



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
ROSS COUNTY**

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**FINANCIAL CONDITION
ROSS COUNTY**

**FEDERAL AWARD EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grants/State	14.228	B-F-03-066-1	\$ 126,612
Community Development Block Grants/State	14.228	B-F-04-066-1	164,657
Community Development Block Grants/State (CHIP)	14.228	B-C-04-066-1	57,342
Total Community Development Block Grants/State and CHIP			<u>348,611</u>
Home Investment Partnership Program (CHIP)	14.239	B-C-04-066-2	20,000
Community Development Block Grant/Brownfields Economic Development Initiative	14.246	B-04-SP-OH-0592	69,364
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>437,975</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed through Ohio Department of Youth Services:</i>			
Juvenile Accountability Incentive Block Grant	16.523	2003-JB-OB-AO22	4,102
<i>Passed through the Ohio Office of the Attorney General:</i>			
Crime Victims Assistance	16.575	2004-VAGENE279T	47,028
Crime Victims Assistance	16.575	2005-VAGENE279T	10,910
Total Crime Victims Assistance			<u>57,938</u>
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
Byrne Formula Grant Program	16.579	04-DG-A01-7332	148,317
<i>Passed through the Office for Victims of Crime:</i>			
Crime Victims Assistance/Discretionary Grants	16.582	2002-VF-GX-K003	46,987
<i>Passed through the Office of Community Oriented Policing Services (COPS):</i>			
Public Safety Partnership and Community Policing Grants	16.710	2003OMWX0079	16,224
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>273,568</u>
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through Workforce Investment Board, Area 7</i>			
Unemployment Insurance/ Reed Act Grant	17.225	31-6400-085	111,700
<i>Workforce Investment Act Cluster:</i>			
Workforce Investment Act - Adult	17.258	31-6400-085	288,807
Workforce Investment Act - Adult Administrative	17.258	31-6400-085	1,486
Workforce Investment Act - Adult Total			<u>290,293</u>
Workforce Investment Act - Youth	17.259	31-6400-085	156,853
Workforce Investment Act - Youth Administrative	17.259	31-6400-085	1,248
Workforce Investment Act - Youth Total			<u>158,101</u>
Workforce Investment Act - Dislocated Workers	17.260	31-6400-085	94,207
Workforce Investment Act- Dislocated Workers- Veteran Short Term Program	17.260	31-6400-085	4,000
Workforce Investment Act- Dislocated Workers- Rapid Response	17.260	31-6400-085	89,469
Workforce Investment Act - Dislocated Workers Administrative	17.260	31-6400-085	1,553
Workforce Investment Act - Dislocated Workers Total			<u>189,229</u>
Total Workforce Investment Act Cluster			<u>637,623</u>
TOTAL U.S. DEPARTMENT OF LABOR			<u>749,323</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program	20.106	3-39-0017-08-03	4,500
Airport Improvement Program	20.106	3-39-0017-09-05	22,720
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>27,220</u>

**FINANCIAL CONDITION
ROSS COUNTY**

**FEDERAL AWARD EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education Grants to States	84.027	066225-6BSF-2005	40,031
Special Education Preschool Grants	84.173	066225-PGS1-2005	<u>8,341</u>
Total Special Education Cluster			48,372
State Grants for Innovative Programs	84.298	066225-C2S1-2005	285
State Grants for Innovative Programs	84.298	066225-C2S1-2006	<u>44</u>
Total State Grants for Innovative Programs	84.298		329
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>48,701</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant	93.667	31-6400-085	62,403
State Children's Insurance Program- CAFS	93.767	31-6400-085	1,173
State Children's Insurance Program- Target Case Management	93.767	31-6400-085	<u>1,235</u>
Total State Children's Insurance Program	93.767	31-6400-085	2,408
Medical Assistance Program- CAFS	93.778	31-6400-085	641,915
Medical Assistance Program- Target Case Management	93.778	31-6400-085	158,413
Medical Assistance Program- Waiver Administration	93.778	31-6400-085	<u>18,633</u>
Total Medical Assistance Program			818,961
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>883,772</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through Ohio Department of Public Safety- Emergency Management Agency</i>			
State Domestic Preparedness Equipment Support Program	97.004	2003-TE-TX-0199	18,890
State Domestic Preparedness Equipment Support Program	97.004	2004-GE-T4-0025	<u>199,345</u>
Total State Domestic Preparedness Program			218,235
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	DR-1580-OH	80,370
Hazard Mitigation Grant	97.039	FEMA-DR-1484-XX-OH	77,176
<i>Homeland Security Grant Program Cluster:</i>			
Homeland Security Grant Program	97.067	2005-EM-T5-0001	38,009
Homeland Security Grant Program	97.067	2005-GT-T5-0001	<u>48,008</u>
Total Homeland Security Grant Program			86,017
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>461,798</u>
Total Federal Awards Expenditures			<u>\$ 2,882,357</u>

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

**FINANCIAL CONDITION
ROSS COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005**

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from Workforce Investment Board, Area 7 to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

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

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

These loans are collateralized by mortgages on the property. At December 31, 2005, the gross amount of loans outstanding under this program was \$29,455. Delinquent amounts due are \$19,708.

NOTE D -- MATCHING REQUIREMENTS

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

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Auditor of State Betty Montgomery

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

Ross County
2 North Paint Street
Chillicothe, Ohio 45601

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio, (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 19, 2006, wherein we noted the financial statements of First Capital Enterprises, Inc., the County's discretely presented component unit, were audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 19, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

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

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

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

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

Betty Montgomery
Auditor of State

June 19, 2006



**Auditor of State
Betty Montgomery**

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

Ross County
2 North Paint Street
Chillicothe, Ohio 45601

To the Board of County Commissioners:

Compliance

We have audited the compliance of Ross County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005. In a separate letter to the County's management dated June 19, 2006, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 19, 2006.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2005, and have issued our report thereon dated June 19, 2006, wherein we noted the financial statements of First Capital Enterprises, Inc., the County's discretely presented component unit, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

June 19, 2006

**FINANCIAL CONDITION
ROSS COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2005**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program Medicaid- CFDA #93.778 Workforce Investment Cluster: Workforce Investment Adult- CFDA #17.258 Workforce Investment Youth- CFDA #17.259 Workforce Investment- Dislocated Worker CFDA #17.260 Byrne Formula Grant CFDA #16.579
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

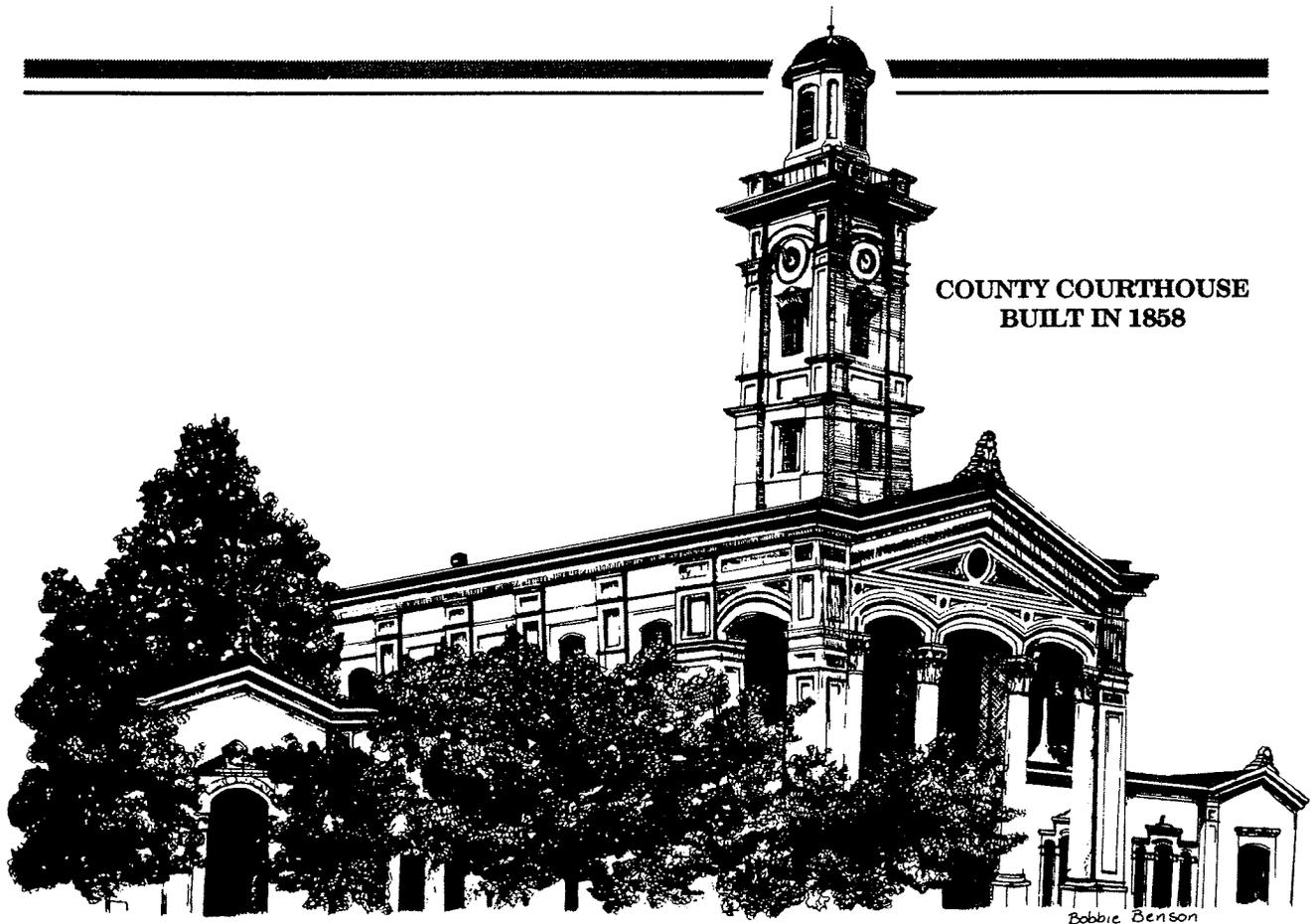
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

ROSS COUNTY OHIO



Comprehensive Annual Financial Report

For The Year Ended December 31, 2005

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For The Year Ended December 31, 2005



Prepared By The Ross County Auditor's Office

Stephen A. Neal
Ross County Auditor

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ROSS COUNTY, OHIO
Comprehensive Annual Financial Report
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INTRODUCTORY SECTION



Ohio's First Statehouse

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



Auditor of Ross County

STEPHEN A. NEAL

June 19, 2006

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

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

As Auditor of Ross County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2005. This report conforms to generally accepted accounting principles as applicable to governmental entities and includes the reporting model promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented, as well as the completeness and fairness of the presentation including disclosures, rest with the management of the County. This CAFR will provide the necessary information to the taxpayers of Ross County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Ross County with sound financial information for future decision-making.

EXPLANATION OF CAFR SECTIONS

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section includes this transmittal letter, a list of elected officials and the County's organizational chart. The Financial Section includes the Auditor of State's opinion letter, management's discussion and analysis (MD&A), the basic financial statements and notes that provide an overview of the County's financial position and operating results, the combining statements for non-major funds and other schedules that provide detailed information relative to the basic financial statements. The Statistical Section includes financial and demographic information, generally presented on a multi-year basis.

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

HISTORY, COUNTY ORGANIZATION, AND SERVICES

Ross County was formed on August 20, 1798 by proclamation of Arthur St. Clair, Governor of the Northwest Territory. It included a large part of what is now the State of Ohio. Ross County's huge size was reduced in 1803 by the establishment of Franklin County and the later organization of other counties. Ross County was named for James Ross of Allegheny County, Pennsylvania, a close friend of Governor St. Clair, although many thought it should be named after Nathaniel Massie who surveyed the area. In 1800 the capital of the Northwest Territory was moved to Chillicothe, the present county seat. Chillicothe also served as the first capital of the State of Ohio from 1803 until 1816, except for an interval from late 1809 to 1812 when the state legislature met in Zanesville. In 1817 the state capital moved 40 miles north of Chillicothe to Columbus, the state's present capital city, because it was more centrally located. Today, in addition to Chillicothe, Ross County encompasses sixteen townships and six villages. The County includes 693 square miles, the second largest in the state, and has a population of 75,197 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 other 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 employees 597 people who provide various County services. These services include legislative and executive, judicial, public safety, public works, health, human services, economic development, and other County services.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14 as amended by GASB Statement No. 39 in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which includes all of the elected official, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. The County has included First Capital Enterprises as a discretely presented component unit in its reporting entity.

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

ECONOMIC CONDITIONS AND OUTLOOK

Ross County is located in the south-central portion of the state, approximately 40 miles south of Columbus and 90 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.

Kenworth Truck Company is the County's largest industrial employer employing 1,692 people. Other major employers in Ross County and the number of people employed include Glatfelter, Co., (1,610), Trim Systems, L.L.C. (248), YSK Corporation (209), Horizon Telcom, Inc. (205), PPG Industries (170), and New Page Corp. (170).

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 1,096 people, and two state prisons employ 1,188 people. In addition, Adena Regional Medical Center, a private, nonprofit health care corporation, employs 1,950 people.

Agriculture remains a large contributor to the Ross County economy. According to the latest statistics available from the Ohio Department of Agriculture, about \$51 million of agricultural products are produced in the County annually. There are an estimated 930 farms containing approximately 244,000 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 2005 population, as estimated by the Federal Bureau of the Census, stood at 75,197 people, an increase of 1,852 people or about 2.5% from the 2000 Decennial Census count.

Ross County's average unemployment rate stood at 7.3% in 2005, which was down from the 7.9% reported for the previous year and reflects a general trend that the local economy is beginning to rebound.

The retail market in Ross County appeared to decrease modestly in 2005 as evidenced by the County's sales tax revenues. The total 2005 County sales tax revenue was \$10,668,370, down 1.8% from the 2004 sales tax revenue of \$10,866,704. However, it is believed that the timing of the processing of payments to the County from the State impacted these numbers. 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 2005 which totaled \$171,844 up slightly less than 1% from the year before. It is expected that the tourism industry will grow in the future, due to the efforts of community leaders to promote the area.

Heading into 2006, economic development officials are pleased that the former Mead Paper Plant has been acquired by Glatfelter Co. Glatfelter, a global leader of specialized paper and engineered products, has indicated that they intend to aggressively run the plant and preserve current employment levels. New product development is a key goal of the new company, which bodes well for the local plant. Kenworth Truck Co. also continues to grow and increase employment opportunities and has just recently announced a \$17 million plant expansion.

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

The County continues to work with the City of Chillicothe and other economic development officials to develop the Gateway Interchange Industrial Park. This Industrial Park is strategically located at the intersection of U.S. Route 35 and State Route 104. A large portion of the Industrial Park has been designed as a Subzone of the Rickenbacker Port Authority Foreign Trade Zone. The development of this industrial park is seen as another positive step in the community's efforts to attract new industrial employers to the County and

is being actively marketed by economic development officials. The most recent addition is Fed Ex Ground which is building a \$3.1 million distribution facility and will add 25 new jobs to the area. In addition, officials are working to develop a major commerce park north of Chillicothe at the intersection of State Route 207 and U.S. Route 23 connector currently under construction. The County received two federal grants to run water to this site and has developed designs for an extension of sewer services to be provided by the City of Chillicothe. This area includes over 400 acres and should play a prominent role in the future economic development of the Ross County area.

MAJOR INITIATIVES AND DEPARTMENTAL ACCOMPLISHMENTS

A major milestone was achieved in 2005 with the beginning of the construction of the State Route 207 connector road to U.S. Route 23 by the State. This \$29 million 3.07 mile road project is expected to be finished by October 31st of this year. This will complete a process that began back in 1983. This road extension was listed as the number one project in the County's Thoroughfare Plan. The County Engineer contributed 10% to the project mainly through in-house engineering services. The County obtained a loan for \$875,000 from the Ohio Department of Transportation Infrastructure Bank that was contributed as part of their 10% share. This road, which will include another bridge over the Scioto River, will improve safety, relieve congestion on Business Route 23 and open up much of the northern part of the County for additional economic development.

The County also secured a \$1,475,000 state grant through the Board of Mental Retardation and Developmental Disabilities to move forward with the construction of a 20,000 sq. ft. Early Childhood Service and Educational Center on the Chillicothe Campus of Ohio University. Numerous governmental and non-profit agencies that provide educational, health and human services to children will operate within this Center. Ohio University, which will contribute approximately \$1.2 million and the land, will use the facility to provide educational opportunities for its students. This project is seen as a model program of providing comprehensive wrap-around services for children and eliminates duplication among the various agencies participating in the Center. The Center should be completed before the end of this year.

The County Commissioners took action in 2005 to solidify the financial future of Ross County and preserve the property tax rollback for local taxpayers. In January 2007, ½% of the County sales tax, which generates about \$3.5 million a year in General Fund revenues was due to expire. After providing for public notice and two public hearings, the County Commissioners unanimously extended the collection of this ½% sales tax for a continuing period of time. Growth in sales tax collections over the past ten years have allowed the County to rollback over \$13 million in county property taxes. With the passage of this sales tax extension resolution, the property tax rollback was again authorized for 2006, saving county taxpayers \$1.1 million on their property taxes. A recent survey by Ohio University indicated that more than half of retail shoppers in Ross County are from out of the County. With the tax rollback, local taxpayers nearly break-even despite the continuation of the ½% sales tax.

