



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
ROSS COUNTY**

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**FINANCIAL CONDITION
ROSS COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

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>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	05-PU-00	\$ 5,177
National School Lunch Program	10.555	05-PU-00	18,134
Child and Adult Care Food Program	10.558	05-PU-00	3,964
Total United States Department of Agriculture - Nutrition Cluster			<u>27,275</u>
U.S. DEPARTMENT OF HOUSING and URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grants/State	14.228	B-F-99-066-1	64,482
Community Development Block Grants/State	14.228	B-F-00-066-1	218,019
Community Development Block Grants/State	14.228	B-F-01-066-1	759
Community Development Block Grants/State (CHIP)	14.228	B-C-01-066-1	149,771
Community Development Block Grants/State Formula and CHIP			<u>433,031</u>
Community Development Block Grants/State (HOME)	14.239	B-H-00-066-1	79,263
Total United States Department of Housing and Urban Development			<u>512,294</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
Ohio Juvenile Accountability Incentive Grant	16.523	00-JB-013-A022	20,985
Title V Incentive Grants	16.548	00-JV-T50-P191	47,737
Byrne Formula Grant Program	16.579	00-DG-D02-7210	19,445
Byrne Formula Grant Program - U.S. 23 Pipeline Task Force Grant	16.579	99-DG-A01-7332	59,305
Byrne Formula Grant Program - U.S. 23 Pipeline Task Force Grant	16.579	00-DG-A01-7332	150,000
Total Byrne Formula Grants			<u>228,750</u>
Televised Testimony of Children Grant	16.611	00-TT-VX-0014	56,250
Total United States Department of Justice			<u>353,722</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Workforce Investment Act	17.255	Not Available	423,399
Total United States Department of Labor			<u>423,399</u>
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	164,970
Total United States Department of Energy			<u>164,970</u>
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	28,069
Total Federal Emergency Management Agency			<u>28,069</u>
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-00P	43,055
Special Education - Preschool Grant	84.173	06625-PG-S1-00P	9,591
Total United States Department of Education			<u>52,646</u>
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	59,840
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Medical Assistance Program - Medicaid	93.778	773131-099	735,147
Total United States Department of Health and Human Services			<u>794,987</u>
Total Federal Assistance			<u>\$ 2,357,362</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
FOR THE YEAR ENDED DECEMBER 31, 2001**

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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**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

To the Board of Commissioners:

We have audited the accompanying financial statements of Ross County, Ohio (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 17, 2002. 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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 instance of noncompliance that is required to be reported under *Government Auditing Standards*.

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 17, 2002.

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

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

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

JIM PETRO
Auditor of State

June 17, 2002



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

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

To the Board of Commissioners:

Compliance

We have audited the compliance of Ross County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Ross County, Ohio complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

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 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, 2001 and have issued our report dated June 17, 2002. 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 stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the 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 17, 2002

**ROSS COUNTY
DECEMBER 31, 2001**

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the 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 non-compliance 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 § .510?	No
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant CFDA # 14.228 Byrne Formula Grant Program CFDA # 16.579 Workforce Investment Act Grant CFDA # 17.255
(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

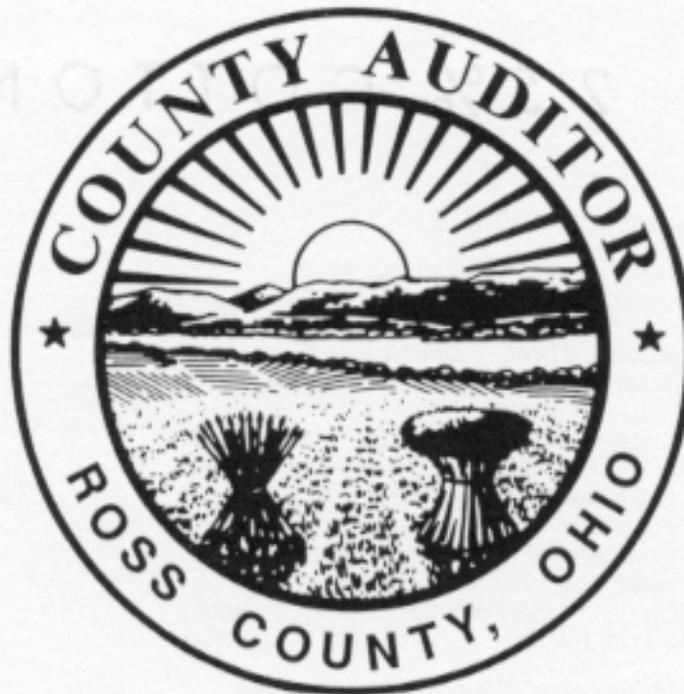
3. FINDINGS AND QUESTIONED COST FOR FEDERAL AWARDS

None

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For The Year Ended December 31, 2001



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, 2001
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 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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ROSS COUNTY, OHIO
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ROSS COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY SECTION



Auditor of Ross County

STEPHEN A. NEAL

June 17, 2002

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, 2001. 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, 2001. 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 74,061 according to the Federal Census Bureau. Ross County ranks 34th in population among the 88 counties in the state.

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

The County Auditor is the chief fiscal officer of the County and serves as the tax assessor for the various political subdivisions located within the County. The Auditor is responsible for maintaining all financial records and establishing the taxing rates for personal property and real estate. Once the taxes are collected, the Auditor distributes these tax receipts to the appropriate political subdivisions. No

County contract may be entered into or obligation incurred without first receiving the Auditor's certification that funds are available for payment or are in the process of collection. The Auditor is also the central disbursing agent who issues County warrants to make payments to creditors for all liabilities incurred by the County.

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

Ross County employs 578 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 Westvaco Corporation is the County's largest industrial employer, employing 1,950 people. Other major employers in Ross County and the number of people employed include Kenworth Truck Company (1,425), Horizon Telcom, Inc. (572), YSK Corporation (236), PPG Industries (131), Trim Systems, L.L.C. (121), American Electric Power (106) and Mead Westvaco Central Research (106). 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 1,140 people, and two state prisons employ 1,179 people. In addition, Adena Regional Medical Center, a private, nonprofit health care corporation, employs 1,573 people.

Agriculture remains a large contributor to the Ross County economy. According to the latest statistics available from the Ohio Department of Agriculture, nearly \$35 million of agricultural products are produced in the County annually. There are an estimated 920 farms containing approximately 263,000 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 2001 population, as estimated by the Federal Bureau of the Census, stood at 74,061 people, an increase of 716 people or about 1% from the previous year.

Ross County's average unemployment rate stood at 5.1% in 2001 down slightly from the 5.2% reported for the previous year. According to the Ohio Bureau of Employment Statistics this rate equals the 1999 unemployment rate which is the lowest unemployment rate posted by the County since 1973.

The retail market in Ross County remained steady in 2001 as is evidenced by the County's sales tax revenues. The total 2001 County sales tax revenues were \$10,023,413, slightly up from 2000 sales tax revenues of \$10,010,337. Ross County continues to serve much of southeastern Ohio as a regional shopping hub.

Ross County's rich prehistoric Indian heritage and its prominent place in the development of the Northwest Territory and in Ohio statehood make the County an attractive tourist stop. Major attractions include the outdoor drama Tecumseh, Hopewell Culture National Historical Park, the Adena State Memorial, the Chillicothe Paints Minor League baseball team, the First Capital District in downtown Chillicothe, and several state parks located in or near Ross County. Collections from the County's 3% hotel/motel tax for 2001, which totaled \$168,796, was up 1.5% from the year before. It is 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 2002, Ross County is cautiously optimistic about the prospects of long-term economic growth despite the slowdown in the national economy. Locally, the County is experiencing mixed signals with regard to its major manufacturers. With the recent Mead Westvaco merger, the Chillicothe facility is experiencing a permanent reduction of approximately 350 employees by the end of this summer. Kenworth Truck Company has recalled approximately 350 of its workers previously laid off, due to increased production demands. In addition, Mead Westvaco has also announced that it will retain its corporate Research and Development group in Chillicothe and will relocate approximately forty of its research employees from other locations to Chillicothe.

Aside from the unemployment rate, which rose to 6.4% from the 5.6% rate posted in March of 2001, other county economic indicators remain positive. The County's sales tax collection for the first five months of 2002 is up 4% from the same period last year primarily driven by increased motor vehicle sales. The dollar volume of real estate sales for the first four months of this year is up 3.2% from the same period in 2001. Hotel/Motel tax collections for the first quarter of 2002 are up 5.7% from the first quarter of 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. has recently constructed a 72,000 square foot facility in the industrial park at an estimated cost of \$10 million. American Freightways is also operating a new terminal on a 3.5 acre tract in the park.

MAJOR INITIATIVES AND DEPARTMENTAL ACCOMPLISHMENTS

The last phase of the renovation of the new Ross County Service Center was completed in 2001 with the relocation of Ross County Job and Family Services into this facility.

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 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. Nearly all of the debt service payments due on this facility is being provided by rental income from leases with various agencies.

During 2001 the County Commissioners merged the Ross County Children Services Agency with Ross County Job and Family Services. The goal of this merger was to increase the capacity of both agencies to achieve state and federal mandates, provide better efficiency in operations and to diversify federal and state funding streams to better service children and families.

In order to provide additional office space due to the increased responsibilities as a result of the Workforce Investment Act in 1998 and with the combined agency, the Board of Commissioners acquired property at 150 E. Second St. which had previously been leased by the County for the Job and Family Services Agency. Currently a portion of the building is being used to house the Workforce Investment Network for the agency to provide employment and training programs, help job seekers find work and help employers find workers. The building is undergoing additional renovation to house the Children's Division of the Ross County Job and Family Services Agency.

The County has been 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 the 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 is a participant with Highland, Pike, Jackson, Vinton and Fayette counties in the South Central Ohio Regional Juvenile Detention Center which is a facility that provides temporary housing for juvenile delinquents from each county. 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. During 2001, the participating counties, with a substantial grant from the State of Ohio agreed to construct a new facility and to make various other improvements. The total cost of this proposed project is estimated at \$5,834,000, with the State of Ohio contributing \$2,268,000. The remaining cost of \$3,566,000 was allocated among and contributed by the participating counties in 2001, based upon the total assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County issued \$1,250,000 in bond anticipation notes during 2001 for the County's share of this project. The County is the fiscal agent for the Center, therefore, the activities of the Center are reflected as an agency fund of the County. Construction for this 36 bed facility will begin in 2002 and is expected to be completed by late summer 2003. The new facility will replace the current 19 bed detention center which is outdated. The Joint Board determined that building the new facility was less expensive than trying to renovate and add additional space to the old building.

For the Future

The Board of Commissioners and the County Engineer have announced plans to build an East-West connector road between Rt. 50 and Pleasant Valley Road in western Ross County. The new road which is estimated to cost \$2.5 million to construct would increase safety, relieve congestion in a rapidly growing area of the county and open up additional avenues for economic development. Once plans are

finalized, it is expected that the County will issue bonds to pay for its construction and retire the debt from existing sales tax revenues, traditionally allocated by the County for road and bridge projects.

The County's aggressive bridge replacement program continues. Seventeen bridges are scheduled to be replaced in 2002. After these bridges are completed, 265 or 64% of the 411 bridges that the County Engineer is responsible for will be less than 17 years old.

The County Planning Department is continuing to work 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 2002.

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 \$45,011,104 in 2001, an increase of \$2,007,891 or 4.67% over 2000 revenues. The following schedule presents a summary of revenues for these governmental fund types by source for the fiscal year ended December 31, 2001 and the increases (decreases) in relation to prior year amounts.

<u>REVENUES</u>	<u>AMOUNT</u>	<u>% OF TOTAL</u>	<u>INCREASE (DECREASE) FROM 2000</u>	<u>% OF INCREASE (DECREASE)</u>
Taxes	\$15,675,266	34.82%	\$144,265	0.93%
Charges for Services	3,740,735	8.31%	254,463	7.30%
Licenses and Permits	7,487	0.02%	(504)	(6.30%)
Fines and Forfeitures	152,900	0.34%	(2,593)	(1.67%)
Intergovern- mental	21,788,248	48.41%	1,666,573	8.28%
Investment Earnings	756,205	1.68%	(471,381)	(38.40%)
Other Revenue	<u>2,890,263</u>	<u>6.42%</u>	<u>417,068</u>	16.86%
TOTAL	\$45,011,104	100.00%	\$2,007,891	4.67%

Taxes which comprised 34.82% of total 2001 revenues, increased only \$144,265 or 0.93% from the prior year amount. This was the result of relatively flat sales tax collections in 2001 compared to the prior year amount.

The \$254,463 or 7.30% increase from last year in Charges for Services was primarily due to an increase in recording and building permit fees collected in the General Fund and service fees collected in the Job and Family Services and Child Enforcement Funds. These increases were partially offset by a decrease in fees assessed to political subdivisions for the Real Estate Assessment Fund, because sufficient funds were on hand to complete the County's next general reappraisal, and a decrease in per diem fees collected for housing prisoners from other jurisdictions in the County Jail, as reflected in the Correctional and Law Enforcement Fund.

Intergovernmental revenues increased 8.28% or \$1,666,573 over last year. This was mainly due to significant increases in state and federal funds received in the Job and Family Services Fund. Due to the merger of Job and Family Services with Children Services during 2001, part of the increase in the Job

and Family Services Fund was offset by a decrease in the Children Services Fund. In addition, the Child Enforcement Fund saw a significant decrease in intergovernmental revenue due to a change in the method by which this program is administered with the State of Ohio.

The decrease of \$471,381 or 38.40% in Investment Earnings was due to the significantly lower interest rates that were paid on County investments last year as compared to 2000.

Other Revenue increased \$417,068 or 16.86% over the prior year primarily due to increased payments received by the County for the rental of various County-owned properties.

Expenditures for these general governmental functions totaled \$46,136,637 in 2001, an increase of \$3,810,979 or 9.00% over 2000 expenditures. The following schedule presents a summary of these expenditures by function for the fiscal year ended December 31, 2001, and the increases (decreases) in relation to prior year amounts.

EXPENDITURES BY FUNCTION	AMOUNT	%OF TOTAL	INCREASE (DECREASE) FROM 2000	% OF INCREASE (DECREASE)
CURRENT:				
General Govt.:				
Legislative & Executive	\$4,148,979	8.99%	\$33,328	0.81%
Judicial	2,259,752	4.90%	95,750	0.44%
Public Safety	7,322,730	15.87%	511,619	7.51%
Public Works	4,967,252	10.77%	(1,030,715)	(17.18%)
Health	597,234	1.30%	109,460	22.44%
Human Services	22,774,339	49.36%	3,996,877	21.29%
Economic Dev./ & Assistance	908,775	1.97%	37,480	4.30%
Other	1,758,430	3.81%	40,908	0.24%
DEBT SERVICE:				
Principal	859,794	1.86%	53,902	6.69%
Interest & Fiscal Charges	539,352	1.17%	(37,630)	(6.52%)
TOTAL	\$46,136,637	100.00%	\$3,810,979	9.00%

Human Services expenditures, which comprised 49.36% of the total, increased \$3,996,877 or 21.29% 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 due to the merger as previously discussed.

The \$511,619 or 7.51% increase in the Public Safety expenditures primarily reflects inflationary increases in the Correctional and Law Enforcement Fund and an increase in expenditures in the U.S. 23 Pipeline Task Force Fund.

Public Works expenditures decreased \$1,030,715 or 17.18%. This was primarily due to one-time expenditures for the Gateway Industrial Park Project made in 2000.

The \$109,460 or 22.44% increase in Health expenditures was primarily the result of expenditures made from the new C.J. Mental Health project grant which were used to provide mental health services to County jail inmates, and increased payments made by the County to outside agencies who provide Health related services.

General Fund Balance

The General Fund balance at the end of the year was \$4,908,862 and represented 29.29% of the total 2001 General Fund revenue. This represented a decrease of \$87,382 from the January 1, 2001 General Fund balance of \$4,996,244.

Financial Highlights-Capital Projects Funds

Total expenditures from the Capital Projects Funds in 2001 were \$4,449,011, an increase of \$1,961,149 or 78.83% from the prior year. This increase is due to the acquisition of the East Second St. office building and the County's contribution to the construction of the new South Central Ohio Regional Juvenile Detention Facility as previously discussed.

Financial Highlights-Proprietary Funds

Enterprise Funds are used to finance and account for the acquisitions, operations, and maintenance of County facilities that are self-supported through charges to users. Operations are accounted for in such a manner to show a profit or loss similar to enterprises in the private sector. The County maintains one Enterprise Fund, the County Wide Sewer Fund, which provides sewer services to approximately 135 residents of the Union Heights Subdivision. For the year ended December 31, 2001, the County Wide Sewer Fund had a net income of \$8,940. Total fund equity was \$159,187 at year end. This amount includes \$84,269 in contributed capital and \$74,918 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 2001, the Ross County Group Insurance Fund had a net income of \$47,016. Total fund equity at year end was (\$207,053). 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, 2001, assets held by the County in these funds totaled \$56,024,714. Liabilities of these funds totaled \$55,833,892.

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 \$39,618,827. 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 \$18,373,245.

The County also maintains crime insurance on monies and securities in the amount of \$100,000 for theft, disappearance, and destruction at 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 125% of expected claims in the aggregate, which was \$4,108,586.

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 2001 was \$781,501. This was a decrease in investment earnings of 37.89% over last year. These investment earnings were a result of lower interest rates earned on the County's investments as compared to the year before.

Debt Administration

As of December 31, 2001, the County had a total outstanding debt of \$11,860,000. All outstanding debt of the County is general obligation debt backed by full faith and credit of the County. This total included \$7,505,000 in general obligation bonds and \$4,355,000 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, 2001, the general obligation debt of the County was well within these legal limitations.

Of the \$4,355,000 in general obligation bond anticipation notes, \$1,250,000 was issued during 2001 to provide for Ross County's share of the construction cost for a new South Central Ohio Regional Juvenile Detention Center. In 1998, an additional \$1,500,000 was issued to acquire for future economic development of the former Bosch Braking Systems Plant that ceased operations. 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. The remaining \$1,605,000 was issued to provide for and renovate additional office space for various County departments. Debt payments for this \$1,605,000 will be partially paid from lease payments. The balance will be paid from existing General Fund revenue.

Of the \$7,505,000 in general obligation bonds outstanding, \$3,105,000 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

\$4,400,000 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 2001, the County retired a total of \$660,000 in principal on outstanding debt. The total interest and fiscal charges incurred to service the debt for all funds in 2001 was \$647,865. The County received an "A1" rating from Moody's Investors Service on its last bond issue which was in 1998. The \$3,105,000 in bonds for the Law Enforcement Center are insured by AMBAC Indemnity Corporation and the \$4,400,000 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, 2001. 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, 2000. 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 eleven consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

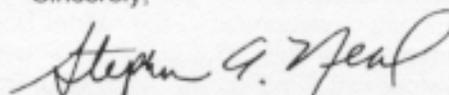
ACKNOWLEDGMENTS

The publication of this 2001 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, 2000

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.



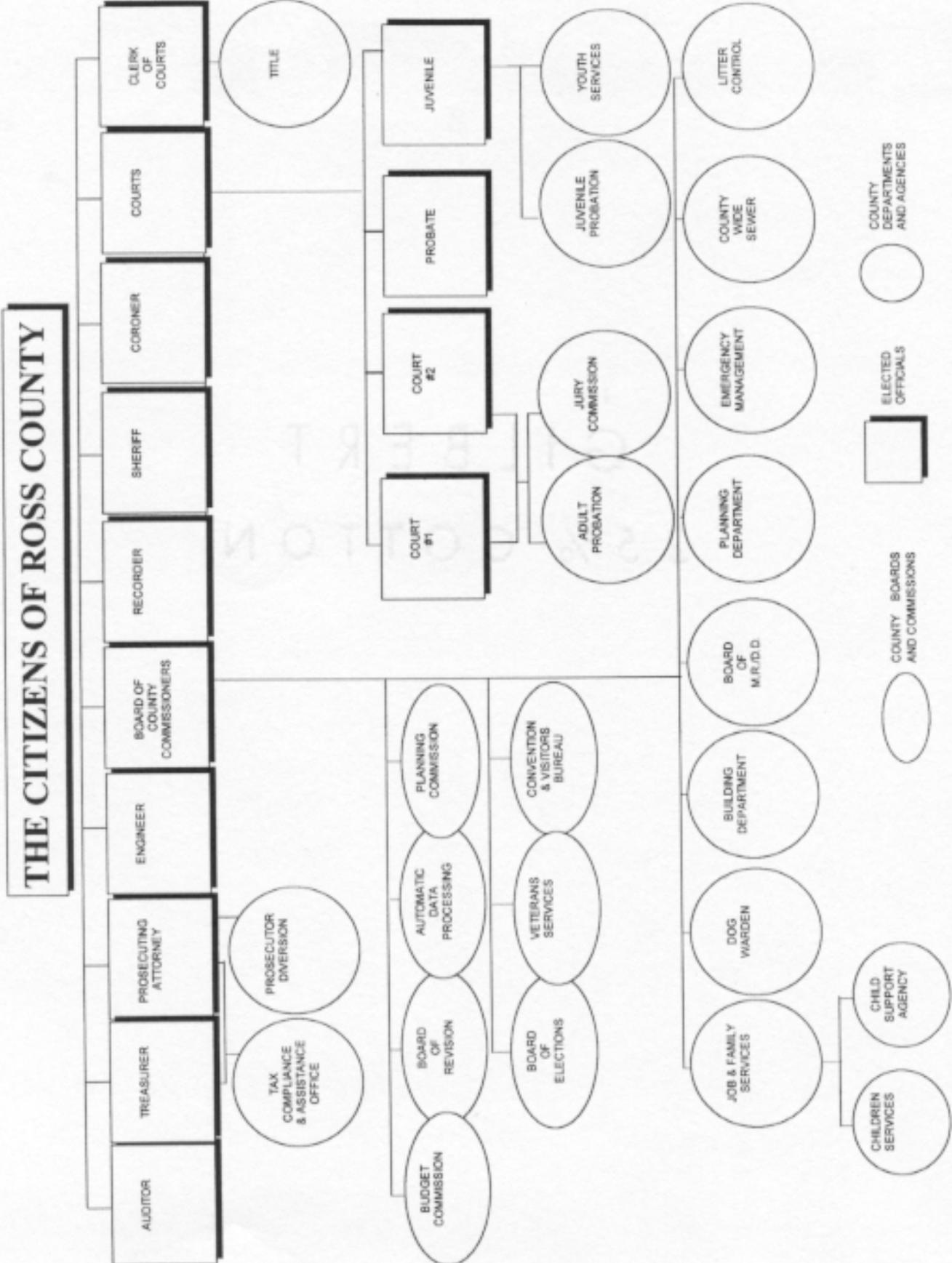
Timothy A. Drew
President

Jeffrey L. Esser
Executive Director

ROSS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2001

ELECTED OFFICIALS	TITLE	TERM OF OFFICE
JAMES M. CALDWELL	COUNTY COMMISSIONER	1/02/01 TO 1/01/05
FRANK X. HIRSCH	COUNTY COMMISSIONER	1/03/01 TO 1/02/05
TERESA J. KNOTT	COUNTY COMMISSIONER	1/01/99 TO 12/31/02
STEPHEN A. NEAL	COUNTY AUDITOR	3/08/99 TO 3/09/03
FELIX J. MELARAGNO	COUNTY TREASURER	9/03/01 TO 9/04/05
SCOTT W. NUSBAUM	PROSECUTING ATTORNEY	1/01/01 TO 1/02/05
DONALD E. CARNES	COUNTY ENGINEER	1/01/01 TO 1/02/05
KATHY A. DUNN	COUNTY RECORDER	1/01/01 TO 1/02/05
JOHN A. GABIS, M.D.	COUNTY CORONER	1/01/01 TO 1/02/05
SUSAN R. ALLYN	CLERK OF COURTS	1/01/01 TO 1/02/05
RONALD L. NICHOLS	COUNTY SHERIFF	1/01/01 TO 1/02/05
NICHOLAS H. HOLMES	COMMON PLEAS COURT JUDGE	1/01/01 TO 12/31/06
WILLIAM J. CORZINE	COMMON PLEAS COURT JUDGE	2/09/99 TO 2/08/05
RICHARD G. WARD	PROBATE/JUVENILE CT. JUDGE	2/09/97 TO 2/08/03

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



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FINANCIAL SECTION



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

Board of County Commissioners
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, 2001, 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 solely on the report of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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, 2001, 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 accounting principles generally accepted in the United States of America.

As discussed in Note 7 to the financial statements, during the year the County adopted Governmental Accounting Standards Board Statements No. 33 and 36.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2002 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.

