\$3,821,686	\$9,614,886	\$13,436,572	\$129,526,000		
1992	283,565,857	903,899,486	1,187,465,343	5,689,286	13,425,429	19,114,715	143,312,000		
1993	284,713,571	925,979,686	1,210,693,257	3,912,800	15,976,714	19,889,514	155,241,000		
1994	288,157,229	943,248,343	1,231,405,572	5,353,457	15,964,429	21,317,886	156,118,000		
1995	297,236,029	975,828,400	1,273,064,429	8,179,714	30,590,143	38,769,857	165,364,000		
1996	334,698,771	1,173,437,429	1,508,136,200	10,750,543	42,241,257	52,991,800	172,794,000		
1997	344,057,114	1,203,162,943	1,547,220,057	14,317,486	27,042,343	41,359,829	185,378,000		
1998	356,178,943	1,238,764,914	1,594,943,857	12,532,943	29,318,971	41,851,914	198,526,000		
1999	373,831,857	1,473,523,200	1,847,355,057	10,116,400	27,960,971	38,077,371	206,434,000		
2000	385,735,714	1,521,451,057	1,907,186,771	14,840,400	40,431,600	55,272,000	213,813,000		

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

(2) Source: Ross County Auditor

(3) Source: Federal Reserve Bank of Cleveland

ROSS COUNTY
TEN LARGEST INDUSTRIAL AND
PUBLIC UTILITY EMPLOYERS

Table 14

<u>Employer</u>	<u>Product or Service</u>	<u>Number of Employees</u>
1. Mead Corporation	Book, Bond & Magazine Paper	2,132
2. Kenworth Truck Co. (Paccar)	Assembly of Heavy Trucks	1,016
3. Horizon Telecom, Inc.	Telephone/Communications	461
4. YSK Corporation	Auto Suspension Parts	247
5. American Electric Power	Electric Utility	128
6. PPG Industries, Inc.	Auto Replacement Glass	117
7. Mead Central Research	Research & Development	104
8. Trim Systems L.L.C.	Truck Interiors	96
9. Rocal Inc.	Traffic Control Signs	77
10. Union Springs & Manufacturing Co.	Auto & Rail Parts	67

ROSS COUNTY
LARGEST PUBLIC AND NON-PROFIT EMPLOYERS

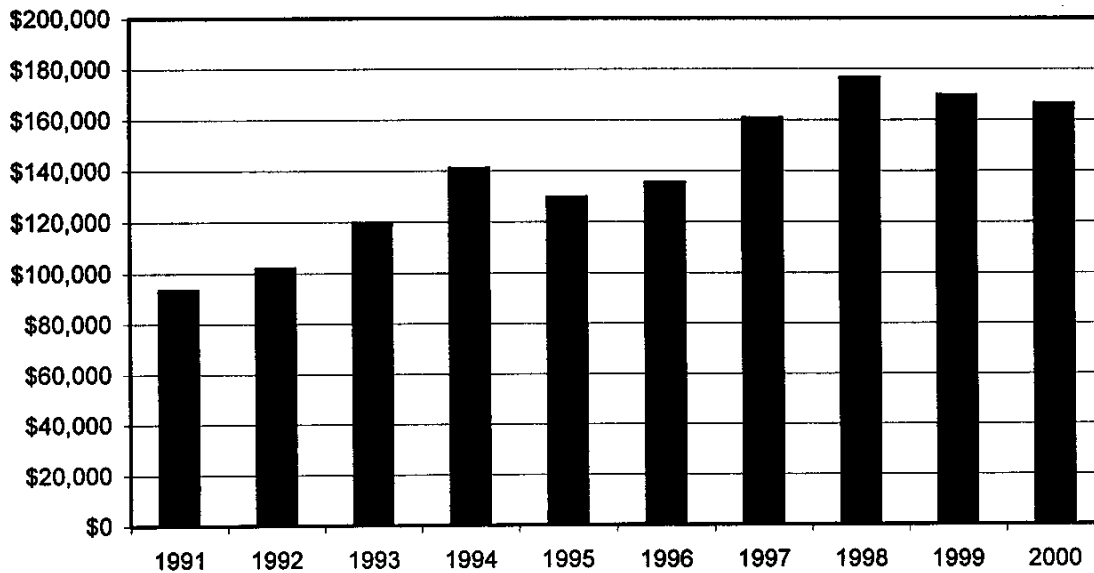
<u>Employer</u>	<u>Service</u>	<u>Number of Employees</u>
1. Adena Regional Medical Center	Health/Medical Services	1,274
2. Veterans Affairs Medical Center	Veterans Hospital	1,171
3. Ross County Correctional Institute	Ohio Penal Institution	652
4. Chillicothe Correctional Institute	Ohio Penal Institution	650
5. Ross County	County Government	589
6. Chillicothe City School District	Education	426
7. Pickaway/Ross Joint Vocational School District	Vocational Education	362
8. City of Chillicothe	City Government	328