FOR THE FUTURE

The County awarded a bid on April 17, 2006 to General Restoration Company to begin renovation and restoration of the historic Ross County Courthouse built in 1858 on the site of Ohio's first statehouse. Much of the clock tower needs to be rebuilt due to safety concerns. The decorative stonework veneer of the front of the Courthouse is in need of major repair. The County is financing this renovation with the sum of \$1.1 million in bond anticipation notes.

Safety has been a top priority of Ross County officials. Due to the establishment by the state of a \$.32 surcharge added to each cell phone bill in Ohio, to be used by counties to implement E 9-1-1, Ross County has moved quickly to develop an updated plan and will be implementing this upgrade to our 9-1-1 system

throughout 2006. This new technology will allow 9-1-1 calls from cell phones to be located like 9-1-1 calls from land lines are now. With the help of the County's GIS system, the Sheriff will also be able to track the location of all cruisers within the county on a continual basis and allow for more rapid response to emergency situations.

The County is continuing to plan for the widening of St. Rt. 104 to four lanes from the U.S. Rt. 35 exit and extending to the new St. Rt. 207 connector as discussed above. The County is pursuing federal and state funding to complete this widening. This widening has been identified as a priority for the county to relieve traffic congestion, which is expected to increase when the Rt. 207 connector is completed. It will also improve access and enhance the development of the Gateway Interchange Industrial Park.

The County also plans a major upgrade to the data processing system currently being used by the Clerk of Courts and Common Pleas Court. Other computer system upgrades are also under consideration for various county departments. The goal of these upgrades is to increase efficiency, reduce costs and improve services to the citizens of Ross County.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ross County, Ohio for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2004. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

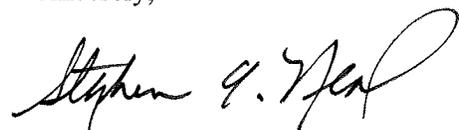
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal 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 fifteen consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

The publication of this 2005 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 and Associates, Inc. for their professional expertise and technical assistance in preparing this report. Finally, I would like to express my deep appreciation to all the members of my staff who contributed to this report, especially Mike Neal, Joe Frey, Lucy Thomas, Jerry Uhrig, Jeanne Groves, and Rita Haubeil.

Sincerely,



Stephen A. Neal, CGFM
Ross County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ross County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2004

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.



Carla E. Perry

President

Jeffrey R. Emery

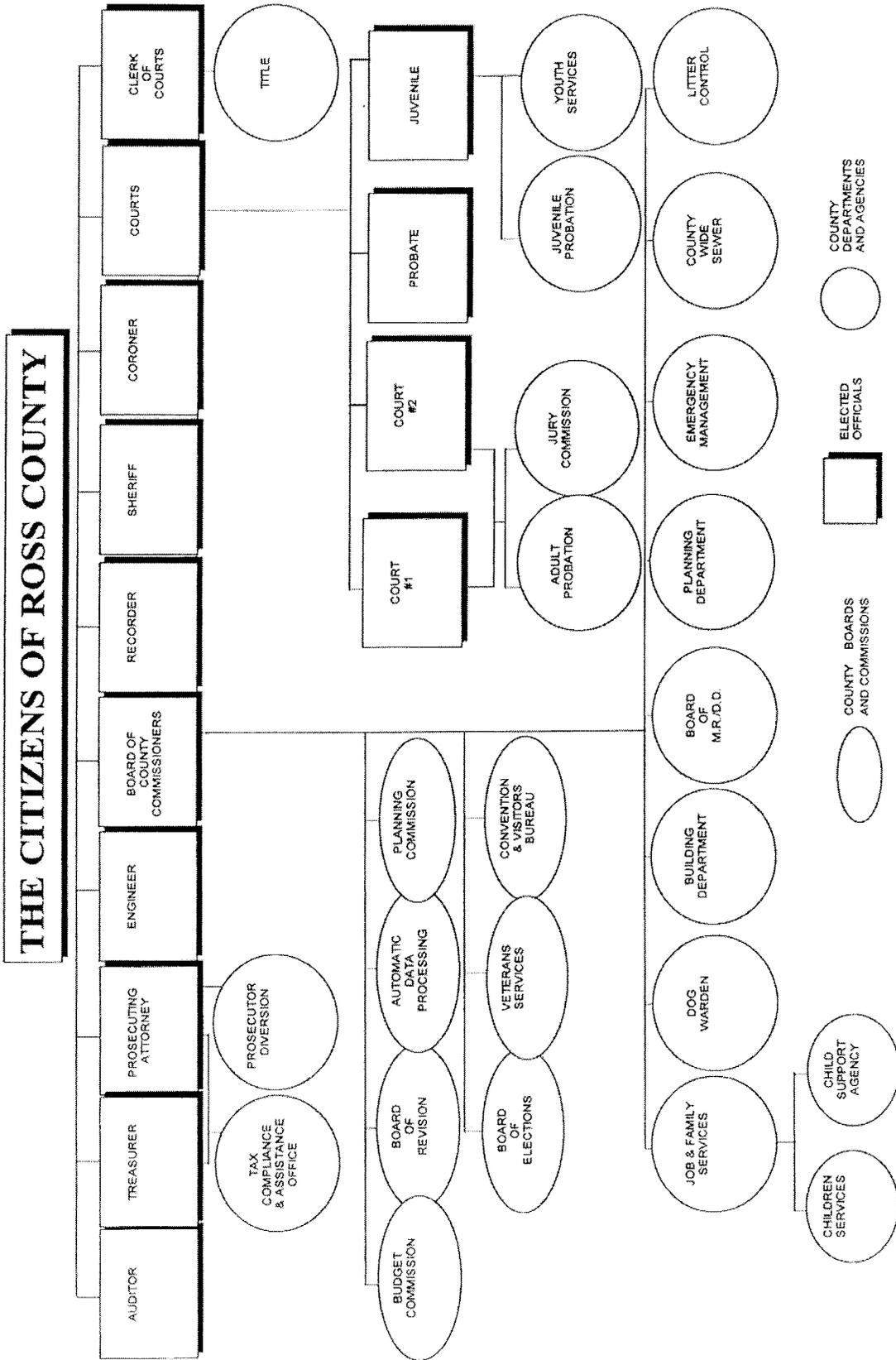
Executive Director

ROSS COUNTY, OHIO
Elected Officials
As of December 31, 2005

ELECTED OFFICIALS	TITLE	TERM OF OFFICE
James M. Caldwell	County Commissioner	1/02/05 to 1/01/09
Frank X. Hirsch	County Commissioner	1/03/05 to 1/02/09
R. Douglas Corcoran *	County Commissioner	1/01/03 to 12/31/06
Stephen A. Neal	County Auditor	3/10/03 to 3/11/07
Jerald A. Byers	County Treasurer	9/05/05 to 9/06/09
Scott W. Nusbaum	Prosecuting Attorney	1/03/05 to 1/05/09
Don E. Carnes	County Engineer	1/03/05 to 1/05/09
Kathy Dunn	County Recorder	1/03/05 to 1/05/09
John A. Gabis, MD	County Coroner	1/03/05 to 1/05/09
Ty D. Hinton	Clerk of Courts	1/03/05 to 1/05/09
Ronald L. Nichols	County Sheriff	1/03/05 to 1/05/09
Nicholas H. Holmes	Common Pleas Court Judge	1/01/01 to 12/31/06
William J. Corzine	Common Pleas Court Judge	2/09/05 to 2/08/11
Richard G. Ward	Probate/Juvenile Court Judge	2/09/03 to 2/07/09

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

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



FINANCIAL SECTION



Ross County Historical Society Museum

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



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Ross County
2 North Paint Street
Chillicothe, Ohio 45601

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of First Capital Enterprises, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for First Capital Enterprises, Inc. on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, Motor Vehicle Gas Tax, Correctional and Law Enforcement, and the Board of Mental Retardation funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

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

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



Betty Montgomery
Auditor of State

June 19, 2006

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

The discussion and analysis of Ross County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2005. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2005 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2005 by \$38,303,409.

The County's total net assets increased \$1,105,084 or 2.97% from 2004 to 2005.

Program revenues of governmental activities accounted for \$29,135,926 or 57.04% of total governmental activities revenue. General revenues of governmental activities accounted for \$21,939,514 or 42.96% of total governmental activities revenue.

The County had \$49,973,493 in expenses related to governmental activities; \$29,135,926 of these expenses were offset by programs specific charges for services, operating and capital grants and contributions. General revenues and transfers (primarily taxes) of \$21,940,643 were utilized to provide for these programs.

Among major funds, the General Fund had \$18,277,032 in revenues, \$11,156,991 in expenditures, and (\$7,506,980) in net transfers and other financing sources. The fund balance in the General Fund decreased by \$386,939 from \$4,092,878 to \$3,705,939.

In 2005, the County's outstanding bonds decreased by \$485,000 or 4.49% to \$10,315,000. Bond anticipation notes and a loan outstanding at year-end totaled \$1,860,482, a decrease of \$554,908 from the end of the prior year. Total debt outstanding decreased in 2005 by \$1,039,908 to \$12,175,482.

USING THIS ANNUAL REPORT

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

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

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

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

REPORTING THE COUNTY AS A WHOLE

Statement of Net Assets and the Statement of Activities

One of the most important questions asked about the County's finances is "How did the County do financially during 2005?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

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

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

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

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

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

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

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

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

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

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

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

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2005 compared to 2004:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	Restated 2004	2005	2004	2005	Restated 2004
<i>Assets:</i>						
Current and Other Assets	\$23,326,367	\$21,788,350	\$55,625	\$52,053	\$23,381,992	\$21,840,403
Capital Assets, Net	40,818,840	42,531,803	130,331	130,862	40,949,171	42,662,665
Total Assets	64,145,207	64,320,153	185,956	182,915	64,331,163	64,503,068
<i>Liabilities:</i>						
Current and Other Liabilities	13,567,648	13,773,235	4,207	3,174	13,571,855	13,776,409
Long-Term Liabilities	12,455,899	13,528,334	0	0	12,455,899	13,528,334
Total Liabilities	26,023,547	27,301,569	4,207	3,174	26,027,754	27,304,743
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	28,465,419	29,093,115	130,331	130,862	28,595,750	29,223,977
Restricted	8,683,288	6,600,350	0	0	8,683,288	6,600,350
Unrestricted	972,953	1,325,119	51,418	48,879	1,024,371	1,373,998
Total Net Assets	\$38,121,660	\$37,018,584	\$181,749	\$179,741	\$38,303,409	\$37,198,325

Current assets increased due to an increase in pooled cash and cash equivalents.

Capital assets decreased as a result of deleted capital assets and current depreciation exceeding the investment made in either acquiring new or improving existing capital assets during 2005.

Current liabilities decreased due to decreases in several short-term obligation accounts during 2005.

Conversely, long-term liabilities decreased as a result of the County's payments made against debt obligations and the retirement of various personnel that were reflected in compensated absences.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$38,303,409. By far, the largest portion of the County's net assets (74.66%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets represents resources that are subject to restrictions on how they can be used. These resources accounted for 22.67% of total net assets. The remaining balance (2.67%) represents unrestricted net assets and may be used to meet the

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

County's ongoing obligation to citizens and creditors. Total net assets increased in 2005 by \$1,105,084. As of December 31, 2005, the County is able to report positive net assets of \$38,121,660 for governmental type activities. For business type activities, positive net assets of \$181,749 are reported.

Table 2 shows the changes in net assets for the year 2005. Revenue and expense comparisons to 2004 are presented to provide a comparative analysis of government-wide data with the prior year.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	Restated 2004	2005	2004	2005	Restated 2004
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$7,670,309	\$6,670,249	\$51,439	\$36,080	\$7,721,748	\$6,706,329
Operating Grants and Contributions	20,659,818	19,915,634	0	0	20,659,818	19,915,634
Capital Grants and Contributions	805,799	669,201	0	0	805,799	669,201
Total Program Revenues	29,135,926	27,255,084	51,439	36,080	29,187,365	27,291,164
<i>General Revenues:</i>						
Property Taxes	8,068,675	7,271,303	0	0	8,068,675	7,271,303
Sales Tax	10,668,370	10,866,704	0	0	10,668,370	10,866,704
Grants and Entitlements	1,729,969	1,846,749	0	0	1,729,969	1,846,749
Investment Earnings	605,428	223,769	1,129	552	606,557	224,321
Miscellaneous	867,072	785,087	1,559	881	868,631	785,968
Total General Revenues	21,939,514	20,993,612	2,688	1,433	21,942,202	20,995,045
Total Revenues	51,075,440	48,248,696	54,127	37,513	51,129,567	48,286,209
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	6,524,373	6,773,725	0	0	6,524,373	6,773,725
Judicial	3,069,427	2,888,445	0	0	3,069,427	2,888,445
Public Safety	10,153,820	9,422,506	0	0	10,153,820	9,422,506
Public Works	7,190,307	6,403,870	0	0	7,190,307	6,403,870
Health	783,539	550,156	0	0	783,539	550,156
Human Services	21,081,835	21,618,508	0	0	21,081,835	21,618,508
Economic Development	652,563	816,568	0	0	652,563	816,568
Interest & Fiscal Charges	517,629	519,024	0	0	517,629	519,024
County Wide Sewer	0	0	50,990	38,832	50,990	38,832
Total Expenses	49,973,493	48,992,802	50,990	38,832	50,024,483	49,031,634
Change in Net Assets Before Transfers	1,101,947	(744,106)	3,137	(1,319)	1,105,084	(745,425)
Transfers	1,129	552	(1,129)	(552)	0	0
Change in Net Assets	1,103,076	(743,554)	2,008	(1,871)	1,105,084	(745,425)
Net Assets January 1	37,018,584	37,762,138	179,741	181,612	37,198,325	37,943,750
Net Assets December 31	\$38,121,660	\$37,018,584	\$181,749	\$179,741	\$38,303,409	\$37,198,325

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

Governmental Activities

The most significant program expenses for the County are Human Services, Public Safety, Public Works, and Legislative and Executive. These programs account for 89.95% of the total governmental activities. Human Services, which accounts for 42.19% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Mental Retardation, Child Support Enforcement Agency and Children Services. Public Safety, which represents 20.32% of the total, represents costs mainly associated with the operation of the Sheriff's Department and County Correctional Facility. Public Works, which accounts for 14.39% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges. Legislative and Executive expenses, which is 13.05% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder.

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

The net assets for the governmental activities increased \$1,103,076 or 2.98%. Last year, net assets decreased \$743,554 or 1.97%. Total revenues increased \$2,826,744 or 5.86% over last year and expenses increased \$980,691 or 2.03% over last year.

The major factors in the change in revenues are significant increases in program revenues for charges for services and operating grants. Charges for services increased \$1,000,060 or 14.99% due to increases in revenues from both the County Correctional Facility and the Job and Family Services offices. Operating grants increased \$744,184 or 3.74% due to an increase in state funding for programs administered by the County Courts, Sheriff, Engineer, Job and Family Services, and County Commissioners for Economic Development.

There was one significant change in general revenues as well. Property taxes increased \$797,372 or 10.97% due to increases in the overall property tax rate levied and the State mandated triennial update of property tax values.

Total expenses increased by 2.03%. Public Safety expenses increased \$731,314 or 7.76% due primarily to the increase in the operational costs of the County Correctional Facility. Public Works expenses increased \$786,437 or 12.28% due primarily to increases from the State Route 207 extension project.

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

Business-Type Activities

Program revenues just covered the costs of operation for the County's business-type activities as net assets increased slightly, by \$2,008 or 1.12% in 2005.

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

Table 3
Governmental Activities

	Total Cost of Services	Total Cost of Services	Net Cost of Services	Net Cost of Services
	2005	Restated 2004	2005	Restated 2004
<i>General Government:</i>				
Legislative/Executive	\$6,524,373	\$6,773,725	\$3,211,477	\$4,689,265
Judicial	3,069,427	2,888,445	2,348,906	2,161,937
Public Safety	10,153,820	9,422,506	7,492,609	6,628,380
Public Works	7,190,307	6,403,870	1,141,915	1,474,975
Health	783,539	550,156	783,539	550,156
Human Services	21,081,835	21,618,508	4,698,951	7,224,247
Economic Development	652,563	816,568	642,541	(67,804)
Interest & Fiscal Charges	517,629	519,024	517,629	519,024
Total Expenses	\$49,973,493	\$48,992,802	\$20,837,567	\$23,180,180

It should be noted that 58.30% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions.

For Public Safety, the \$7,492,609 in net cost of services primarily indicates the General Fund support provided for the operation of the County Correctional Facility and Sheriff's Department. To help reduce the tax burden and increase program revenues, the County actively pursues contracts for the housing of prisoners from other entities outside the County. During 2005, the County earned \$1,587,606 in revenue for housing prisoners of outside entities.

The \$4,698,951 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Mental Retardation and Children Services. For 2005, the net cost of providing these Human Services was only 22.89% of the total net cost.

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing financing requirements. Unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$8,542,736 (84.15% is unreserved), an increase of \$407,477 or 5.01% from the previous year. The fund that contributed to this increase the most was the Board of Mental Retardation.

The General Fund is the primary operating fund of the County. At the end of 2005, the total fund balance in the General Fund was \$3,705,939 of which \$3,098,832 was unreserved. During the year, revenues exceeded expenditures by \$7,120,041. However, planned operating transfers of \$7,654,877 made to various other funds mainly for debt payments, and to subsidize the Sheriff's Department caused the fund balance to decrease by \$386,939 or 9.45%. The General Fund balance at year end equaled 20.28% of the total 2005 General Fund revenue.