We performed our audit to form 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. We subjected this information to auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

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

JIM PETRO
Auditor of State

June 17, 2002

GENERAL PURPOSE
FINANCIAL STATEMENTS

Ross County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

December 31, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<u>Assets and Other Debits</u>				
Cash and Cash Equivalents	\$2,398,780	\$3,878,128	\$620,777	\$626,042
Cash and Cash Equivalents in Segregated Accounts	0	386,850	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	32,870	45,739	0	0
Accrued Interest	5,850	504	0	0
Due from Other Funds	1,039,998	17,246	0	0
Due from Other Funds-Taxes	1,538,199	4,371,509	0	0
Due from Other Governments	1,748,600	1,964,100	0	0
Materials and Supplies				
Inventory	55,040	359,863	0	0
Loans Receivable	0	11,726	0	0
Prepaid Items	75,221	0	0	0
Investments in Subsidiary	0	0	0	0
Funds on Deposit with Other Entities	0	0	0	0
Fixed Assets, (Net where applicable of Accumulated Depreciation)	0	0	0	0
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
 Total Assets and Other Debits	 <u>6,894,558</u>	 <u>11,035,665</u>	 <u>620,777</u>	 <u>626,042</u>

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Unit First Capital Enterprises	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		
\$22,233	\$225,583	\$10,160,080	\$0	\$0	\$17,931,623	\$538,702	\$18,470,325
0	0	1,455,669	0	0	1,842,519	0	1,842,519
0	0	38,479,816	0	0	38,479,816	0	38,479,816
5,768	315	0	0	0	84,692	168,783	253,475
0	0	0	0	0	6,354	0	6,354
0	53,504	0	0	0	1,110,748	0	1,110,748
0	0	0	0	0	5,909,708	0	5,909,708
0	0	5,929,149	0	0	9,641,849	0	9,641,849
0	0	0	0	0	414,903	0	414,903
0	0	0	0	0	11,726	0	11,726
0	0	0	0	0	75,221	35,251	110,472
0	0	0	0	0	0	59	59
0	0	0	0	0	0	29,000	29,000
132,701	0	0	45,575,041	0	45,707,742	1,161,082	46,868,824
0	0	0	0	620,777	620,777	0	620,777
0	0	0	0	10,155,008	10,155,008	0	10,155,008
<u>160,702</u>	<u>279,402</u>	<u>56,024,714</u>	<u>45,575,041</u>	<u>10,775,785</u>	<u>131,992,686</u>	<u>1,932,877</u>	<u>133,925,563</u>

continued

Ross County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

December 31, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<u>Liabilities</u>				
Accounts Payable	107,216	258,940	0	0
Contracts Payable	23,391	356,289	0	29,827
Accrued Wages and Benefits	171,027	552,395	0	0
Compensated Absences Payable	6,428	10,092	0	0
Due to Other Funds	0	420,318	0	0
Due to Other Funds-Taxes	0	0	0	0
Due to Other Governments	135,288	255,065	0	0
Deferred Revenue	1,542,346	5,131,165	0	0
Undistributed Monies	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Accrued Interest Payable	0	32,137	0	38,306
Notes Payable	0	1,500,000	0	2,855,000
Insurance Claims Payable	0	0	0	0
Capital Leases Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
 Total Liabilities	 <u>1,985,696</u>	 <u>8,516,401</u>	 <u>0</u>	 <u>2,923,133</u>
<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	184,896	209,925	0	180,366
Reserved for Inventory	55,040	359,863	0	0
Reserved for Loans	0	9,893	0	0
Unreserved:				
Undesignated	4,668,926	1,939,583	620,777	(2,477,457)
 Total Fund Equity and Other Credits	 <u>4,908,862</u>	 <u>2,519,264</u>	 <u>620,777</u>	 <u>(2,297,091)</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$6,894,558</u>	<u>\$11,035,665</u>	<u>\$620,777</u>	<u>\$626,042</u>

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Unit First Capital Enterprises	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		
0	0	0	0	0	366,156	21,231	387,387
1,515	37,773	0	0	0	448,795	0	448,795
0	0	0	0	0	723,422	66,929	790,351
0	0	0	0	2,306,051	2,322,571	42,377	2,364,948
0	150,000	540,430	0	0	1,110,748	0	1,110,748
0	0	5,909,708	0	0	5,909,708	0	5,909,708
0	0	48,284,790	0	563,495	49,238,638	26,002	49,264,640
0	0	0	0	0	6,673,511	0	6,673,511
0	0	932,355	0	0	932,355	0	932,355
0	0	166,609	0	0	166,609	0	166,609
0	0	0	0	0	70,443	0	70,443
0	0	0	0	0	4,355,000	265,433	4,620,433
0	298,682	0	0	0	298,682	0	298,682
0	0	0	0	401,239	401,239	0	401,239
0	0	0	0	7,505,000	7,505,000	0	7,505,000
<u>1,515</u>	<u>486,455</u>	<u>55,833,892</u>	<u>0</u>	<u>10,775,785</u>	<u>80,522,877</u>	<u>421,972</u>	<u>80,944,849</u>
0	0	0	45,575,041	0	45,575,041	0	45,575,041
84,269	0	0	0	0	84,269	74,905	159,174
74,918	(207,053)	0	0	0	(132,135)	1,436,000	1,303,865
0	0	0	0	0	575,187	0	575,187
0	0	0	0	0	414,903	0	414,903
0	0	0	0	0	9,893	0	9,893
0	0	190,822	0	0	4,942,651	0	4,942,651
<u>159,187</u>	<u>(207,053)</u>	<u>190,822</u>	<u>45,575,041</u>	<u>0</u>	<u>51,469,809</u>	<u>1,510,905</u>	<u>52,980,714</u>
<u>\$160,702</u>	<u>\$279,402</u>	<u>\$56,024,714</u>	<u>\$45,575,041</u>	<u>\$10,775,785</u>	<u>\$131,992,686</u>	<u>\$1,932,877</u>	<u>\$133,925,563</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, 2001

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Taxes	\$11,558,616	\$4,116,650	\$0
Charges for Services	1,419,732	2,321,003	0
Licenses and Permits	7,487	0	0
Fines and Forfeitures	94,408	58,492	0
Intergovernmental	1,610,581	20,177,667	0
Investment Earnings	702,096	54,109	0
Other	1,366,203	1,520,935	3,125
Total Revenue	16,759,123	28,248,856	3,125
Expenditures:			
Current:			
General Government:			
Legislative and Executive	3,536,490	612,489	0
Judicial	2,007,617	252,135	0
Public Safety	763,621	6,559,109	0
Public Works	245,257	4,721,995	0
Health	548,070	49,164	0
Human Services	395,629	22,378,710	0
Economic Development and Assistance	256,854	651,921	0
Other	1,757,480	0	950
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	69,586	130,208	660,000
Interest and Fiscal Charges	22,983	84,781	431,588
Total Expenditures	9,603,587	35,440,512	1,092,538
Excess of Revenues Over (Under) Expenditures	7,155,536	(7,191,656)	(1,089,413)

See accompanying notes to the general purpose financial statements

	Fiduciary Fund Type	
Capital Projects	Expendable Trust	Totals (Only) Government
\$0	\$0	\$15,675,266
0	0	3,740,735
0	0	7,487
0	0	152,900
861,638	0	22,649,886
11,464	6,030	773,699
347,235	4,254	3,241,752
<u>1,220,337</u>	<u>10,284</u>	<u>46,241,725</u>
0	0	4,148,979
0	8,124	2,267,876
0	0	7,322,730
0	0	4,967,252
0	0	597,234
0	3,841	22,778,180
0	0	908,775
2,360	0	1,760,790
4,338,138	0	4,338,138
0	0	859,794
108,513	0	647,865
<u>4,449,011</u>	<u>11,965</u>	<u>50,597,613</u>
<u>(3,228,674)</u>	<u>(1,681)</u>	<u>(4,355,888)</u>

continued

Ross County, Ohio

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

For the Year Ended December 31, 2001

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Other Financing Sources (Uses):			
Inception of Capital Lease	33,723	0	0
Operating Transfers - In	77,802	5,629,594	1,091,588
Operating Transfers - Out	<u>(7,354,771)</u>	<u>(302,542)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(7,243,246)</u>	<u>5,327,052</u>	<u>1,091,588</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(87,710)	(1,864,604)	2,175
Fund Balances (Deficit) at Beginning of Year (As Restated, See Note 7)	4,996,244	4,315,827	618,602
Increase (Decrease) in Reserve for Inventory	<u>328</u>	<u>68,041</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u><u>\$4,908,862</u></u>	<u><u>\$2,519,264</u></u>	<u><u>\$620,777</u></u>

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals Only) Government
0	0	33,723
870,385	0	7,669,369
0	(4,254)	(7,661,567)
870,385	(4,254)	41,525
(2,358,289)	(5,935)	(4,314,363)
61,198	196,757	10,188,628
0	0	68,369
(\$2,297,091)	\$190,822	\$5,942,634

Ross County, Ohio

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

For the Year Ending December 31, 2001

	Governmental Fund Types								
	General Fund			Special Revenue Funds			Debt Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$11,521,000	\$11,509,387	(\$11,613)	\$4,124,638	\$4,121,675	(\$2,963)	\$0	\$0	\$0
Charges for Services	1,195,900	1,410,754	214,854	2,209,024	2,530,567	321,543	0	0	0
Licenses and Permits	7,950	7,486	(464)	0	0	0	0	0	0
Fines and Forfeitures	90,000	98,287	8,287	10,500	35,136	24,636	0	0	0
Intergovernmental	1,599,896	1,608,237	8,341	20,696,118	20,908,099	211,981	0	0	0
Investment Earnings	1,000,000	779,195	(220,805)	64,500	50,956	(13,544)	0	0	0
Other	897,180	1,297,608	400,428	1,287,244	1,365,534	78,290	3,125	3,125	0
Total Revenue	16,311,926	16,710,954	399,028	28,392,024	29,011,967	619,943	3,125	3,125	0
Expenditures:									
Current:									
General Government:									
Legislative and Executive	4,162,699	3,558,019	604,680	752,024	639,341	112,683	0	0	0
Judicial	2,098,890	1,990,272	108,618	211,380	197,169	14,211	0	0	0
Public Safety	813,035	759,219	53,816	6,573,048	6,476,569	96,479	0	0	0
Public Works	246,500	244,740	1,760	5,085,821	4,812,588	273,233	0	0	0
Health	551,512	548,070	3,442	20,054	20,054	0	0	0	0
Human Services	455,406	395,191	60,215	22,836,282	22,236,877	599,405	0	0	0
Economic Development and Assistance	292,237	256,854	35,383	727,345	669,116	58,229	0	0	0

Other	1,831,526	1,764,113	67,413	0	0	0	1,000	950	50
Capital Outlay	0	0	0	0	0	0	0	0	0
Debt Service:									
Principal Retirement	0	0	0	1,500,000	1,500,000	0	660,000	660,000	0
Interest and Fiscal Charges	0	0	0	71,250	71,052	198	435,448	431,588	3,860
Total Expenditures	<u>10,451,805</u>	<u>9,516,478</u>	<u>935,327</u>	<u>37,777,204</u>	<u>36,622,766</u>	<u>1,154,438</u>	<u>1,096,448</u>	<u>1,092,538</u>	<u>3,910</u>
Excess of Revenues Over (Under) Expenditures	<u>5,860,121</u>	<u>7,194,476</u>	<u>1,334,355</u>	<u>(9,385,180)</u>	<u>(7,610,799)</u>	<u>1,774,381</u>	<u>(1,093,323)</u>	<u>(1,089,413)</u>	<u>3,910</u>
Other Financing Sources (Uses):									
Proceeds of Notes	0	0	0	1,500,000	1,500,000	0	0	0	0
Advances - In	411,208	411,208	0	305,500	305,500	0	0	0	0
Advances - Out	(325,500)	(325,500)	0	(409,708)	(409,708)	0	0	0	0
Operating Transfers - In	50,000	70,000	20,000	5,507,564	5,626,818	119,254	1,095,448	1,091,588	(3,860)
Operating Transfers - Out	<u>(7,412,149)</u>	<u>(7,351,995)</u>	<u>60,154</u>	<u>(222,542)</u>	<u>(302,542)</u>	<u>(80,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(7,276,441)</u>	<u>(7,196,287)</u>	<u>80,154</u>	<u>6,680,814</u>	<u>6,720,068</u>	<u>39,254</u>	<u>1,095,448</u>	<u>1,091,588</u>	<u>(3,860)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(1,416,320)</u>	<u>(1,811)</u>	<u>1,414,509</u>	<u>(2,704,366)</u>	<u>(890,731)</u>	<u>1,813,635</u>	<u>2,125</u>	<u>2,175</u>	<u>50</u>
Fund Balances (Deficit) at Beginning of Year	2,055,791	2,055,791	0	4,243,486	4,243,486	0	618,602	618,602	0
Prior Year Encumbrances Appropriated	<u>329,001</u>	<u>329,001</u>	<u>0</u>	<u>523,709</u>	<u>523,709</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$968,472</u>	<u>\$2,382,981</u>	<u>\$1,414,509</u>	<u>\$2,062,829</u>	<u>\$3,876,464</u>	<u>\$1,813,635</u>	<u>\$620,727</u>	<u>\$620,777</u>	<u>\$50</u>

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 the Year Ending December 31, 2001

	Capital Projects Funds			Expendable Trust Funds			Total Primary Government (Memorandum Only)		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$15,645,638	\$15,631,062	(\$14,576)
Charges for Services	0	0	0	0	0	0	3,404,924	3,941,321	536,397
Licenses and Permits	0	0	0	0	0	0	7,950	7,486	(464)
Fines and Forfeitures	0	0	0	0	0	0	100,500	133,423	32,923
Intergovernmental	861,638	861,638	0	0	0	0	23,157,652	23,377,974	220,322
Investment Earnings	19,830	19,830	0	0	0	0	1,084,330	849,981	(234,349)
Other	340,164	340,164	0	4,254	4,254	0	2,531,967	3,010,685	478,718
Total Revenue	1,221,632	1,221,632	0	4,254	4,254	0	45,932,961	46,951,932	1,018,971
Expenditures:									
Current:									
General Government:									
Legislative and Executive	0	0	0	0	0	0	4,914,723	4,197,360	717,363
Judicial	0	0	0	8,124	8,124	0	2,318,394	2,195,565	122,829
Public Safety	0	0	0	0	0	0	7,386,083	7,235,788	150,295
Public Works	0	0	0	0	0	0	5,332,321	5,057,328	274,993
Health	0	0	0	0	0	0	571,566	568,124	3,442
Human Services	0	0	0	0	0	0	23,291,688	22,632,068	659,620
Economic Development and Assistance	0	0	0	0	0	0	1,019,582	925,970	93,612

Other	5,299	2,549	2,750	0	0	0	1,837,825	1,767,612	70,213
Capital Outlay	4,992,880	4,549,064	443,816	0	0	0	4,992,880	4,549,064	443,816
Debt Service:									
Principal Retirement	1,605,000	1,605,000	0	0	0	0	3,765,000	3,765,000	0
Interest and Fiscal Charges	75,385	75,385	0	0	0	0	582,083	578,025	4,058
Total Expenditures	6,678,564	6,231,998	446,566	8,124	8,124	0	56,012,145	53,471,904	2,540,241
Excess of Revenues Over (Under) Expenditures	(5,456,932)	(5,010,366)	446,566	(3,870)	(3,870)	0	(10,079,184)	(6,519,972)	3,559,212
Other Financing Sources (Uses):									
Proceeds of Notes	2,855,000	2,855,000	0	0	0	0	4,355,000	4,355,000	0
Advances - In	0	0	0	0	0	0	716,708	716,708	0
Advances - Out	0	0	0	0	0	0	(735,208)	(735,208)	0
Operating Transfers - In	870,385	870,385	0	0	0	0	7,523,397	7,658,791	135,394
Operating Transfers - Out	0	0	0	(4,254)	(4,254)	0	(7,638,945)	(7,658,791)	(19,846)
Total Other Financing Sources (Uses)	3,725,385	3,725,385	0	(4,254)	(4,254)	0	4,220,952	4,336,500	115,548
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,731,547)	(1,284,981)	446,566	(8,124)	(8,124)	0	(5,858,232)	(2,183,472)	3,674,760
Fund Balances (Deficit) at Beginning of Year	1,232,241	1,232,241	0	20,998	20,998	0	8,171,118	8,171,118	0
Prior Year Encumbrances Appropriated	678,400	678,400	0	0	0	0	1,531,110	1,531,110	0
Fund Balances (Deficit) at End of Year	<u>\$179,094</u>	<u>\$625,660</u>	<u>\$446,566</u>	<u>\$12,874</u>	<u>\$12,874</u>	<u>\$0</u>	<u>\$3,843,996</u>	<u>\$7,518,756</u>	<u>\$3,674,760</u>

See accompanying notes to the general purpose financial statements

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Ross County, Ohio

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

For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals (Memorandum Only)	Component Unit First Capital Enterprises	Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government		Reporting Entity
Operating Revenues:					
Charges for Services	\$36,608	\$3,595,181	\$3,631,789	\$1,160,479	\$4,792,268
Program Income	0	0	0	1,631,174	1,631,174
Other Operating Revenues	900	315	1,215	68,749	69,964
Total Operating Revenues	37,508	3,595,496	3,633,004	2,860,402	6,493,406
Operating Expenses:					
Contractual Services	19,501	539,327	558,828	0	558,828
Operational Expenses	0	0	0	1,022,175	1,022,175
Programmatic Expenses	0	0	0	1,812,326	1,812,326
Claims & Judgments	0	3,009,153	3,009,153	0	3,009,153
Other Operating Expenses	4,067	0	4,067	0	4,067
Depreciation	5,000	0	5,000	87,071	92,071
Total Operating Expenses	28,568	3,548,480	3,577,048	2,921,572	6,498,620
Operating Income (Loss)	8,940	47,016	55,956	(61,170)	(5,214)
Non-Operating Revenues (Expenses):					
Interest Income	643	7,159	7,802	25,236	33,038
Interest and Fiscal Charges	0	0	0	(22,254)	(22,254)
Loss from Subsidiary	0	0	0	(141)	(141)
Loss on Sale of Assets	0	0	0	(470)	(470)
Other Non-Operating Revenues	0	0	0	23,101	23,101
Other Non-Operating Expenses	0	0	0	(15,043)	(15,043)
Total Non-Operating Revenues (Expenses)	643	7,159	7,802	10,429	18,231
Income (Loss) Before Operating Transfers	9,583	54,175	63,758	(50,741)	13,017
Operating Transfers - Out	(643)	(7,159)	(7,802)	0	(7,802)
Net Income (Loss)	8,940	47,016	55,956	(50,741)	5,215
Depreciation on Fixed Assets Acquired by Contributed Capital	5,000	0	5,000	0	5,000
Retained Earnings at Beginning of Year	60,978	(254,069)	(193,091)	1,486,741	1,293,650
Retained Earnings at End of Year	74,918	(207,053)	(132,135)	1,436,000	1,303,865
Contributed Capital at End of Year	84,269	0	84,269	74,905	159,174
Total Fund Equity at End of Year	\$159,187	(\$207,053)	(\$47,866)	\$1,510,905	\$1,463,039

See accompanying notes to the general purpose financial statements

Ross County, Ohio

Statement of Cash Flows

All Proprietary Fund Types and Discretely Presented Component Unit

For the Year Ended December 31, 2001

	<u>Proprietary Fund Types</u>		<u>Totals -</u> <u>(Memorandum Only)</u>	<u>Component Unit</u>	<u>Totals -</u> <u>(Memorandum</u> <u>Only)</u>
	<u>Enterprise</u>	<u>Internal</u> <u>Service</u>	<u>Primary</u> <u>Government</u>	<u>First</u> <u>Capital</u> <u>Enterprises</u>	<u>Reporting Entity</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>					
Cash Flows from Operating Activities:					
Cash Receipts from Customers	\$37,484	\$3,646,922	\$3,684,406	\$1,113,804	\$4,798,210
Cash Receipts from Program Income	0	0	0	1,552,439	1,552,439
Cash Payments to Contractors for Services	(23,894)	0	(23,894)	0	(23,894)
Cash Payments for Programmatic Expenses	0	0	0	(1,742,644)	(1,742,644)
Cash Payments for Operational Expenses	0	0	0	(1,023,948)	(1,023,948)
Cash Payments for Insurance Claims	0	(2,959,968)	(2,959,968)	0	(2,959,968)
Cash Payments for Administrative Fees	0	(501,554)	(501,554)	0	(501,554)
Other Operating Revenues	900	0	900	68,749	69,649
Other Operating Expenses	(4,067)	0	(4,067)	0	(4,067)
Non-Operating Revenues	0	0	0	23,101	23,101
Non-Operating Expenses	0	0	0	(15,043)	(15,043)
Net Cash from Operating Activities	10,423	185,400	195,823	(23,542)	172,281
Cash Flows from Noncapital Financing Activities:					
Operating Transfers-Out	(643)	(7,159)	(7,802)	0	(7,802)
Advances-Out to Other Funds	(1,500)	0	(1,500)	0	(1,500)
Net Cash from Noncapital Financing Activities	(2,143)	(7,159)	(9,302)	0	(9,302)
Cash Flows from Capital and Related Financing Activities:					
Principal Paid on Self-Supporting Notes	0	0	0	(13,335)	(13,335)
Interest Paid on Self-Supporting Notes	0	0	0	(22,254)	(22,254)
Cash Received from Sale of Assets	0	0	0	8,095	8,095
Acquisition of Capital Assets	0	0	0	(68,750)	(68,750)
Net Cash from Capital and Related Financing Activities	0	0	0	(96,244)	(96,244)

Cash Flows from Investing Activities:					
Interest Received on Investments	<u>643</u>	<u>7,159</u>	<u>7,802</u>	<u>25,236</u>	<u>33,038</u>
Net Cash from Investing Activities	<u>643</u>	<u>7,159</u>	<u>7,802</u>	<u>25,236</u>	<u>33,038</u>
Net Increase (Decrease) in Cash and Cash Equivalents	8,923	185,400	194,323	(94,550)	99,773
Cash and Cash Equivalents at Beginning of Year	<u>13,310</u>	<u>40,183</u>	<u>53,493</u>	<u>633,252</u>	<u>686,745</u>
Cash and Cash Equivalents at End of Year	<u>\$22,233</u>	<u>\$225,583</u>	<u>\$247,816</u>	<u>\$538,702</u>	<u>\$786,518</u>

Reconciliation of Operating Income to Net Cash from Operating Activities:

Operating Income (Loss)	\$8,940	\$47,016	\$55,956	(\$61,170)	(\$5,214)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:					
Depreciation	5,000	0	5,000	87,071	92,071
Non-Operating Revenues	0	0	0	23,101	23,101
Non-Operating Payments	0	0	0	(15,043)	(15,043)
(Increase) Decrease in Accounts Receivable	876	(315)	561	(42,412)	(41,851)
(Increase) Decrease in Due from Other Finds	0	51,741	51,741	0	51,741
(Increase) Decrease in Prepaid Items	0	0	0	(13,242)	(13,242)
Increase (Decrease) in Accounts Payable	0	0	0	(3,997)	(3,997)
Increase (Decrease) in Contracts Payable	(4,393)	37,773	33,380	0	33,380
Increase (Decrease) in Accrued Wages and Benefits	0	0	0	2,099	2,099
Increase (Decrease) in Compensated Absences Payable	0	0	0	(1,015)	(1,015)
Increase (Decrease) in Insurance Claims Payable	0	49,185	49,185	0	49,185
Increase (Decrease) in Due to Other Governments	0	0	0	1,066	1,066
Total Adjustments	<u>1,483</u>	<u>138,384</u>	<u>139,867</u>	<u>37,628</u>	<u>177,495</u>
Net Cash from Operating Activities	<u>\$10,423</u>	<u>\$185,400</u>	<u>\$195,823</u>	<u>(\$23,542)</u>	<u>\$172,281</u>

See accompanying notes to the general purpose financial statements

ROSS COUNTY , OHIO
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2001

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, 2001, 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 2001, the County distributed \$116,600 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, Jackson, Vinton and Fayette counties in the South Central Ohio Regional Juvenile Detention Center which is a facility that provides temporary housing for juvenile delinquents from each county. The juvenile judge from each participating county appoints one trustee to serve on the board, except Ross County which appoints two trustees of the board since it is the home county. The commissioners of each county have the final approval of their respective trustee. Each county is obligated to provide financial support to this entity through per diem charges and assessments 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 2001, contributed \$159,962 toward the operation of this facility.

During 2001, the participating counties, with a substantial grant from the State of Ohio agreed to construct a new facility and to make various other improvements. The total cost of this proposed project is estimated at \$5,834,000, with the State of Ohio contributing \$2,268,000. The remaining cost of \$3,566,000 was allocated among and contributed by the participating counties in 2001, based upon the total assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County issued \$1,250,000 in bond anticipation notes during 2001 for the County's share of this project. 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.

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

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 2001, 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 Job & Family Services Fund, Children Services Fund, Board of Mental Retardation Fund, Senior Citizens Levy Fund, Motor Vehicle Gas Tax 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.

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

* 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.

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

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental and Expendable Trust Funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Agency Funds are purely custodial in nature (assets equal liabilities) and thus do not focus on the measurement of operations.

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

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

The modified accrual basis of accounting is followed for the Governmental, Expendable Trust and Agency Funds. The accrual basis of accounting is followed for the Proprietary Funds.

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

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

used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of the year-end.

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: taxes, charges for services, fines and forfeitures, investment earnings and grants.

Deferred Revenue: Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance fiscal year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On a modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures: On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of Governmental and Expendable Trust Fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in Governmental or Expendable Trust Funds.

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.

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

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

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. In addition, no budgetary information is presented for the Juvenile Accountability Incentive (Special Revenue) Fund because there was no cash activity during the year.

The actual results of operations compared to the revised appropriation for budgeted governmental and expendable trust funds are presented in the combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types and Expendable Trust Funds (Budget Basis). During 2001, the County advanced \$20,000 from the General Fund to the South Central Ohio Regional Juvenile Detention Center Agency Fund. In addition, the County received \$1,500 in the General Fund as repayment of a prior year advance from 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 2001, the General Fund received \$702,096 of interest revenue, of which \$588,297 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, 2001.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2001, 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.

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

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 2001, 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.

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

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 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 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 125% of expected claims in the aggregate, which was \$4,108,586 through American National Life Insurance Company of Texas. 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

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

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.

NOTE 7 - CHANGES IN ACCOUNTING PRINCIPLES AND PRIOR PERIOD ADJUSTMENTS

The County has implemented GASB No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and GASB No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues."

GASB Statement No. 33 establishes accounting and financial reporting guidelines about when to report the results of nonexchange transactions. GASB Statement No. 36 is a modification to the provisions of GASB Statement No. 33 for certain specific nonexchange revenues. The implementation of these statements required prior period adjustments to accrue intergovernmental receivables of \$90,683 in the Special Revenue Funds, which increased the fund balance.