Source: Individual Employers

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

Table 15

<u>YEAR</u>	<u>TOTAL TAX COLLECTED</u>	<u>PERCENTAGE CHANGE</u>
1991	\$93,388	2.88%
1992	101,966	9.19%
1993	119,641	17.33%
1994	140,908	17.78%
1995	129,585	-8.04%
1996	135,291	4.40%
1997	160,561	18.68%
1998	176,431	9.88%
1999	169,507	-3.92%
2000	166,349	-1.86%



Source: Ross County Auditor

ROSS COUNTY
MISCELLANEOUS STATISTICS
DECEMBER 31, 2000

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	73,345
NUMBER OF LICENSED DRIVERS	52,747 (Issued in Ross County)
NUMBER OF SHERIFF DEPUTIES	107
NUMBER OF COUNTY EMPLOYEES	589
HIGHWAY SYSTEM	
US Highways	3
State Highways	9
US & State Highway Mileage	216.23 miles
County Roads	393.40 miles
Township Roads	491.34 miles
HOSPITALS	
Adena Health Systems	231 beds
V.A. Medical Center Hospital	337 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	6
Student Population	3,604
Teacher Population	238
Teacher/Student Ratio	1:15.14
COUNTY SCHOOL SYSTEMS	
High Schools	6
Intermediate	5
Elementary	10
Student Population	8,586
Teacher Population	500
Teacher/Student Ratio	1:17.17
JOINT VOCATIONAL SCHOOL SYSTEM	Pickaway-Ross County Joint Vocational School

continued

ROSS COUNTY
MISCELLANEOUS STATISTICS
DECEMBER 31, 2000

Table 16

PAROCHIAL SCHOOLS

Bishop Flaget	Grades Pre-school-8
Student Population	285
Landmark Christian Academy	Grades Kindergarten-12
Student Population	52

PIONEER SCHOOL FOR MENTALLY RETARDED
AND DEVELOPMENTALLY DISABLED

Student Population	91
Teacher Population	15
Teacher/Student Ratio	1:6.07

HIGHER EDUCATION

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

RECREATION & TRAVEL

State Parks & Forests	4
State Memorials & Recreation Areas	2
National Monuments	Hopewell Culture National Historical Park
Public Recreation Lakes	2
County Recreational Parks	2
Municipal Parks	9
County Fairgrounds	103 acres in use
Golf Courses	
Public	5
Private	2
Swimming Facilities	3 Outdoor-3 Indoor
Motels	7-439 rooms

CULTURAL

Libraries	
Public Libraries	1 with 6 branches
In Circulation Volumes	159,734
In Circulation Audio Visual	10,166
Ohio University Chillicothe Library	50,000 volumes
Museums	3
Theatre Groups	2
Outdoor Dramas	1-"Tecumseh"
Art Galleries	2

COMMUNICATIONS

Television Station	1-WWHO Channel 53
Cable TV Station	1
Radio Stations	
FM	2-WFCB, WKKJ
AM	2-WBEX, WCHI
Newspapers (Daily)	1-Circulation 19,300
Weekly Shoppers	2 - "Advertiser" Circulation 26,500
	- "The Paper" (Newsstands Only)

continued

ROSS COUNTY
MISCELLANEOUS STATISTICS
DECEMBER 31, 2000

Table 16

VOTER STATISTICS - 2000 GENERAL ELECTION

Number of Registered Voters	39,400
Number of Voters	26,254
Percentage of Registered Voters Voting	66.63%

RURAL WATER SYSTEM

Miles of Water Lines	1,020
Customers Served	11,800

COUNTY AGRICULTURE SYSTEM

Farm Units	920
Acreage	
Crops	144,800
Pasture & Woodland	114,200
Revenue Volume	
Crops	\$26,500,000
Livestock	\$8,279,000

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 - County Extension Service

All other data from Ross County Auditor.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

ROSS COUNTY FINANCIAL CONDITION

ROSS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 17, 2001