For the other major funds of the County, the Job and Family Services fund balance increased by \$49,097 due to an increase in state and federal funding levels, charges for services and other revenues. The Motor Vehicle Gas Tax fund balance decreased by \$50,251, due to an increase in planned expenditures related to its programs. The Board of Mental Retardation fund balance increased by \$1,038,110, due to a replacement and an increase in a property tax levy. Finally, the Correctional and Law Enforcement fund balance decreased by \$239,326. While revenues increased, planned expenditures also increased, thereby requiring slightly more subsidization from the General Fund in the current year.

Proprietary Funds

The County's only enterprise fund is the County Wide Sewer Fund. The County provides sewer services to approximately one hundred and fifty customers in the Union Heights Subdivision. This fund provides the same information found in the government-wide financial statements but in more detail. Net assets of the enterprise fund at year-end were \$181,749, of which \$51,418 was unrestricted.

Budgetary Highlights – General Fund

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

For the General Fund, the final budgeted revenues were \$18,103,625 representing an increase of \$182,800 from the original budgeted estimate of \$17,920,825. The final budget reflected a 1.02% increase from the original budgeted amount.

For the General Fund, the final budgeted expenditures were \$11,354,570 representing a decrease of \$62,393 or .55% from the original budgeted estimate of \$11,416,963. There was a positive variance for the year between actual expenditures and the final budgeted expenditures in the General Fund.

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2005
(Unaudited)

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2005, amounts to \$28,595,750 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2005, road and bridge improvements totaling \$1,507,580 were made throughout the County, bringing the infrastructure investment of the County to a total of \$29,644,066. Note 8 provides additional information about the County's capital asset activity during the 2005 fiscal year.

Long-term Debt - At December 31, 2005, the County had total bonded debt outstanding of \$10,315,000. The County's long-term bonded debt decreased \$485,000 during 2005 due to the scheduled retirement of these general obligation and tax revenue anticipation bonds.

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

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

Economic Factors

Ross County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$1.084 billion tax base has grown at an average annual rate of 3.61% during the last five years. This steady growth is attributed to the new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

The unemployment rate for the County is currently 6.5% in 2006, which decreased from a rate of 8.3% at this time last year. This rate exceeds the current national and state unemployment rate of 4.7% and 5.0%, respectively, but is slightly below the 2005 annual average rate of 7.3%.

The County's top two industrial employers added to their workforce in 2005. Kenworth Truck Company, a division of PACCAR, Inc. added 21 employees last year reaching a total of 1,692 employees. NewPage Corporation added 121 employees for a total of 1,862 employees. NewPage Corporation recently sold the local paper mill, except for the converting and distribution center, to P.H. Glatfelter Company. Local officials are very optimistic about the impact that this sale will have on the local economy.

Revenue from the County's 1.5% sales tax, the largest revenue source for the County General Fund, was down slightly in 2005 by 1.8% as compared to 2004. However, sales tax revenue to date for 2006 is up 10.76%. Sales tax collections are expected to continue to grow throughout the remainder of 2006.

ROSS COUNTY, OHIO
Management's Discussion and Analysis
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(Unaudited)

Low market interest rates have had a significant impact on the County's revenues in recent years. However, investment earnings began to rebound in 2005. Investment earnings in 2005 were \$606,557, an increase of \$382,236 or 170.40%.

Requests for Information

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

Ross County, Ohio
Statement of Net Assets
December 31, 2005

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	First Capital Enterprises
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,982,695	\$47,138	\$7,029,833	\$501,719
Cash and Cash Equivalents in Segregated Accounts	444,022	0	444,022	0
Investments	0	0	0	164,002
Materials and Supplies Inventory	253,652	0	253,652	0
Accrued Interest Receivable	16,103	0	16,103	0
Accounts Receivable	144,976	8,487	153,463	395,277
Intergovernmental Receivable	4,987,515	0	4,987,515	0
Sales Taxes Receivable	1,681,969	0	1,681,969	0
Property Taxes Receivable	8,589,460	0	8,589,460	0
Loans Receivable	3,275	0	3,275	0
Prepaid Items	130,196	0	130,196	20,244
Unamortized Bond Issuance Costs	92,504	0	92,504	0
Funds on Deposit with Other Entities	0	0	0	29,000
Investments in Subsidiary	0	0	0	961
Nondepreciable Capital Assets	2,355,826	14,434	2,370,260	73,196
Depreciable Capital Assets, Net	38,463,014	115,897	38,578,911	487,175
<i>Total Assets</i>	<u>64,145,207</u>	<u>185,956</u>	<u>64,331,163</u>	<u>1,671,574</u>
Liabilities				
Accounts Payable	827,285	4,207	831,492	20,723
Accrued Wages	345,012	0	345,012	101,108
Contracts Payable	912,020	0	912,020	0
Intergovernmental Payable	1,283,292	0	1,283,292	30,747
Matured Compensated Absences Payable	64,950	0	64,950	0
Accrued Interest Payable	80,620	0	80,620	0
Claims Payable	657,836	0	657,836	0
Unearned Revenue	7,856,133	0	7,856,133	0
Notes Payable	1,540,500	0	1,540,500	0
<i>Long-Term Liabilities:</i>				
Due Within One Year	1,635,420	0	1,635,420	51,662
Due in More Than One Year	10,820,479	0	10,820,479	0
<i>Total Liabilities</i>	<u>26,023,547</u>	<u>4,207</u>	<u>26,027,754</u>	<u>204,240</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	28,465,419	130,331	28,595,750	560,371
<i>Restricted for:</i>				
Highway/Street Maintenance and Repair	1,805,461	0	1,805,461	0
Mental Retardation Services	2,222,717	0	2,222,717	0
Legislative and Executive	853,761	0	853,761	0
Judicial	644,756	0	644,756	0
Public Safety	428,558	0	428,558	0
Public Works	62,035	0	62,035	0
Human Services	1,605,303	0	1,605,303	0
Economic Development	578,768	0	578,768	0
Capital Projects	83,540	0	83,540	0
Debt Service	398,389	0	398,389	0
Unrestricted	972,953	51,418	1,024,371	906,963
<i>Total Net Assets</i>	<u>\$38,121,660</u>	<u>\$181,749</u>	<u>\$38,303,409</u>	<u>\$1,467,334</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Activities
For the Year Ended December 31, 2005

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$6,524,373	\$3,158,924	\$153,972	\$0
Judicial	3,069,427	514,157	206,364	0
Public Safety	10,153,820	1,912,641	748,570	0
Public Works	7,190,307	872,649	4,369,944	805,799
Health	783,539	0	0	0
Human Services	21,081,835	1,211,938	15,170,946	0
Economic Development and Assistance	652,563	0	10,022	0
Interest and Fiscal Charges	517,629	0	0	0
<i>Total Governmental Activities</i>	<u>49,973,493</u>	<u>7,670,309</u>	<u>20,659,818</u>	<u>805,799</u>
Business-Type Activities				
County Wide Sewer	50,990	51,439	0	0
<i>Total Business-Type Activities</i>	<u>50,990</u>	<u>51,439</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$50,024,483</u>	<u>\$7,721,748</u>	<u>\$20,659,818</u>	<u>\$805,799</u>
Component Unit				
First Capital Enterprises	\$2,976,380	\$763,090	\$1,909,349	\$0
<i>Total Component Unit</i>	<u>\$2,976,380</u>	<u>\$763,090</u>	<u>\$1,909,349</u>	<u>\$0</u>

General Revenues:

Property Taxes Levied for:

Children Services
Board of Mental Retardation
Senior Citizens
General Fund

Sales Tax for:

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets at Beginning of Year, Restated

Net Assets at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	First Capital Enterprises
(\$3,211,477)	\$0	(\$3,211,477)	\$0
(2,348,906)	0	(2,348,906)	0
(7,492,609)	0	(7,492,609)	0
(1,141,915)	0	(1,141,915)	0
(783,539)	0	(783,539)	0
(4,698,951)	0	(4,698,951)	0
(642,541)	0	(642,541)	0
(517,629)	0	(517,629)	0
(20,837,567)	0	(20,837,567)	0
0	449	449	0
0	449	449	0
(20,837,567)	449	(20,837,118)	0
0	0	0	(303,941)
0	0	0	(303,941)
949,133	0	949,133	0
4,842,474	0	4,842,474	0
284,740	0	284,740	0
1,992,328	0	1,992,328	0
10,668,370	0	10,668,370	0
1,729,969	0	1,729,969	0
605,428	1,129	606,557	(42,472)
867,072	1,559	868,631	12,006
21,939,514	2,688	21,942,202	(30,466)
1,129	(1,129)	0	0
21,940,643	1,559	21,942,202	(30,466)
1,103,076	2,008	1,105,084	(334,407)
37,018,584	179,741	37,198,325	1,801,741
<u>\$38,121,660</u>	<u>\$181,749</u>	<u>\$38,303,409</u>	<u>\$1,467,334</u>

Ross County, Ohio
Balance Sheet
Governmental Funds
December 31, 2005

	General	Job and Family Services	Motor Vehicle Gas Tax	Correctional and Law Enforcement	Board of Mental Retardation	Other Governmental Funds	Total Governmental Funds
Assets							
Equity in Pooled Cash and Cash Equivalents	\$1,232,138	\$325,284	\$931,337	\$31,664	\$1,094,969	\$3,260,252	\$6,875,644
Cash and Cash Equivalents In							
Segregated Accounts	141,864	0	3,439	13,613	0	285,106	444,022
Materials and Supplies Inventory	65,083	36,922	71,339	59,803	9,361	11,144	253,652
Accrued Interest Receivable	11,948	0	0	0	4,155	0	16,103
Accounts Receivable	144,976	0	0	0	0	0	144,976
Interfund Receivable	538,769	17,053	0	0	0	4,241	560,063
Intergovernmental Receivable	1,088,585	410,276	1,454,534	221,250	235,762	1,577,108	4,987,515
Sales Taxes Receivable	1,681,969	0	0	0	0	0	1,681,969
Property Taxes Receivable	2,123,048	0	0	0	5,153,327	1,313,085	8,589,460
Loans Receivable	0	0	0	0	0	3,275	3,275
Prepaid Items	119,875	0	0	0	10,321	0	130,196
<i>Total Assets</i>	<u>\$7,148,255</u>	<u>\$789,535</u>	<u>\$2,460,649</u>	<u>\$326,330</u>	<u>\$6,507,895</u>	<u>\$6,454,211</u>	<u>\$23,686,875</u>
Liabilities							
Accounts Payable	\$158,914	\$92,056	\$135,190	\$207,967	\$31,441	\$107,955	\$733,523
Accrued Wages	81,216	78,562	25,678	85,526	48,328	25,702	345,012
Contracts Payable	31,536	228,551	245,408	24,867	150,405	231,253	912,020
Intergovernmental Payable	372,142	304,618	81,014	220,193	149,650	155,675	1,283,292
Matured Compensated Absences Payable	0	0	50,977	0	13,973	0	64,950
Interfund Payable	4,241	0	0	0	0	105,822	110,063
Deferred Revenue	858,137	0	963,352	0	543,367	1,474,290	3,839,146
Unearned Revenue	1,936,130	0	0	0	4,677,992	1,242,011	7,856,133
<i>Total Liabilities</i>	<u>3,442,316</u>	<u>703,787</u>	<u>1,501,619</u>	<u>538,553</u>	<u>5,615,156</u>	<u>3,342,708</u>	<u>15,144,139</u>
Fund Balances							
Reserved for Encumbrances	157,107	14,136	191,663	9,920	52,527	474,995	900,348
Reserved for Interfund	450,000	0	0	0	0	0	450,000
Reserved for Loans	0	0	0	0	0	3,275	3,275
<i>Unreserved:</i>							
<i>Undesignated, Reported in:</i>							
General Fund	3,098,832	0	0	0	0	0	3,098,832
Special Revenue Funds	0	71,612	767,367	(222,143)	840,212	2,153,169	3,610,217
Debt Service Fund	0	0	0	0	0	396,524	396,524
Capital Projects Funds	0	0	0	0	0	83,540	83,540
<i>Total Fund Balances (Deficits)</i>	<u>3,705,939</u>	<u>85,748</u>	<u>959,030</u>	<u>(212,223)</u>	<u>892,739</u>	<u>3,111,503</u>	<u>8,542,736</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,148,255</u>	<u>\$789,535</u>	<u>\$2,460,649</u>	<u>\$326,330</u>	<u>\$6,507,895</u>	<u>\$6,454,211</u>	<u>\$23,686,875</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2005*

Total Governmental Funds Balances		\$8,542,736
<i>Amounts reported for governmental activities in the Statement of Net Assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		40,818,840
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	529,326	
Intergovernmental Revenue	<u>3,309,820</u>	
Total		3,839,146
Unamortized issuance costs represent deferred charges which do not provide current financial resources and are therefore not reported in the funds.		92,504
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Assets.		(1,094,547)
Long-term liabilities, including bonds payable, notes payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(6,515,000)	
Tax Anticipation Bonds	(3,800,000)	
Loans Payable	(319,982)	
Notes Payable	(1,540,500)	
Premium on Bonds Issued	(15,979)	
Accrued Interest Payable	(80,620)	
Capital Leases Payable	(177,940)	
Compensated Absences Payable	<u>(1,626,998)</u>	
Total		<u>(14,077,019)</u>
<i>Net Assets of Governmental Activities</i>		<u><u>\$38,121,660</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2005

	General	Job and Family Services	Motor Vehicle Gas Tax	Correctional and Law Enforcement	Board of Mental Retardation	Other Governmental Funds	Total Governmental Funds
Revenues							
Property Taxes	\$1,984,538	\$0	\$0	\$0	\$4,824,596	\$1,229,320	\$8,038,454
Sales Tax	10,668,370	0	0	0	0	0	10,668,370
Intergovernmental	1,881,128	7,329,267	4,259,726	36,152	2,942,523	6,265,351	22,714,147
Interest	549,108	0	26,644	0	5,021	16,387	597,160
Licenses and Permits	205,656	0	0	0	0	0	205,656
Fines and Forfeitures	103,217	0	18,665	0	0	19,145	141,027
Charges for Services	1,819,788	765,682	839,295	1,587,606	6,883	1,654,141	6,673,395
Rent	640,353	0	0	0	0	0	640,353
Special Assessments	0	0	0	0	0	11,228	11,228
Other	424,874	33,323	169,417	14,200	96,336	128,922	867,072
<i>Total Revenues</i>	<u>18,277,032</u>	<u>8,128,272</u>	<u>5,313,747</u>	<u>1,637,958</u>	<u>7,875,359</u>	<u>9,324,494</u>	<u>50,556,862</u>
Expenditures							
<i>Current:</i>							
<i>General Government:</i>							
Legislative and Executive	5,107,127	0	0	0	0	1,052,341	6,159,468
Judicial	2,939,360	0	0	0	0	219,982	3,159,342
Public Safety	1,202,490	0	0	7,502,845	0	1,048,286	9,753,621
Public Works	382,456	0	5,363,998	0	0	211,201	5,957,655
Health	648,540	0	0	0	0	0	648,540
Human Services	513,063	8,396,621	0	0	6,837,249	5,526,093	21,273,026
Economic Development and Assistance	232,970	0	0	0	0	419,593	652,563
Capital Outlay	0	0	0	0	0	982,483	982,483
<i>Debt Service:</i>							
Principal Retirement	118,460	0	0	0	0	2,738,750	2,857,210
Interest and Fiscal Charges	12,525	0	0	0	0	478,691	491,216
<i>Total Expenditures</i>	<u>11,156,991</u>	<u>8,396,621</u>	<u>5,363,998</u>	<u>7,502,845</u>	<u>6,837,249</u>	<u>12,677,420</u>	<u>51,935,124</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,120,041</u>	<u>(268,349)</u>	<u>(50,251)</u>	<u>(5,864,887)</u>	<u>1,038,110</u>	<u>(3,352,926)</u>	<u>(1,378,262)</u>
Other Financing Sources (Uses)							
Inception of Capital Lease	77,500	0	0	0	0	0	77,500
Issuance of Loan	0	0	0	0	0	158,342	158,342
Issuance of Notes	0	0	0	0	0	1,540,500	1,540,500
Transfers In	70,397	317,446	0	5,675,000	0	1,856,007	7,918,850
Transfers Out	(7,654,877)	0	0	(49,439)	0	(205,137)	(7,909,453)
<i>Total Other Financing Sources (Uses)</i>	<u>(7,506,980)</u>	<u>317,446</u>	<u>0</u>	<u>5,625,561</u>	<u>0</u>	<u>3,349,712</u>	<u>1,785,739</u>
<i>Net Change in Fund Balances</i>	<u>(386,939)</u>	<u>49,097</u>	<u>(50,251)</u>	<u>(239,326)</u>	<u>1,038,110</u>	<u>(3,214)</u>	<u>407,477</u>
<i>Fund Balances (Deficits) at Beginning of Year, Restated</i>	<u>4,092,878</u>	<u>36,651</u>	<u>1,009,281</u>	<u>27,103</u>	<u>(145,371)</u>	<u>3,114,717</u>	<u>8,135,259</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$3,705,939</u>	<u>\$85,748</u>	<u>\$959,030</u>	<u>(\$212,223)</u>	<u>\$892,739</u>	<u>\$3,111,503</u>	<u>\$8,542,736</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2005*