	Special Revenue
Fund Balance as Previously Stated at December 31, 2000	\$4,225,144
Net Adjustment due to implementation of changes in accounting principles	90,683
Fund Balance as Restated at January 1, 2001	\$4,315,827

The implementation of GASB Statement No. 33 and GASB Statement No. 36 also resulted in prior period adjustments that did not affect the fund balances. These adjustments affected the prior period intergovernmental receivable and deferred revenue balances by increasing each \$35,572 and \$602,031 in the General Fund and Special Revenue Funds, respectively. Adjustments were also made to the Agency Funds which had the affect of increasing the prior period intergovernmental receivable and due to other governments balances by \$4,045,498.

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, 2001 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	(\$1,811)	(\$890,731)	\$2,175	(\$1,284,981)	(\$8,124)
Net effect of Non-budgeted Funds	0	(2,415)	0	0	0
REVENUE					
Increase (Decrease) from:					
Taxes	49,229	(5,025)	0	0	0
Charges for Services	8,978	(268,496)	0	0	0
Licenses & Permits	1	0	0	0	0
Fines & Forfeitures	(3,879)	23,356	0	0	0
Intergovernmental	2,344	(730,432)	0	0	0
Investment Earnings	(77,099)	3,153	0	(8,366)	6,030
Other	68,595	155,401	0	7,071	0
Total Revenue	48,169	(822,043)	0	(1,295)	6,030
EXPENDITURES					
Increase (Decrease) from:					
Legislative & Executive	21,529	26,852	0	0	0
Judicial	(17,345)	(54,966)	0	0	0
Public Safety	(4,402)	(18,417)	0	0	0
Public Works	(517)	90,593	0	0	0
Health	0	(29,110)	0	0	0
Human Services	(438)	(141,833)	0	0	(3,841)
Economic Development	0	17,195	0	0	0
Other	6,633	0	0	189	0
Capital Outlay	0	0	0	210,926	0
Debt Service:					
Principal	(69,586)	1,369,792	0	1,605,000	0
Interest	(22,983)	(13,729)	0	(33,128)	0
Total Expenditures	(87,109)	1,246,377	0	1,782,987	(3,841)
Other Sources (Uses)	(46,959)	(1,395,792)	0	(2,855,000)	0
GAAP Basis	(\$87,710)	(\$1,864,604)	\$2,175	(\$2,358,289)	(\$5,935)

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 only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents: (carrying amounts)	
-Pooled	\$17,931,623
-Segregated	1,842,519
-Component Unit	538,702
* Investments (carry amounts)	
-Component Unit	59
* Reconciling items (net) to arrive at bank balances of deposits	1,202,200
Total available for deposits and investments (Bank balance of deposits/carrying amount of investments)	\$21,515,103

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

A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. The pool of securities so pledged must have a current fair value at least equal to 105% of all public monies on deposit with the depository including the amount covered by federal insurance.

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, the County defines cash and cash equivalents in Proprietary Funds as demand deposit accounts 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, 2001 are classified as follows.

Deposits:	1	Category 2	3	Bank Balance	Carrying Amount	Fair Value
Demand Deposits	\$615,542	\$0	\$2,641,795	\$3,257,337	\$2,055,137	
Certificates of Deposit	100,000	0	4,273,038	4,373,038	4,373,038	
Component Unit	100,000	0	438,702	538,702	538,702	
Total Deposits	\$815,542	\$0	\$7,353,535	\$8,169,077	\$6,966,877	
Investments:						
Repurchase Agreements	\$0	\$0	\$3,735,517	\$0	\$3,735,517	\$3,735,517
State Treasurer's Pool	0	0	0	0	9,610,450	9,610,450
Component Unit Subsidiary	0	0	0	0	59	59
Total Investments	\$0	\$0	\$3,735,517	\$0	\$13,346,026	\$13,346,026

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, 2001 are as follows:

	Due From Other Funds	Due From Other Funds - Taxes	Due to Other Funds	Due to Other Funds-Taxes
General Fund:	\$1,039,998	\$1,538,199	\$0	\$0
Special Revenue Funds:				
Dog & Kennel	0	0	5,000	0
Job & Family Services	0	0	343,285	0
Motor Vehicle Gas Tax	0	240,768	0	0
Child Enforcement	0	0	6,874	0
Children Services	0	720,761	53,504	0
Board of Mental Retardation	0	3,194,072	1,628	0
Senior Citizens Levy	0	215,908	0	0
Certificate of Title Administration	17,246	0	0	0
Small Cities Block Grant	0	0	9,527	0
Prosecutor's Diversion Program	0	0	500	0
	<u>17,246</u>	<u>4,371,509</u>	<u>420,318</u>	<u>0</u>
Internal Service Fund:				
Ross County Group Insurance	53,504	0	150,000	0
Trust and Agency Funds:				
Unclaimed Monies	0	0	176,844	0
Agency Tax	0	0	316,482	5,909,708
County Sheriff Agency	0	0	15,029	0
County Court Agency	0	0	32,075	0
	<u>0</u>	<u>0</u>	<u>540,430</u>	<u>5,909,708</u>
Totals:	<u>\$1,110,748</u>	<u>\$5,909,708</u>	<u>\$1,110,748</u>	<u>\$5,909,708</u>

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

NOTE 11 - LOANS RECEIVABLE

Loans receivable of \$11,726 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, 2001, only \$1,833 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, 2001 follows:

	Balance January 1, 2001	Additions	Deletions	Balance December 31, 2001
Land	\$3,348,893	\$126,670	\$15,749	\$3,459,814
Land Improvements	4,766,233	0	0	4,766,233
Building, structures and improvements	27,848,837	2,650,270	2,546,630	27,952,477
Furniture, fixtures, and equipment	8,821,035	833,829	304,150	9,350,714
Construction in Progress	735,652	591,057	1,280,906	45,803
Total	\$45,520,650	\$4,201,826	\$4,147,435	\$45,575,041

At December 31, 2001, fixed assets include \$708,599 of equipment under capitalized leases.

A summary of the Proprietary Fund fixed assets as of December 31, 2001 follows:

	County Wide Sewer
Land	\$10,211
Land Improvements	1,619
Plant & Facilities	249,987
Less:	
Accumulated Depreciation	(129,116)
Total	\$132,701

NOTE 13 - BOND ANTICIPATION NOTES

At December 31, 2001, bond anticipation notes of \$4,355,000 are reported as liabilities of the Governmental Funds into which the proceeds of the notes were received. Of this amount, the County issued \$1,250,000 in bond anticipation notes during 2001 for the County's share of the cost of the proposed new South Central Ohio Regional Juvenile Detention facility, as previously discussed in NOTE 4. During 2001, interest payments of \$146,437 were made on this debt and as of December 31, 2001 interest payable of \$70,443 has been accrued. All of the notes are backed by the full faith and

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

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

NOTE 14 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The following is a summary of long-term bond obligations of the County as of December 31, 2001:

General Obligation Bonds Payable From General Fund Revenue:

	Outstanding January 1, 2001	Additions	Deductions	Outstanding December 31, 2001
1992-2006 2.75-6.10% County Correctional Facility	\$3,590,000	\$0	\$485,000	\$3,105,000
1997-2017 4.00-5.25% County Building	2,435,000	0	95,000	2,340,000
1998-2018 3.90-5.05% County Building	2,140,000	0	80,000	2,060,000
Total General Obligation Bonds	\$8,165,000	\$0	\$660,000	\$7,505,000

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 2001 are as follows:

<u>For Year Ended December 31</u>	<u>Principal</u>	<u>Interest</u>
2002	\$695,000	\$398,282
2003	785,000	362,108
2004	830,000	319,568
2005	875,000	273,487
2006	925,000	223,965
2007-2011	1,250,000	740,335
2012-2016	1,600,000	394,282
2017-2018	545,000	36,770
TOTAL	\$7,505,000	\$2,748,797

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, 2001	Additions	Deductions	Balance December 31, 2001
Compensated Absences	\$1,860,949	\$445,102	\$0	\$2,306,051
Due to Other Governments	527,549	35,946	0	563,495
Capital Leases	738,285	33,723	370,769	401,239
Total	\$3,126,783	\$514,771	\$370,769	\$3,270,785

Compensated Absences: Upon retirement, employees hired prior to 1992 with at least ten years of credited service with the County, State or any political subdivision are paid fifty percent (50%) of their accrued sick leave. Employees hired during 1992 and thereafter with less than ten years of service with the County but with ten or more total years of service with the County, State or any political subdivision are paid twenty-five percent (25%) of their accrued sick leave, up to a maximum of thirty workdays. Employees hired during 1992 and thereafter with ten or more years of total service with the County are paid fifty percent (50%) of their accrued sick leave. The exceptions to this policy are as follows. Employees of the Board of Mental Retardation & Developmental Disabilities with at least five but less than ten years of service with the Board or with ten or more years of service with the State or any political subdivision, but not with the Board, are paid twenty-five (25%) of their accrued sick leave. Employees with at least ten years of service with the Board are paid fifty percent (50%) of their accrued sick leave. Vacation time is vested for employees after a minimum of one year of credited service. Unused vacation may be accumulated up to three (3) years according to Ohio law. Compensatory time may also be accumulated by employees but must be used within specified limits. However, certain departments have the option of being compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination. 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. The deductions to the capital leases reported above includes \$199,794 of debt service principal and \$170,975 of adjustment made to the capital leases for the removal of the obligation on a leased building that was purchased by the County. 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, 2001 are as follows:

<u>Year Ended December 31</u>	<u>Capital Lease Payments</u>
2002	\$109,242
2003	105,773
2004	97,694
2005	97,694
2006	61,465
2007-2010	<u>56,950</u>
Total Minimum Lease Payments	528,818
Less: Amount Representing Interest	<u>127,579</u>
Present Value of Net Minimum Lease Payments	<u>\$401,239</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. In December 2001, the County issued, on behalf of the Hospital Authority, \$32,850,000 in Ohio Hospital Facilities Revenues Refunding and Improvement Bonds, Series 2001. These bonds were issued to pay the cost of acquisition and construction of the Series 2001 project, which is expected to consist of various improvements to the hospital facilities. Additionally, the Hospital Authority plans to refund the Series 1995 Bonds, which had an outstanding principal amount of \$13,185,000 and to pay certain expenses associated with the issuance of the Series 2001 issue. 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, 2001, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$66,349,013. Of this amount, \$32,850,000 was payable on the 2001 Series, \$7,620,000 on the 1998 Series, \$13,185,000 on the 1995 Series and \$12,694,013 on the 1993 Series. Although a portion of the 2001 Series was intended to refund the 1995 issue, that transaction was not completed before December 31, 2001, thus both issues are included in the aggregated principal amount payable.

During 2001, the County, on behalf of Traditions of Chillicothe, an Ohio non-profit corporation issued Adjustable Rate Demand Health Care Facilities Revenue Bonds, Series 2001 in the amount of \$6,555,000. The proceeds of this issue was used to refund and defease a 1996 Series Issue of Health Care Facilities Revenue Bonds issued on behalf of the same entity, which was used to construct a

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

hundred bed residential care facility in Chillicothe, Ohio. The aggregate principal amount payable on the 1996 Series issue was \$4,735,000 at the time of the 2001 Issue. The remaining portion of the 2001 Series Issue, along with paying certain issuance costs, was used for the acquisition, construction and improvement of an additional twenty-four unit congregate care facility for elderly living. These bonds are special limited obligations of Traditions of Chillicothe and are payable solely from and secured by revenues generated by the facility. Neither the County, the State, 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, 2001 the Healthcare Facilities Revenue Bonds aggregated principal amount payable was \$6,555,000.

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. Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary and for 2001 the County is required to contribute 13.55%. For law enforcement employees, who are permitted an age and service retirement at an earlier age with a different formula than other PERS members, the member contribution is 10.1% and the County's contribution is 16.7% for 2001. The County's required contributions to PERS for the years ended December 31, 2001, 2000 and 1999 were \$2,242,672, \$1,737,485 and \$1,859,781 respectively; 76% has been contributed for 2001 and 100% for years 2000 and 1999. Calendar year 2000 reflects a 20% reduction for local government divisions and 6% for law enforcement, as a result of a temporary employer rate rollback granted by PERS Board. Of the 2001 amount, \$537,532 was unpaid at December 31, 2001 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. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code also provides statutory authority for employer contributions. Of the 13.55% and 16.7% employer contribution rates for the County for the year 2001, 4.3% was used to fund health care which amounted to \$779,910. The assumptions and calculations below were based on the System's latest Actuarial Review performed as of December 31, 2000. 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 2000 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, 2000, the number of active contributing participants was 411,076. The actuarial value of the Retirement System's net assets available for OPEB at

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

December 31, 2000 was \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively.

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, 2001, 2000 and 1999 were \$96,246, \$92,173, and \$90,280, respectively; 100% has been contributed for all years.

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, 2001, the Board allocated employer contributions equal to 4.5% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$3.256 billion at June 30, 2001. For the year ended June 30, 2001, the net health care costs paid by STRS were \$300,772,000. There were 102,132 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 \$39,618,827. Other property insurance includes the following: \$500,000 for extra expenses, \$120,987 for data processing equipment, \$1,170,329 for contractor's equipment, the lesser of actual cash value or cost of repair for automobile damage, and \$37,793,327 for earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$18,373, 245.

The County also maintains crime insurance in the amount of \$100,000 for theft, disappearance, and destruction at the Treasurer's office located in the County Courthouse, and \$20,000 at certain other County offices.

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

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 \$9,977 on the annual premium cost in 2001.

The County has established limited risk health, dental, vision and life insurance programs for its employees. Medical Mutual of Ohio, Inc., a third party administrator, services all claims submitted to the County by employees. An internal service fund is presented in the financial statements and reflects premiums paid into the self-insurance internal service fund by other funds 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 \$4,108,586. A liability for unpaid claims costs of \$298,682 has been accrued as a liability based on an estimate provided by the third party administrator of claims that have been incurred but not yet paid and those incurred but not yet reported.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2000 and 2001 are:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2000	\$196,805	\$3,079,939	\$3,027,247	\$249,497
2001	249,497	3,009,153	2,959,968	298,682

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 2000 real and public utility property and 2001 tangible personal (business) property. The assessed value by property classification upon which 2001 revenues were derived follows:

	Assessed Values
Real Property	\$694,133,450
Tangible Personal Property	174,573,290
Public Utility Property	69,857,750
 Total	 \$938,564,490

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 2000 collected in 2001. 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	Rate Levied for R/A	(b) Levied for Current Year C/I	Final Levy Year
Mental Retardation (c)	1988	1.00	.63	.74	Cont.
Mental Retardation (c)	1992	2.00	1.43	1.77	Cont.
Children Services (c)	1999	1.00	.71	.89	2003
Senior Citizens (c)	1999	.30	.21	.26	2003
Mental Retardation (c)	2000	1.50	1.09	1.36	Cont.
		5.80	4.07	5.02	

(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 2001, real property taxes were levied on January 1, 2001, on assessed values as of January 1, 2000, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent statistical update was completed in 1998. Real estate taxes were due and payable February 12, and July 12, 2001; personal property taxes were due and payable May 10 and September 20, 2001. 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, 2001. 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 2002 were recorded as 2001 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 2001, these sales taxes generated a combined total of \$10,023,413 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	\$1,446,602
State Property Tax Reimbursements	144,197
Other Grants & Reimbursements	<u>19,782</u>
Total General Fund	<u>\$1,610,581</u>

Special Revenue Funds:

Federal & State Health & Human Services Grants	\$9,313,074
State Transportation Taxes	3,678,696
Community Development Grants	594,171
Children Services Board Grants	1,656,378
Mental Retardation Board Grants	2,674,787
Child Support Enforcement Incentives	752,518
Youth Services Subsidy	139,792
U.S. 23 Pipeline	150,000
SODI Grants	551,607
Other Grants & Reimbursements	461,871
Federal Emergency Management Grant	108,234
401 Care & Custody Grant	<u>96,539</u>
Total Special Revenue Funds	<u>\$20,177,667</u>

Capital Project Funds:

Issue II Grants	\$713,738
Mental Retardation Board Improvement	<u>147,900</u>
Total Capital Project Funds	<u>\$861,638</u>

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

NOTE 23 - INTERFUND TRANSFERS

A summary of operating transfers by fund type follows:

	Transfers To					
Transfers From	General	Special Revenue	Debt Service	Capital Projects	Total	
General	\$0	\$5,405,798	\$1,091,588	\$857,385	\$7,354,771	
Special Revenue	70,000	219,542	0	13,000	302,542	
Enterprise	643	0	0	0	643	
Internal Service	7,159	0	0	0	7,159	
Expendable Trust	0	4,254	0	0	4,254	
	<u>\$77,802</u>	<u>\$5,629,594</u>	<u>\$1,091,588</u>	<u>\$870,385</u>	<u>\$7,669,369</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, 2001 follows:

	County Wide Sewer
Operating revenues	\$37,508
Operating expenses before depreciation	23,568
Depreciation expense	5,000
Operating earnings (loss)	8,940
Net Non-Operating Revenues (Expenses)	643
Operating transfers out	(643)
Net Income (loss)	8,940
Decrease in current capital contribution	5,000
Property, plant and equipment	
Additions	0
Disposals	0
Net working capital	26,486
Total assets	160,702
Current obligations payable from operating revenues	1,515
Total equity	159,187

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

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.

NOTE 27 - DEFICIT FUND BALANCES

Fund	Fund Balance
Special Revenue Funds:	
Job & Family Services	\$542,221
Correctional & Law Enforcement	82,320
Economic Development	1,458,266
State Juvenile Program	4,690
Capital Project Funds:	
Permanent Improvement	575,933
Ross County Service Center	750,310
Detention Center Construction	1,282,973
Internal Service Fund:	
Ross County Group Insurance	207,053

The deficit balances in the Job and Family Services and State Juvenile Program 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 balance in the Correctional & Law Enforcement Special Revenue Fund is due to an interfund transfer from the General Fund which had not been received at year end and was not available to finance current expenditures. Interfund transfers are made on a cash basis as needed and not when expenditures are accrued. The deficit balance will be eliminated by a future interfund transfer from the General Fund.

The deficit balances in the Economic Development Special Revenue Fund and the Permanent Improvement, Ross County Service Center and Detention Center Construction 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 2001:

	County Wide Sewer
Balance at January 1, 2001	\$89,269
Less: Depreciation expense on contributed capital assets	(5,000)
Balance at December 31, 2001	\$84,269

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 ½ 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, 2001, the Agency has \$538,702 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, 2001 accounts receivable are shown net of \$4,263 in allowance for bad debts.

Permanent and Depreciable Assets

Permanent and depreciable assets at June 30, 2001 consist of the following:

Building	\$908,417
Motor Vehicles	324,544
Shop and Office Equipment	357,950
Leasehold Improvements	<u>37,268</u>
TOTAL DEPRECIABLE ASSETS @ COST	1,628,179
Less: Accumulated Depreciation	<u>591,838</u>
TOTAL DEPRECIABLE ASSETS	1,036,341
Land	<u>124,741</u>
TOTAL PERMANENT AND DEPRECIABLE ASSETS	<u>\$1,161,082</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, 2001 was \$59.

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, 2001, the Agency had \$265,433 in outstanding notes payable. A mortgage note, payable in monthly installments through March, 2015, had a principal balance of \$257,896. In addition, a note for the purchase of a pick-up truck had a principal balance of \$7,537 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 \$1,549,568 from the Ross County Board of Mental Retardation and Developmental Disabilities for the year ended June 30, 2001. 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 \$2,871 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 2001.

Commitments and Contingent Liabilities

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

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of temporary cash investments and accounts receivable. The Agency places its temporary cash investments with financial institutions and limits the amount of credit exposure to any one financial institution. The Agency's accounts receivable are primarily due from one source, which accounted for 43% of the total accounts receivable as of June 30, 2001.

ROSS COUNTY, OHIO
NOTES TO FINANCIAL STATEMENTS

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, 2001 the Agency had \$251,157 in money market funds that were not insured.

Economic Dependency

The Agency receives the majority of its funding from three sources which accounted for 88% of all funds received for the year ended June 30, 2001.

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$11,521,000	\$11,509,387	(\$11,613)
Charges for Services	1,195,900	1,410,754	214,854
Licenses and Permits	7,950	7,486	(464)
Fines and Forfeitures	90,000	98,287	8,287
Intergovernmental	1,599,896	1,608,237	8,341
Investment Earnings	1,000,000	779,195	(220,805)
Other	897,180	1,297,608	400,428
Total Revenue	<u>16,311,926</u>	<u>16,710,954</u>	<u>399,028</u>
Expenditures:			
Current:			
General Government -			
Legislative and Executive			
County Commissioners			
Personal Services	173,025	172,948	77
Materials and Supplies	4,479	3,728	751
Contractual Services	38,885	17,272	21,613
Other	30,680	24,809	5,871
Total County Commissioners	<u>247,069</u>	<u>218,757</u>	<u>28,312</u>
County Auditor			
Personal Services	351,912	348,170	3,742
Materials and Supplies	54,393	50,950	3,443
Contractual Services	6,000	6,000	0
Capital Outlay	1,000	628	372
Other	25,500	21,968	3,532
Total County Auditor	<u>438,805</u>	<u>427,716</u>	<u>11,089</u>
County Treasurer			
Personal Services	164,389	159,510	4,879
Materials and Supplies	27,635	22,663	4,972
Contractual Services	3,150	1,229	1,921
Other	4,700	3,111	1,589
Total County Treasurer	<u>199,874</u>	<u>186,513</u>	<u>13,361</u>
Other Financial Administration			
Contractual Services	22,400	19,253	3,147
Total Other Financial Administration	<u>22,400</u>	<u>19,253</u>	<u>3,147</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney			
Personal Services	368,200	351,872	16,328
Materials and Supplies	23,508	22,502	1,006
Allowances	27,618	27,618	0
Capital Outlay	12,804	12,744	60
Other	6,209	5,356	853
Total Prosecuting Attorney	<u>438,339</u>	<u>420,092</u>	<u>18,247</u>
Budget Commission			
Other	1,000	1,000	0
Total Budget Commission	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Board of Revision			
Other	1,000	1,000	0
Total Board of Revision	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Bureau of Inspection			
Examination	68,374	40,541	27,833
Total Bureau of Inspection	<u>68,374</u>	<u>40,541</u>	<u>27,833</u>
Planning Commission			
Personal Services	101,579	100,246	1,333
Materials and Supplies	2,271	2,021	250
Contractual Services	33,632	11,072	22,560
Expense-Committee Members	2,581	1,625	956
Other	6,976	5,840	1,136
Total Planning Commission	<u>147,039</u>	<u>120,804</u>	<u>26,235</u>
Building Department			
Personal Services	115,631	113,484	2,147
Materials and Supplies	2,843	1,374	1,469
Contractual Services	15,007	11,985	3,022
Other	13,241	9,426	3,815
Total Building Department	<u>146,722</u>	<u>136,269</u>	<u>10,453</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Data Processing Board			
Personal Services	65,808	65,084	724
Materials and Supplies	13,000	9,755	3,245
Contractual Services	47,705	36,546	11,159
Capital Outlay	31,354	6,446	24,908
Other	4,415	2,715	1,700
Total Data Processing Board	162,282	120,546	41,736
Board of Elections			
Personal Services	211,076	210,871	205
Materials and Supplies	15,751	14,154	1,597
Contractual Services	95,048	76,745	18,303
Capital Outlay	84,277	77,949	6,328
Other	12,476	12,412	64
Total Board of Elections	418,628	392,131	26,497
Buildings and Grounds			
Personal Services	400,669	387,873	12,796
Materials and Supplies	65,571	50,259	15,312
Capital Outlay	428,317	223,768	204,549
Other	355,862	271,535	84,327
Total Building and Grounds	1,250,419	933,435	316,984
Recorder			
Personal Services	169,829	169,417	412
Materials and Supplies	16,572	13,571	3,001
Contractual Services	105,676	77,345	28,331
Other	4,000	2,881	1,119
Total Recorder	296,077	263,214	32,863
Ross County Service Center			
Materials and Supplies	9,800	7,659	2,141
Contractual Services	131,515	114,016	17,499
Other	140,625	115,130	25,495
Total Ross County Service Center	281,940	236,805	45,135
Insurance on Property			
Insurance-Building	17,922	17,922	0
Total Insurance on Property	17,922	17,922	0

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Taxes on Property			
Levies & Assessments-Taxes	5,309	5,309	0
Delinquent Tax Advertising	500	196	304
Auditor/Treasurer Fees	19,000	16,516	2,484
Total Taxes on Property	24,809	22,021	2,788
Total General Government - Legislative and Executive	4,162,699	3,558,019	604,680
General Government - Judicial			
Common Pleas Court - Other			
Personal Services	83,156	83,155	1
Attorney Fees	463,194	450,000	13,194
Juror's Fees	45,000	41,231	3,769
Witness Fees	3,100	3,025	75
Contractual Services	15,000	10,743	4,257
Other	73,967	49,359	24,608
Total Common Pleas Court-Other	683,417	637,513	45,904
Common Pleas Court #1			
Personal Services	119,986	116,453	3,533
Materials and Supplies	4,885	4,703	182
Contractual Services	5,358	4,508	850
Capital Outlay	142	142	0
Other	20,640	15,144	5,496
Total Common Pleas Court #1	151,011	140,950	10,061
Common Pleas Court #2			
Personal Services	123,561	121,384	2,177
Materials and Supplies	7,500	6,899	601
Contractual Services	7,235	5,379	1,856
Other	12,946	8,699	4,247
Total Common Pleas Court #2	151,242	142,361	8,881
Jury Commission			
Personal Services	8,000	7,958	42
Materials and Supplies	4,000	3,815	185
Other	750	425	325
Total Jury Commission	12,750	12,198	552

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Juvenile Court			
Personal Services	338,909	338,882	27
Materials and Supplies	2,652	1,576	1,076
Contractual Services	1,803	0	1,803
Capital Outlay	1,904	1,900	4
Other	24,937	21,810	3,127
Total Juvenile Court	370,205	364,168	6,037
Probate Court			
Personal Services	214,208	214,208	0
Materials and Supplies	10,609	6,813	3,796
Contractual Services	6,207	0	6,207
Capital Outlay	3,046	3,043	3
Other	23,438	19,563	3,875
Total Probate Court	257,508	243,627	13,881
Clerk of Courts			
Personal Services	227,889	227,529	360
Materials and Supplies	23,500	19,646	3,854
Contractual Services	27,020	25,307	1,713
Other	4,200	1,674	2,526
Total Clerk of Courts	282,609	274,156	8,453
Municipal Court			
County Share	127,200	121,228	5,972
Juror's Fees	10,000	8,730	1,270
Witness Fees	7,000	5,246	1,754
Criminal Prosecution	34,335	34,335	0
Indigent Defense	8,613	2,760	5,853
Total Municipal Court	187,148	172,299	14,849
Law Library			
Personal Services	3,000	3,000	0
Total Law Library	3,000	3,000	0
Total General Government - Judicial			
	2,098,890	1,990,272	108,618

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Safety			
Adult Probation Department			
Personal Services	172,075	171,396	679
Materials and Supplies	4,900	4,421	479
Contractual Services	2,400	2,064	336
Capital Outlay	9,705	6,723	2,982
Other	6,458	5,492	966
Total Adult Probation Department	<u>195,538</u>	<u>190,096</u>	<u>5,442</u>
Juvenile Probation Department			
Personal Services	154,277	154,277	0
Materials and Supplies	330	0	330
Contractual Services	300	0	300
Other	1,463	1,431	32
Total Juvenile Probation Department	<u>156,370</u>	<u>155,708</u>	<u>662</u>
Detention Home			
Other	193,695	159,962	33,733
Total Detention Home	<u>193,695</u>	<u>159,962</u>	<u>33,733</u>
Coroner			
Personal Services	85,222	84,452	770
Materials and Supplies	642	443	199
Contractual Services	28,373	21,705	6,668
Capital Outlay	2,657	1,725	932
Other	22,071	17,234	4,837
Total Coroner	<u>138,965</u>	<u>125,559</u>	<u>13,406</u>
Sheriff			
Personal Services	59,169	58,596	573
Allowances	26,298	26,298	0
Total Sheriff	<u>85,467</u>	<u>84,894</u>	<u>573</u>
Emergency Management			
Grants-Disaster Services	43,000	43,000	0
Total Emergency Management	<u>43,000</u>	<u>43,000</u>	<u>0</u>
Total Public Safety	<u>813,035</u>	<u>759,219</u>	<u>53,816</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Works			
Engineer			
Personal Services	92,000	90,885	1,115
Materials and Supplies	3,000	3,000	0
Other	2,000	1,355	645
Construction - Sales Tax - Townships	149,500	149,500	0
Total Engineer	<u>246,500</u>	<u>244,740</u>	<u>1,760</u>
Total Public Works	<u>246,500</u>	<u>244,740</u>	<u>1,760</u>
Health			
Vital Statistics			
Registration Fees	2,000	1,922	78
Total Vital Statistics	<u>2,000</u>	<u>1,922</u>	<u>78</u>
Agriculture			
Soil & Water-Grants	157,739	157,739	0
Extension Grants	243,250	243,250	0
Agricultural Society-Grants	12,000	12,000	0
Fair/Debt	38,000	38,000	0
Premiums	3,300	3,300	0
Apiary Inspection	4,400	1,536	2,864
TotalAgriculture	<u>458,689</u>	<u>455,825</u>	<u>2,864</u>
Other Health			
Crippled Children Aid	87,766	87,766	0
Other Expenses	3,057	2,557	500
Total Other Health	<u>90,823</u>	<u>90,323</u>	<u>500</u>
Total Health	<u>551,512</u>	<u>548,070</u>	<u>3,442</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Services			
Veteran's Assistance			
Personal Services	69,020	67,411	1,609
Materials and Supplies	3,600	3,565	35
Contractual Services	2,500	2,435	65
Relief Allowances	252,091	200,454	51,637
Capital Outlay	41,980	40,711	1,269
Other	5,600	3,076	2,524
Total Veteran's Assistance	<u>374,791</u>	<u>317,652</u>	<u>57,139</u>
Veteran's Services			
Personal Services	61,490	59,425	2,065
Burials	5,025	4,500	525
Other	14,100	13,614	486
Total Veteran's Services	<u>80,615</u>	<u>77,539</u>	<u>3,076</u>
Total Human Services	<u>455,406</u>	<u>395,191</u>	<u>60,215</u>
Economic Development and Assistance			
Regional Planning	47,170	47,170	0
Grants - Other	245,067	209,684	35,383
Total Economic Development and Assistance	<u>292,237</u>	<u>256,854</u>	<u>35,383</u>
Other			
Air Navigation Facilities			
Personal Services	18,365	18,107	258
Contractual Services	15,000	9,554	5,446
Capital Outlay	8,000	2,500	5,500
Other	15,775	14,203	1,572
Total Air Navigation Facilities	<u>57,140</u>	<u>44,364</u>	<u>12,776</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Miscellaneous			
Official Bonds	8,581	5,520	3,061
Group Insurance	712,500	709,176	3,324
Liability Insurance	435,321	421,746	13,575
Judgements	15,000	15,000	0
PERS	512,000	502,195	9,805
Workers Compensation	17,484	17,336	148
Unemployment Compensation	10,000	1,976	8,024
Stream Monitoring	63,500	46,800	16,700
Total Miscellaneous	<u>1,774,386</u>	<u>1,719,749</u>	<u>54,637</u>
Total Other	<u>1,831,526</u>	<u>1,764,113</u>	<u>67,413</u>
Total Expenditures	<u>10,451,805</u>	<u>9,516,478</u>	<u>935,327</u>
Excess of Revenues Over (Under) Expenditures	5,860,121	7,194,476	1,334,355
Other Financing Sources (Uses):			
Advances - In	411,208	411,208	0
Advances - Out	(325,500)	(325,500)	0
Operating Transfers - In	50,000	70,000	20,000
Operating Transfers - Out	<u>(7,412,149)</u>	<u>(7,351,995)</u>	<u>60,154</u>
Total Other Financing Sources (Uses)	<u>(7,276,441)</u>	<u>(7,196,287)</u>	<u>80,154</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,416,320)	(1,811)	1,414,509
Fund Balances (Deficit) at Beginning of Year	2,055,791	2,055,791	0
Prior Year Encumbrances Appropriated	<u>329,001</u>	<u>329,001</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$968,472</u>	<u>\$2,382,981</u>	<u>\$1,414,509</u>

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.

Closed Circuit TV

To account for a federal grant received from the U.S. Department of Justice by the Ross County Prosecutor to provide the equipment and training for closed-circuit televising of testimony of children who are victims of abuse.

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.

Multi-Purpose Facility Study

To account for a grant from the State of Ohio to fund a study as to the feasibility of building a multi-purpose facility for conferences and community needs in Ross County.

C J Mental Health Project Grant

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

Marine Patrol

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

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, 2001

	Dog & Kennel	Drug Law Enforcement	Law Enforcement	Job & Family Services	Litter Control
<u>Assets</u>					
Cash and Cash Equivalents	\$19,386	\$4,507	\$4,037	\$355,088	\$20,175
Cash and Cash Equivalents in Segregated Accounts	0	42,994	12,163	0	0
Receivables:					
Accounts	4,543	0	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Funds-Taxes	0	0	0	0	0
Due from Other Governments	158	0	0	59,379	11,320
Materials and Supplies					
Inventory	2,357	0	0	50,959	0
Loans Receivable	0	0	0	0	0
	<u>26,444</u>	<u>47,501</u>	<u>16,200</u>	<u>465,426</u>	<u>31,495</u>
<u>Liabilities</u>					
Accounts Payable	1,224	0	0	82,752	866
Contracts Payable	0	0	0	196,176	0
Accrued Wages and Benefits	20,066	0	0	163,442	3,138
Compensated Absences Payable	0	0	0	0	0
Due to Other Funds	5,000	0	0	343,285	0
Due to Other Governments	0	0	0	162,941	0
Deferred Revenue	0	0	0	59,051	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	<u>26,290</u>	<u>0</u>	<u>0</u>	<u>1,007,647</u>	<u>4,004</u>
<u>Fund Equity</u>					
Fund Balance:					
Reserved for Encumbrances	5,950	0	0	16,905	694
Reserved for Inventory	2,357	0	0	50,959	0
Reserved for Loans	0	0	0	0	0
Unreserved:					
Undesignated	(8,153)	47,501	16,200	(610,085)	26,797
Total Fund Equity	<u>154</u>	<u>47,501</u>	<u>16,200</u>	<u>(542,221)</u>	<u>27,491</u>
	<u>\$26,444</u>	<u>\$47,501</u>	<u>\$16,200</u>	<u>\$465,426</u>	<u>\$31,495</u>
Total Liabilities and Fund Equity	<u>\$26,444</u>	<u>\$47,501</u>	<u>\$16,200</u>	<u>\$465,426</u>	<u>\$31,495</u>

<u>Real Estate Assessment</u>	<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>
\$312,238	\$680,999	\$61,361	\$83,213	\$27,956	\$35,701	\$12,684
0	0	12,981	0	0	0	0
75	0	13,359	0	0	0	1,099
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	240,768	0	0	0	0	0
0	689,465	1,283	124,535	0	13,255	0
2,922	228,327	54,963	0	0	0	0
0	0	0	0	0	0	0
<u>315,235</u>	<u>1,839,559</u>	<u>143,947</u>	<u>207,748</u>	<u>27,956</u>	<u>48,956</u>	<u>13,783</u>
180	19,142	55,717	275	0	1,200	12,735
0	26,872	18,643	0	0	0	0
2,968	52,518	138,951	0	124	889	0
0	0	4,551	0	0	0	0
0	0	0	0	0	0	0
0	2,430	8,405	2,500	0	0	0
0	451,962	0	103,568	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>3,148</u>	<u>552,924</u>	<u>226,267</u>	<u>106,343</u>	<u>124</u>	<u>2,089</u>	<u>12,735</u>
30,419	73,086	11,736	9,179	0	364	0
2,922	228,327	54,963	0	0	0	0
0	0	0	0	0	0	0
<u>278,746</u>	<u>985,222</u>	<u>(149,019)</u>	<u>92,226</u>	<u>27,832</u>	<u>46,503</u>	<u>1,048</u>
<u>312,087</u>	<u>1,286,635</u>	<u>(82,320)</u>	<u>101,405</u>	<u>27,832</u>	<u>46,867</u>	<u>1,048</u>
<u>\$315,235</u>	<u>\$1,839,559</u>	<u>\$143,947</u>	<u>\$207,748</u>	<u>\$27,956</u>	<u>\$48,956</u>	<u>\$13,783</u>

continued

Ross County, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 2001

	<u>Drug Enforcement & Education</u>	<u>Probate Conduct of Business</u>	<u>Child Enforcement</u>	<u>Computerized Research</u>	<u>Delinquent Tax & Assessment Collection</u>
<u>Assets</u>					
Cash and Cash Equivalents	\$5,036	\$3,560	\$315,358	\$40,001	\$102,853
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Accounts	0	0	0	1,810	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Funds-Taxes	0	0	0	0	0
Due from Other Governments	158	0	129,863	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Loans Receivable	0	0	0	0	0
 Total Assets	 <u>5,194</u>	 <u>3,560</u>	 <u>445,221</u>	 <u>41,811</u>	 <u>102,853</u>
<u>Liabilities</u>					
Accounts Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	36,926	0	1,794
Compensated Absences Payable	0	0	0	0	0
Due to Other Funds	0	0	6,874	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	<u>0</u>	<u>0</u>	<u>43,800</u>	<u>0</u>	<u>1,794</u>
<u>Fund Equity</u>					
Fund Balance:					
Reserved for Encumbrances	1,288	0	0	1,783	886
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Unreserved:					
Undesignated	3,906	3,560	401,421	40,028	100,173
Total Fund Equity	<u>5,194</u>	<u>3,560</u>	<u>401,421</u>	<u>41,811</u>	<u>101,059</u>
 Total Liabilities and Fund Equity	 <u>\$5,194</u>	 <u>\$3,560</u>	 <u>\$445,221</u>	 <u>\$41,811</u>	 <u>\$102,853</u>

<u>Indigent Guardianship</u>	<u>Children Services</u>	<u>Indigent Driver Alcohol</u>	<u>Board of Mental Retardation</u>	<u>Seniors Citizens Levy</u>	<u>Economic Development</u>	<u>Computer System Service</u>
\$38,917	\$87,458	\$1,175	\$948,325	\$0	\$83,789	\$107,161
0	333	0	0	0	0	0
0	4,591	0	100	0	0	0
0	0	0	504	0	0	0
0	0	0	0	0	0	0
0	720,761	0	3,194,072	215,908	0	0
0	41,537	0	220,486	4,948	0	0
0	0	0	15,063	0	0	0
0	0	0	0	0	0	0
<u>38,917</u>	<u>854,680</u>	<u>1,175</u>	<u>4,378,550</u>	<u>220,856</u>	<u>83,789</u>	<u>107,161</u>
150	12,493	0	35,724	0	8,633	0
0	34,008	0	79,305	0	1,285	0
0	17,044	0	101,397	0	0	0
0	5,541	0	0	0	0	0
0	53,504	0	1,628	0	0	0
0	3,041	0	587	0	0	0
0	720,398	0	3,119,972	210,873	0	0
0	0	0	0	0	32,137	0
0	0	0	0	0	1,500,000	0
<u>150</u>	<u>846,029</u>	<u>0</u>	<u>3,338,613</u>	<u>210,873</u>	<u>1,542,055</u>	<u>0</u>
175	16,079	0	25,463	0	3,933	0
0	0	0	15,063	0	0	0
0	0	0	0	0	0	0
<u>38,592</u>	<u>(7,428)</u>	<u>1,175</u>	<u>999,411</u>	<u>9,983</u>	<u>(1,462,199)</u>	<u>107,161</u>
<u>38,767</u>	<u>8,651</u>	<u>1,175</u>	<u>1,039,937</u>	<u>9,983</u>	<u>(1,458,266)</u>	<u>107,161</u>
<u>\$38,917</u>	<u>\$854,680</u>	<u>\$1,175</u>	<u>\$4,378,550</u>	<u>\$220,856</u>	<u>\$83,789</u>	<u>\$107,161</u>

continued

Ross County, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 2001

	Certificate of Title Administration	Closed Circuit TV	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	SODI GIS Grant	SODI Gateway Grant
<u>Assets</u>						
Cash and Cash Equivalents	\$60,542	\$10,895	\$19,196	\$12,329	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Accounts	19,444	718	0	0	0	0
Accrued Interest	0	0	0	0	0	0
Due from Other Funds	17,246	0	0	0	0	0
Due from Other Funds-Taxes	0	0	0	0	0	0
Due from Other Governments	0	0	0	0	0	0
Materials and Supplies						
Inventory	3,702	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
Total Assets	<u>100,934</u>	<u>11,613</u>	<u>19,196</u>	<u>12,329</u>	<u>0</u>	<u>0</u>
<u>Liabilities</u>						
Accounts Payable	971	0	0	3,907	0	0
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	6,135	0	0	1,856	0	0
Compensated Absences Payable	0	0	0	0	0	0
Due to Other Funds	0	0	0	0	0	0
Due to Other Governments	125	11,613	0	0	0	0
Deferred Revenue	0	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
Total Liabilities	<u>7,231</u>	<u>11,613</u>	<u>0</u>	<u>5,763</u>	<u>0</u>	<u>0</u>
<u>Fund Equity</u>						
Fund Balance:						
Reserved for Encumbrances	839	0	0	0	0	0
Reserved for Inventory	3,702	0	0	0	0	0
Reserved for Loans	0	0	0	0	0	0
Unreserved:						
Undesignated	89,162	0	19,196	6,566	0	0
Total Fund Equity	<u>93,703</u>	<u>0</u>	<u>19,196</u>	<u>6,566</u>	<u>0</u>	<u>0</u>
Total Liabilities and Fund Equity	<u>\$100,934</u>	<u>\$11,613</u>	<u>\$19,196</u>	<u>\$12,329</u>	<u>\$0</u>	<u>\$0</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>	<u>Small Cities Revolving Loan</u>
\$2,751	\$232	\$3,396	\$0	\$0	\$272,082	\$2,171	\$53,430
0	0	0	0	3,041	0	0	315,338
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
571,988	29,058	0	9,723	0	50	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	11,726
<u>574,739</u>	<u>29,290</u>	<u>3,396</u>	<u>9,723</u>	<u>3,041</u>	<u>272,132</u>	<u>2,171</u>	<u>380,494</u>
5,700	154	0	9,723	0	0	6,861	0
0	0	0	0	0	0	0	0
0	2,684	0	0	0	0	0	0
0	0	0	0	0	0	0	0
9,527	500	0	0	0	0	0	0
0	0	0	0	0	0	0	0
450,372	14,529	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>465,599</u>	<u>17,867</u>	<u>0</u>	<u>9,723</u>	<u>0</u>	<u>0</u>	<u>6,861</u>	<u>0</u>
9,765	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	9,893
99,375	11,423	3,396	0	3,041	272,132	(4,690)	370,601
<u>109,140</u>	<u>11,423</u>	<u>3,396</u>	<u>0</u>	<u>3,041</u>	<u>272,132</u>	<u>(4,690)</u>	<u>380,494</u>
<u>\$574,739</u>	<u>\$29,290</u>	<u>\$3,396</u>	<u>\$9,723</u>	<u>\$3,041</u>	<u>\$272,132</u>	<u>\$2,171</u>	<u>\$380,494</u>

continued

Ross County, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 2001

	Drug Court	VOCA/ SVAA Grant	County Ditch	Juvenile Accountability Incentive	Multi-Purpose Facility Study	C J Mental Health Project Grant
Assets						
Cash and Cash Equivalents	\$3,505	\$32,839	\$7,723	\$0	\$0	\$45,299
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	0
Receivables:						
Accounts	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Due from Other Funds-Taxes	0	0	0	0	0	0
Due from Other Governments	0	44,518	0	0	0	0
Materials and Supplies						
Inventory	0	1,570	0	0	0	0
Loans Receivable	0	0	0	0	0	0
Total Assets	<u>3,505</u>	<u>78,927</u>	<u>7,723</u>	<u>0</u>	<u>0</u>	<u>45,299</u>
Liabilities						
Accounts Payable	0	533	0	0	0	0
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	0	2,023	0	0	0	0
Compensated Absences Payable	0	0	0	0	0	0
Due to Other Funds	0	0	0	0	0	0
Due to Other Governments	0	34,313	0	0	0	29,110
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	<u>0</u>	<u>36,869</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,110</u>
Fund Equity						
Fund Balance:						
Reserved for Encumbrances	0	1,381	0	0	0	0
Reserved for Inventory	0	1,570	0	0	0	0
Reserved for Loans	0	0	0	0	0	0
Unreserved:						
Undesignated	3,505	39,107	7,723	0	0	16,189
Total Fund Equity	<u>3,505</u>	<u>42,058</u>	<u>7,723</u>	<u>0</u>	<u>0</u>	<u>16,189</u>
Total Liabilities and Fund Equity	<u>\$3,505</u>	<u>\$78,927</u>	<u>\$7,723</u>	<u>\$0</u>	<u>\$0</u>	<u>\$45,299</u>

<u>Marine Patrol</u>	<u>Mediation Grant</u>	<u>Primary Government</u>
\$760	\$0	\$3,878,128
0	0	386,850
0	0	45,739
0	0	504
0	0	17,246
0	0	4,371,509
0	12,376	1,964,100
0	0	359,863
0	0	11,726
<u>760</u>	<u>12,376</u>	<u>11,035,665</u>
0	0	258,940
0	0	356,289
440	0	552,395
0	0	10,092
0	0	420,318
0	0	255,065
0	440	5,131,165
0	0	32,137
0	0	1,500,000
<u>440</u>	<u>440</u>	<u>8,516,401</u>
0	0	209,925
0	0	359,863
0	0	9,893
<u>320</u>	<u>11,936</u>	<u>1,939,583</u>
<u>320</u>	<u>11,936</u>	<u>2,519,264</u>
<u>\$760</u>	<u>\$12,376</u>	<u>\$11,035,665</u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	<u>Dog & Kennel</u>	<u>Drug Law Enforcement</u>	<u>Law Enforcement</u>	<u>Job & Family Services</u>
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	113,127	0	0	569,924
Fines and Forfeitures	13,539	23,356	758	0
Intergovernmental	0	0	0	9,313,074
Investment Earnings	0	0	0	0
Other Revenue	9	18,696	61	207,587
Total Revenue	<u>126,675</u>	<u>42,052</u>	<u>819</u>	<u>10,090,585</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	206,391	46,173	2,159	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	11,686,142
Economic Development and Assistance	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	123,384
Interest and Fiscal Charges	0	0	0	21,936
Total Expenditures	<u>206,391</u>	<u>46,173</u>	<u>2,159</u>	<u>11,831,462</u>
Excess of Revenues Over (Under) Expenditures	<u>(79,716)</u>	<u>(4,121)</u>	<u>(1,340)</u>	<u>(1,740,877)</u>
Other Financing Sources (Uses):				
Operating Transfers - In	60,000	0	0	225,232
Operating Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>60,000</u>	<u>0</u>	<u>0</u>	<u>225,232</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(19,716)	(4,121)	(1,340)	(1,515,645)
Fund Balances (Deficit) at Beginning of Year	20,102	51,622	17,540	936,536
Increase (Decrease) in Reserve for Inventory	<u>(232)</u>	<u>0</u>	<u>0</u>	<u>36,888</u>
Fund Balances (Deficits) at End of Year	<u>\$154</u>	<u>\$47,501</u>	<u>\$16,200</u>	<u>(\$542,221)</u>

<u>Litter Control</u>	<u>Real Estate Assessment</u>	<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>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	7,035	0	584,615	0	0	0	23,746
0	0	18,935	690	0	0	0	0
67,920	0	3,678,696	0	139,792	0	108,234	0
0	0	26,383	0	0	4,985	0	0
1,118	0	700,282	163,846	0	0	0	0
<u>69,038</u>	<u>7,035</u>	<u>4,424,296</u>	<u>749,151</u>	<u>139,792</u>	<u>4,985</u>	<u>108,234</u>	<u>23,746</u>
0	299,443	0	0	0	7,131	0	0
0	0	0	0	0	0	0	0
0	0	0	5,750,830	0	0	113,992	0
119,881	0	4,387,145	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	85,402	0	0	35,879
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>119,881</u>	<u>299,443</u>	<u>4,387,145</u>	<u>5,750,830</u>	<u>85,402</u>	<u>7,131</u>	<u>113,992</u>	<u>35,879</u>
<u>(50,843)</u>	<u>(292,408)</u>	<u>37,151</u>	<u>(5,001,679)</u>	<u>54,390</u>	<u>(2,146)</u>	<u>(5,758)</u>	<u>(12,133)</u>
60,000	0	0	4,825,000	0	0	0	0
0	0	0	(56,416)	(163,126)	0	0	0
<u>60,000</u>	<u>0</u>	<u>0</u>	<u>4,768,584</u>	<u>(163,126)</u>	<u>0</u>	<u>0</u>	<u>0</u>
9,157	(292,408)	37,151	(233,095)	(108,736)	(2,146)	(5,758)	(12,133)
18,334	603,830	1,244,576	117,890	210,141	29,978	52,625	13,181
0	665	4,908	32,885	0	0	0	0
<u>\$27,491</u>	<u>\$312,087</u>	<u>\$1,286,635</u>	<u>(\$82,320)</u>	<u>\$101,405</u>	<u>\$27,832</u>	<u>\$46,867</u>	<u>\$1,048</u>

continued

Ross County, Ohio

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

For the Year Ended December 31, 2001

	Drug Enforcement & Education	Probate Conduct of Business	Child Enforcement	Computerized Research
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	592	464,147	8,439
Fines and Forfeitures	1,064	0	0	0
Intergovernmental	0	0	752,518	0
Investment Earnings	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	<u>1,064</u>	<u>592</u>	<u>1,216,665</u>	<u>8,439</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	1,006
Public Safety	1,212	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	1,375,818	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>1,212</u>	<u>0</u>	<u>1,375,818</u>	<u>1,006</u>
Excess of Revenues Over (Under) Expenditures	<u>(148)</u>	<u>592</u>	<u>(159,153)</u>	<u>7,433</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	(148)	592	(159,153)	7,433
Fund Balances (Deficit) at Beginning of Year	5,342	2,968	560,574	34,378
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>\$5,194</u>	<u>\$3,560</u>	<u>\$401,421</u>	<u>\$41,811</u>