Net Change in Fund Balances - Total Governmental Funds	\$407,477
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period:	
Capital Outlay	2,231,115
Depreciation	<u>(3,753,633)</u>
Total	(1,522,518)
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(190,445)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues:	
Property Taxes and Special Assessments	30,221
Intergovernmental Revenue	481,439
Charges for Services, Fines, Fees, Licenses and Permits	<u>(1,350)</u>
Total	510,310
Repayment of bond and note principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.	2,857,210
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(26,413)
Some expenses reported in the Statement of Activities, such as compensated absences do not require the use of the current financial resources and therefore are not reported as expenditures in governmental funds.	
Compensated Absences	699,891
Capital Leases Traded-In	<u>4,399</u>
Total	704,290
Note proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Assets. In the current period, proceeds were received loans and notes.	(1,698,842)
Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Assets are not reported as revenues in the Statement of Activities:	
Inception of Capital Leases	(77,500)
The internal service fund used by management to charge the cost of insurance to individual funds is not reported in the government-wide Statement of Activities. Governmental expenditures and the related internal service fund revenue are eliminated. The net revenue (expense) of the internal service fund is allocated among the activities.	<u>139,507</u>
<i>Change in Net Assets of Governmental Activities</i>	<u><u>\$1,103,076</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,012,550	\$2,012,550	\$1,977,351	(\$35,199)
Sales Tax	10,993,000	10,833,000	10,834,373	1,373
Intergovernmental	1,794,031	1,845,031	1,854,031	9,000
Interest	300,000	550,000	538,633	(11,367)
Rent	557,151	557,151	640,353	83,202
Licenses and Permits	105,930	135,930	205,656	69,726
Fines and Forfeitures	115,000	115,000	103,217	(11,783)
Charges for Services	1,888,900	1,841,900	1,809,792	(32,108)
Other	154,263	213,063	181,013	(32,050)
<i>Total Revenues</i>	<u>17,920,825</u>	<u>18,103,625</u>	<u>18,144,419</u>	<u>40,794</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	343,223	356,752	353,001	3,751
Materials and Supplies	7,312	7,312	5,089	2,223
Contractual Services	57,947	54,147	51,934	2,213
Other	125,520	24,320	18,880	5,440
Total County Commissioners	<u>534,002</u>	<u>442,531</u>	<u>428,904</u>	<u>13,627</u>
County Auditor				
Personal Services	550,420	536,126	534,539	1,587
Materials and Supplies	42,241	38,541	37,851	690
Contractual Services	3,522	3,522	3,421	101
Capital Outlay	6,362	10,362	10,164	198
Other	23,647	21,947	20,277	1,670
Total County Auditor	<u>626,192</u>	<u>610,498</u>	<u>606,252</u>	<u>4,246</u>
County Treasurer				
Personal Services	267,819	261,137	260,142	995
Materials and Supplies	20,347	21,252	21,225	27
Contractual Services	1,000	1,220	1,211	9
Capital Outlay	500	500	500	0
Other	3,263	3,263	3,244	19
Total County Treasurer	<u>292,929</u>	<u>287,372</u>	<u>286,322</u>	<u>1,050</u>
Other Financial Administration				
Contractual Services	30,000	30,000	25,920	4,080
Total Other Financial Administration	<u>30,000</u>	<u>30,000</u>	<u>25,920</u>	<u>4,080</u>

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Prosecuting Attorney				
Personal Services	598,931	588,668	582,046	6,622
Materials and Supplies	29,074	29,074	29,074	0
Allowances	30,070	30,070	29,413	657
Capital Outlay	6,000	6,000	5,000	1,000
Other	7,106	7,106	6,860	246
Total Prosecuting Attorney	<u>671,181</u>	<u>660,918</u>	<u>652,393</u>	<u>8,525</u>
Budget Commission				
Other	1,000	1,000	216	784
Total Budget Commission	<u>1,000</u>	<u>1,000</u>	<u>216</u>	<u>784</u>
Bureau of Inspection				
Contractual Services	64,615	64,615	63,964	651
Total Bureau of Inspection	<u>64,615</u>	<u>64,615</u>	<u>63,964</u>	<u>651</u>
Planning Commission				
Personal Services	268,948	265,803	265,403	400
Materials and Supplies	4,999	4,999	4,999	0
Contractual Services	31,058	31,058	30,278	780
Expense - Committee Members	2,922	2,922	2,922	0
Other	24,970	24,970	21,809	3,161
Total Planning Commission	<u>332,897</u>	<u>329,752</u>	<u>325,411</u>	<u>4,341</u>
Building Department				
Personal Services	70,901	65,509	65,092	417
Total Building Department	<u>70,901</u>	<u>65,509</u>	<u>65,092</u>	<u>417</u>
Data Processing Board				
Personal Services	113,139	111,198	109,973	1,225
Materials and Supplies	12,765	10,365	10,335	30
Contractual Services	82,288	80,588	72,036	8,552
Capital Outlay	20,135	2,135	1,925	210
Other	2,500	1,500	96	1,404
Total Data Processing Board	<u>230,827</u>	<u>205,786</u>	<u>194,365</u>	<u>11,421</u>

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Board of Elections				
Personal Services	381,927	408,048	406,867	1,181
Materials and Supplies	13,000	11,800	11,135	665
Contractual Services	79,034	131,559	127,636	3,923
Capital Outlay	78,933	79,133	79,103	30
Other	11,000	14,090	13,983	107
Total Board of Elections	563,894	644,630	638,724	5,906
Buildings and Grounds				
Personal Services	616,120	581,169	569,222	11,947
Materials and Supplies	50,824	57,324	52,116	5,208
Contractual Services	25,597	33,597	28,228	5,369
Capital Outlay	112,167	106,867	93,525	13,342
Other	302,906	266,406	251,283	15,123
Total Buildings and Grounds	1,107,614	1,045,363	994,374	50,989
Recorder				
Personal Services	275,266	259,703	252,145	7,558
Materials and Supplies	14,918	14,918	8,532	6,386
Contractual Services	104,175	104,175	100,146	4,029
Capital Outlay	1,575	1,575	1,575	0
Other	3,935	3,935	2,637	1,298
Total Recorder	399,869	384,306	365,035	19,271
Ross County Service Center				
Materials and Supplies	9,600	9,600	9,600	0
Contractual Services	172,378	192,878	192,335	543
Other	227,627	207,627	200,730	6,897
Total Ross County Service Center	409,605	410,105	402,665	7,440
Taxes on Property				
Levies and Assessments - Taxes	8,000	8,000	6,093	1,907
Delinquent Tax Advertising	500	550	538	12
Auditor/Treasurer Fees	48,000	48,000	46,623	1,377
Total Taxes on Property	56,500	56,550	53,254	3,296
Total General Government - Legislative and Executive	5,392,026	5,238,935	5,102,891	136,044

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial				
Common Pleas Court - Other				
Personal Services	165,043	160,767	160,436	331
Public Defender	398,616	414,616	414,516	100
Attorney Fees	70,236	94,736	92,404	2,332
Juror Fees	42,000	42,000	39,128	2,872
Witness Fees	2,415	6,915	4,564	2,351
Contractual Services	21,158	15,158	15,158	0
Total Common Pleas Court - Other	699,468	734,192	726,206	7,986
Court of Appeals				
Materials and Supplies	2,896	3,396	2,572	824
Capital Outlay	16,846	15,346	12,166	3,180
Other	53,105	54,105	49,319	4,786
Total Court of Appeals	72,847	72,847	64,057	8,790
Common Pleas Court #1				
Personal Services	225,772	222,982	222,298	684
Materials and Supplies	7,863	8,010	8,010	0
Contractual Services	8,027	7,277	7,277	0
Capital Outlay	1,000	9,811	9,811	0
Other	15,895	13,343	13,343	0
Total Common Pleas Court #1	258,557	261,423	260,739	684
Common Pleas Court #2				
Personal Services	214,212	208,730	208,050	680
Materials and Supplies	7,774	8,774	8,698	76
Contractual Services	9,510	8,510	8,235	275
Capital Outlay	1,924	1,924	1,740	184
Other	15,539	15,447	12,224	3,223
Total Common Pleas Court #2	248,959	243,385	238,947	4,438
Jury Commission				
Personal Services	13,613	13,261	13,118	143
Materials and Supplies	4,000	4,000	4,000	0
Other	350	350	320	30
Total Jury Commission	17,963	17,611	17,438	173
Juvenile Court				
Personal Services	595,639	580,527	562,922	17,605
Materials and Supplies	3,077	3,077	2,998	79
Contractual Services	1,000	1,000	0	1,000
Capital Outlay	2,185	9,605	9,605	0
Other	24,275	24,140	19,735	4,405
Total Juvenile Court	626,176	618,349	595,260	23,089

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Probate Court				
Personal Services	374,055	364,407	360,824	3,583
Materials and Supplies	6,760	6,760	5,964	796
Contractual Services	3,000	3,000	2,604	396
Other	22,258	22,258	19,477	2,781
Total Probate Court	406,073	396,425	388,869	7,556
Clerk of Courts				
Personal Services	374,484	369,822	368,828	994
Materials and Supplies	47,261	47,261	44,602	2,659
Contractual Services	28,738	25,538	25,503	35
Capital Outlay	1,000	4,000	3,618	382
Other	2,200	2,400	1,910	490
Total Clerk of Courts	453,683	449,021	444,461	4,560
Municipal Court				
County Share	130,000	130,000	98,032	31,968
Juror's Fees	5,000	5,000	4,212	788
Witness Fees	5,000	8,500	7,311	1,189
Criminal Prosecution	34,355	34,355	25,751	8,604
Indigent Defense	4,355	4,355	2,348	2,007
Total Municipal Court	178,710	182,210	137,654	44,556
Law Library				
Personal Services	4,557	4,438	4,430	8
Total Law Library	4,557	4,438	4,430	8
Total General Government - Judicial	2,966,993	2,979,901	2,878,061	101,840
Public Safety				
Adult Probation				
Personal Services	210,945	213,715	212,367	1,348
Materials and Supplies	5,000	6,250	5,976	274
Contractual Services	1,911	1,311	1,311	0
Capital Outlay	3,892	4,316	3,930	386
Other	12,506	13,706	13,625	81
Total Adult Probation	234,254	239,298	237,209	2,089
Juvenile Probation				
Personal Services	276,610	269,423	268,742	681
Materials and Supplies	942	942	529	413
Contractual Services	300	300	0	300
Other	1,363	1,363	815	548
Total Juvenile Probation	279,215	272,028	270,086	1,942

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
General Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Detention Home				
Other	320,000	338,000	338,000	0
Total Detention Home	320,000	338,000	338,000	0
Coroner				
Personal Services	173,246	170,739	168,520	2,219
Materials and Supplies	1,000	1,000	783	217
Contractual Services	38,641	31,641	31,636	5
Capital Outlay	1,306	7,306	7,306	0
Other	33,441	34,441	33,655	786
Total Coroner	247,634	245,127	241,900	3,227
Sheriff				
Personal Services	98,219	95,476	95,072	404
Allowances	28,799	28,799	28,631	168
Total Sheriff	127,018	124,275	123,703	572
Emergency Management				
Grants - Disaster Services	58,215	58,215	30,000	28,215
Total Emergency Management	58,215	58,215	30,000	28,215
Total Public Safety	1,266,336	1,276,943	1,240,898	36,045
Public Works				
Engineer				
Personal Services	148,109	145,428	145,096	332
Capital Outlay	0	12,446	12,385	61
Materials and Supplies	4,000	2,800	2,158	642
Construction - Sales Tax - Twp	149,500	149,500	149,500	0
Other	1,084	1,084	1,000	84
Total Engineer	302,693	311,258	310,139	1,119
Grants - Other				
Contractual Services	18,000	15,000	15,000	0
Total Grants - Other	18,000	15,000	15,000	0
Air Navigation Facilities				
Personal Services	32,049	31,271	29,057	2,214
Contractual Services	18,000	18,000	15,839	2,161
Capital Outlay	10,000	10,000	8,888	1,112
Other	16,586	16,586	15,775	811
Total Air Navigation Facilities	76,635	75,857	69,559	6,298
Total Public Works	397,328	402,115	394,698	7,417
Health				
Vital Statistics				
Registration Fees	2,000	2,000	1,533	467
Total Vital Statistics	2,000	2,000	1,533	467

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Agriculture				
Soil and Water - Grants	190,000	248,800	248,800	0
Extension Grants	260,000	260,000	260,000	0
Agricultural Society - Grants	12,500	12,500	12,500	0
Fair/Debt	30,000	30,000	30,000	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	1,696	1,696	1,696	0
Total Agriculture	<u>497,496</u>	<u>556,296</u>	<u>556,296</u>	<u>0</u>
Other Health				
Crippled Children Aid	112,732	82,732	81,080	1,652
Grant - Sales Tax - Health Department	10,000	10,000	10,000	0
Total Other Health	<u>122,732</u>	<u>92,732</u>	<u>91,080</u>	<u>1,652</u>
Total Health	<u>622,228</u>	<u>651,028</u>	<u>648,909</u>	<u>2,119</u>
Human Services				
Veteran's Assistance				
Personal Services	97,539	96,101	95,893	208
Materials and Supplies	5,000	5,000	4,443	557
Contractual Services	3,000	4,200	2,997	1,203
Relief Allowances	256,206	256,206	256,206	0
Capital Outlay	4,000	2,000	1,577	423
Other	3,200	10,200	9,492	708
Total Veteran's Assistance	<u>368,945</u>	<u>373,707</u>	<u>370,608</u>	<u>3,099</u>
Veteran's Service				
Personal Services	130,398	128,337	128,001	336
Burials	3,500	3,500	2,780	720
Other	48,709	59,604	58,252	1,352
Total Veteran's Service	<u>182,607</u>	<u>191,441</u>	<u>189,033</u>	<u>2,408</u>
Total Human Services	<u>551,552</u>	<u>565,148</u>	<u>559,641</u>	<u>5,507</u>
Economic Development and Assistance				
Regional Planning	51,000	51,000	48,970	2,030
Grants - Other	169,500	189,500	184,000	5,500
Total Economic Development and Assistance	<u>220,500</u>	<u>240,500</u>	<u>232,970</u>	<u>7,530</u>
Total Expenditures	<u>11,416,963</u>	<u>11,354,570</u>	<u>11,058,068</u>	<u>296,502</u>
Excess of Revenues Over (Under) Expenditures	<u>6,503,862</u>	<u>6,749,055</u>	<u>7,086,351</u>	<u>337,296</u>

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
General Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources (Uses)				
Advances In	1,007,157	480,703	480,703	0
Advances Out	0	0	(219,000)	(219,000)
Transfers In	71,494	71,494	61,000	(10,494)
Transfers Out	<u>(7,489,278)</u>	<u>(7,654,953)</u>	<u>(7,654,877)</u>	<u>76</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(6,410,627)</u>	<u>(7,102,756)</u>	<u>(7,332,174)</u>	<u>(229,418)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	93,235	(353,701)	(245,823)	107,878
<i>Fund Balance at Beginning of Year</i>	833,465	833,465	833,465	0
Prior Year Encumbrances Appropriated	<u>283,367</u>	<u>283,367</u>	<u>283,367</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,210,067</u></u>	<u><u>\$763,131</u></u>	<u><u>\$871,009</u></u>	<u><u>\$107,878</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Job and Family Services Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,834,842	\$7,855,336	\$7,646,960	(\$208,376)
Charges for Services	617,820	796,735	765,682	(31,053)
Other	38,022	38,022	16,270	(21,752)
<i>Total Revenues</i>	<u>7,490,684</u>	<u>8,690,093</u>	<u>8,428,912</u>	<u>(261,181)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	5,572,947	5,648,647	5,555,733	92,914
Contractual Services	1,673,614	2,307,572	2,287,465	20,107
Materials and Supplies	140,174	104,774	104,693	81
Capital Outlay	50,000	260,000	247,126	12,874
Other	387,802	753,714	322,352	431,362
Total Human Services	<u>7,824,537</u>	<u>9,074,707</u>	<u>8,517,369</u>	<u>557,338</u>
<i>Total Expenditures</i>	<u>7,824,537</u>	<u>9,074,707</u>	<u>8,517,369</u>	<u>557,338</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(333,853)</u>	<u>(384,614)</u>	<u>(88,457)</u>	<u>296,157</u>
Other Financing Sources				
Transfers In	332,544	332,544	317,446	(15,098)
<i>Total Other Financing Sources</i>	<u>332,544</u>	<u>332,544</u>	<u>317,446</u>	<u>(15,098)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(1,309)	(52,070)	228,989	281,059
Fund Balances at Beginning of Year	79,608	79,608	79,608	0
Prior Year Encumbrances Appropriated	1,309	1,309	1,309	0
Fund Balances at End of Year	<u>\$79,608</u>	<u>\$28,847</u>	<u>\$309,906</u>	<u>\$281,059</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Motor Vehicle Gas Tax Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$0	\$809,958	\$839,295	\$29,337
Intergovernmental	4,200,000	4,200,000	4,250,983	50,983
Interest	10,000	10,000	23,205	13,205
Fines and Forfeitures	15,000	15,000	18,665	3,665
Other	0	0	169,417	169,417
<i>Total Revenues</i>	<u>4,225,000</u>	<u>5,034,958</u>	<u>5,301,565</u>	<u>266,607</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	1,933,000	1,839,915	1,715,554	124,361
Materials and Supplies	678,275	763,275	723,772	39,503
Capital Outlay	1,324,364	2,515,709	2,497,162	18,547
Other	433,048	432,451	336,342	96,109
Total Human Services	<u>4,368,687</u>	<u>5,551,350</u>	<u>5,272,830</u>	<u>278,520</u>
<i>Total Expenditures</i>	<u>4,368,687</u>	<u>5,551,350</u>	<u>5,272,830</u>	<u>278,520</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(143,687)	(516,392)	28,735	545,127
Fund Balances at Beginning of Year	359,364	359,364	359,364	0
Prior Year Encumbrances Appropriated	<u>163,688</u>	<u>163,688</u>	<u>163,688</u>	<u>0</u>
Fund Balances at End of Year	<u>\$379,365</u>	<u>\$6,660</u>	<u>\$551,787</u>	<u>\$545,127</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Correctional and Law Enforcement Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$30,000	\$52,300	\$52,376	\$76
Charges for Services	1,192,000	1,515,000	1,517,607	2,607
Other	0	16,700	14,200	(2,500)
<i>Total Revenues</i>	<u>1,222,000</u>	<u>1,584,000</u>	<u>1,584,183</u>	<u>183</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	5,578,474	5,946,179	5,936,511	9,668
Contractual Services	169,549	195,109	195,082	27
Materials and Supplies	138,853	169,694	169,305	389
Capital Outlay	5,046	14,640	14,640	0
Other	860,580	938,986	937,450	1,536
<i>Total Public Safety</i>	<u>6,752,502</u>	<u>7,264,608</u>	<u>7,252,988</u>	<u>11,620</u>
<i>Total Expenditures</i>	<u>6,752,502</u>	<u>7,264,608</u>	<u>7,252,988</u>	<u>11,620</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,530,502)</u>	<u>(5,680,608)</u>	<u>(5,668,805)</u>	<u>11,803</u>
Other Financing Sources (Uses)				
Transfers In	5,500,000	5,675,000	5,675,000	0
Transfers Out	0	(49,462)	(49,439)	23
<i>Total Other Financing Sources (Uses)</i>	<u>5,500,000</u>	<u>5,625,538</u>	<u>5,625,561</u>	<u>23</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(30,502)</u>	<u>(55,070)</u>	<u>(43,244)</u>	<u>11,826</u>
Fund Balances at Beginning of Year	39,600	39,600	39,600	0
Prior Year Encumbrances Appropriated	19,030	19,030	19,030	0
Fund Balances at End of Year	<u>\$28,128</u>	<u>\$3,560</u>	<u>\$15,386</u>	<u>\$11,826</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Board of Mental Retardation Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,802,805	\$4,814,205	\$4,807,624	(\$6,581)
Intergovernmental	2,852,000	2,866,181	2,947,172	80,991
Interest	2,000	4,000	866	(3,134)
Charges for Services	7,500	7,500	6,883	(617)
Other	86,000	234,600	217,159	(17,441)
<i>Total Revenues</i>	<u>7,750,305</u>	<u>7,926,486</u>	<u>7,979,704</u>	<u>53,218</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	3,595,700	3,810,299	3,744,441	65,858
Contractual Services	2,676,793	2,724,113	2,670,637	53,476
Materials and Supplies	170,304	225,304	199,171	26,133
Capital Outlay	10,000	90,000	18,877	71,123
Other	416,712	522,117	461,991	60,126
Total Human Services	<u>6,869,509</u>	<u>7,371,833</u>	<u>7,095,117</u>	<u>276,716</u>
<i>Total Expenditures</i>	<u>6,869,509</u>	<u>7,371,833</u>	<u>7,095,117</u>	<u>276,716</u>
<i>Excess of Revenues Over Expenditures</i>	880,796	554,653	884,587	329,934
Other Financing (Uses)				
Transfers Out	0	(118,600)	(118,600)	0
<i>Total Other Financing (Uses)</i>	<u>0</u>	<u>(118,600)</u>	<u>(118,600)</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures and Other Uses</i>	880,796	436,053	765,987	329,934
Fund Balances at Beginning of Year	133,129	133,129	133,129	0
Prior Year Encumbrances Appropriated	43,609	43,609	43,609	0
Fund Balances at End of Year	<u>\$1,057,534</u>	<u>\$612,791</u>	<u>\$942,725</u>	<u>\$329,934</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2005

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash and Cash Equivalents	\$47,138	\$107,051
Accounts Receivable	8,487	0
<i>Total Current Assets</i>	<u>55,625</u>	<u>107,051</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	115,897	0
<i>Total Noncurrent Assets</i>	<u>130,331</u>	<u>0</u>
<i>Total Assets</i>	<u>185,956</u>	<u>107,051</u>
Liabilities		
<i>Current Liabilities:</i>		
Accounts Payable	4,207	93,762
Interfund Payable	0	450,000
Claims Payable	0	657,836
<i>Total Current Liabilities</i>	<u>4,207</u>	<u>1,201,598</u>
<i>Total Liabilities</i>	<u>4,207</u>	<u>1,201,598</u>
Net Assets		
Invested in Capital Assets	130,331	0
Unrestricted	51,418	(1,094,547)
<i>Total Net Assets</i>	<u>\$181,749</u>	<u>(\$1,094,547)</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2005*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Operating Revenues		
Charges for Services	\$51,439	\$5,578,416
Miscellaneous	1,559	0
<i>Total Operating Revenues</i>	<u>52,998</u>	<u>5,578,416</u>
Operating Expenses		
Purchased Services	46,401	783,591
Claims	0	4,653,000
Other	4,058	2,318
Depreciation	531	0
<i>Total Operating Expenses</i>	<u>50,990</u>	<u>5,438,909</u>
<i>Operating Income</i>	<u>2,008</u>	<u>139,507</u>
Nonoperating Revenues		
Interest	1,129	8,268
<i>Total Nonoperating Revenues</i>	<u>1,129</u>	<u>8,268</u>
<i>Income Before Transfers</i>	3,137	147,775
Transfers Out	(1,129)	(8,268)
<i>Change in Net Assets</i>	2,008	139,507
<i>Net Assets at Beginning of Year</i>	<u>179,741</u>	<u>(1,234,054)</u>
<i>Net Assets at End of Year</i>	<u><u>\$181,749</u></u>	<u><u>(\$1,094,547)</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2005

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$48,263	\$5,578,416
Other Cash Receipts	1,559	0
Cash Payments for Goods and Services	(45,368)	(689,829)
Cash Payments for Claims	0	(4,552,668)
Other Cash Payments	(4,058)	(2,318)
<i>Net Cash from Operating Activities</i>	<u>396</u>	<u>333,601</u>
Cash Flows from Noncapital Financing Activities		
Transfers Out	(1,129)	(8,268)
Advances Out	0	(450,000)
<i>Net Cash from Noncapital Financing Activities</i>	<u>(1,129)</u>	<u>(458,268)</u>
Cash Flows from Investing Activities		
Interest on Investments	1,129	8,268
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	396	(116,399)
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>46,742</u>	<u>223,450</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$47,138</u></u>	<u><u>\$107,051</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating Income	\$2,008	\$139,507
<i>Adjustments:</i>		
Depreciation	531	0
<i>(Increase) in Assets:</i>		
Accounts Receivable	(3,176)	0
<i>Increase in Liabilities:</i>		
Accounts Payable	1,033	93,762
Claims Payable	0	100,332
<i>Net Cash from Operating Activities</i>	<u><u>\$396</u></u>	<u><u>\$333,601</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2005

	Private Purpose Trust Funds	Agency Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$159,837	\$9,451,796
Cash and Cash Equivalents in Segregated Accounts	159,125	1,112,648
Intergovernmental Receivable	0	4,701,378
Property Taxes Receivable	0	34,405,009
<i>Total Assets</i>	318,962	\$49,670,831
Liabilities		
Intergovernmental Payable	0	\$48,691,045
Undistributed Monies	0	665,832
Deposits Held and Due To Others	0	313,954
<i>Total Liabilities</i>	0	\$49,670,831
Net Assets		
Held in Trust for Other Individuals and Organizations	318,962	
<i>Total Net Assets</i>	\$318,962	

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2005

	Private Purpose Trust Funds
Additions	
Interest	\$3,831
Miscellaneous	25,049
<i>Total Additions</i>	28,880
Deductions	
Legislative and Executive	24,743
Human Services	25,357
<i>Total Deductions</i>	50,100
<i>Change in Net Assets</i>	(21,220)
<i>Net Assets at Beginning of Year</i>	340,182
<i>Net Assets at End of Year</i>	\$318,962

See accompanying notes to the basic financial statements.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 1 - DESCRIPTION OF ROSS COUNTY AND REPORTING ENTITY

A. Ross County

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

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

B. Reporting Entity

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

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

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

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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
- * Joint Solid Waste Management District
- * Ross County Park District
- * Emergency Planning Agency
- * South Central Ohio Regional Juvenile Detention Center

The discretely presented component unit column in the basic financial statements includes the financial data of First Capital Enterprises, Inc. for the fiscal year ending June 30, 2005, which is different from the fiscal year end of the County. It is reported in a separate column to emphasize that it is legally separate from the County. First Capital Enterprises, Inc. is a non-profit corporation whose governing body is elected by its members. The nature and significance of the relationship between the County and First Capital Enterprises, Inc. is such that exclusion would cause the County's basic financial statements to be misleading or incomplete. Specific disclosures relating to the component unit can be found in Note 25. Complete financial statements of the individual component unit can be obtained from the administrative offices of First Capital Enterprises, Inc., 167 West Main Street, Chillicothe, Ohio, 45601.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

The Statement of Net Assets presents the financial condition of the governmental activities, business-type activities and component unit of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity and component unit of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses to program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

B. Fund Accounting

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

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

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

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

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

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose, and funding sources used for debt service and capital projects.

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

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

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

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

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

C. Measurement Focus

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

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

relationship between the government-wide statements and the statements for governmental funds.

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

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

D. Basis of Accounting

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

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

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

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

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. With the exception of delinquencies, property taxes for which there is an enforceable legal claim as of December 31, 2005 but which were levied to finance year 2006 operations have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met have been recorded as unearned revenue.

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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

E. Budgetary Process

All funds, except the Jail Commissary (nonmajor special revenue), Unclaimed Monies (nonmajor private purpose trust) and agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level. Advances made between funds are not required to be budgeted.

The certificate of estimated resources may be amended during the year if the County Auditor identifies increases or decreases in projected revenue. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original certificate of estimated resources was adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2005.

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

F. Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents". Cash and cash equivalents that are held separately with the departments of the County, and not included in the County Treasury, are recorded as "cash and cash equivalents in segregated accounts".

During 2005, investments were limited to STAROhio, repurchase agreements, and certificates of deposit. All investments are reported at fair value, except for repurchase agreements. Repurchase agreements are reported at cost. Fair value is based on quoted market prices. STAROhio is an investment pool managed by the State Treasurer's Office that 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 that is the price the investment could be sold for on December 31, 2005.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

required to be credited to a specific fund. Interest revenue credited to the General Fund during 2005 amounted to \$549,108, which includes \$506,986 assigned from other County funds.

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

G. Inventory

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expended/expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption or use. The cost of inventory items is recorded as an expenditure in the governmental fund types when consumed or used.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2005, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

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

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land Improvements	5-20 years	Not Applicable
Buildings, Structures and Improvements	20-40 years	Not Applicable
Furniture, Fixtures and Equipment	5-20 years	Not Applicable
Infrastructure	10-60 years	Not Applicable
Plant and Facilities	Not Applicable	40 years

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

M. Fund Balance Reserves

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

N. Net Assets

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2005.

R. Estimates

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

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

accrual GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures for all funds (budget basis) rather than as a reservation of fund balance.
4. Advances in and advances out are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

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

Net Change in Fund Balances (Deficits)/Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses					
	General	Job & Family Services	Motor Vehicle Gas Tax	Correctional & Law Enforcement	Board of Mental Retardation
GAAP Basis	(\$386,939)	\$49,097	(\$50,251)	(\$239,326)	\$1,038,110
<i>Adjustments:</i>					
Net Adjustment for Revenue Accruals	(132,613)	300,640	(12,182)	(53,775)	(14,255)
Net Adjustment for Expenditure Accruals	98,923	(120,748)	91,168	249,857	(257,868)
Net Adjustment for Other Sources (Uses)	174,806	0	0	0	0
Budget Basis	(\$245,823)	\$228,989	\$28,735	(\$43,244)	\$765,987

NOTE 4 – ACCOUNTING CHANGE AND NEW ACCOUNTING PRONOUNCEMENT

At December 31, 2004, the County restated the net assets in the governmental activities and the fund balance in the Job & Family Services Fund by \$526,000 due to the understatement of a receivable for an under-advance of funding from the State. This adjustment resulted in the net assets in the governmental activities being increased from \$36,492,584 to \$37,018,584 and the fund balance (deficit) in the Job & Family Services Fund being increased from (\$489,349) to \$36,651.

For the year ended December 31, 2005, the County implemented GASB Statement No. 40, “Deposit and Investment Risk Disclosures”. The implementation of GASB Statement No. 40 had some effect on the disclosure requirements, however, there was no effect on the net assets or fund balances of the County.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 5 - CASH, DEPOSITS AND INVESTMENTS

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States, or any book entry, zero-coupon security that is a direct obligation of 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 (STAROhio).
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. Up to 25% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the FDIC when the obligations are eligible for purchase by the Federal Reserve System and mature no later than 180 days after purchase.
10. Up to 15% of the County's total average portfolio in high grade notes issued by U.S. corporations, and the notes mature no later than two years after purchase.
11. High grade debt interests issued by foreign nations diplomatically recognized by the U.S government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed 1% of the County's total average portfolio and shall mature no later than five years after purchase.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Investments in stripped principal or interest obligations, except for federally issued or federally guaranteed stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During the year 2005, the County complied with the provisions of these statutes.

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents: (carrying amounts)	
- Pooled	\$16,641,466
- Segregated	1,715,795
- Component Unit	501,719
* Investments (carry amounts)	
- Component Unit	164,002
* Reconciling items (net) to arrive at bank balances of deposits	1,679,018
	\$20,702,000
Total available for deposits and investments (Bank balance of deposits/carrying amount of investments)	\$20,702,000

The following information classifies the types of risk associated with deposits and investments as of December 31, 2005, as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" and GASB Statement No. 40, "Deposit and Investment Risk Disclosures." Additional disclosures for the component unit are presented in Note 25.

Deposits - Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

As of December 31, 2005, the carrying amount of all County and component unit deposits were \$11,157,713. Based on the criteria described in GASB Statement No. 40, \$11,479,982 of the \$12,836,731 in bank balances of the County and component unit was exposed to custodial risk as discussed above while \$855,030 was covered by FDIC. The \$11,479,982 exposed to custodial risk was uninsured, and collateral was held by the pledging banks trust department but not in the County's name.

Custodial Credit Risk – The County's policy requires that deposits follow the Ohio Revised Code.

Investments - As of December 31, 2005, the County had the following investments and maturities:

Investment Type	Fair Value	Less Than One Year
Repurchase Agreements	\$7,690,983	\$7,690,983
STAROhio	10,284	10,284
Component Unit	164,002	164,002
Total Investments	<u>\$7,865,269</u>	<u>\$7,865,269</u>

Repurchase Agreements – State statute permits the County to enter into repurchase agreements. All sales of investments under repurchase agreements are for fixed terms. In investing the proceeds from repurchase agreements, it is the County's policy that the term to maturity of the investment be the same as the term of the repurchase agreement.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates and according to State law, the County limits investment portfolio maturities to five years or less.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of "AAAm" to STAROhio. The repurchase agreements had underlying government securities that were rated AAA/Aaa by Moody's Investor Services.

Custodial Credit Risk – For investments, custodial credit risk is the risk that, in event of the failure of the counter party, the County will not be able to recover the value of its investments or collateral securities in the possession of an outside party. The County's policy provides that investments be held in the County's name. All of the County's investments are held in the County's name.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's policy minimizes concentration of credit risk by diversifying assets by issuer as necessary. The County's investment in repurchase agreements was 98% of the County's total investments.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 6 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2005 are as follows:

Funds	Interfund Receivables	Interfund Payables
General Fund	\$538,769	\$4,241
Job & Family Services Fund	17,053	0
Nonmajor Special Revenue Funds	4,241	85,822
Nonmajor Capital Projects Funds	0	20,000
Internal Service Fund	0	450,000
Total	\$560,063	\$560,063

Interfund receivables/payables are due to lags between the dates that interfund goods and services are provided, transactions are recorded in the accounting system, and payments between funds are made, except the interfund payables in the Courthouse Improvements (nonmajor capital projects) and Ross County Group Insurance (internal service) Funds are due to loans made from the General Fund. It is expected that all interfund balances will be repaid within the next year, except the balance in the Ross County Group Insurance Fund which is expected to be repaid by the year 2007. See Note 23 for more information on the Ross County Group Insurance Fund.

Transfers From Funds	Transfers To Funds						Total
	General	Job & Family Services	Correctional & Law Enforcement	Nonmajor Special Revenue	Nonmajor Debt Service	Nonmajor Capital Projects	
General	\$0	\$317,446	\$5,675,000	\$397,104	\$1,199,599	\$65,728	\$7,654,877
Correctional & Law Enforcement	0	0	0	49,439	0	0	49,439
Nonmajor Special Revenue	61,000	0	0	100,392	0	0	161,392
Nonmajor Debt Service	0	0	0	0	137	0	137
Nonmajor Capital Projects	0	0	0	0	0	43,608	43,608
Enterprise	1,129	0	0	0	0	0	1,129
Internal Service	8,268	0	0	0	0	0	8,268
Totals	\$70,397	\$317,446	\$5,675,000	\$546,935	\$1,199,736	\$109,336	\$7,918,850

The above mentioned transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them; to move receipts restricted

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; to use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; and to move money into the capital project funds to be spent on capital related projects.