<u>Delinquent Tax & Assessment Collection</u>	<u>Indigent Guardianship</u>	<u>Children Services</u>	<u>Indigent Driver Alcohol</u>	<u>Board of Mental Retardation</u>	<u>Seniors Citizens Levy</u>	<u>Economic Development</u>	<u>Computer System Service</u>
\$0	\$0	\$717,892	\$0	\$3,183,725	\$215,033	\$0	\$0
67,712	8,951	44,493	0	0	0	0	31,497
0	0	0	150	0	0	0	0
0	0	1,656,378	0	2,674,787	25,010	0	0
0	0	0	0	7,723	0	0	0
6,909	0	53,548	0	169,781	0	180,000	0
<u>74,621</u>	<u>8,951</u>	<u>2,472,311</u>	<u>150</u>	<u>6,036,016</u>	<u>240,043</u>	<u>180,000</u>	<u>31,497</u>
57,648	0	0	0	0	0	0	0
0	6,925	0	0	0	0	0	60,278
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	2,544,811	0	6,378,534	235,365	0	0
0	0	0	0	0	0	141,546	0
0	0	6,824	0	0	0	0	0
0	0	3,772	0	0	0	59,073	0
<u>57,648</u>	<u>6,925</u>	<u>2,555,407</u>	<u>0</u>	<u>6,378,534</u>	<u>235,365</u>	<u>200,619</u>	<u>60,278</u>
<u>16,973</u>	<u>2,026</u>	<u>(83,096)</u>	<u>150</u>	<u>(342,518)</u>	<u>4,678</u>	<u>(20,619)</u>	<u>(28,781)</u>
0	0	124,254	0	0	0	80,000	0
0	0	0	0	(13,000)	0	0	0
0	0	124,254	0	(13,000)	0	80,000	0
16,973	2,026	41,158	150	(355,518)	4,678	59,381	(28,781)
84,086	36,741	(30,664)	1,025	1,402,667	5,305	(1,517,647)	135,942
0	0	(1,843)	0	(7,212)	0	0	0
<u>\$101,059</u>	<u>\$38,767</u>	<u>\$8,651</u>	<u>\$1,175</u>	<u>\$1,039,937</u>	<u>\$9,983</u>	<u>(\$1,458,266)</u>	<u>\$107,161</u>

continued

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

For the Year Ended December 31, 2001

	Certificate of Title Administration	Closed Circuit TV	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	SODI GIS Grant
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	337,793	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	44,637	9,000	150,000	15,355
Investment Earnings	1,185	0	0	0	0
Other Revenue	0	11,613	0	0	0
Total Revenue	<u>338,978</u>	<u>56,250</u>	<u>9,000</u>	<u>150,000</u>	<u>15,355</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	248,267	0	0	0	0
Judicial	0	56,250	0	0	0
Public Safety	0	0	61	266,361	0
Public Works	0	0	0	0	15,355
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	<u>248,267</u>	<u>56,250</u>	<u>61</u>	<u>266,361</u>	<u>15,355</u>
Excess of Revenues Over (Under) Expenditures	<u>90,711</u>	<u>0</u>	<u>8,939</u>	<u>(116,361)</u>	<u>0</u>
Other Financing Sources (Uses):					
Operating Transfers - In	0	0	0	50,000	0
Operating Transfers - Out	(70,000)	0	0	0	0
Total Other Financing Sources (Uses)	<u>(70,000)</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	20,711	0	8,939	(66,361)	0
Fund Balances (Deficit) at Beginning of Year	70,796	0	10,257	72,927	0
Increase (Decrease) in Reserve for Inventory	<u>2,196</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$93,703</u></u>	<u><u>\$0</u></u>	<u><u>\$19,196</u></u>	<u><u>\$6,566</u></u>	<u><u>\$0</u></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	58,932	0	0
0	0	0	0	0	0	0	0
536,252	594,171	59,379	0	29,169	0	96,539	20,985
0	0	0	0	0	0	0	0
0	3,000	0	0	0	0	0	0
<u>536,252</u>	<u>597,171</u>	<u>59,379</u>	<u>0</u>	<u>29,169</u>	<u>58,932</u>	<u>96,539</u>	<u>20,985</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	72,279	0	0	64,123	0	20,434
149,614	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	29,169	0	7,590	0
0	500,805	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>149,614</u>	<u>500,805</u>	<u>72,279</u>	<u>0</u>	<u>29,169</u>	<u>64,123</u>	<u>7,590</u>	<u>20,434</u>
<u>386,638</u>	<u>96,366</u>	<u>(12,900)</u>	<u>0</u>	<u>0</u>	<u>(5,191)</u>	<u>88,949</u>	<u>551</u>
1,000	0	0	0	0	0	163,126	3,654
0	0	0	0	0	0	0	0
<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>163,126</u>	<u>3,654</u>
387,638	96,366	(12,900)	0	0	(5,191)	252,075	4,205
(387,638)	12,774	24,323	3,396	0	8,232	20,057	(8,895)
0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$109,140</u>	<u>\$11,423</u>	<u>\$3,396</u>	<u>\$0</u>	<u>\$3,041</u>	<u>\$272,132</u>	<u>(\$4,690)</u>

continued

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

For the Year Ended December 31, 2001

	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	52,251	0
Investment Earnings	13,833	0	0	0
Other Revenue	0	0	0	4,485
Total Revenue	<u>13,833</u>	<u>0</u>	<u>52,251</u>	<u>4,485</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	89,189	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	9,570	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>9,570</u>	<u>0</u>	<u>89,189</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>4,263</u>	<u>0</u>	<u>(36,938)</u>	<u>4,485</u>
Other Financing Sources (Uses):				
Operating Transfers - In	0	0	17,550	0
Operating Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>17,550</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	4,263	0	(19,388)	4,485
Fund Balances (Deficit) at Beginning of Year	376,231	3,505	61,660	3,238
Increase (Decrease) in Reserve for Inventory	<u>0</u>	<u>0</u>	<u>(214)</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$380,494</u>	<u>\$3,505</u>	<u>\$42,058</u>	<u>\$7,723</u>

Juvenile Accountability Incentive	Multi-Purpose Facility Study	C J Mental Health Project Grant	Marine Patrol	Mediation Grant	Primary Government
\$0	\$0	\$0	\$0	\$0	\$4,116,650
0	0	0	0	0	2,321,003
0	0	0	0	0	58,492
0	50,000	51,113	10,879	41,528	20,177,667
0	0	0	0	0	54,109
0	0	0	0	0	1,520,935
<u>0</u>	<u>50,000</u>	<u>51,113</u>	<u>10,879</u>	<u>41,528</u>	<u>28,248,856</u>
0	0	0	0	0	612,489
0	0	0	0	38,487	252,135
0	0	0	15,094	0	6,559,109
0	50,000	0	0	0	4,721,995
0	0	49,164	0	0	49,164
0	0	0	0	0	22,378,710
0	0	0	0	0	651,921
0	0	0	0	0	130,208
0	0	0	0	0	84,781
<u>0</u>	<u>50,000</u>	<u>49,164</u>	<u>15,094</u>	<u>38,487</u>	<u>35,440,512</u>
<u>0</u>	<u>0</u>	<u>1,949</u>	<u>(4,215)</u>	<u>3,041</u>	<u>(7,191,656)</u>
2,776	0	14,240	2,762	0	5,629,594
0	0	0	0	0	(302,542)
<u>2,776</u>	<u>0</u>	<u>14,240</u>	<u>2,762</u>	<u>0</u>	<u>5,327,052</u>
2,776	0	16,189	(1,453)	3,041	(1,864,604)
(2,776)	0	0	1,773	8,895	4,315,827
0	0	0	0	0	68,041
<u>\$0</u>	<u>\$0</u>	<u>\$16,189</u>	<u>\$320</u>	<u>\$11,936</u>	<u>\$2,519,264</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$105,000	\$108,584	\$3,584
Fines and Forfeitures	10,500	13,756	3,256
Other	<u>0</u>	<u>9</u>	<u>9</u>
 Total Revenue	 115,500	 122,349	 6,849
Expenditures:			
Public Safety			
Personal Services	164,598	164,427	171
Materials and Supplies	6,761	6,198	563
Contractual Services	1,665	698	967
Other	<u>25,497</u>	<u>18,878</u>	<u>6,619</u>
 Total Public Safety	 <u>198,521</u>	 <u>190,201</u>	 <u>8,320</u>
 Total Expenditures	 <u>198,521</u>	 <u>190,201</u>	 <u>8,320</u>
 Excess of Revenues Over (Under) Expenditures	 (83,021)	 (67,852)	 15,169
Other Financing Sources (Uses):			
Advances-In	5,000	5,000	0
Operating Transfers-In	<u>60,000</u>	<u>60,000</u>	<u>0</u>
 Total Other Financing Sources (Uses)	 <u>65,000</u>	 <u>65,000</u>	 <u>0</u>
 Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	 (18,021)	 (2,852)	 15,169
 Fund Balances (Deficit) at Beginning of Year	 14,656	 14,656	 0
 Prior Year Encumbrances Appropriated	 <u>7,582</u>	 <u>7,582</u>	 <u>0</u>
 Fund Balances (Deficit) at End of Year	 <u>\$4,217</u>	 <u>\$19,386</u>	 <u>\$15,169</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$4,390	\$4,390
Total Revenue	0	4,390	4,390
Expenditures:			
Public Safety			
Other	36,000	36,000	0
Total Public Safety	36,000	36,000	0
Total Expenditures	36,000	36,000	0
Excess of Revenues Over (Under) Expenditures	(36,000)	(31,610)	4,390
Fund Balances (Deficit) at Beginning of Year	36,117	36,117	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$117	\$4,507	\$4,390

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, 2001

	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><u>\$4,037</u></u>	<u><u>\$4,037</u></u>	<u><u>\$0</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$487,902	\$569,924	\$82,022
Intergovernmental	9,968,872	10,047,043	78,171
Other	320,765	207,587	(113,178)
Total Revenue	10,777,539	10,824,554	47,015
Expenditures:			
Human Services			
Personal Services	4,108,500	4,042,426	66,074
Materials and Supplies	216,904	181,574	35,330
Contractual Services	1,883,152	1,874,349	8,803
Capital Outlay	1,066,961	1,029,980	36,981
Other	4,468,752	4,385,004	83,748
Total Human Services	11,744,269	11,513,333	230,936
Total Expenditures	11,744,269	11,513,333	230,936
Excess of Revenue Over (Under) Expenditures	(966,730)	(688,779)	277,951
Other Financing Sources (Uses):			
Advances-In	300,000	300,000	0
Operating Transfers-In	225,232	225,232	0
Total Other Financing Sources (Uses)	525,232	525,232	0
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	(441,498)	(163,547)	277,951
Fund Balances (Deficit) at Beginning of Year	499,729	499,729	0
Prior Year Encumbrances Appropriated	18,907	18,907	0
Fund Balances (Deficit) at End of Year	\$77,138	\$355,089	\$277,951

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$56,000	\$56,600	\$600
Other	0	1,118	1,118
Total Revenue	56,000	57,718	1,718
Expenditures:			
Public Works			
Personal Services	72,500	72,378	122
Materials and Supplies	1,761	256	1,505
Other	93,700	85,499	8,201
Total Public Works	167,961	158,133	9,828
Total Expenditures	167,961	158,133	9,828
Excess of Revenues Over (Under) Expenditures	(111,961)	(100,415)	11,546
Other Financing Sources (Uses):			
Operating Transfers-In	60,000	60,000	0
Total Other Financing Sources (Uses)	60,000	60,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(51,961)	(40,415)	11,546
Fund Balances (Deficit) at Beginning of Year	58,679	58,679	0
Prior Year Encumbrances Appropriated	1,911	1,911	0
Fund Balances (Deficit) at End of Year	\$8,629	\$20,175	\$11,546

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$5,500	\$6,960	\$1,460
Total Revenue	5,500	6,960	1,460
Expenditures:			
General Government -			
Legislative & Executive			
Personal Services	106,077	83,911	22,166
Materials and Supplies	15,573	13,763	1,810
Contractual Services	254,787	217,303	37,484
Capital Outlay	10,000	0	10,000
Other	7,415	3,149	4,266
Total Legislative & Executive	393,852	318,126	75,726
Total Expenditures	393,852	318,126	75,726
Excess of Revenues Over (Under) Expenditures	(388,352)	(311,166)	77,186
Fund Balances (Deficit) at Beginning of Year	536,540	536,540	0
Prior Year Encumbrances Appropriated	86,865	86,865	0
Fund Balances (Deficit) at End Of Year	\$235,053	\$312,239	\$77,186

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$20,168	\$20,168
Intergovernmental	3,300,000	3,525,324	225,324
Investment Earnings	50,000	29,913	(20,087)
Other	<u>639,492</u>	<u>700,073</u>	<u>60,581</u>
Total Revenue	3,989,492	4,275,478	285,986
Expenditures:			
Public Works			
Personal Services	1,644,214	1,597,545	46,669
Materials and Supplies	608,626	532,431	76,195
Capital Outlay	2,090,434	2,021,361	69,073
Other	<u>359,617</u>	<u>288,149</u>	<u>71,468</u>
Total Public Works	<u>4,702,891</u>	<u>4,439,486</u>	<u>263,405</u>
Total Expenditures	<u>4,702,891</u>	<u>4,439,486</u>	<u>263,405</u>
Excess of Revenues Over (Under) Expenditures	(713,399)	(164,008)	549,391
Fund Balances (Deficit) at Beginning of Year	705,399	705,399	0
Prior Year Encumbrances Appropriated	<u>138,398</u>	<u>138,398</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$130,398</u>	<u>\$679,789</u>	<u>\$549,391</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$861,351	\$827,043	(\$34,308)
Total Revenue	861,351	827,043	(34,308)
Expenditures:			
Public Safety			
Personal Services	4,470,061	4,465,468	4,593
Materials and Supplies	112,781	108,709	4,072
Contractual Services	250,195	242,136	8,059
Capital Outlay	59,692	56,610	3,082
Other	866,117	838,409	27,708
Total Public Safety	5,758,846	5,711,332	47,514
Total Expenditures	5,758,846	5,711,332	47,514
Excess of Revenues Over (Under) Expenditures	(4,897,495)	(4,884,289)	13,206
Other Financing Sources (Uses):			
Operating Transfers-In	4,790,000	4,825,000	35,000
Operating Transfers - Out	(56,416)	(56,416)	0
Total Other Financing Sources (Uses)	4,733,584	4,768,584	35,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(163,911)	(115,705)	48,206
Fund Balances (Deficit) at Beginning of Year	86,014	86,014	0
Prior Year Encumbrances Appropriated	91,052	91,052	0
Fund Balances (Deficit) at End of Year	\$13,155	\$61,361	\$48,206

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$124,288	\$124,288	\$0
Total Revenue	124,288	124,288	0
Expenditures:			
Human Services			
Other	86,466	82,627	3,839
Total Human Services	86,466	82,627	3,839
Total Expenditures	86,466	82,627	3,839
Excess of Revenues Over (Under) Expenditures	37,822	41,661	3,839
Other Financing Sources (Uses):			
Operating Transfers - Out	(163,126)	(163,126)	0
Total Other Financing Sources (Uses)	(163,126)	(163,126)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(125,304)	(121,465)	3,839
Fund Balances (Deficit) at Beginning of Year	204,678	204,678	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$79,374	\$83,213	\$3,839

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Earnings	\$5,500	\$5,580	\$80
Total Revenue	5,500	5,580	80
Expenditures:			
General Government- Legislative and Executive			
Personal Services	3,000	2,800	200
Other	6,000	4,315	1,685
Total Legislative and Executive	9,000	7,115	1,885
Total Expenditures	9,000	7,115	1,885
Excess of Revenues Over (Under) Expenditures	(3,500)	(1,535)	1,965
Fund Balances (Deficit) at Beginning of Year	29,035	29,035	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$25,535	\$27,500	\$1,965

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$94,646	\$94,979	\$333
Total Revenue	94,646	94,979	333
Expenditures:			
Public Safety			
Personal Services	71,114	69,062	2,052
Materials and Supplies	15,092	8,611	6,481
Capital Outlay	12,966	10,109	2,857
Other	46,686	31,806	14,880
Total Public Safety	145,858	119,588	26,270
Total Expenditures	145,858	119,588	26,270
Excess of Revenues Over (Under) Expenditures	(51,212)	(24,609)	26,603
Fund Balances (Deficit) at Beginning of Year	55,768	55,768	0
Prior Year Encumbrances Appropriated	4,542	4,542	0
Fund Balances (Deficit) at End of Year	\$9,098	\$35,701	\$26,603

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$22,647	\$22,647	\$0
Total Revenue	22,647	22,647	0
Expenditures:			
Human Services			
Contractual Services	\$35,828	23,144	12,684
Total Human Services	35,828	23,144	12,684
Total Expenditures	35,828	23,144	12,684
Excess of Revenues Over (Under) Expenditures	(13,181)	(497)	12,684
Fund Balances (Deficit) at Beginning of Year	681	681	0
Prior Year Encumbrances Appropriated	12,500	12,500	0
Fund Balances (Deficit) at End of Year	\$0	\$12,684	\$12,684

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$1,062	\$1,062
Total Revenue	0	1,062	1,062
Expenditures:			
Public Safety			
Other	2,500	1,212	1,288
Total Public Safety	2,500	1,212	1,288
Total Expenditures	2,500	1,212	1,288
Excess of Revenues Over (Under) Expenditures	(2,500)	(150)	2,350
Fund Balances (Deficit) at Beginning of Year	5,186	5,186	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,686</u>	<u>\$5,036</u>	<u>\$2,350</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$592	\$592
Total Revenue	0	592	592
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	592	592
Fund Balances (Deficit) at Beginning of Year	2,968	2,968	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$2,968</u>	<u>\$3,560</u>	<u>\$592</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$277,924	\$517,956	\$240,032
Intergovernmental	1,074,440	1,040,300	(34,140)
Total Revenue	1,352,364	1,558,256	205,892
Expenditures:			
Human Services			
Personal Services	711,536	704,781	6,755
Contractual Services	40,000	36,290	3,710
Other	615,000	611,460	3,540
Total Human Services	1,366,536	1,352,531	14,005
Total Expenditures	1,366,536	1,352,531	16,191
Excess of Revenue Over (Under) Expenditures	(14,172)	205,725	191,553
Fund Balances (Deficit) at Beginning of Year	109,633	109,633	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$95,461	\$315,358	\$191,553

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$7,200	\$6,629	(\$571)
Total Revenue	7,200	6,629	(571)
Expenditures:			
General Government-Judicial Other	4,092	1,234	2,858
Total Judicial	4,092	1,234	2,858
Total Expenditures	4,092	1,234	2,858
Excess of Revenues Over (Under) Expenditures	3,108	5,395	2,287
Fund Balances (Deficit) at Beginning of Year	33,223	33,223	0
Prior Year Encumbrances Appropriated	1,383	1,383	0
Fund Balances (Deficit) at End of Year	<u>\$37,714</u>	<u>\$40,001</u>	<u>\$2,287</u>

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$50,000	\$67,712	\$17,712
Other	<u>3,000</u>	<u>6,909</u>	<u>3,909</u>
 Total Revenue	 53,000	 74,621	 21,621
Expenditures:			
General Government -			
Legislative and Executive			
Personal Services	53,659	48,862	4,797
Materials and Supplies	2,600	2,229	371
Contractual Services	1,000	0	1,000
Capital Outlay	3,000	237	2,763
Other	<u>12,647</u>	<u>6,196</u>	<u>6,451</u>
 Total Legislative and Executive	 <u>72,906</u>	 <u>57,524</u>	 <u>15,382</u>
 Total Expenditures	 <u>72,906</u>	 <u>57,524</u>	 <u>15,382</u>
 Excess of Revenues Over (Under) Expenditures	 (19,906)	 17,097	 37,003
 Fund Balances (Deficit) at Beginning of Year	 84,458	 84,458	 0
 Prior Year Encumbrances Appropriated	 <u>1,297</u>	 <u>1,297</u>	 <u>0</u>
 Fund Balances (Deficit) at End Of Year	 <u>\$65,849</u>	 <u>\$102,852</u>	 <u>\$37,003</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$6,500	\$8,951	\$2,451
Total Revenue	6,500	8,951	2,451
Expenditures:			
General Government-Judicial			
Contractual Services	4,500	3,725	775
Other	3,260	3,050	210
Total Judicial	7,760	6,775	985
Total Expenditures	7,760	6,775	985
Excess of Revenues Over (Under) Expenditures	(1,260)	2,176	3,436
Fund Balances (Deficit) at Beginning of Year	36,681	36,681	0
Prior Year Encumbrances Appropriated	60	60	0
Fund Balances (Deficit) at End of Year	\$35,481	\$38,917	\$3,436

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$719,529	\$718,715	(\$814)
Charges for Services	37,500	40,142	2,642
Intergovernmental	1,656,195	1,669,271	13,076
Other	60,249	41,384	(18,865)
Total Revenue	2,473,473	2,469,512	(3,961)
Expenditures:			
Human Services			
Personal Services	1,417,803	1,416,948	855
Materials and Supplies	16,375	16,297	78
Contractual Services	973,252	956,056	17,196
Capital Outlay	28,859	28,855	4
Other	203,403	198,884	4,519
Total Human Services	2,639,692	2,617,040	22,652
Total Expenditures	2,639,692	2,617,040	22,652
Excess of Revenue Over (Under) Expenditures	(166,219)	(147,528)	18,691
Other Financing Sources (Uses):			
Operating Transfers-In	120,000	124,254	4,254
Total Other Financing Sources (Uses)	120,000	124,254	4,254
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(46,219)	(23,274)	22,945
Fund Balances (Deficit) at Beginning of Year	110,732	110,732	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$64,513	\$87,458	\$22,945

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$0	\$150	\$150
Total Revenue	0	150	150
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	150	150
Fund Balances (Deficit) at Beginning of Year	1,025	1,025	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$1,025</u>	<u>\$1,175</u>	<u>\$150</u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$3,189,805	\$3,187,656	(\$2,149)
Intergovernmental	2,649,405	2,575,350	(74,055)
Investment Earnings	9,000	15,463	6,463
Other	88,500	171,969	83,469
Total Revenue	5,936,710	5,950,438	13,728
Expenditures:			
Human Services			
Personal Services	3,045,000	3,028,678	16,322
Materials & Supplies	165,310	152,960	12,350
Contractual Services	2,752,437	2,569,294	183,143
Capital Outlay	166,300	164,617	1,683
Other	569,681	470,251	99,430
Total Human Services	6,698,728	6,385,800	312,928
Total Expenditures	6,698,728	6,385,800	312,928
Excess of Revenues Over (Under) Expenditures	(762,018)	(435,362)	326,656
Other Financing Sources (Uses):			
Operating Transfers-Out	(13,000)	(13,000)	0
Total Other Financing Sources (Uses)	(13,000)	(13,000)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(775,018)	(448,362)	326,656
Fund Balances (Deficit) at Beginning of Year	1,261,589	1,261,589	0
Prior Year Encumbrances Appropriated	135,098	135,098	0
Fund Balances (Deficit) at End of Year	\$621,669	\$948,325	\$326,656

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$215,304	\$215,304	\$0
Intergovernmental	<u>20,062</u>	<u>20,062</u>	<u>0</u>
Total Revenue	235,366	235,366	0
Expenditures:			
Human Services			
Contractual Services	232,751	232,751	0
Other	<u>2,615</u>	<u>2,615</u>	<u>0</u>
Total Human Services	<u>235,366</u>	<u>235,366</u>	<u>0</u>
Total Expenditures	<u>235,366</u>	<u>235,366</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$120,000	\$180,000	\$60,000
Total Revenue	120,000	180,000	60,000
Expenditures:			
Economic Development and Assistance			
Contractual Services	22,109	19,083	3,026
Other	137,191	121,418	15,773
Total Economic Development and Assistance	159,300	140,501	18,799
Debt Service:			
Principal	1,500,000	1,500,000	0
Interest and Fiscal Charges	71,250	71,052	198
Total Debt Service	1,571,250	1,571,052	198
Total Expenditures	1,730,550	1,711,553	18,997
Excess of Revenues Over (Under) Expenditures	(1,610,550)	(1,531,553)	78,997
Other Financing Sources (Uses):			
Proceeds of Notes	1,500,000	1,500,000	0
Operating Transfers - In	80,000	80,000	0
Total Other Financing Sources (Uses)	1,580,000	1,580,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(30,550)	48,447	78,997
Fund Balances (Deficit) at Beginning of Year	27,043	27,043	0
Prior Year Encumbrances Appropriated	8,299	8,299	0
Fund Balances (Deficit) at End of Year	\$4,792	\$83,789	\$78,997

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$32,500	\$31,498	(\$1,002)
Total Revenue	32,500	31,498	(1,002)
Expenditures:			
General Government-Judicial Other	61,635	60,279	1,356
Total Judicial	61,635	60,279	1,356
Total Expenditures	61,635	60,279	1,356
Excess of Revenues Over (Under) Expenditures	(29,135)	(28,781)	354
Fund Balances (Deficit) at Beginning of Year	133,157	133,157	0
Prior Year Encumbrances Appropriated	2,784	2,784	0
Fund Balances (Deficit) at End of Year	\$106,806	\$107,160	\$354

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$315,000	\$317,539	\$2,539
Total Revenue	315,000	317,539	2,539
Expenditures:			
General Government-			
Legislative and Executive			
Personal Services	254,887	243,778	11,109
Materials and Supplies	8,872	7,247	1,625
Capital Outlay	3,000	489	2,511
Other	9,507	3,767	5,740
Total Legislative and Executive	276,266	255,281	20,985
Total Expenditures	276,266	255,281	20,985
Excess of Revenues Over (Under) Expenditures	38,734	62,258	23,524
Other Financing Sources (Uses):			
Operating Transfers-Out	(70,000)	(70,000)	0
Total Other Financing Sources (Uses)	(70,000)	(70,000)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(31,266)	(7,742)	23,524
Fund Balances (Deficit) at Beginning of Year	67,719	67,719	0
Prior Year Encumbrances Appropriated	565	565	0
Fund Balances (Deficit) at End of Year	\$37,018	\$60,542	\$23,524

Ross County, Ohio

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

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$56,250	\$56,250	\$0
Other	<u>10,895</u>	<u>10,895</u>	<u>0</u>
Total Revenue	67,145	67,145	0
Expenditures:			
Public Safety			
Contractual Services	9,494	9,494	0
Capital Outlay	24,268	24,268	0
Other	<u>22,488</u>	<u>22,488</u>	<u>0</u>
Total Public Safety	<u>56,250</u>	<u>56,250</u>	<u>0</u>
Total Expenditures	<u>56,250</u>	<u>56,250</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	10,895	10,895	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>\$10,895</u>	<u>\$10,895</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$19,000	\$19,000	\$0
Total Revenue	19,000	19,000	0
Expenditures:			
Public Safety			
Capital Outlay	61	61	0
Total Public Safety	61	61	0
Total Expenditures	61	61	0
Excess of Revenues Over (Under) Expenditures	18,939	18,939	0
Fund Balances (Deficit) at Beginning of Year	257	257	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$19,196	\$19,196	\$0

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$209,305	\$209,305	\$0
Total Revenue	209,305	209,305	0
Expenditures:			
Public Safety			
Personal Services	117,791	117,670	121
Materials and Supplies	9,544	6,399	3,145
Capital Outlay	9,046	9,046	0
Other	138,095	129,181	8,914
Total Public Safety	274,476	262,296	12,180
Total Expenditures	274,476	262,296	12,180
Excess of Revenue Over (Under) Expenditures	(65,171)	(52,991)	12,180
Other Financing Sources (Uses):			
Operating Transfers-In	50,000	50,000	0
Total Other Financing Sources (Uses)	50,000	50,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(15,171)	(2,991)	12,180
Fund Balances (Deficit) at Beginning of Year	10,120	10,120	0
Prior Year Encumbrances Appropriated	5,201	5,201	0
Fund Balances (Deficit) at End of Year	\$150	\$12,330	\$12,180

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	<u>\$15,355</u>	<u>\$15,355</u>	<u>\$0</u>
Total Revenue	15,355	15,355	0
Expenditures:			
Public Works			
Contractual Services	<u>15,355</u>	<u>15,355</u>	<u>0</u>
Total Public Works	<u>15,355</u>	<u>15,355</u>	<u>0</u>
Total Expenditures	<u>15,355</u>	<u>15,355</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$536,252	\$536,252	\$0
Total Revenue	536,252	536,252	0
Expenditures:			
Public Works			
Contractual Services	149,614	149,614	0
Total Public Works	149,614	149,614	0
Total Expenditures	149,614	149,614	0
Excess of Revenues Over (Under) Expenditures	386,638	386,638	0
Other Financing Sources (Uses):			
Advances - Out	(400,000)	(400,000)	0
Operating Transfers - In	1,000	1,000	0
Total Other Financing Sources (Uses)	(399,000)	(399,000)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(12,362)	(12,362)	0
Fund Balances (Deficit) at Beginning of Year	12,362	12,362	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)
Small Cities Block Grant Fund

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$507,615	\$507,615	\$0
Other	3,000	3,000	0
Total Revenue	510,615	510,615	0
Expenditures:			
Economic Development and Assistance			
Other	558,475	519,045	39,430
Total Economic Development and Assistance	558,475	519,045	39,430
Total Expenditures	558,475	519,045	39,430
Excess of Revenues Over (Under) Expenditures	(47,860)	(8,430)	39,430
Fund Balances (Deficit) at Beginning of Year	6,416	6,416	0
Prior Year Encumbrances Appropriated	4,765	4,765	0
Fund Balances (Deficit) at End of Year	(\$36,679)	\$2,751	\$39,430

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$60,643	\$60,643	\$0
Total Revenue	60,643	60,643	0
Expenditures:			
Public Safety			
Personal Services	61,124	61,124	0
Materials and Supplies	1,410	1,410	0
Other	8,870	8,681	189
Total Public Safety	71,404	71,215	189
Total Expenditures	71,404	71,215	189
Excess of Revenues Over (Under) Expenditures	(10,761)	(10,572)	189
Other Financing Sources (Uses):			
Advances-In	500	500	0
Total Other Financing Sources (Uses)	500	500	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(10,261)	(10,072)	189
Fund Balances (Deficit) at Beginning of Year	10,304	10,304	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$43	\$232	\$189

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, 2001

	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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$19,446	\$19,446	\$0
Total Revenue	19,446	19,446	0
Expenditures:			
Human Services			
Other	19,446	19,446	0
Total Human Services	19,446	19,446	0
Total Expenditures	19,446	19,446	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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$90,696	\$96,489	\$5,793
Total Revenue	90,696	96,489	5,793
Expenditures:			
Human Services			
Other	9,951	7,590	2,361
Total Human Services	9,951	7,590	2,361
Total Expenditures	9,951	7,590	2,361
Excess of Revenues Over (Under) Expenditures	80,745	88,899	8,154
Other Financing Sources (Uses):			
Operating Transfers - In	163,126	163,126	0
Total Other Financing Sources (Uses)	163,126	163,126	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	243,871	252,025	8,154
Fund Balances (Deficit) at Beginning of Year	20,057	20,057	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$263,928	\$272,082	\$8,154

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$20,985	\$20,985	\$0
Total Revenue	20,985	20,985	0
Expenditures:			
Public Safety			
Personal Services	4,573	4,573	0
Materials and Supplies	190	190	0
Capital Outlay	7,975	7,975	0
Other	1,022	1,022	0
Total Public Safety	13,760	13,760	0
Total Expenditures	13,760	13,760	0
Excess of Revenue Over (Under) Expenditures	7,225	7,225	0
Other Financing Sources (Uses):			
Advances-Out	(9,708)	(9,708)	0
Operating Transfers-In	3,654	3,654	0
Total Other Financing Sources (Uses)	(6,054)	(6,054)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,171	1,171	0
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	\$2,171	\$2,171	\$0

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	<u>\$49,000</u>	<u>\$49,000</u>	<u>\$0</u>
Total Revenue	49,000	49,000	0
Expenditures:			
Economic Development and Assistance Contractual Services	<u>9,570</u>	<u>9,570</u>	<u>0</u>
Total Economic Development and Assistance	<u>9,570</u>	<u>9,570</u>	<u>0</u>
Total Expenditures	<u>9,570</u>	<u>9,570</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	39,430	39,430	0
Fund Balances (Deficit) at Beginning of Year	14,000	14,000	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$53,430</u>	<u>\$53,430</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, 2001

	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><u>\$3,505</u></u>	<u><u>\$3,505</u></u>	<u><u>\$0</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$52,168	\$52,168	\$0
Total Revenue	52,168	52,168	0
Expenditures:			
General Government-Judicial			
Personal Services	61,732	58,501	3,231
Materials and Supplies	2,186	1,278	908
Other	35,488	30,615	4,873
Total Judicial	99,406	90,394	9,012
Total Expenditures	99,406	90,394	9,012
Excess of Revenues Over (Under) Expenditures	(47,238)	(38,226)	9,012
Other Financing Sources (Uses):			
Operating Transfers-In	17,550	17,550	0
Total Other Financing Sources (Uses)	17,550	17,550	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(29,688)	(20,676)	9,012
Fund Balances (Deficit) at Beginning of Year	51,015	51,015	0
Prior Year Encumbrances Appropriated	2,500	2,500	0
Fund Balances (Deficit) at End of Year	\$23,827	\$32,839	\$9,012

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$3,238	\$4,485	\$1,247
Total Revenue	3,238	4,485	1,247
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	3,238	4,485	1,247
Fund Balances (Deficit) at Beginning of Year	3,238	3,238	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$6,476</u>	<u>\$7,723</u>	<u>\$1,247</u>

Ross County, Ohio

Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
Multi-Purpose Facility Study Fund

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$50,000	\$50,000	\$0
Total Revenue	50,000	50,000	0
Expenditures:			
Public Works			
Contractual Services	50,000	50,000	0
Total Public Works	50,000	50,000	0
Total Expenditures	50,000	50,000	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)
C J Mental Health Project Grant Fund

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$51,113	\$51,113	\$0
Total Revenue	51,113	51,113	0
Expenditures:			
Health			
Contractual Services	20,054	20,054	0
Total Health	20,054	20,054	0
Total Expenditures	20,054	20,054	0
Excess of Revenues Over (Under) Expenditures	31,059	31,059	0
Other Financing Sources (Uses):			
Operating Transfers - In	14,240	14,240	0
Total Other Financing Sources (Uses)	14,240	14,240	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	45,299	45,299	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	\$45,299	\$45,299	\$0

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$14,000	\$10,879	(\$3,121)
Total Revenue	14,000	10,879	(3,121)
Expenditures:			
Public Safety			
Personal Services	10,980	10,550	430
Capital Outlay	925	925	0
Other	3,467	3,179	288
Total Public Safety	15,372	14,654	718
Total Expenditures	15,372	14,654	718
Excess of Revenue Over (Under) Expenditures	(1,372)	(3,775)	(2,403)
Other Financing Sources (Uses):			
Operating Transfers-In	2,762	2,762	0
Total Other Financing Sources (Uses)	2,762	2,762	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,390	(1,013)	(2,403)
Fund Balances (Deficit) at Beginning of Year	1,773	1,773	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	\$3,163	\$760	(\$2,403)

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$38,487	\$38,487	\$0
Total Revenues	38,487	38,487	0
Expenditures:			
General Government-Judicial			
Other	38,487	38,487	0
Total Judicial	38,487	38,487	0
Total Expenditures	38,487	38,487	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

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, 2001

	<u>Bond Retirement Debt Service</u>
<u>Assets</u>	
Cash and Cash Equivalents	<u>\$620,777</u>
Total Assets	<u><u>620,777</u></u>
<u>Liabilities</u>	
Total Liabilities	<u>0</u>
<u>Fund Equity</u>	
Unreserved: Undesignated	<u>620,777</u>
Total Fund Equity	<u><u>620,777</u></u>
Total Liabilities and Fund Equity	<u><u>\$620,777</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	<u>Bond Retirement Debt Service</u>
Revenues:	
Other	<u>\$3,125</u>
Total Revenue	3,125
Expenditures:	
Current:	
Other	950
Debt Service:	
Principal Retirement	660,000
Interest and Fiscal Charges	<u>431,588</u>
Total Expenditures	<u>1,092,538</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,089,413)</u>
Other Financing Sources (Uses):	
Operating Transfers - In	<u>1,091,588</u>
Total Other Sources (Uses)	<u>1,091,588</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,175
Fund Balance (Deficit) at Beginning of Year	<u>618,602</u>
Fund Balance (Deficit) at End of Year	<u><u>\$620,777</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$3,125	\$3,125	\$0
Total Revenue	3,125	3,125	0
Expenditures:			
Current:			
Other	1,000	950	50
Total Other	1,000	950	50
Debt Service:			
Principal Retirement	660,000	660,000	0
Interest and Fiscal Charges	435,448	431,588	3,860
Total Debt Service	1,095,448	1,091,588	3,860
Total Expenditures	1,096,448	1,092,538	3,910
Excess of Revenues Over (Under) Expenditures	(1,093,323)	(1,089,413)	3,910
Other Financing Sources (Uses):			
Operating Transfers-In	1,095,448	1,091,588	(3,860)
Total Other Financing Sources (Uses)	1,095,448	1,091,588	(3,860)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,125	2,175	50
Fund Balances (Deficit) at Beginning of Year	618,602	618,602	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$620,727</u>	<u>\$620,777</u>	<u>\$50</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.

Detention Center Construction

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

Ross County, Ohio

Combining Balance Sheet
All Capital Project Funds

December 31, 2001

	<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	<u>\$100,153</u>	<u>\$3,839</u>	<u>\$148,113</u>	<u>\$0</u>	<u>\$16,528</u>
Total Assets	<u>100,153</u>	<u>3,839</u>	<u>148,113</u>	<u>0</u>	<u>16,528</u>
<u>Liabilities</u>					
Contracts Payable	0	0	0	0	0
Accrued Interest Payable	1,086	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>676,086</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Equity</u>					
Fund Balance:					
Reserved for Encumbrances	25,500	0	0	0	0
Unreserved:					
Undesignated	<u>(601,433)</u>	<u>3,839</u>	<u>148,113</u>	<u>0</u>	<u>16,528</u>
Total Fund Equity	<u>(575,933)</u>	<u>3,839</u>	<u>148,113</u>	<u>0</u>	<u>16,528</u>
Total Liabilities and Fund Equity	<u>\$100,153</u>	<u>\$3,839</u>	<u>\$148,113</u>	<u>\$0</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>Detention Center Construction</u>	<u>Totals Primary Government</u>
<u>\$0</u>	<u>\$0</u>	<u>\$152,705</u>	<u>\$201,954</u>	<u>\$2,750</u>	<u>\$626,042</u>
<u>0</u>	<u>0</u>	<u>152,705</u>	<u>201,954</u>	<u>2,750</u>	<u>626,042</u>
0	0	9,060	20,767	0	29,827
0	0	0	1,497	35,723	38,306
<u>0</u>	<u>0</u>	<u>0</u>	<u>930,000</u>	<u>1,250,000</u>	<u>2,855,000</u>
<u>0</u>	<u>0</u>	<u>9,060</u>	<u>952,264</u>	<u>1,285,723</u>	<u>2,923,133</u>
0	0	134,510	20,356	0	180,366
<u>0</u>	<u>0</u>	<u>9,135</u>	<u>(770,666)</u>	<u>(1,282,973)</u>	<u>(2,477,457)</u>
<u>0</u>	<u>0</u>	<u>143,645</u>	<u>(750,310)</u>	<u>(1,282,973)</u>	<u>(2,297,091)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$152,705</u>	<u>\$201,954</u>	<u>\$2,750</u>	<u>\$626,042</u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	<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	\$147,900	\$0
Investment Earnings	0	0	0	0
Other	<u>347,235</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>347,235</u>	<u>0</u>	<u>147,900</u>	<u>0</u>
Expenditures:				
Current:				
Other	0	0	0	0
Capital Outlay	1,241,544	0	41,468	366
Debt Service:				
Interest and Fiscal Charges	<u>30,611</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>1,272,155</u>	<u>0</u>	<u>41,468</u>	<u>366</u>
Excess of Revenues Over (Under) Expenditures	<u>(924,920)</u>	<u>0</u>	<u>106,432</u>	<u>(366)</u>
Other Financing Sources (Uses):				
Operating Transfers - In	<u>63,703</u>	<u>0</u>	<u>13,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>63,703</u>	<u>0</u>	<u>13,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(861,217)	0	119,432	(366)
Fund Balances (Deficit) at Beginning of Year	<u>285,284</u>	<u>3,839</u>	<u>28,681</u>	<u>366</u>
Fund Balances (Deficits) at End of Year	<u><u>(\$575,933)</u></u>	<u><u>\$3,839</u></u>	<u><u>\$148,113</u></u>	<u><u>\$0</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>Detention Center Construction</u>	<u>Totals Primary Government</u>
\$0	\$713,738	\$0	\$0	\$0	\$0	\$861,638
0	0	0	0	11,464	0	11,464
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>347,235</u>
<u>0</u>	<u>713,738</u>	<u>0</u>	<u>0</u>	<u>11,464</u>	<u>0</u>	<u>1,220,337</u>
0	0	0	0	0	2,360	2,360
0	713,738	189	637,676	458,267	1,244,890	4,338,138
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,179</u>	<u>35,723</u>	<u>108,513</u>
<u>0</u>	<u>713,738</u>	<u>189</u>	<u>637,676</u>	<u>500,446</u>	<u>1,282,973</u>	<u>4,449,011</u>
<u>0</u>	<u>0</u>	<u>(189)</u>	<u>(637,676)</u>	<u>(488,982)</u>	<u>(1,282,973)</u>	<u>(3,228,674)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>43,682</u>	<u>0</u>	<u>870,385</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>43,682</u>	<u>0</u>	<u>870,385</u>
0	0	(189)	112,324	(445,300)	(1,282,973)	(2,358,289)
<u>16,528</u>	<u>0</u>	<u>189</u>	<u>31,321</u>	<u>(305,010)</u>	<u>0</u>	<u>61,198</u>
<u>\$16,528</u>	<u>\$0</u>	<u>\$0</u>	<u>\$143,645</u>	<u>(\$750,310)</u>	<u>(\$1,282,973)</u>	<u>(\$2,297,091)</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Earnings	\$7,071	\$7,071	\$0
Other	340,164	340,164	0
Total Revenues	347,235	347,235	0
Expenditures:			
Capital Outlay			
Capital Outlay	1,338,208	1,241,544	96,664
Total Capital Outlay	1,338,208	1,241,544	96,664
Debt Service:			
Principal	675,000	675,000	0
Interest	31,703	31,703	0
Total Debt Service	706,703	706,703	0
Total Expenditures	2,044,911	1,948,247	96,664
Excess of Revenues Over (Under) Expenditures	(1,697,676)	(1,601,012)	96,664
Other Financing Sources (Uses):			
Proceeds of Notes	675,000	675,000	0
Operating Transfers - In	63,703	63,703	0
Total Other Financing Sources (Uses)	738,703	738,703	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(958,973)	(862,309)	96,664
Fund Balances (Deficit) at			
Beginning of Year	886,298	886,298	0
Prior Year Encumbrances Appropriated	76,164	76,164	0
Fund Balances (Deficit) at End of Year	\$3,489	\$100,153	\$96,664

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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</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	3,839	3,839	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$3,839</u>	<u>\$3,839</u>	<u>\$0</u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$147,900	\$147,900	\$0
Total Revenue	147,900	147,900	0
Expenditures:			
Capital Outlay			
Capital Outlay	151,812	151,731	81
Total Capital Outlay	151,812	151,731	81
Total Expenditures	151,812	151,731	81
Excess of Revenues Over (Under) Expenditures	(3,912)	(3,831)	81
Other Financing Sources (Uses):			
Operating Transfers-In	13,000	13,000	0
Total Other Financing Sources (Uses)	13,000	13,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	9,088	9,169	81
Fund Balances (Deficit) at Beginning of Year	632	632	0
Prior Year Encumbrances Appropriated	138,312	138,312	0
Fund Balances (Deficit) at End of Year	<u>\$148,032</u>	<u>\$148,113</u>	<u>\$81</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay			
Capital Outlay	<u>366</u>	<u>366</u>	<u>0</u>
Total Capital Outlay	<u>366</u>	<u>366</u>	<u>0</u>
Total Expenditures	<u>366</u>	<u>366</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(366)	(366)	0
Fund Balances (Deficit) at Beginning of Year	366	366	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)
Camp Cattail Construction Fund

For the Year Ended December 31, 2001

	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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$713,738	\$713,738	\$0
Total Revenue	713,738	713,738	0
Expenditures:			
Capital Outlay			
Capital Outlay	713,738	713,738	0
Total Capital Outlay	713,738	713,738	0
Total Expenditures	713,738	713,738	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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay:			
Other	<u>189</u>	<u>189</u>	<u>0</u>
Total Capital Outlay	<u>189</u>	<u>189</u>	<u>0</u>
Total Expenditures	<u>189</u>	<u>189</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(189)	(189)	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><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)
Road & Bridge Improvements Fund

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay			
Capital Outlay	<u>772,863</u>	<u>628,616</u>	<u>144,247</u>
Total Capital Outlay	<u>772,863</u>	<u>628,616</u>	<u>144,247</u>
Total Expenditures	<u>772,863</u>	<u>628,616</u>	<u>144,247</u>
Excess of Revenues Over (Under) Expenditures	(772,863)	(628,616)	144,247
Other Financing Sources (Uses):			
Operating Transfers-In	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(22,863)	121,384	144,247
Fund Balances (Deficit) at Beginning of Year	8,458	8,458	0
Prior Year Encumbrances Appropriated	<u>22,863</u>	<u>22,863</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$8,458</u>	<u>\$152,705</u>	<u>\$144,247</u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Earnings	\$12,759	\$12,759	\$0
Total Revenues	12,759	12,759	0
Expenditures:			
Capital Outlay			
Capital Outlay	771,003	568,179	202,824
Total Capital Outlay	771,003	568,179	202,824
Debt Service:			
Principal Retirement	930,000	930,000	0
Interest and Fiscal Charges	43,682	43,682	0
Total Debt Service	973,682	973,682	0
Total Expenditures	1,744,685	1,541,861	202,824
Excess of Revenues Over (Under) Expenditures	(1,731,926)	(1,529,102)	202,824
Other Financing Sources (Uses):			
Proceeds of Notes	930,000	930,000	0
Operating Transfers-In	43,682	43,682	0
Total Other Financing Sources (Uses)	973,682	973,682	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(758,244)	(555,420)	202,824
Fund Balances (Deficit) at Beginning of Year	315,933	315,933	0
Prior Year Encumbrances Appropriated	441,061	441,061	0
Fund Balances (Deficit) at End of Year	(\$1,250)	\$201,574	\$202,824

Ross County, Ohio

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

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures:			
Current:			
Other	5,110	2,360	2,750
Total Other	5,110	2,360	2,750
Capital Outlay			
Capital Outlay	1,244,890	1,244,890	0
Total Capital Outlay	1,244,890	1,244,890	0
Total Expenditures	1,250,000	1,247,250	2,750
Excess of Revenues Over (Under) Expenditures	(1,250,000)	(1,247,250)	2,750
Other Financing Sources (Uses):			
Proceeds of Notes	1,250,000	1,250,000	0
Total Other Financing Sources (Uses)	1,250,000	1,250,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	2,750	2,750
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	\$2,750	\$2,750

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, 2001

	<u>County Wide Sewer</u>
<u>Assets</u>	
Current Assets:	
Cash and Cash Equivalents	\$22,233
Receivables:	
Accounts	<u>5,768</u>
Total Current Assets	<u>28,001</u>
Fixed Assets, (Net where applicable of Accumulated Depreciation)	<u>132,701</u>
Total Assets	<u><u>160,702</u></u>
<u>Liabilities</u>	
Current Liabilities:	
Contracts Payable	<u>1,515</u>
Total Current Liabilities	<u>1,515</u>
Total Liabilities	<u>1,515</u>
<u>Fund Equity</u>	
Contributed Capital	84,269
Retained Earnings:	
Unreserved	<u>74,918</u>
Total Fund Equity	<u>159,187</u>
Total Liabilities and Fund Equity	<u><u>\$160,702</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	<u>County Wide Sewer</u>
Operating Revenues:	
Charges for Services	\$36,608
Other Operating Revenues	<u>900</u>
Total Operating Revenues	<u>37,508</u>
Operating Expenses:	
Contractual Services	19,501
Other Operating Expenses	4,067
Depreciation	<u>5,000</u>
Total Operating Expenses	<u>28,568</u>
Operating Income (Loss)	<u>8,940</u>
Non-Operating Revenues (Expenses):	
Interest Income	<u>643</u>
Total Non-Operating Revenues (Expenses)	<u>643</u>
Income (Loss) Before Operating Transfers	<u>9,583</u>
Operating Transfers - Out	<u>(643)</u>
Net Income (Loss)	8,940
Depreciation on Fixed Assets Acquired by Contributed Capital	5,000
Retained Earnings at Beginning of Year	<u>60,978</u>
Retained Earnings at End of Year	74,918
Contributed Capital at End of Year	<u>84,269</u>
Total Fund Equity at End of Year	<u><u>\$159,187</u></u>

Ross County, Ohio

Statement of Cash Flows
Enterprise Fund

For the Year Ended December 31, 2001

	County Wide Sewer
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
Cash Flows from Operating Activities:	
Cash Receipts from Customers	\$37,484
Cash Payments to Contractors for Services	(23,894)
Other Operating Revenues	900
Other Operating Payments	<u>(4,067)</u>
Net Cash from Operating Activities	<u>10,423</u>
Cash Flows from Noncapital Financing Activities:	
Operating Transfers-Out	(643)
Advances-Out to Other Funds	<u>(1,500)</u>
Net Cash from Noncapital Financing Activities	<u>(2,143)</u>
Cash Flows from Investing Activities:	
Interest Received on Investments	<u>643</u>
Net Cash from Investing Activities	<u>643</u>
Net Increase (Decrease) in Cash and Cash Equivalents	8,923
Cash and Cash Equivalents at Beginning of Year	<u>13,310</u>
Cash and Cash Equivalents at End of Year	<u><u>\$22,233</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities:	
Operating Income (Loss)	\$8,940
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:	
Depreciation	5,000
(Increase) Decrease in Accounts Receivable	876
Increase (Decrease) in Contracts Payable	<u>(4,393)</u>
Total Adjustments	<u>1,483</u>
Net Cash from Operating Activities	<u><u>\$10,423</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$35,000	\$37,484	\$2,484
Other Operating Revenues	<u>1,300</u>	<u>900</u>	<u>(400)</u>
Total Revenues	36,300	38,384	2,084
Expenses:			
Contractual Services	43,528	23,894	19,634
Other Operating Expenses	<u>4,662</u>	<u>4,067</u>	<u>595</u>
Total Expenses	<u>48,190</u>	<u>27,961</u>	<u>20,229</u>
Excess of Revenues Over (Under) Expenses	(11,890)	10,423	22,313
Other Financing Sources (Uses):			
Advances - Out	<u>(1,500)</u>	<u>(1,500)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(1,500)</u>	<u>(1,500)</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(13,390)	8,923	22,313
Fund Equity (Deficit) at Beginning of Year	5,904	5,904	0
Prior Year Encumbrances Appropriated	<u>7,406</u>	<u>7,406</u>	<u>0</u>
Fund Equity (Deficit) at End of Year	<u><u>(\$80)</u></u>	<u><u>\$22,233</u></u>	<u><u>\$22,313</u></u>

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, 2001

Ross County
 Group
 Insurance

Assets

Current Assets:	
Cash and Cash Equivalents	\$225,583
Accounts Receivable	315
Due from Other Funds	<u>53,504</u>
 Total Current Assets	 <u>279,402</u>
 Total Assets	 <u><u>279,402</u></u>

Liabilities

Current Liabilities:	
Contracts Payable	37,773
Due to Other Funds	150,000
Insurance Claims Payable	<u>298,682</u>
 Total Current Liabilities	 <u>486,455</u>
 Total Liabilities	 <u>486,455</u>