NOTE 7 - RECEIVABLES

Receivables at December 31, 2005 consisted of property taxes, sales taxes, interest, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectible. A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities and Fiduciary Fund</u>	
<i>General Fund</i>	
Local Government Distributions	\$947,997
State Property Tax Reimbursements	94,975
Other Grants and Reimbursements	45,723
Total General Fund	<u>1,088,585</u>
<i>Job & Family Services Fund</i>	
State/Federal Funding – Under Advance	410,276
<i>Motor Vehicle Gas Tax Fund</i>	
Undivided Auto Tax Distributions	1,029,888
Cents Per Gallon Gas Tax Distributions	415,140
Other Grants and Reimbursements	9,506
Total Motor Vehicle Gas Tax Fund	<u>1,454,534</u>
<i>Correctional & Law Enforcement Fund</i>	
Prisoner Housing	218,021
Other Grants and Reimbursements	3,229
Total Correctional & Law Enforcement Fund	<u>221,250</u>
<i>Board of Mental Retardation Fund</i>	
State Property Tax Reimbursement	226,130
State/Federal Funding	9,632
Total Board of Mental Retardation Fund	<u>235,762</u>
<i>Nonmajor Special Revenue Funds</i>	
Early Childhood Center Grant	958,750
Small Cities Block Grant	362,908
Children Services State Funding	52,345
State Property Tax Reimbursements	57,601
VOCA/SVAA Grant	46,349
Other Grants and Reimbursements	99,155
Total Nonmajor Special Revenue Funds	<u>1,577,108</u>
<i>Fiduciary Fund</i>	
Library Distributions	2,354,967
Local Government Distributions	1,384,938
Undivided Auto Tax Distributions	201,339
Cents Per Gallon Gas Tax Distributions	760,134
Total Fiduciary Fund	<u>4,701,378</u>
Total Intergovernmental Receivables	<u><u>\$9,688,893</u></u>

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 8- CAPITAL ASSETS

A summary of changes in general capital assets during 2005 were as follows:

	Balance January 1, 2005	Additions	Deletions	Balance December 31, 2005
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$2,118,799	\$20,000	\$0	\$2,138,799
Construction in Progress	189,266	214,027	(186,266)	217,027
Total Nondepreciable Capital Assets	2,308,065	234,027	(186,266)	2,355,826
<i>Depreciable Capital Assets:</i>				
Land Improvements	4,777,587	0	0	4,777,587
Buildings, Structures and Improvements	28,785,414	0	0	28,785,414
Furniture, Fixtures and Equipment	12,540,525	489,508	(15,015)	13,015,018
Infrastructure	28,483,001	1,507,580	(346,515)	29,644,066
Total Depreciable Capital Assets	74,586,527	1,997,088	(361,530)	76,222,085
<i>Accumulated Depreciation:</i>				
Land Improvements	(2,369,778)	(269,143)	0	(2,638,921)
Buildings, Structures and Improvements	(13,482,971)	(833,722)	0	(14,316,693)
Furniture, Fixtures and Equipment	(8,308,429)	(864,851)	15,015	(9,158,265)
Infrastructure	(10,201,611)	(1,785,917)	342,336	(11,645,192)
Total Accumulated Depreciation	(34,362,789)	(3,753,633)	357,351	(37,759,071)
Depreciable Capital Assets, Net	40,223,738	(1,756,545)	(4,179)	38,463,014
Governmental Activities Capital Assets, Net	\$42,531,803	(\$1,522,518)	(\$190,445)	\$40,818,840

At December 31, 2005, furniture, fixtures and equipment include \$758,000 of capital assets under capital leases.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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

Governmental Activities

General Government:

Legislative and Executive	\$336,264
Judicial	35,610
Public Safety	679,897
Public Works	2,344,457
Human Services	357,405
Governmental Activities Depreciation Expense	<u><u>\$3,753,633</u></u>

	Balance January 1, 2005	Additions	Deletions	Balance December 31, 2005
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$14,434	\$0	\$0	\$14,434
Total Nondepreciable Capital Assets	14,434	0	0	14,434
<i>Depreciable Capital Assets:</i>				
Plant and Facilities	251,606	0	0	251,606
Total Depreciable Capital Assets	251,606	0	0	251,606
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(135,178)	(531)	0	(135,709)
Total Accumulated Depreciation	(135,178)	(531)	0	(135,709)
Depreciable Capital Assets, Net	116,428	(531)	0	115,897
Business-Type Activities Capital Assets, Net	<u><u>\$130,862</u></u>	<u><u>(\$531)</u></u>	<u><u>\$0</u></u>	<u><u>\$130,331</u></u>

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 9 - NOTES PAYABLE

The County's note transactions for the year ended December 31, 2005, were as follows:

Purpose	Balance January 1, 2005	Additions	Deletions	Balance December 31, 2005
Governmental Activities:				
<i>Bond Anticipation Notes Payable:</i>				
Correctional Facility, 2.106%	\$1,968,750	\$0	\$1,968,750	\$0
Automotive Equipment, 1.62%	285,000	0	285,000	0
Correctional Facility, 4.00%	0	1,312,500	0	1,312,500
Automotive Equipment, 3.08%	0	228,000	0	228,000
Governmental Activities Notes Payable	\$2,253,750	\$1,540,500	\$2,253,750	\$1,540,500

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 10 - LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2005, was as follows:

Bond Purpose	Outstanding January 1, 2005	Additions	Deletions	Outstanding December 31, 2005	Amounts Due Within One Year
Governmental Activities:					
<i>General Obligation Bonds Payable:</i>					
County Building 1997-2017 4.00-5.25%; \$2,680,000	\$2,025,000	\$0	\$115,000	\$1,910,000	\$120,000
County Building 1998-2018 3.90-5.05%; \$2,290,000	1,800,000	0	95,000	1,705,000	100,000
Various Purpose 2004-2024 1.50-4.40%; \$3,015,000	3,015,000	0	115,000	2,900,000	115,000
Issuance Premium on Debt	16,506	0	527	15,979	6,487
<i>Tax Revenue Anticipation Bonds Payable:</i>					
Road Improvement 2003-2023 2.00-4.15%; \$4,115,000	3,960,000	0	160,000	3,800,000	165,000
<i>Loan Payable:</i>					
State Route 207 Connector 2004-To be Determined 3.00%; \$875,000	161,640	158,342	0	319,982	0
<i>Other Long-Term Obligations:</i>					
Compensated Absences	2,326,890	852,480	1,552,372	1,626,998	1,045,736
Capital Leases	223,298	77,500	122,858	177,940	83,197
Governmental Activities Long-Term Obligations	\$13,528,334	\$1,088,322	\$2,160,757	\$12,455,899	\$1,635,420

The County Building bonds were issued to purchase the Ross County Service Center and to renovate various offices within this building. The Various Purpose bonds were issued to pay the County's share of the cost of constructing and improving the South Central Ohio Regional Juvenile Detention Center; to pay the cost of constructing offices in the Ross County Service Center for the Ross County Department of Job and Family Services; and to pay for the acquisition of and improvements made to real estate on East Second Street. The Road Improvement bonds were issued to construct a connector road to U.S. Route 50. The State Route 207 Connector loan was obtained to pay a portion of the County's share of constructing this connector road to U.S. Route 23.

ROSS COUNTY, OHIO
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For the Year Ended December 31, 2005

The \$15,979 premium is being amortized over the life of the debt issued.

The bonds include serial and term bonds (shown as general obligation bonds in the table above) in the amount of \$980,000 and \$2,035,000, respectively. The serial bonds will be paid from 2005 – 2012 and the term bonds will be paid from 2015 – 2024. The bonds will be retired through the Debt Service Fund.

The bonds maturing on and after December 1, 2014 will be subject to optional redemption, in whole or in part, at the option of the County, by lot by the Paying Agent and Registrar, in such manner as the Paying Agent and Registrar in its discretion may determine, on any date, commencing December 1, 2013 at the redemption price of 100% of the principal amount of the bonds being redeemed plus accrued interest to the redemption date.

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 2005 are as follows:

<u>For Year Ended December 31</u>	<u>Principal</u>	<u>Interest</u>
2006	\$500,000	\$414,240
2007	510,000	398,677
2008	525,000	382,378
2009	545,000	364,475
2010	565,000	345,120
2011-2015	3,195,000	1,370,200
2016-2020	2,880,000	661,851
2021-2024	1,595,000	155,055
TOTAL	\$10,315,000	\$4,091,996

Long-Term Bonds: All long-term bonds issued for governmental purposes of the County are retired through the Debt Service Funds. The County Building and Various Purpose general obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within the limitations of Ohio law. These bonds are also backed by the full faith and credit of the County as additional security. The Road Improvement tax revenue anticipation bonds are secured both by motor vehicle fuel and license tax revenue and a portion of sales tax revenue.

Long-Term Loan: The State Route 207 Connector loan will be retired through the Motor Vehicle Gas Tax Fund once the loan is fully drawn and amortized, however, the General Fund may also be used if revenues are available. The County can draw up to \$875,000 on this loan from the Ohio Department of Transportation. Since this loan has not been completely drawn to this date, an amortization schedule has not been presented. This loan is secured by motor vehicle gasoline tax revenue of the County.

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 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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

sick leave. The exceptions to this policy are as follows. Employees of the Board of Mental Retardation & Developmental Disabilities with at least five but less than ten years of service with the Board or with ten or more years of service with the State or any political subdivision, but not with the Board, are paid twenty-five (25%) of their accrued sick leave. Employees with at least ten years of service with the Board are paid fifty percent (50%) of their accrued sick leave. Vacation time is vested for employees after a minimum of one year of credited service. Unused vacation may be accumulated up to three (3) years according to Ohio law. Compensatory time may also be accumulated by employees but must be used within specified limits. However, certain departments have the option of being compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination. Compensated absences are paid from the fund from which the respective employees' salaries are paid.

Capital Lease Obligations: The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the government-wide statements. Furniture, fixtures and equipment have been acquired by capital lease and are capitalized in the statement of net assets for governmental activities in the amount of \$758,000, which is equal to the present value of the minimum lease payments at the time of acquisition. At the time of acquisition, a corresponding liability was also recorded in the statement of net assets for governmental activities. Capital lease payments of \$118,460 were made in 2005 and are reflected as debt service principal in the governmental funds.

The County's future minimum lease payments under capital lease obligations as of December 31, 2005 are as follows:

Year Ended December 31	Capital Lease Payments
2006	\$100,178
2007	36,332
2008	34,697
2009	19,434
2010	9,937
Total Minimum Lease Payments	200,578
Less: Amount Representing Interest	(22,638)
Present Value of Net Minimum Lease Payments	\$177,940

NOTE 11 - CONDUIT DEBT OBLIGATIONS

In December 2001, the County issued, on behalf of the Adena Regional Medical Center Hospital, \$32,850,000 in Ohio Hospital Facilities Revenue Refunding and Improvement Bonds. These bonds were issued to pay the cost of acquisition and construction of the Series 2001 project, which consisted of various improvements to the Hospital. As a part of the Series 2001 issue, the Hospital Authority also refunded the Series 1995 Bonds, which had an outstanding principal amount of \$13,185,000, and paid certain expenses associated with the issuance of the Series 2001 issue. Previously, the Hospital Authority had issued the Series 1995 Hospital Facilities Revenue Bonds to renovate the hospital's surgery unit, post anesthesia care unit,

ROSS COUNTY, OHIO
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For the Year Ended December 31, 2005

intensive and coronary unit, and to provide for the acquisition, construction and installation of a linear accelerator at the Hospital. In September 1998, the County issued, on behalf of the Hospital Authority, \$8,175,000 in Hospital Facilities Revenue Bonds to construct a 60,000 square foot addition to the medical office building for additional physicians' offices, to purchase certain moveable equipment, and to make various other improvements at the Hospital. In May 1993, the County issued, on behalf of the Hospital Authority, \$24,730,000 in Hospital Facilities Revenue Refunding Bonds to extinguish an earlier series of 1989 Facilities Revenue Bonds and 1988 Facilities Revenue Refunding and Improvement Bonds. Each of the bonds mentioned above are special limited obligations of the Hospital Authority, and are payable solely from and secured by revenues generated by the Hospital. Neither the County, the State, nor any other political subdivision is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2005, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$47,975,121. Of this amount, \$32,850,000 was payable on the 2001 Series, \$6,750,000 on the 1998 Series and \$8,375,121 on the 1993 Series.

During 2001, the County, on behalf of Traditions of Chillicothe, an Ohio non-profit corporation issued Adjustable Rate Demand Health Care Facilities Revenue Bonds, Series 2001 in the amount of \$6,555,000. The proceeds of this issue was used to refund and defease a 1996 Series Issue of Health Care Facilities Revenue Bonds issued on behalf of the same entity, which was used to construct a hundred bed residential care facility in Chillicothe, Ohio. The aggregate principal amount payable on the 1996 Series issue was \$4,735,000 at the time of the 2001 Issue. The remaining portion of the 2001 Series Issue, along with paying certain issuance costs, was used for the acquisition, construction and improvement of an additional twenty-four unit congregate care facility for elderly living. These bonds are special limited obligations of Traditions of Chillicothe and are payable solely from and secured by revenues generated by the facility. Neither the County, the State, 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, 2005 the Healthcare Facilities Revenue Bonds aggregated principal amount payable was \$6,070,000.

NOTE 12 -PENSION PLANS

A. Ohio Public Employees Retirement System

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to

ROSS COUNTY, OHIO
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For the Year Ended December 31, 2005

members of the Traditional and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-6701 or (800) 222-7377.

For the year ended December 31, 2005, the members of all three plans, except those in law enforcement, were required to contribute 8.5% of their annual covered salaries. Members participating in the Traditional Plan who were in law enforcement contributed 10.1% of their annual covered salary; members in public safety contributed 9%. The employer contribution rate for pension benefits for 2005 was 9.55%, except for those plan members in law enforcement or public safety. For those classifications, the employer pension contributions were 12.7% of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to OPERS for the years ended December 31, 2005, 2004, and 2003 were \$1,725,328, \$1,668,559, and \$1,471,589 respectively; 77.07% has been contributed for 2005, and 100% has been contributed for 2004 and 2003. Of the 2005 amount, \$395,668 was unpaid at December 31, 2005 and is recorded as a liability in the basic financial statements.

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available comprehensive financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090 or by visiting the STRS website at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC Plan and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC Plan or Combined Plan.

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

For the fiscal year ended June 30, 2005, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14% for 2005, with 13% being the portion used to fund pension obligations. For fiscal year 2004, the portion used to fund pension obligations was 13%. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS for the years ended December 31, 2005, 2004, and 2003 were \$94,968, \$91,936, and \$89,536 respectively; 100% has been contributed for all years.

NOTE 13 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. Health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2005 was 13.55% of covered payroll for all employees, except those in law enforcement and public safety. The employer contribution rate for law enforcement and public safety was 16.7%. The portion of each contribution rate that was used to fund health care was 4%.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8%, an annual increase in active employee total payroll of 4% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.3% based on additional annual pay increases. Health care premiums were assumed to increase 1% and 6% annually for the next eight years and 4% annually after eight years.

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

At year-end, the number of active contributing participants in the Traditional and Combined Plans was 376,109. Actual employer contributions for 2005 that were used to fund postemployment benefits were \$689,848. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. In addition to the HCPP, OPERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
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As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

Comprehensive health care benefits are provided through the State Teachers Retirement System of Ohio (STRS) to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. The STRS Board has statutory authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The STRS is funded on a pay-as-you-go basis.

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. By law, health care benefits are not guaranteed and the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14% of covered payroll.

The STRS Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$7,305 for 2005.

STRS pays health care benefits from the Health Care Stabilization Fund. At June 30, 2005, the balance in the Health Care Stabilization Fund was \$3.3 billion. For the year ended June 30, 2005, net health care costs paid by STRS were \$254,780,000 and there were 115,395 eligible benefit recipients.

NOTE 14 - RISK MANAGEMENT

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

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

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$75,417,121. Other property insurance includes the following: \$1,000,000 for extra expenses, \$5,000,000 for newly acquired location, actual cash value for contractor's equipment, \$100,000 for property in transit, \$100,000,000 for flood damage, \$100,000,000 for earthquake damage, \$1,000,000 for debris removal, \$1,000,000 for valuable papers, \$1,000,000 for accounts receivable, \$250,000 for unintentional omissions, the lesser of actual cash value or cost of repair for automobile damage, and replacement cost for data processing equipment. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

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

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 61 other Ohio counties (County Commissioners Association of Ohio) for a workers' compensation group-rating program. This resulted in a savings of \$7,251 on the annual premium cost in 2005.

ROSS COUNTY, OHIO
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For the Year Ended December 31, 2005

The County has established limited risk health, dental, vision and life insurance programs for its employees. Medical Mutual of Ohio, Inc., a third party administrator, services all claims submitted to the County by employees. An internal service fund is presented in the financial statements and reflects premiums paid into the self-insurance internal service fund by other funds that are available to pay claims, claim reserves and administrative costs. An excess coverage insurance policy covers individual claims in excess of \$100,000 and aggregate claims in excess of \$5,277,884. A liability for unpaid claims costs of \$657,836 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 2004 and 2005 are:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2004	\$439,037	\$4,374,167	\$4,255,700	\$557,504
2005	557,504	4,653,000	4,552,668	657,836

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

NOTE 15 - PROPERTY TAX REVENUE

Property taxes include amounts levied against 2004 real and public utility property and 2005 tangible personal (business) property. The assessed value by property classification upon which 2005 revenues were derived follows:

	Assessed Values
Real Property	\$889,260,140
Tangible Personal Property	126,778,170
Public Utility Property	68,094,690
Total	<u>\$1,084,133,000</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. The County is authorized to levy up to 3.10 mills of the first 10 mills of assessed value for the General Fund. However, pursuant to a resolution approved by the County Commissioners on July 19, 2004, the County elected to levy 2.00 mills for tax year 2004 collected in 2005. Under Ohio law, the millage rolled back is reserved for the County and can be reassessed in any subsequent year, if the need arises. In addition to the 2.00 mills, 6.40 mills have been levied based upon mills voted for the Mental Retardation, Children Services and Senior Citizens levies.