Fund Equity

Retained Earnings:	
Unreserved	<u>(207,053)</u>
 Total Fund Equity	 <u>(207,053)</u>
 Total Liabilities and Fund Equity	 <u><u>\$279,402</u></u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	<u>Ross County Group Insurance</u>
Operating Revenues:	
Charges for Services	\$3,595,181
Other Operating Revenues	<u>315</u>
Total Operating Revenues	3,595,496
Operating Expenses:	
Contractual Services	539,327
Insurance Claims	<u>3,009,153</u>
Total Operating Expenses	<u>3,548,480</u>
Operating Income (Loss)	<u>47,016</u>
Non-Operating Revenues (Expenses):	
Interest Income	<u>7,159</u>
Total Non-Operating Revenues (Expenses)	<u>7,159</u>
Income (Loss) Before Operating Transfers	<u>54,175</u>
Operating Transfers - Out	<u>(7,159)</u>
Net Income (Loss)	47,016
Retained Earnings at Beginning of Year	<u>(254,069)</u>
Retained Earnings at End of Year	<u>(207,053)</u>
Total Fund Equity at End of Year	<u><u>(\$207,053)</u></u>

Ross County, Ohio

Statement of Cash Flows
Internal Service Fund

For the Year Ended December 31, 2001

	<u>Ross County Group Insurance</u>
<u>Increase (Decrease) in Cash and Cash Equivalents</u>	
Cash Flows from Operating Activities:	
Cash Receipts from Customers	\$3,646,922
Cash Payments for Insurance Claims	(2,959,968)
Cash Payments for Administrative Fees	<u>(501,554)</u>
Net Cash from Operating Activities	<u>185,400</u>
Cash Flows from Noncapital Financing Activities:	
Operating Transfers-Out	<u>(7,159)</u>
Net Cash from Noncapital Financing Activities	<u>(7,159)</u>
Cash Flows from Investing Activities:	
Interest Received on Investments	<u>7,159</u>
Net Cash from Investing Activities	<u>7,159</u>
Net Increase (Decrease) in Cash and Cash Equivalents	185,400
Cash and Cash Equivalents at Beginning of Year	<u>40,183</u>
Cash and Cash Equivalents at End of Year	<u><u>\$225,583</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities:	
Operating Income (Loss)	\$47,016
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:	
Increase (Decrease) in Accounts Receivable	(315)
Increase (Decrease) in Due from Other Funds	51,741
Increase (Decrease) in Contracts Payable	37,773
Increase (Decrease) in Insurance Claims Payable	<u>49,185</u>
Total Adjustments	<u>138,384</u>
Net Cash from Operating Activities	<u><u>\$185,400</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, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	<u>\$3,679,377</u>	<u>\$3,646,922</u>	<u>(\$32,455)</u>
Total Revenue	3,679,377	3,646,922	(32,455)
Expenses:			
Contractual Services	510,000	501,554	8,446
Insurance Claims	<u>3,000,000</u>	<u>2,959,968</u>	<u>40,032</u>
Total Expenses	<u>3,510,000</u>	<u>3,461,522</u>	<u>48,478</u>
Excess of Revenues Over (Under) Expenses	169,377	185,400	16,023
Fund Equity (Deficit) at Beginning of Year	40,183	40,183	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Equity (Deficit) at End of Year	<u>\$209,560</u>	<u>\$225,583</u>	<u>\$16,023</u>

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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, 2001

	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	\$1,072	\$0	\$5,025	\$6,043
Cash and Cash Equivalents in Segregated Accounts	0	0	177,948	0
Receivables:				
Taxes	0	0	0	0
Due from Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>1,072</u>	<u>0</u>	<u>182,973</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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Equity</u>				
Fund Balance:				
Unreserved:				
Undesignated	<u>1,072</u>	<u>0</u>	<u>182,973</u>	<u>6,043</u>
Total Fund Equity	<u>1,072</u>	<u>0</u>	<u>182,973</u>	<u>6,043</u>
Total Liabilities and Fund Equity	<u>\$1,072</u>	<u>\$0</u>	<u>\$182,973</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	\$283,117	\$9,864,089	\$10,160,080
0	0	1,277,721	1,455,669
0	0	38,479,816	38,479,816
0	0	5,929,149	5,929,149
<u>734</u>	<u>283,117</u>	<u>55,550,775</u>	<u>56,024,714</u>
0	176,844	363,586	540,430
0	0	5,909,708	5,909,708
0	0	48,284,790	48,284,790
0	0	932,355	932,355
0	106,273	60,336	166,609
<u>0</u>	<u>283,117</u>	<u>55,550,775</u>	<u>55,833,892</u>
<u>734</u>	<u>0</u>	<u>0</u>	<u>190,822</u>
<u>734</u>	<u>0</u>	<u>0</u>	<u>190,822</u>
<u>\$734</u>	<u>\$283,117</u>	<u>\$55,550,775</u>	<u>\$56,024,714</u>

Ross County, Ohio

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

For the Year Ended December 31, 2001

	David Meade-Massie Trust	Rehabilitation Center Trust	Children Services Trust	Juvenile Delinquency Prevention Trust
Revenues:				
Investment Earnings	\$0	\$0	\$6,030	\$0
Other	0	4,254	0	0
Total Revenue	0	4,254	6,030	0
Expenditures:				
Current:				
General Government:				
Judicial	8,124	0	0	0
Human Services	0	0	3,841	0
Total Expenditures	8,124	0	3,841	0
Excess of Revenues Over (Under) Expenditures	(8,124)	4,254	2,189	0
Other Financing Sources (Uses):				
Operating Transfers - Out	0	(4,254)	0	0
Total Other Financing Sources (Uses)	0	(4,254)	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(8,124)	0	2,189	0
Fund Balances (Deficit) at Beginning of Year	9,196	0	180,784	6,043
Fund Balances (Deficit) at End of Year	\$1,072	\$0	\$182,973	\$6,043

<u>C.T.F. Child Abuse & Neglect Trust</u>	<u>Unclaimed Monies</u>	<u>Totals Primary Government</u>
\$0	\$0	\$6,030
<u>0</u>	<u>0</u>	<u>4,254</u>
0	0	10,284
0	0	8,124
<u>0</u>	<u>0</u>	<u>3,841</u>
<u>0</u>	<u>0</u>	<u>11,965</u>
0	0	(1,681)
<u>0</u>	<u>0</u>	<u>(4,254)</u>
<u>0</u>	<u>0</u>	<u>(4,254)</u>
0	0	(5,935)
<u>734</u>	<u>0</u>	<u>196,757</u>
<u><u>\$734</u></u>	<u><u>\$0</u></u>	<u><u>\$190,822</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, 2001

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

Ross County, Ohio

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

For the Year Ended December 31, 2001

	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, 2001

	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>\$5,025</u>	<u>\$5,025</u>	<u>\$0</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, 2001

	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, 2001

	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>\$734</u>	<u>\$734</u>	<u>\$0</u>

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2001

	<u>1/1/01 Balance</u>	<u>2001 Additions</u>	<u>2001 Reductions</u>	<u>12/31/01 Balance</u>
<u>S.C.O.R. Juvenile Detention Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$94,079</u>	<u>\$4,281,401</u>	<u>\$1,083,220</u>	<u>\$3,292,260</u>
Total Assets	<u><u>\$94,079</u></u>	<u><u>\$4,281,401</u></u>	<u><u>\$1,083,220</u></u>	<u><u>\$3,292,260</u></u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$94,079</u>	<u>\$4,281,401</u>	<u>\$1,083,220</u>	<u>\$3,292,260</u>
Total Liabilities	<u><u>\$94,079</u></u>	<u><u>\$4,281,401</u></u>	<u><u>\$1,083,220</u></u>	<u><u>\$3,292,260</u></u>
 <u>County Assessments Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$0</u>	<u>\$46,548</u>	<u>\$46,548</u>	<u>\$0</u>
Total Assets	<u><u>\$0</u></u>	<u><u>\$46,548</u></u>	<u><u>\$46,548</u></u>	<u><u>\$0</u></u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$46,548</u>	<u>\$46,548</u>	<u>\$0</u>
Total Liabilities	<u><u>\$0</u></u>	<u><u>\$46,548</u></u>	<u><u>\$46,548</u></u>	<u><u>\$0</u></u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2001

	<u>1/1/01 Balance</u>	<u>2001 Additions</u>	<u>2001 Reductions</u>	<u>12/31/01 Balance</u>
<u>Ross County Health District Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$321,288</u>	<u>\$5,211,210</u>	<u>\$4,845,883</u>	<u>\$686,615</u>
Total Assets	<u><u>\$321,288</u></u>	<u><u>\$5,211,210</u></u>	<u><u>\$4,845,883</u></u>	<u><u>\$686,615</u></u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$321,288</u>	<u>\$5,211,210</u>	<u>\$4,845,883</u>	<u>\$686,615</u>
Total Liabilities	<u><u>\$321,288</u></u>	<u><u>\$5,211,210</u></u>	<u><u>\$4,845,883</u></u>	<u><u>\$686,615</u></u>
 <u>Paint Valley ADAMH Board</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$2,214,719</u>	<u>\$14,143,166</u>	<u>\$12,961,866</u>	<u>\$3,396,019</u>
Total Assets	<u><u>\$2,214,719</u></u>	<u><u>\$14,143,166</u></u>	<u><u>\$12,961,866</u></u>	<u><u>\$3,396,019</u></u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$2,214,719</u>	<u>\$14,143,166</u>	<u>\$12,961,866</u>	<u>\$3,396,019</u>
Total Liabilities	<u><u>\$2,214,719</u></u>	<u><u>\$14,143,166</u></u>	<u><u>\$12,961,866</u></u>	<u><u>\$3,396,019</u></u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2001

	<u>1/1/01 Balance</u>	<u>2001 Additions</u>	<u>2001 Reductions</u>	<u>12/31/01 Balance</u>
<u>Soil & Water Conservation Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$136,928</u>	<u>\$472,646</u>	<u>\$566,865</u>	<u>\$42,709</u>
Total Assets	<u><u>\$136,928</u></u>	<u><u>\$472,646</u></u>	<u><u>\$566,865</u></u>	<u><u>\$42,709</u></u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$136,928</u>	<u>\$472,646</u>	<u>\$566,865</u>	<u>\$42,709</u>
Total Liabilities	<u><u>\$136,928</u></u>	<u><u>\$472,646</u></u>	<u><u>\$566,865</u></u>	<u><u>\$42,709</u></u>
 <u>Joint Solid Waste Management Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$190,806</u>	<u>\$181,130</u>	<u>\$136,180</u>	<u>\$235,756</u>
Total Assets	<u><u>\$190,806</u></u>	<u><u>\$181,130</u></u>	<u><u>\$136,180</u></u>	<u><u>\$235,756</u></u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$190,806</u>	<u>\$181,130</u>	<u>\$136,180</u>	<u>\$235,756</u>
Total Liabilities	<u><u>\$190,806</u></u>	<u><u>\$181,130</u></u>	<u><u>\$136,180</u></u>	<u><u>\$235,756</u></u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2001

	<u>1/1/01 Balance</u>	<u>2001 Additions</u>	<u>2001 Reductions</u>	<u>12/31/01 Balance</u>
<u>Park District Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	\$6,709	\$194,106	\$118,314	\$82,501
Total Assets	<u>\$6,709</u>	<u>\$194,106</u>	<u>\$118,314</u>	<u>\$82,501</u>
<u>Liabilities</u>				
Due to Other Governments	\$6,709	\$194,106	\$118,314	\$82,501
Total Liabilities	<u>\$6,709</u>	<u>\$194,106</u>	<u>\$118,314</u>	<u>\$82,501</u>
 <u>Agency Tax</u>				
<u>Assets</u>				
Cash and Cash Equivalents	\$1,831,343	\$55,795,245	\$55,863,461	\$1,763,127
Taxes Receivable	37,180,600	38,479,817	37,180,601	38,479,816
Due from Other Governments	5,845,893	5,929,149	5,845,893	5,929,149
Total Assets	<u>\$44,857,836</u>	<u>\$100,204,211</u>	<u>\$98,889,955</u>	<u>\$46,172,092</u>
<u>Liabilities</u>				
Due to Other Funds	\$316,000	\$316,482	\$316,000	\$316,482
Due to Other Funds-Taxes	5,692,485	5,909,708	5,692,485	5,909,708
Due to Other Governments	38,849,351	93,978,021	92,881,470	39,945,902
Total Liabilities	<u>\$44,857,836</u>	<u>\$100,204,211</u>	<u>\$98,889,955</u>	<u>\$46,172,092</u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2001

	<u>1/1/01 Balance</u>	<u>2001 Additions</u>	<u>2001 Reductions</u>	<u>12/31/01 Balance</u>
<u>Miscellaneous Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$58,670</u>	<u>\$1,096,007</u>	<u>\$1,063,396</u>	<u>\$91,281</u>
Total Assets	<u><u>\$58,670</u></u>	<u><u>\$1,096,007</u></u>	<u><u>\$1,063,396</u></u>	<u><u>\$91,281</u></u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$58,670</u>	<u>\$1,096,007</u>	<u>\$1,063,396</u>	<u>\$91,281</u>
Total Liabilities	<u><u>\$58,670</u></u>	<u><u>\$1,096,007</u></u>	<u><u>\$1,063,396</u></u>	<u><u>\$91,281</u></u>
 <u>Alimony & Child Support Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$267,489</u>	<u>\$587,264</u>	<u>\$847,728</u>	<u>\$7,025</u>
Total Assets	<u><u>\$267,489</u></u>	<u><u>\$587,264</u></u>	<u><u>\$847,728</u></u>	<u><u>\$7,025</u></u>
<u>Liabilities</u>				
Due to Other Funds	\$56,051	\$11,530	\$67,581	\$0
Undistributed Monies	<u>211,438</u>	<u>575,734</u>	<u>780,147</u>	<u>7,025</u>
Total Liabilities	<u><u>\$267,489</u></u>	<u><u>\$587,264</u></u>	<u><u>\$847,728</u></u>	<u><u>\$7,025</u></u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2001

	<u>1/1/01 Balance</u>	<u>2001 Additions</u>	<u>2001 Reductions</u>	<u>12/31/01 Balance</u>
<u>Payroll Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	<u>\$150,777</u>	<u>\$20,169,909</u>	<u>\$20,155,242</u>	<u>\$165,444</u>
Total Assets	<u><u>\$150,777</u></u>	<u><u>\$20,169,909</u></u>	<u><u>\$20,155,242</u></u>	<u><u>\$165,444</u></u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$150,777</u>	<u>\$20,169,909</u>	<u>\$20,155,242</u>	<u>\$165,444</u>
Total Liabilities	<u><u>\$150,777</u></u>	<u><u>\$20,169,909</u></u>	<u><u>\$20,155,242</u></u>	<u><u>\$165,444</u></u>
 <u>Jail Inmate Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$11,621</u>	<u>\$235,915</u>	<u>\$232,654</u>	<u>\$14,882</u>
Total Assets	<u><u>\$11,621</u></u>	<u><u>\$235,915</u></u>	<u><u>\$232,654</u></u>	<u><u>\$14,882</u></u>
<u>Liabilities</u>				
Deposits Held and Due to Others	<u>\$11,621</u>	<u>\$235,915</u>	<u>\$232,654</u>	<u>\$14,882</u>
Total Liabilities	<u><u>\$11,621</u></u>	<u><u>\$235,915</u></u>	<u><u>\$232,654</u></u>	<u><u>\$14,882</u></u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2001

	<u>1/1/01 Balance</u>	<u>2001 Additions</u>	<u>2001 Reductions</u>	<u>12/31/01 Balance</u>
<u>County Sheriff Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$273,112</u>	<u>\$1,477,257</u>	<u>\$1,691,878</u>	<u>\$58,491</u>
Total Assets	<u>\$273,112</u>	<u>\$1,477,257</u>	<u>\$1,691,878</u>	<u>\$58,491</u>
<u>Liabilities</u>				
Due to Other Funds	\$9,473	\$15,029	\$9,473	\$15,029
Deposits Held and Due to Others	<u>263,639</u>	<u>1,462,228</u>	<u>1,682,405</u>	<u>43,462</u>
Total Liabilities	<u>\$273,112</u>	<u>\$1,477,257</u>	<u>\$1,691,878</u>	<u>\$58,491</u>
<u>County Court Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$442,117</u>	<u>\$9,797,968</u>	<u>\$9,042,762</u>	<u>\$1,197,323</u>
Total Assets	<u>\$442,117</u>	<u>\$9,797,968</u>	<u>\$9,042,762</u>	<u>\$1,197,323</u>
<u>Liabilities</u>				
Due to Other Funds	\$22,239	\$700,704	\$690,868	\$32,075
Due to Other Governments	200,940	7,942,706	7,905,720	237,926
Undistributed Monies	212,282	1,071,177	358,129	925,330
Deposits Held and Due to Others	<u>6,656</u>	<u>83,381</u>	<u>88,045</u>	<u>1,992</u>
Total Liabilities	<u>\$442,117</u>	<u>\$9,797,968</u>	<u>\$9,042,762</u>	<u>\$1,197,323</u>

continued

Ross County, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2001

	<u>1/1/01 Balance</u>	<u>2001 Additions</u>	<u>2001 Reductions</u>	<u>12/31/01 Balance</u>
<u>Family and Child First Agency</u>				
<u>Assets</u>				
Cash and Cash Equivalents	\$82,266	\$265,418	\$239,307	\$108,377
Total Assets	<u>\$82,266</u>	<u>\$265,418</u>	<u>\$239,307</u>	<u>\$108,377</u>
<u>Liabilities</u>				
Due to Other Governments	\$82,266	\$265,418	\$239,307	\$108,377
Total Liabilities	<u>\$82,266</u>	<u>\$265,418</u>	<u>\$239,307</u>	<u>\$108,377</u>
 <u>All Agency Funds</u>				
<u>Assets</u>				
Cash and Cash Equivalents in	\$5,087,585	\$101,856,786	\$97,080,282	\$9,864,089
Cash and Cash Equivalents in Segregated Accounts	994,339	12,098,404	11,815,022	1,277,721
Receivables:				
Taxes	37,180,600	38,479,817	37,180,601	38,479,816
Due from Other Governments	5,845,893	5,929,149	5,845,893	5,929,149
Total Assets	<u>\$49,108,417</u>	<u>\$158,364,156</u>	<u>\$151,921,798</u>	<u>\$55,550,775</u>
<u>Liabilities</u>				
Due to Other Funds	\$403,763	\$1,043,745	\$1,083,922	\$363,586
Due to Other Funds-Taxes	5,692,485	5,909,708	5,692,485	5,909,708
Due to Other Governments	42,306,533	147,982,268	142,004,011	48,284,790
Undistributed Monies	423,720	1,646,911	1,138,276	932,355
Deposits Held and Due to Others	281,916	1,781,524	2,003,104	60,336
Total Liabilities	<u>\$49,108,417</u>	<u>\$158,364,156</u>	<u>\$151,921,798</u>	<u>\$55,550,775</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, 2001

Function and Activity	Land	Buildings, Structures & Improvements	Land Improvements	Furniture Fixtures & Equipment	Capitalized Leases	Total
General Government						
Legislative and Executive						
Commissioners	\$0	\$0	\$0	\$220,416	\$0	\$220,416
Auditor	0	0	0	85,115	0	85,115
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	62,734	0	62,734
Board of Elections	0	0	0	204,603	582,500	787,103
Facilities Management	977,683	11,135,598	98,350	100,517	0	12,312,148
Recorder	0	0	0	90,352	0	90,352
Planning and Building	0	0	0	20,089	0	20,089
Safety Department	0	0	0	1,659	0	1,659
Total Legislative & Exec.	977,683	11,135,598	98,350	896,292	620,075	13,727,998
Judicial						
Court of Appeals	0	0	0	21,584	20,966	42,550
Common Pleas Court #1	0	0	0	66,223	18,014	84,237
Common Pleas Court #2	0	0	0	49,452	15,709	65,161
Jury Commission	0	0	0	1,068	0	1,068
Juvenile Court	0	0	0	76,962	0	76,962
Probate Court	0	0	0	45,338	0	45,338
Clerk of Courts	0	0	0	206,174	0	206,174
Total Judicial	0	0	0	466,801	54,689	521,490
Total General Government	977,683	11,135,598	98,350	1,363,093	674,764	14,249,488
Public Safety						
Sheriff	794,406	9,218,406	301,926	2,054,844	0	12,369,582
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	61,883	0	61,883
Prosecutor Diversion	0	0	0	24,729	0	24,729
Total Public Safety	794,406	9,218,406	301,926	2,262,089	0	12,576,827

continued

Ross County, Ohio

Schedule of General Fixed Assets
By Function and Activity

As of December 31, 2001

Function and Activity	Land	Buildings, Structures & Improvements	Land Improvements	Furniture Fixtures & Equipment	Capitalized Leases	Total
Public Works						
Engineer	0	796,437	49,192	2,391,091	0	3,236,720
Total Public Works	0	796,437	49,192	2,391,091	0	3,236,720
Health						
Litter Control	0	0	0	44,563	0	44,563
Total Health	0	0	0	44,563	0	44,563
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	603,956	0	603,956
MR/DD	96,654	2,960,052	10,950	1,587,218	0	4,654,874
Children Services	170,977	1,821,358	25,388	233,979	33,835	2,285,537
Senior Citizens	0	0	0	79,256	0	79,256
Total Human Services	267,631	4,781,410	36,338	2,530,676	33,835	7,649,890
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	37,594	0	6,187,192
Total Air Navigation Fac.	1,151,604	1,046,686	3,951,308	37,594	0	6,187,192
Construction in Progress	0	45,803	0	0	0	45,803
Total General Fixed Assets	\$3,459,814	\$27,998,280	\$4,766,233	\$8,642,115	\$708,599	\$45,575,041

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

As of December 31, 2001

Function and Activity	Balance 1/1/01	Additions	Deletions	Balance 12/31/01
General Government				
Legislative and Executive				
Commissioners	\$209,407	\$13,031	\$2,022	\$220,416
Auditor	86,551	1,970	3,406	85,115
Treasurer	17,844	0	0	17,844
Prosecuting Attorney	130,538	0	0	130,538
Data Processing	61,691	1,043	0	62,734
Board of Elections	780,488	7,900	1,285	787,103
Facilities Management	11,498,396	2,303,081	1,489,329	12,312,148
Recorder	69,856	20,496	0	90,352
Planning and Building	18,948	1,141	0	20,089
Safety Department	1,659	0	0	1,659
Total Legislative & Executive	12,875,378	2,348,662	1,496,042	13,727,998
Judicial				
Court of Appeals	41,318	1,232	0	42,550
Common Pleas Court #1	58,560	27,077	1,400	84,237
Common Pleas Court #2	59,141	15,709	9,689	65,161
Jury Commission	2,218	0	1,150	1,068
Juvenile Court	98,989	20,805	42,832	76,962
Probate Court	63,753	11,807	30,222	45,338
Clerk of Courts	205,139	1,035	0	206,174
Total Judicial	529,118	77,665	85,293	521,490
Total General Government	13,404,496	2,426,327	1,581,335	14,249,488
Public Safety				
Sheriff	12,228,360	144,942	3,720	12,369,582
Adult Probation	52,092	0	0	52,092
Dog Warden	65,928	0	0	65,928
Coroner	2,613	0	0	2,613
Emergency Management	27,617	35,586	1,320	61,883
Prosecutor Diversion	24,729	0	0	24,729
Total Public Safety	12,401,339	180,528	5,040	12,576,827

continued

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

As of December 31, 2001

Function and Activity	Balance 1/1/01	Additions	Deletions	Balance 12/31/01
Public Works				
Engineer	3,166,932	164,161	94,373	3,236,720
Total Public Works	3,166,932	164,161	94,373	3,236,720
Health				
Litter Control	57,163	0	12,600	44,563
Total Health	57,163	0	12,600	44,563
Human Services				
Veteran Services	23,757	0	0	23,757
Family & Child First	2,510	0	0	2,510
Job & Family Services	1,462,051	214,955	1,073,050	603,956
MR/DD	4,100,120	624,798	70,044	4,654,874
Children Services	2,313,424	0	27,887	2,285,537
Senior Citizens	79,256	0	0	79,256
Total Human Services	7,981,118	839,753	1,170,981	7,649,890
Conservation & Recreation				
Parks	169,347	0	0	169,347
Fairgrounds	1,415,211	0	0	1,415,211
Total Conservation & Rec.	1,584,558	0	0	1,584,558
Air Navigation Facilities				
Airport	6,189,392	0	2,200	6,187,192
Total Air Navigation Fac.	6,189,392	0	2,200	6,187,192
Construction in Progress	735,652	591,057	1,280,906	45,803
Total General Fixed Assets	\$45,520,650	\$4,201,826	\$4,147,435	\$45,575,041

Ross County, Ohio

Schedule of General Fixed Assets
By Source

As of December 31, 2001

General Fixed Assets:

Land	\$3,459,814
Land Improvements	4,766,233
Buildings, Structures, and Improvements	27,952,477
Furniture, Fixtures and Equipment	8,642,115
Capitalized Leases	708,599
Construction in Progress	45,803
	<hr/>
Total General Fixed Assets	<u>\$45,575,041</u>

Investment in General Fixed Assets:

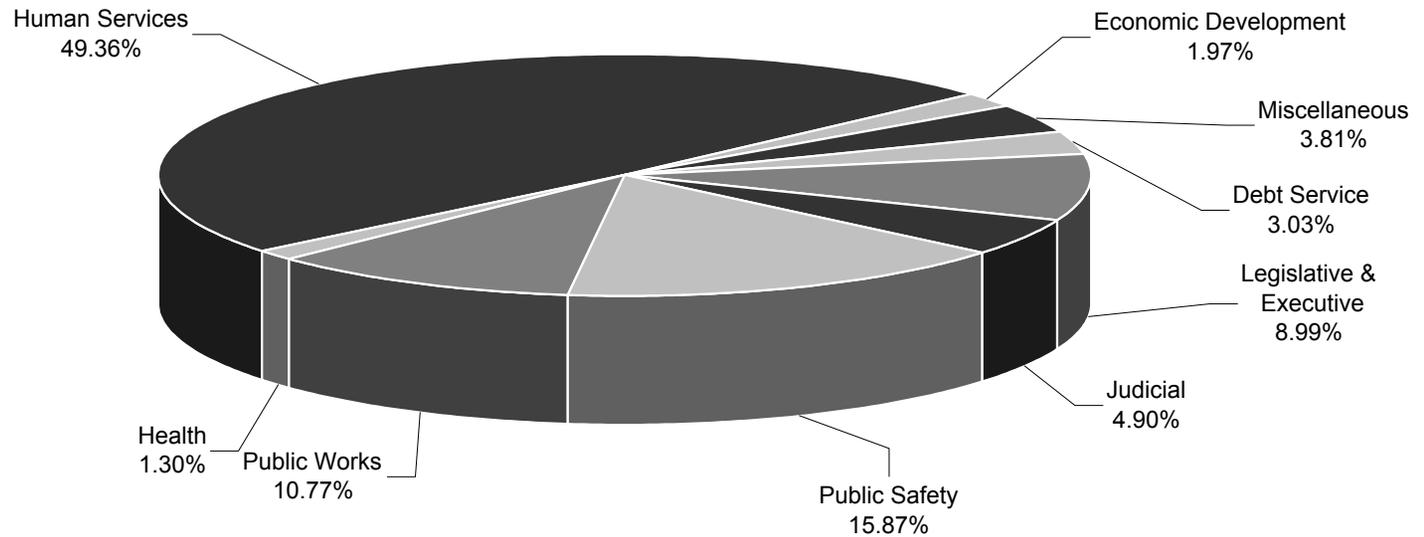
General Fixed Assets Accumulated	
Prior to December 31, 1989	\$14,685,471
General Fund Revenue	3,913,711
Special Revenue Funds	3,133,285
General Obligation Bonds and Notes	15,504,977
State Grants	3,638,691
Federal Grants	4,535,936
Donations	162,970
	<hr/>
Total Investment in General Fixed Assets	<u>\$45,575,041</u>

STATISTICAL SECTION

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

Table 1

Year	Legislative & Executive	Judicial	Public Safety	Public Works	Health	Human Services	Economic Development	Miscellaneous	Debt Service	Total
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
2001	4,148,979	2,259,752	7,322,730	4,967,252	597,234	22,774,339	908,775	1,758,430	1,399,146	46,136,637

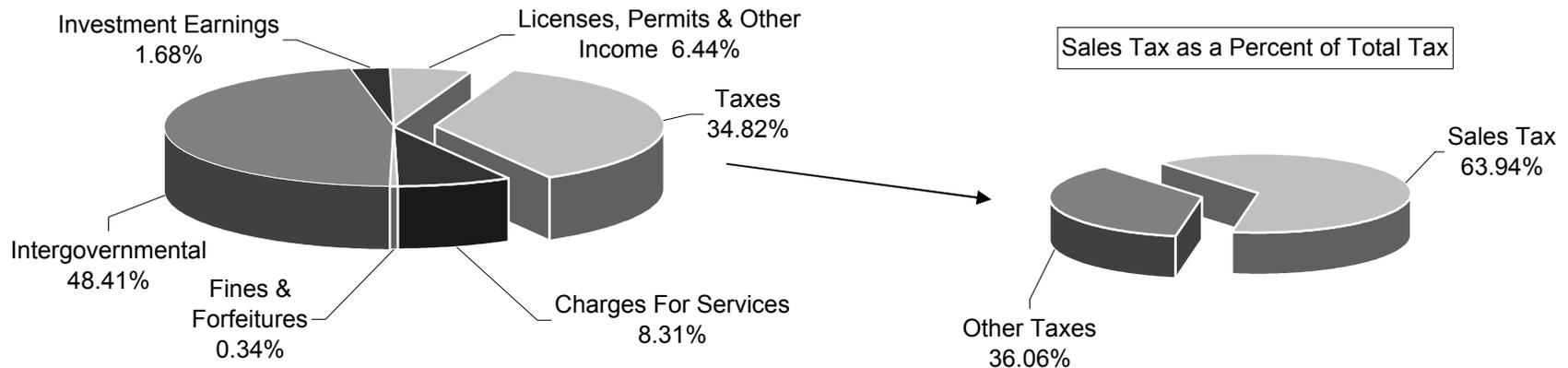


(1) Includes General, Special Revenue, and Debt Service Funds
Source: Ross County Auditor

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

Table 2

YEAR	TAXES	CHARGES FOR SERVICES	FINES & FORFEITURES	INTER-GOVERNMENTAL	INVESTMENT EARNINGS	LICENSES, PERMITS & OTHER INCOME	TOTAL
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	20,121,675	1,227,586	2,481,186	43,003,213
2001	15,675,266	3,740,735	152,900	21,788,248	756,205	2,897,750	45,011,104



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

ROSS COUNTY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Table 3

COLLECTION YEAR	CURRENT TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF CURRENT TAXES COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	RATIO OF TOTAL TAX COLLECTIONS TO CURRENT TAX LEVY	OUTSTANDING DELINQUENT TAXES	RATIO OF OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY
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%
2001	5,883,097	5,745,040	97.65%	169,854	5,914,894	100.54%	195,910	3.33%

Source: Ross County Auditor

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

Table 4

YEAR	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC UTILITY PROPERTY		TOTAL		RATIO OF TOTAL ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	(1) ASSESSED VALUE	(2) EST. ACTUAL VALUE	
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	888,989,832	2,614,789,305	34.00%
2000	668,559,190	1,910,169,114	180,557,660	722,230,640	69,149,950	78,579,489	918,266,800	2,710,979,243	33.87%
2001	694,133,450	1,983,238,428	174,573,290	698,293,160	69,857,750	79,383,807	938,564,490	2,760,915,395	33.99%

(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>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>	<u>2001</u>
General Fund	3.10	3.10	3.10	3.10	3.10	1.60	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	4.50	4.50	4.50	4.50	4.50	4.50
Senior Citizens	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Total Rates	7.40	7.40	7.40	7.40	8.90	7.40	7.40	7.40	7.40	7.40
<u>Special Districts</u>										
General Health District	0.70	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Townships</u>										
Buckskin	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.50
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	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Green	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Harrison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Huntington	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	9.10
Jefferson	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Liberty	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	7.90
Paint	2.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Paxton	7.10	7.10	7.10	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Scioto	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Springfield	4.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	2.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Union	4.90	6.90	5.50	5.50	5.50	5.50	5.50	5.50	5.50	7.40

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>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>	<u>2001</u>
Adena	33.80	33.80	33.80	33.80	33.80	33.80	33.80	38.10	38.10	38.10
Chillicothe	38.80	38.20	38.20	38.40	38.40	38.10	37.90	37.80	37.74	37.70
Huntington	33.00	33.00	32.50	32.50	32.50	32.50	34.30	33.10	32.40	32.40
Paint Valley	33.60	33.30	33.00	33.00	33.00	33.00	37.20	36.50	36.50	36.50
Scioto Valley	28.60	28.60	28.60	28.30	28.30	28.30	28.30	28.30	33.95	33.95
Union Scioto	35.80	35.80	35.80	35.80	35.00	35.00	35.00	34.10	37.92	37.92
Zane Trace	34.50	33.90	33.90	33.50	32.60	36.90	36.90	35.90	35.10	34.70
<u>Out-of-County Schools</u>										
Greenfield	27.20	26.70	26.70	26.70	26.70	25.45	28.97	27.22	27.22	27.22
Miami Trace	28.00	28.00	32.10	32.10	30.35	30.75	30.55	34.25	34.10	33.50
Waverly	33.10	33.00	32.80	32.50	32.50	32.50	32.50	32.50	32.50	37.12
<u>Joint Vocational Schools</u>										
Great Oaks	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Pickaway-Ross County	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Pike County	7.20	7.20	6.80	6.80	6.80	6.50	6.50	6.50	6.50	6.50
<u>Corporations</u>										
Adelphi	4.00	4.00	4.00	4.00	4.00	6.00	6.00	6.00	6.00	6.00
Bainbridge	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Chillicothe	3.70	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Clarksburg	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Frankfort	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Kingston	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
South Salem	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10

Source: Ross County Auditor

ROSS COUNTY
PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 2001

Table 6

Taxpayers	Type	Real Estate Assessed Value	Tangible Personal Property Assessed Value	Total Assessed Value	Percentage of Total Assessed Value
MeadWestvaco Corporation	Manufacturer	\$28,676,200	\$101,939,990	\$130,616,190	13.92%
American Electric Power	Electric Utility	340,050	25,650,560	25,990,610	2.77%
Horizon Telcom Inc.	Telephone/Communications	1,749,680	20,197,960	21,947,640	2.34%
Paccar, Inc.	Manufacturer	4,632,200	9,876,700	14,508,900	1.55%
South Central Power Company	Electric Utility	26,690	6,248,950	6,275,640	0.67%
Columbia Gas of Ohio, Inc.	Gas Utility	25,850	5,484,660	5,510,510	0.59%
PPG Industries, Inc.	Distribution Center	2,143,590	1,871,020	4,014,610	0.43%
DDR Ohio Opportunity II LLC	Shopping Center	2,982,840	0	2,982,840	0.31%
Norfolk & Western Railway Co.	Railroad Utility	304,800	2,544,310	2,849,110	0.30%
Chillicothe Mall, Inc.	Shopping Center	2,777,290	0	2,777,290	0.29%
Total Top Ten Taxpayers		43,659,190	173,814,150	217,473,340	23.17%
All Others		650,474,260	70,616,890	721,091,150	76.83%
TOTAL		<u>\$694,133,450</u>	<u>\$244,431,040</u>	<u>\$938,564,490</u>	<u>100.00%</u>

Source: Ross County Auditor

ROSS COUNTY
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2001

Table 7

Total of all County Debt Outstanding.....	\$11,860,000
Debt Exempt from Computation	
Exempted for Jail/Detention Facility Construction.....	<u>4,355,000</u>
Total Exempted Debt.....	<u>4,355,000</u>
Net Indebtedness (Voted and Unvoted).....	7,505,000
Less: Available funds in Debt Service Fund as of December 31, 2001.....	<u>620,777</u>
Total Net Indebtedness Subject to Direct Debt Limitations.....	<u><u>\$6,884,223</u></u>
Assessed Value of County (2001 collection year).....	\$938,564,490
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).....	\$21,964,112
Total Net Indebtedness Subject to Direct Debt Limitation.....	<u>6,884,223</u>
DIRECT DEBT MARGIN.....	<u><u>\$15,079,889</u></u>
Unvoted Debt Limitation (1% of County Assessed Value).....	\$9,385,645
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation.....	<u>6,884,223</u>
UNVOTED DEBT MARGIN.....	<u><u>\$2,501,422</u></u>

Source: Ross County Auditor

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

Table 8

<u>YEAR</u>	<u>(1) POPULATION</u>	<u>(2) ASSESSED VALUE</u>	<u>GROSS BONDED DEBT</u>	<u>(3) LESS DEBT SERVICE FUNDS</u>	<u>LESS DEBT SUPPORTED BY ENTERPRISE FUNDS</u>	<u>NET BONDED DEBT</u>	<u>RATIO OF NET BONDED DEBT TO ASSESSED VALUE</u>	<u>NET BONDED DEBT PER CAPITA</u>
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
2001	74,061	938,564,490	7,505,000	620,777	0	6,884,223	0.733%	92.95

- (1) 2000 Population shown is the actual decennial census count certified by the U.S. Department of Commerce, Bureau of Census.
The 1991-1999, 2001 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>
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%
2001	660,000	431,588	1,091,588	46,136,637	2.37%

(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, 2001

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	\$11,239,223	100.00%	\$11,239,223
Cities, Villages & Townships wholly within the County	7,872,061	100.00%	7,872,061
School Districts wholly within the County	32,610,853	100.00%	<u>32,610,853</u>
Sub-Total			51,722,137
Entities not wholly within the County			
<hr/>			
Greenfield Exempted Village School District	3,615,000	18.66%	674,559
Pickaway-Ross County Joint Vocational School District	640,000	58.15%	372,160
Pike County Joint Vocational School District	105,000	0.97%	1,019
Waverly City School District	8,085,906	2.50%	<u>202,148</u>
Sub-Total Overlapping Districts			<u>1,249,886</u>
Grand Total			<u><u>\$52,972,023</u></u>

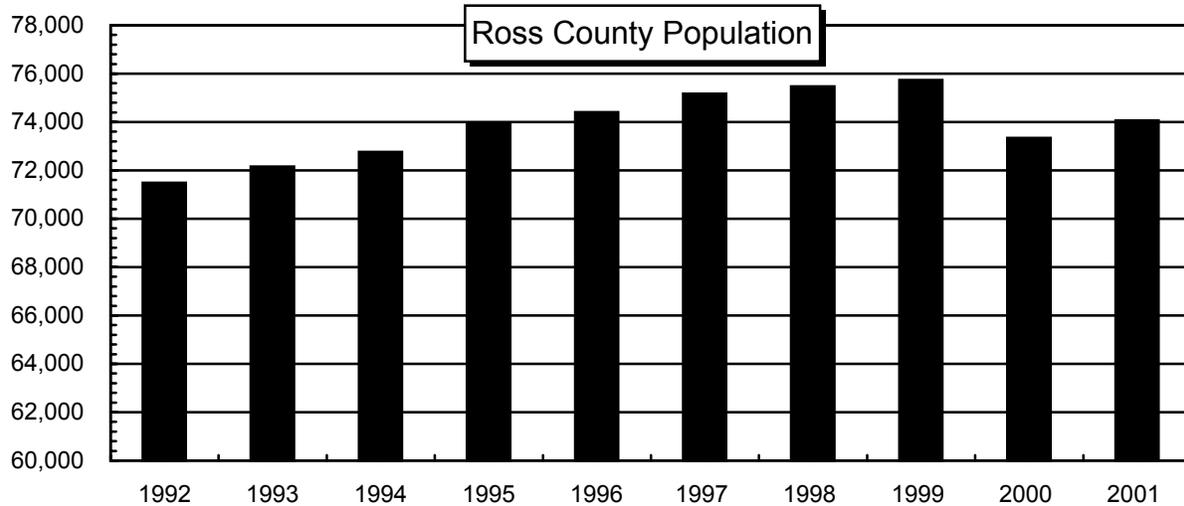
(1) General Obligation Debt includes General Obligation Bonds and General Obligation Bond Anticipation Notes.

Source: Ross County Auditor/Ohio Municipal Advisory Council

ROSS COUNTY
DEMOGRAPHIC STATISTICS
LAST TEN YEARS

Table 11

<u>YEAR</u>	<u>(1) POPULATION</u>	<u>(2) PER CAPITA INCOME</u>	<u>(2) MEDIAN AGE</u>	<u>(3) SCHOOL ENROLLMENT</u>
1992	71,492	\$14,915	N/A	12,587
1993	72,160	15,430	N/A	13,114
1994	72,764	17,111	N/A	12,509
1995	73,941	17,058	N/A	12,396
1996	74,407	17,885	N/A	12,647
1997	75,168	18,832	N/A	12,666
1998	75,473	19,664	N/A	12,723
1999	75,731	20,291	N/A	12,535
2000	73,345	N/A	36.9	12,618
2001	74,061	N/A	N/A	12,845

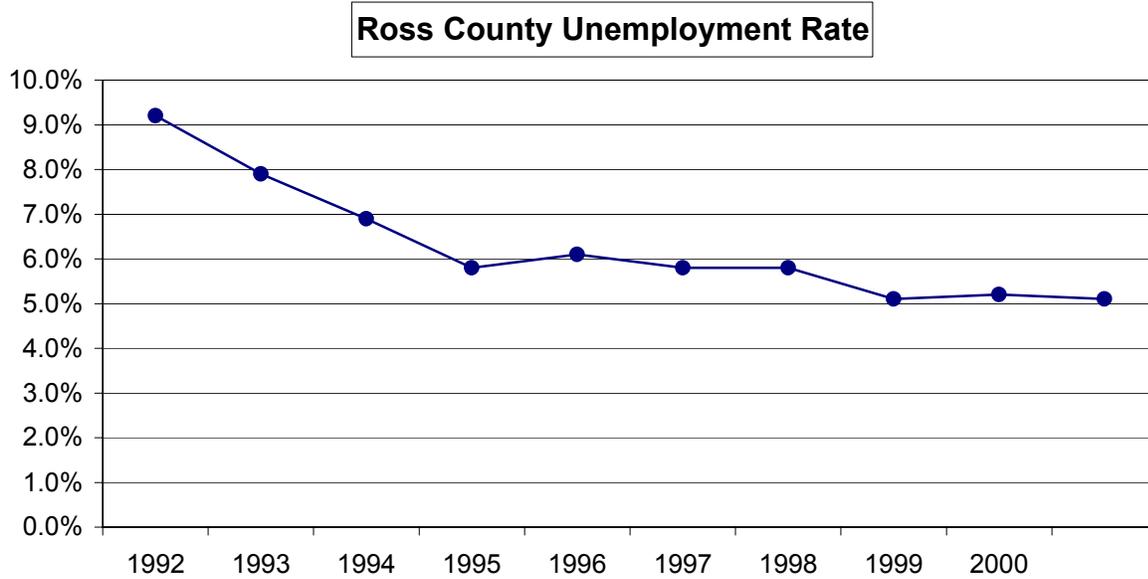


- Sources :
- (1) 2000 Population figure was taken from the actual decennial census count certified by the U. S. Department of Commerce, Bureau of Census. The 1991 through 1999 figures were estimates previously provided by the Ohio Department of Development - Office of Strategic Research. The 2001 figure is also an estimate obtained through the Office of Strategic Research.
 - (2) Ohio Department of Development, Office of Strategic Research
 - (3) Ross County Board of Education, Chillicothe City Schools, Individual Private Schools

ROSS COUNTY
EMPLOYMENT STATISTICS
LAST TEN YEARS

Table 12

	(1) CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	(2) UNEMPLOYMENT RATE
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	34,600	32,600	2,000	5.8%
1998 Average	35,100	33,100	2,000	5.8%
1999 Average	34,600	32,800	1,800	5.1%
2000 Average	34,900	33,100	1,800	5.2%
2001 Average	34,900	33,200	1,800	5.1%



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

Source: Ohio Bureau of Employment Services
 Labor Market Information Division

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

Table 13

<u>YEAR</u>	<u>REAL PROPERTY VALUE (1)</u>			<u>NEW CONSTRUCTION (2)</u>			<u>BANK DEPOSITS (3)</u>
	<u>COMMERCIAL INDUSTRIAL</u>	<u>AGRICULTURAL RESIDENTIAL</u>	<u>TOTAL</u>	<u>COMMERCIAL INDUSTRIAL</u>	<u>AGRICULTURAL RESIDENTIAL</u>	<u>TOTAL</u>	
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
2001	396,417,971	1,584,346,914	1,980,764,885	9,547,143	57,641,029	67,188,172	235,217,000

(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. MeadWestvaco Corporation	Book, Bond & Magazine Paper	1,950
2. Kenworth Truck Co. (Paccar)	Assembly of Heavy Trucks	1,425
3. Horizon Telcom, Inc.	Telephone/Communications	572
4. YSK Corporation	Auto Suspension Parts	236
5. PPG Industries, Inc.	Auto Replacement Glass	131
6. Trim Systems L.L.C.	Truck Interiors	121
7. American Electric Power	Electric Utility	106
8. MeadWestvaco Central Research	Research & Development	106
9. Rocal Inc.	Traffic Control Signs	87
10. Union Springs & Manufacturing Co.	Auto & Rail Parts	67

ROSS COUNTY
LARGEST PUBLIC AND NON-PROFIT EMPLOYERS

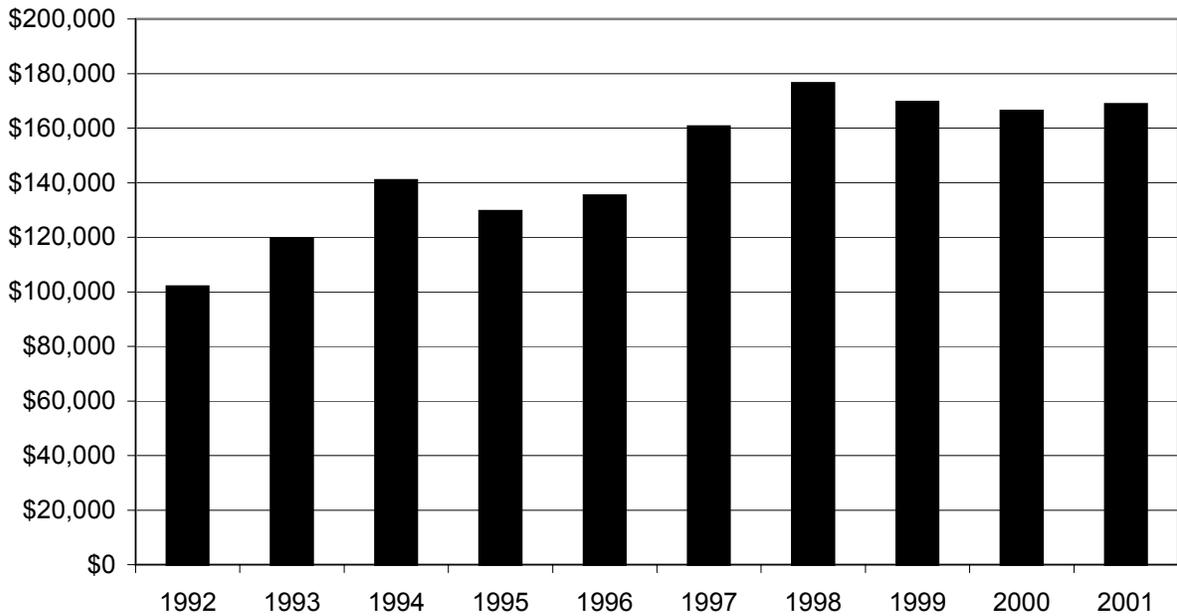
<u>Employer</u>	<u>Service</u>	<u>Number of Employees</u>
1. Adena Regional Medical Center	Health/Medical Services	1,573
2. Veterans Affairs Medical Center	Veterans Hospital	1,140
3. Ross County Correctional Institute	Ohio Penal Institution	605
4. Ross County	County Government	578
5. Chillicothe Correctional Institute	Ohio Penal Institution	574
6. Chillicothe City School District	Education	436
7. Pickaway/Ross Joint Vocational School District	Vocational Education	383
8. City of Chillicothe	City Government	340

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>
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%
2001	168,796	1.47%



Source: Ross County Auditor

ROSS COUNTY
MISCELLANEOUS STATISTICS
DECEMBER 31, 2001

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
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POLITICAL SUBDIVISIONS	
Townships	16
Cities	1
Incorporated Villages	6
POPULATION	74,061
NUMBER OF LICENSED DRIVERS	50,685 (Issued in Ross County)
NUMBER OF SHERIFF DEPUTIES	110
NUMBER OF COUNTY EMPLOYEES	578
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HIGHWAY SYSTEM	
US Highways	3
State Highways	9
US & State Highway Mileage	216.23 miles
County Roads	393.40 miles
Township Roads	491.34 miles
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HOSPITALS	
Adena Health Systems	231 beds
V.A. Medical Center Hospital	337 beds
<hr/>	
AIRPORT FACILITIES	
Runway	5400' X 100' x 600' overrun
Lighted Full Length Parallel Taxiway	
F.A.A. Category	C2
<hr/>	
CHILLICOTHE CITY SCHOOL SYSTEM	
High Schools	1
Intermediate	2
Elementary	6
Student Population	3,692
Teacher Population	239
Teacher/Student Ratio	1:15.45
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COUNTY SCHOOL SYSTEMS	
High Schools	6
Intermediate	5
Elementary	10
Student Population	8,692
Teacher Population	500
Teacher/Student Ratio	1:17.38
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JOINT VOCATIONAL SCHOOL SYSTEM	
	Pickaway-Ross County Joint Vocational School

continued

ROSS COUNTY
MISCELLANEOUS STATISTICS
DECEMBER 31, 2001

Table 16

PRIVATE SCHOOLS

Bishop Flaget	Grades Pre-school-8
Student Population	272
Landmark Christian Academy	Grades Kindergarten - 12
Student Population	53
Southern Hills Academy	Grades Pre-school - 3
Student Population	40

PIONEER SCHOOL FOR MENTALLY RETARDED
AND DEVELOPMENTALLY DISABLED

Student Population	96
Teacher Population	15
Teacher/Student Ratio	1:6.40

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	133 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	178,060
In Circulation Audio Visual	12,020
Ohio University Chillicothe Library	50,000 volumes
Museums	3
Theatre Groups	2
Outdoor Dramas	1-"Tecumseh"
Art Galleries	2

COMMUNICATIONS

Radio Stations	
FM	2-WFCB, WKKJ
AM	2-WBEX, WCHI
Newspapers (Daily)	1-Circulation 16,800
Weekly Shoppers	2 - "Advertiser" Circulation 25,500 - "The Paper" (Newsstands Only)

ROSS COUNTY
MISCELLANEOUS STATISTICS
DECEMBER 31, 2001

Table 16

VOTER STATISTICS - 2001 GENERAL ELECTION

Number of Registered Voters	36,229
Number of Voters	15,164
Percentage of Registered Voters Voting	41.86%

RURAL WATER SYSTEM

Miles of Water Lines	1,020
Customers Served	12,500

COUNTY AGRICULTURE SYSTEM

Farm Units	920
Acreage	
Crops	151,100
Pasture & Woodland	111,900
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
 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 11, 2002