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A summary of voted millage follows:

Purpose	Original Collection Year	(a) Authorized Rate	(b) Rate Levied for Current Year		Final Collection Year
			R/A	C/I	
Children Services (c)	2004	1.00	.93	.97	2008
Senior Citizens (c)	2004	.30	.28	.29	2008
Mental Retardation	2005	2.10	1.97	2.03	Cont.
Mental Retardation (c)	2003	3.00	2.80	2.91	Cont.
		6.40	5.98	6.20	

(a) Dollars per \$1,000 of assessed valuation.

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

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

In 2005, real property taxes were levied on January 1, 2005, on assessed values as of January 1, 2004, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property must be completed no less than every six years, with a statistical update every third year. The most recent statistical update was completed in 2004. Real estate taxes were due and payable February 9, and July 8, 2005; personal property taxes were due and payable May 10 and September 20, 2005. Tangible personal property taxes were assessed on 25% of true value for equipment and 23% of average value for inventories. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and at varying percentages of true value for tangible personal property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various Agency Funds of the County.

Accrued property taxes receivable reported in the Agency Funds and in the governmental funds represent current taxes that were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2005. 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

ROSS COUNTY, OHIO
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available to the County within the first 60 days of 2006 were recorded as 2005 revenue, the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

NOTE 16 - SALES TAX REVENUE

The County currently imposes a 1.5% tax on every retail sale in the County. On November 27, 1979 the County Commissioners adopted a resolution that allowed for the imposition of a 0.5% permissive sales tax pursuant to Sections 5739.02 and 5741.02, Ohio Revised Code. The tax became effective on January 1, 1980 and remains in effect until it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund. On August 4, 1986 the County Commissioners adopted a resolution that allowed for the placement of an additional 0.5% sales tax before the vote of the people of Ross County in the general election held on November 4, 1986. The tax became effective February 1, 1987 and continues for a period of twenty years. The revenues generated from this tax are used for the purpose of providing revenue for the County's General Fund including the construction, operation and the maintenance of the Ross County Law Enforcement Complex. On August 23, 1993, the County Commissioners again adopted a resolution that allowed for the imposition of another 0.5% tax pursuant to Sections 5739.021 and 5741.021, Ohio Revised Code. The tax became effective on October 1, 1993 and remains in effect until it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund. In 2005, these sales taxes generated a combined total of \$10,668,370 tax revenue.

NOTE 17 - CONTINGENCIES

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

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

NOTE 18 - ROSS COUNTY AND CHILLICOTHE LAW ENFORCEMENT CENTER

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

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

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.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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% for the cost 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% 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 cost 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% of the cost of maintaining, repairing and replacing interior decorations within the City offices, and 50% of the cost pertaining to interior decorations within the common offices.

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

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

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

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

NOTE 19 - RELATED ORGANIZATIONS

A. Ross County Park District

The County's probate judge is responsible for appointing the members of the board of the Ross County Park District. In 2005, the County distributed \$140,000 in operating grants to the Park District. The County is the fiscal agent for the Park District, therefore, the activities of the Park District are reflected as an agency fund of the County.

B. Ross County - Chillicothe Public Library

The County Commissioners and Common Pleas Judge are responsible for appointing the members of the board of the Ross County - Chillicothe Public Library. The County does not act as fiscal agent for the Library, therefore, the activities of the Library are not reflected in the County's basic financial statements.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

C. Ross County Convention Facilities Authority

The Commissioners appoint a majority of the board members of the Ross County Convention Facilities Authority (CFA) but have no further accountability for it. The CFA is a separate and distinct legal entity. The County is not responsible for the operation of the CFA.

On March 17, 2006, the County issued a taxable economic development revenue note in the amount of \$1,160,000 to finance improvements to a local multi-use stadium and a local cultural facility. In exchange for the County issuing the note, the CFA enacted a 1.25 percent bed tax to pay the debt service on the note. The collection of the bed tax began in 2006.

The County will act as fiscal agent for the CFA, therefore, the activities of the CFA will be reflected as an agency fund of the County. During 2005, there was no financial activity for the CFA.

NOTE 20 – JOINT VENTURE

The County is a participant with Highland, Pike, Jackson, Vinton and Fayette counties in the South Central Ohio Regional Juvenile Detention Center which is a facility that provides temporary housing for juvenile delinquents from each county. The juvenile judge from each participating county appoints one trustee to serve on the board, except Ross County which appoints two trustees of the board since it is the home county. The commissioners of each county have the final approval of their respective trustee.

Each county is obligated to provide financial support to this entity through per diem charges and assessments that are based on the total assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County has an ongoing financial responsibility for this entity and, during 2005, contributed \$322,958 toward the operation of this facility. In 2001, the participating counties, with a substantial grant from the State of Ohio, agreed to construct a new facility and to make various other improvements. This facility was completed in 2004. The total cost of this project was \$6,258,352, with the State of Ohio contributing \$2,268,000. The remaining cost of \$3,990,352 was allocated among and contributed by the participating counties, based upon the total 2001 assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County originally issued \$1,250,000 in bond anticipation notes in 2001 for the County's estimated share of this project. The County's final share of the project's cost was \$1,311,315. The County refunded the outstanding \$1,250,000 in bond anticipation notes and financed its remaining share with general obligation bonds issued on March 15, 2004. See Note 10 for more information. The County is the fiscal agent for the Center, therefore, the activities of the Center are reflected as an agency fund of the County. Complete financial statements of the joint venture can be obtained from the Ross County Auditor, Ross County Courthouse, 2 North Paint Street, Suite G, Chillicothe, Ohio, 45601.

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Solid Waste Management District

The County, in conjunction with Pickaway, Highland and Fayette counties, has created the Joint Solid Waste Management District that 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 2005, 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.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

B. County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 61 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, law enforcement liability, public officials' errors and omissions liability, automobile liability, and certain property and crime insurances.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. CORSA is governed by an elected board of nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. The County's payment for insurance to CORSA in 2005 was \$353,373.

NOTE 22 - GROUP PURCHASING POOL

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

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 23 – DEFICIT FUND BALANCES/NET ASSETS

Funds	Deficit Fund Balance/ Net Assets
Correctional and Law Enforcement Fund	\$212,223
<i>Nonmajor Special Revenue Funds:</i>	
Child Enforcement Fund	3,508
Blue Star Mothers Renovation Fund	11,122
Workforce Development Fund	101,396
<i>Nonmajor Capital Projects Funds:</i>	
Courthouse Improvements Fund	15,860
<i>Internal Service Fund:</i>	
Ross County Group Insurance Fund	1,094,547

The deficit in the Correctional and Law Enforcement Fund, which is a major fund; the Child Enforcement, Blue Star Mothers Renovation, and Workforce Development Funds, which are nonmajor special revenue funds; and Courthouse Improvements Fund, which is a nonmajor capital project fund, are due to the recognition of payables in accordance with generally accepted accounting principles. These deficits do not exist on a cash basis and will be eliminated either through future revenues generated or transfers from the General Fund.

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

NOTE 24 – SUBSEQUENT EVENTS

On January 19, 2006 the County renewed the general obligation bond anticipation note of \$228,000 that was originally issued for automotive equipment for the County, and added a \$350,000 general obligation bond anticipation note for computer equipment and 9-1-1 dispatch equipment for the County. Upon renewal, the County combined these two notes into one various purpose bond anticipation note issue amounting to \$578,000 and bearing an interest rate of 4.15%.

On March 17, 2006 the County issued a taxable economic development revenue note of \$1,160,000 for a sports and cultural facilities project. This note bears an interest rate of 5.75%.

On April 17, 2006 the County issued \$1,100,000 in a general obligation bond anticipation note for the County Courthouse renovation project.

On April 17, 2006 the County also renewed the County Correctional Facility general obligation bond anticipation note for \$1,125,000.

NOTE 25 - COMPONENT UNIT DISCLOSURES

Summary Of Significant Accounting Policies

* **Basis of Presentation and Accounting** – The financial statements of First Capital Enterprises, Inc. (hereinafter referred to as “The Agency”) have been prepared in conformity with generally accepted

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

accounting principles (GAAP) and accordingly reflect all significant assets, liabilities and net assets using full accrual accounting.

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

	<u>Years</u>
Motor Vehicles	3-10 years
Shop and Office Equipment	3-10 years
Leasehold Improvements	20-31 ½ years
Buildings	12-40 years

For years ended on or after June 30, 1994, any asset with a cost of \$1,000 or more is required to be capitalized. Minor renewals and replacements are charged against income while major renewals and replacements are charged to the appropriate asset account.

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

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

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

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

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

Cash, Deposits and Investments

As of June 30, 2005, the Agency has \$501,719 in certificates of deposit, checking and savings accounts. Investments that will mature within one year are reflected as current. In addition, the Agency received 2,355 shares of Anthem Stock when Anthem became a stock insurance company on October 30, 2001. Fair market value of the stock at June 30, 2005 is \$164,002. The change in fair market value represents investment return.

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Cash and cash equivalents: The carrying amounts reported in the statement of net assets approximate fair value because of the short-term maturities of those instruments.

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

Accounts Receivable - Trade and Bad Debt Expense

The Agency maintains an allowance for estimated bad debt. When an account is determined uncollectible, it is deducted from the accounts receivable and the allowance amount. The allowance is credited and bad debt expense charged when the collectibility of an account is uncertain. The June 30, 2005 accounts receivable are shown net of \$71,378 in allowance for bad debts.

Nondepreciable and Depreciable Capital Assets

A summary of changes in nondepreciable and depreciable capital assets during the fiscal year ended June 30, 2005 consist of the following:

	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
<i>Nondepreciable Capital Assets:</i>				
Land	\$124,741	\$0	(\$51,545)	\$73,196
Total Nondepreciable Capital Assets	124,741	0	(51,545)	73,196
<i>Depreciable Capital Assets:</i>				
Building	918,202	0	(453,841)	464,361
Motor Vehicles	339,125	0	(25,951)	313,174
Shop and Office Equipment	389,199	20,409	(13,819)	395,789
Leasehold Improvements	37,268	0	0	37,268
Total Depreciable Capital Assets	1,683,794	20,409	(493,611)	1,210,592
<i>Total Accumulated Depreciation:</i>	(819,450)	(42,764)	138,797	(723,417)
Depreciable Capital Assets, Net	864,344	(22,355)	(354,814)	487,175
Total Capital Assets, Net	\$989,085	(\$22,355)	(\$406,359)	\$560,371

The Agency 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.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Commercial Clean of Ross County, Inc. suspended operations as of September 15, 1990. The Agency owns 100% of the capital stock of Commercial Clean of Ross County, Inc.

The Agency has decided to retain Commercial Clean of Ross County, Inc.'s status as an active corporation for future ventures. The carrying value of the investment at June 30, 2005 was \$961.

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 of service. Employees are paid for up to one year of accrued vacation at termination of employment. Therefore, all unpaid vacation up to the vested limit is accrued as an expense in the basic financial statements.

Long-Term Obligations

The Agency's long-term obligations activity for the fiscal year ended June 30, 2005, was as follows:

Purpose	Outstanding July 1, 2004	Additions	Deletions	Outstanding June 30, 2005	Amounts Due Within One Year
<i>General Obligation Note Payable:</i>					
Mortgage Note	\$223,067	\$0	(\$223,067)	\$0	\$0
<i>Other Long-Term Obligation:</i>					
Compensated Absences	61,520	51,662	(61,520)	51,662	51,662
Long-Term Obligations	\$284,587	\$51,662	(\$284,587)	\$51,662	\$51,662

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 from these services is shown as Charges for Services within the Statement of Activities.

Program Income

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

The Agency received \$1,356,641 from the Ross County Board of Mental Retardation and Developmental Disabilities for the year ended June 30, 2005. 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 upon the fair rental value of the facility as determined by independent rental rates. The total of these revenues is shown as Operating Grants and Contributions within the Statement of Activities.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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 exceeded FDIC coverage during the year. The Agency's accounts receivable are primarily due from two sources, which accounted for 68% of the total accounts receivable as of June 30, 2005.

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

The Agency maintains cash checking, savings, and certificate of deposit accounts at federally insured financial institutions. As of June 30, 2005, the Agency had exceeded the federally insured limit of \$100,000 at one financial institution by \$440,780. The excess was unsecured as of June 30, 2005.

Economic Dependency

The Agency receives the majority of its funding from three sources which accounted for 94% of all funds received for the year ended June 30, 2005.

Tax-Deferred Annuity Plan

The Agency has established a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code. The Agency contributes 1.5 percent of gross salaries for qualified employees to the plan. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code if they wish. Employer contributions were \$43,354 for the year ended June 30, 2005.

Combining Statements and Individual Fund Schedules

Ross County, Ohio
Combining Statements and Individual Fund Schedules
Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Dog & Kennel

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

Drug Law Enforcement

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

Law Enforcement

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

Litter Control

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

Real Estate Assessment

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

Youth Services Subsidy

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

Treasurer's Prepayment

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

Emergency Management

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

Ross County, Ohio
Combining Statements and Individual Fund Schedules
Nonmajor Governmental Funds

Marriage License

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

Drug Enforcement & Education

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

Probate Conduct of Business

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

Child Enforcement

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

Computerized Research

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

Delinquent Tax & Assessment Collection

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

Indigent Guardianship

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

Children Services

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

Indigent Driver Alcohol

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

Senior Citizens Levy

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

Ross County, Ohio
Combining Statements and Individual Fund Schedules
Nonmajor Governmental Funds

Computer System Service

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

Certificate of Title Administration

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

Local Law Enforcement Grant

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

U.S. 23 Pipeline Task Force

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

Small Cities Block Grant

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

Prosecutor's Diversion Program

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

Child Abuse Prevention

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

Rural Victim Services

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

Jail Commissary

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

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.

Ross County, Ohio
Combining Statements and Individual Fund Schedules
Nonmajor Governmental Funds

State Juvenile Program

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

Small Cities Revolving Loan

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

Drug Court

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

VOCA/SVAA Grant

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

County Ditch

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

C J Mental Health Project Grant

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

Marine Patrol

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

Appalachian Flood Risk Reduction Initiative (AFRRRI) Grant Fund

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

Mediator Fees

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

County Recorder's Equipment

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

Blue Star Mothers Renovation

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

Ross County, Ohio
Combining Statements and Individual Fund Schedules
Nonmajor Governmental Funds

Board of Elections Grant

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

Transportation Coordination

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

Mediation Institutionalization Grant

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

Rehabilitation Center

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

Regional Multi-Purpose Facility

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

Workforce Development

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

Sheriff Concealed Weapon

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

FEMA – Yellowbud Flood

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

David Meade - Massie

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

Yellowbud Acquisition

To account for a federal grant received through the Department of Human Services used to provide funds for the purchase of homes in the flood plain area in the Yellowbud community.

Drug Task Force

To account for funds received from the Office of Criminal Justice Services to fight drug trafficking in the County.

Early Childhood Center

To account for state and local grant monies that are used to construct an early childhood center for the Board of Mental Retardation and Developmental Disabilities.

Ross County, Ohio
Combining Statements and Individual Fund Schedules
Nonmajor Governmental Funds

Nonmajor Debt Service Fund

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

Bond Retirement Debt Service

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

Nonmajor Capital Projects Funds

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

Permanent Improvement

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

Airport Construction

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

Paint Street Annex Improvements

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

Board of Mental Retardation Improvements

To account for interfund transfers and a grant from the State of Ohio that are used for capital improvements of the Board of Mental Retardation and Developmental Disabilities.

Camp Cattail Construction

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

Issue II Projects

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

Road & Bridge Improvements

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

Ross County Service Center

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

Ross County, Ohio
Combining Statements and Individual Fund Schedules
Nonmajor Governmental Funds

State Route 207/U.S. 23 Connector

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

Courthouse Improvements

To account for an advance from the General Fund and future bond anticipation note proceeds used to renovate the County courthouse.

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Ross County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,760,188	\$396,524	\$103,540	\$3,260,252
Cash and Cash Equivalents In				
Segregated Accounts	285,106	0	0	285,106
Materials and Supplies Inventory	11,144	0	0	11,144
Interfund Receivable	4,241	0	0	4,241
Intergovernmental Receivable	1,577,108	0	0	1,577,108
Property Taxes Receivable	1,313,085	0	0	1,313,085
Loans Receivable	3,275	0	0	3,275
<i>Total Assets</i>	<u>\$5,954,147</u>	<u>\$396,524</u>	<u>\$103,540</u>	<u>\$6,454,211</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$107,955	\$0	\$0	\$107,955
Accrued Wages	25,702	0	0	25,702
Contracts Payable	231,253	0	0	231,253
Intergovernmental Payable	155,675	0	0	155,675
Interfund Payable	85,822	0	20,000	105,822
Deferred Revenue	1,474,290	0	0	1,474,290
Unearned Revenue	1,242,011	0	0	1,242,011
<i>Total Liabilities</i>	<u>3,322,708</u>	<u>0</u>	<u>20,000</u>	<u>3,342,708</u>
Fund Balances				
Reserved for Encumbrances	474,995	0	0	474,995
Reserved for Loans	3,275	0	0	3,275
<i>Unreserved, Undesignated, Reported in:</i>				
Special Revenue Funds	2,153,169	0	0	2,153,169
Debt Service Funds	0	396,524	0	396,524
Capital Projects Funds	0	0	83,540	83,540
<i>Total Fund Balances</i>	<u>2,631,439</u>	<u>396,524</u>	<u>83,540</u>	<u>3,111,503</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,954,147</u>	<u>\$396,524</u>	<u>\$103,540</u>	<u>\$6,454,211</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,229,320	\$0	\$0	\$1,229,320
Intergovernmental	5,459,552	0	805,799	6,265,351
Interest	16,387	0	0	16,387
Fines and Forfeitures	19,145	0	0	19,145
Charges for Services	1,654,141	0	0	1,654,141
Special Assessments	11,228	0	0	11,228
Other	114,162	7,549	7,211	128,922
<i>Total Revenues</i>	<u>8,503,935</u>	<u>7,549</u>	<u>813,010</u>	<u>9,324,494</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	1,052,341	0	0	1,052,341
Judicial	219,982	0	0	219,982
Public Safety	1,048,286	0	0	1,048,286
Public Works	211,201	0	0	211,201
Human Services	5,526,093	0	0	5,526,093
Economic Development and Assistance	419,593	0	0	419,593
Capital Outlay	0	0	982,483	982,483
<i>Debt Service:</i>				
Principal Retirement	0	2,453,750	285,000	2,738,750
Interest and Fiscal Charges	0	472,910	5,781	478,691
<i>Total Expenditures</i>	<u>8,477,496</u>	<u>2,926,660</u>	<u>1,273,264</u>	<u>12,677,420</u>
<i>Excess of Revenues Over/Under Expenditures</i>	<u>26,439</u>	<u>(2,919,111)</u>	<u>(460,254)</u>	<u>(3,352,926)</u>
Other Financing Sources (Uses)				
Issuance of Loan	0	0	158,342	158,342
Issuance of Notes	0	1,312,500	228,000	1,540,500
Transfers In	546,935	1,199,736	109,336	1,856,007
Transfers Out	(161,392)	(137)	(43,608)	(205,137)
<i>Total Other Financing Sources (Uses)</i>	<u>385,543</u>	<u>2,512,099</u>	<u>452,070</u>	<u>3,349,712</u>
<i>Net Change in Fund Balances</i>	411,982	(407,012)	(8,184)	(3,214)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>2,219,457</u>	<u>803,536</u>	<u>91,724</u>	<u>3,114,717</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$2,631,439</u></u>	<u><u>\$396,524</u></u>	<u><u>\$83,540</u></u>	<u><u>\$3,111,503</u></u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Assets					
Equity in Pooled Cash and Cash Equivalents	\$16,519	\$11,844	\$4,037	\$5,498	\$483,251
Cash and Cash Equivalents In					
Segregated Accounts	0	28,220	58,037	0	0
Materials and Supplies Inventory	1,695	0	0	0	3,803
Interfund Receivable	4,241	0	0	0	0
Intergovernmental Receivable	0	0	0	20,992	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$22,455</u>	<u>\$40,064</u>	<u>\$62,074</u>	<u>\$26,490</u>	<u>\$487,054</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$2,520	\$0	\$0	\$0	\$0
Accrued Wages	2,086	0	0	1,025	3,071
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	7,173	0	0	3,368	10,287
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	0	0	20,947	0
Unearned Revenue	0	0	0	45	0
<i>Total Liabilities</i>	<u>11,779</u>	<u>0</u>	<u>0</u>	<u>25,385</u>	<u>13,358</u>
Fund Balances					
Reserved for Encumbrances	5,401	1,520	0	1,178	429,738
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	5,275	38,544	62,074	(73)	43,958
<i>Total Fund Balances</i>	<u>10,676</u>	<u>40,064</u>	<u>62,074</u>	<u>1,105</u>	<u>473,696</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$22,455</u>	<u>\$40,064</u>	<u>\$62,074</u>	<u>\$26,490</u>	<u>\$487,054</u>

Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Probate Conduct of Business	Child Enforcement	Computerized Research
\$127,443	\$15,316	\$15,355	\$11,767	\$2,529	\$5,778	\$111,358	\$60,827
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	10,538	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$127,443</u>	<u>\$15,316</u>	<u>\$25,893</u>	<u>\$11,767</u>	<u>\$2,529</u>	<u>\$5,778</u>	<u>\$111,358</u>	<u>\$60,827</u>

\$3,464	\$0	\$101	\$11,767	\$0	\$0	\$152	\$0
0	141	1,186	0	0	0	10,304	0
0	0	0	0	0	0	0	0
30,664	0	3,938	0	0	0	37,375	0
0	0	0	0	0	0	17,053	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	49,982	0
<u>34,128</u>	<u>141</u>	<u>5,225</u>	<u>11,767</u>	<u>0</u>	<u>0</u>	<u>114,866</u>	<u>0</u>

31,420	0	141	0	0	0	0	462
0	0	0	0	0	0	0	0
<u>61,895</u>	<u>15,175</u>	<u>20,527</u>	<u>0</u>	<u>2,529</u>	<u>5,778</u>	<u>(3,508)</u>	<u>60,365</u>
<u>93,315</u>	<u>15,175</u>	<u>20,668</u>	<u>0</u>	<u>2,529</u>	<u>5,778</u>	<u>(3,508)</u>	<u>60,827</u>
<u>\$127,443</u>	<u>\$15,316</u>	<u>\$25,893</u>	<u>\$11,767</u>	<u>\$2,529</u>	<u>\$5,778</u>	<u>\$111,358</u>	<u>\$60,827</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol	Senior Citizens Levy
Assets					
Equity in Pooled Cash and Cash Equivalents	\$204,641	\$49,899	\$122,198	\$1,513	\$0
Cash and Cash Equivalents In					
Segregated Accounts	0	0	333	0	0
Materials and Supplies Inventory	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	96,653	0	13,293
Property Taxes Receivable	0	0	1,010,065	0	303,020
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$204,641</u>	<u>\$49,899</u>	<u>\$1,229,249</u>	<u>\$1,513</u>	<u>\$316,313</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$1,234	\$4,009	\$11,012	\$0	\$0
Accrued Wages	949	0	0	0	0
Contracts Payable	0	0	175,663	0	0
Intergovernmental Payable	3,255	0	0	0	0
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	0	106,481	0	31,945
Unearned Revenue	0	0	916,911	0	275,073
<i>Total Liabilities</i>	<u>5,438</u>	<u>4,009</u>	<u>1,210,067</u>	<u>0</u>	<u>307,018</u>
Fund Balances					
Reserved for Encumbrances	0	60	728	0	0
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	199,203	45,830	18,454	1,513	9,295
<i>Total Fund Balances</i>	<u>199,203</u>	<u>45,890</u>	<u>19,182</u>	<u>1,513</u>	<u>9,295</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$204,641</u>	<u>\$49,899</u>	<u>\$1,229,249</u>	<u>\$1,513</u>	<u>\$316,313</u>

Computer System Service	Certificate of Title Administration	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	Small Cities Block Grant	Prosecutor's Diversion Program	Child Abuse Prevention	Rural Victim Services
\$19,983	\$133,299	\$9,838	\$20,359	\$9,181	\$17,504	\$3,396	\$21,496
1,871	15,779	0	0	0	0	0	0
0	3,640	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	362,908	29,421	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$21,854</u>	<u>\$152,718</u>	<u>\$9,838</u>	<u>\$20,359</u>	<u>\$372,089</u>	<u>\$46,925</u>	<u>\$3,396</u>	<u>\$21,496</u>

\$0	\$0	\$0	\$10,293	\$11,982	\$0	\$0	\$0
0	3,107	0	268	0	880	0	350
0	0	0	0	47,665	0	0	0
0	11,696	0	2,692	2,111	1,559	0	1,707
0	0	0	0	5,269	500	0	0
0	0	0	0	295,460	14,710	0	0
0	0	0	0	0	0	0	0
0	14,803	0	13,253	362,487	17,649	0	2,057
0	25	0	482	2,091	0	0	91
0	0	0	0	0	0	0	0
<u>21,854</u>	<u>137,890</u>	<u>9,838</u>	<u>6,624</u>	<u>7,511</u>	<u>29,276</u>	<u>3,396</u>	<u>19,348</u>
<u>21,854</u>	<u>137,915</u>	<u>9,838</u>	<u>7,106</u>	<u>9,602</u>	<u>29,276</u>	<u>3,396</u>	<u>19,439</u>
<u>\$21,854</u>	<u>\$152,718</u>	<u>\$9,838</u>	<u>\$20,359</u>	<u>\$372,089</u>	<u>\$46,925</u>	<u>\$3,396</u>	<u>\$21,496</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

	Jail Commissary	401 Care and Custody Grant	State Juvenile Program	Small Cities Revolving Loan	Drug Court
Assets					
Equity in Pooled Cash and Cash Equivalents	\$0	\$388,737	\$11,912	\$137,110	\$3,505
Cash and Cash Equivalents In					
Segregated Accounts	46,526	0	0	134,340	0
Materials and Supplies Inventory	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	3,275	0
<i>Total Assets</i>	<u>\$46,526</u>	<u>\$388,737</u>	<u>\$11,912</u>	<u>\$274,725</u>	<u>\$3,505</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$2,091	\$0
Accrued Wages	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,091</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Loans	0	0	0	3,275	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	46,526	388,737	11,912	269,359	3,505
<i>Total Fund Balances</i>	<u>46,526</u>	<u>388,737</u>	<u>11,912</u>	<u>272,634</u>	<u>3,505</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$46,526</u>	<u>\$388,737</u>	<u>\$11,912</u>	<u>\$274,725</u>	<u>\$3,505</u>

VOCA/ SVAA Grant	County Ditch	CJ Mental Health Project Grant	Marine Patrol	AFRRI Grant	Mediator Fees	County Recorder's Equipment	Blue Star Mothers Renovation
\$14,135	\$37,632	\$517	\$2,330	\$511	\$31,679	\$4,067	\$1,878
0	0	0	0	0	0	0	0
2,006	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
46,349	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$62,490</u>	<u>\$37,632</u>	<u>\$517</u>	<u>\$2,330</u>	<u>\$511</u>	<u>\$31,679</u>	<u>\$4,067</u>	<u>\$1,878</u>

\$189	\$0	\$0	\$1,188	\$0	\$0	\$0	\$0
910	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,846	0	0	0	0	0	0	0
0	0	0	0	0	0	0	13,000
36,049	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>39,994</u>	<u>0</u>	<u>0</u>	<u>1,188</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,000</u>

116	0	0	417	0	0	0	0
0	0	0	0	0	0	0	0
<u>22,380</u>	<u>37,632</u>	<u>517</u>	<u>725</u>	<u>511</u>	<u>31,679</u>	<u>4,067</u>	<u>(11,122)</u>
<u>22,496</u>	<u>37,632</u>	<u>517</u>	<u>1,142</u>	<u>511</u>	<u>31,679</u>	<u>4,067</u>	<u>(11,122)</u>
<u>\$62,490</u>	<u>\$37,632</u>	<u>\$517</u>	<u>\$2,330</u>	<u>\$511</u>	<u>\$31,679</u>	<u>\$4,067</u>	<u>\$1,878</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

	Board of Elections Grant	Mediation Institutionalization Grant	Regional Multi-Purpose Facility	Workforce Development	Sheriff Concealed Weapon
Assets					
Equity in Pooled Cash and Cash Equivalents	\$18,308	\$36,471	\$27	\$33,592	\$13,391
Cash and Cash Equivalents In					
Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	28,256	0	9,948	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$46,564</u>	<u>\$36,471</u>	<u>\$9,975</u>	<u>\$33,592</u>	<u>\$13,391</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$44,799	\$1,348
Accrued Wages	0	1,425	0	0	0
Contracts Payable	0	0	0	7,925	0
Intergovernmental Payable	0	4,740	0	32,264	0
Interfund Payable	0	0	0	50,000	0
Deferred Revenue	9,948	0	0	0	0
Unearned Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>9,948</u>	<u>6,165</u>	<u>0</u>	<u>134,988</u>	<u>1,348</u>
Fund Balances					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	36,616	30,306	9,975	(101,396)	12,043
<i>Total Fund Balances</i>	<u>36,616</u>	<u>30,306</u>	<u>9,975</u>	<u>(101,396)</u>	<u>12,043</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$46,564</u>	<u>\$36,471</u>	<u>\$9,975</u>	<u>\$33,592</u>	<u>\$13,391</u>

FEMA- Yellowbud Flood	David Meade-Massie	Yellowbud Acquisition	Drug Task Force	Early Childhood Center	Total Nonmajor Special Revenue Funds
\$11,251	\$1,072	\$142,799	\$37,431	\$347,004	\$2,760,188
0	0	0	0	0	285,106
0	0	0	0	0	11,144
0	0	0	0	0	4,241
0	0	0	0	958,750	1,577,108
0	0	0	0	0	1,313,085
0	0	0	0	0	3,275
<u>\$11,251</u>	<u>\$1,072</u>	<u>\$142,799</u>	<u>\$37,431</u>	<u>\$1,305,754</u>	<u>\$5,954,147</u>
\$0	\$0	\$1,125	\$681	\$0	\$107,955
0	0	0	0	0	25,702
0	0	0	0	0	231,253
0	0	0	0	0	155,675
0	0	0	0	0	85,822
0	0	0	0	958,750	1,474,290
0	0	0	0	0	1,242,011
<u>0</u>	<u>0</u>	<u>1,125</u>	<u>681</u>	<u>958,750</u>	<u>3,322,708</u>
0	0	1,125	0	0	474,995
0	0	0	0	0	3,275
			0	0	
<u>11,251</u>	<u>1,072</u>	<u>140,549</u>	<u>36,750</u>	<u>347,004</u>	<u>2,153,169</u>
<u>11,251</u>	<u>1,072</u>	<u>141,674</u>	<u>36,750</u>	<u>347,004</u>	<u>2,631,439</u>
<u>\$11,251</u>	<u>\$1,072</u>	<u>\$142,799</u>	<u>\$37,431</u>	<u>\$1,305,754</u>	<u>\$5,954,147</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	45,280	0
Interest	0	0	0	0	0
Fines and Forfeitures	12,377	5,852	0	0	0
Charges for Services	122,291	0	0	0	476,803
Special Assessments	0	0	0	0	0
Other	0	0	14,518	16,900	0
<i>Total Revenues</i>	<u>134,668</u>	<u>5,852</u>	<u>14,518</u>	<u>62,180</u>	<u>476,803</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	712,337
Judicial	0	0	0	0	0
Public Safety	197,824	7,787	21,099	0	0
Public Works	0	0	0	117,374	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>197,824</u>	<u>7,787</u>	<u>21,099</u>	<u>117,374</u>	<u>712,337</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(63,156)</u>	<u>(1,935)</u>	<u>(6,581)</u>	<u>(55,194)</u>	<u>(235,534)</u>
Other Financing Sources (Uses)					
Transfers In	68,000	0	0	45,000	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>68,000</u>	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	4,844	(1,935)	(6,581)	(10,194)	(235,534)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>5,832</u>	<u>41,999</u>	<u>68,655</u>	<u>11,299</u>	<u>709,230</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$10,676</u>	<u>\$40,064</u>	<u>\$62,074</u>	<u>\$1,105</u>	<u>\$473,696</u>

Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Probate Conduct of Business	Child Enforcement	Computerized Research
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124,288	0	260,625	0	0	0	802,596	0
0	12,489	0	0	0	0	0	0
0	0	0	0	916	0	0	0
0	0	0	20,581	0	561	336,546	6,052
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>124,288</u>	<u>12,489</u>	<u>260,625</u>	<u>20,581</u>	<u>916</u>	<u>561</u>	<u>1,139,142</u>	<u>6,052</u>
0	8,314	0	0	0	0	0	0
0	0	0	0	0	0	0	798
0	0	236,609	0	3,510	0	0	0
0	0	0	0	0	0	0	0
184,866	0	0	20,742	0	0	1,172,780	0
0	0	0	0	0	0	0	0
<u>184,866</u>	<u>8,314</u>	<u>236,609</u>	<u>20,742</u>	<u>3,510</u>	<u>0</u>	<u>1,172,780</u>	<u>798</u>
<u>(60,578)</u>	<u>4,175</u>	<u>24,016</u>	<u>(161)</u>	<u>(2,594)</u>	<u>561</u>	<u>(33,638)</u>	<u>5,254</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(60,578)</u>	<u>4,175</u>	<u>24,016</u>	<u>(161)</u>	<u>(2,594)</u>	<u>561</u>	<u>(33,638)</u>	<u>5,254</u>
<u>153,893</u>	<u>11,000</u>	<u>(3,348)</u>	<u>161</u>	<u>5,123</u>	<u>5,217</u>	<u>30,130</u>	<u>55,573</u>
<u>\$93,315</u>	<u>\$15,175</u>	<u>\$20,668</u>	<u>\$0</u>	<u>\$2,529</u>	<u>\$5,778</u>	<u>(\$3,508)</u>	<u>\$60,827</u>

Continued

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol	Senior Citizens Levy
Revenues					
Property Taxes	\$0	\$0	\$945,631	\$0	\$283,689
Intergovernmental	0	0	1,594,128	0	34,817
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	94,092	9,436	82,246	0	0
Special Assessments	0	0	0	0	0
Other	4,684	0	17,681	0	0
<i>Total Revenues</i>	<u>98,776</u>	<u>9,436</u>	<u>2,639,686</u>	<u>0</u>	<u>318,506</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	69,558	0	0	0	0
Judicial	0	8,150	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	2,723,304	0	317,508
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>69,558</u>	<u>8,150</u>	<u>2,723,304</u>	<u>0</u>	<u>317,508</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>29,218</u>	<u>1,286</u>	<u>(83,618)</u>	<u>0</u>	<u>998</u>
Other Financing Sources (Uses)					
Transfers In	0	0	253,892	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>253,892</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	29,218	1,286	170,274	0	998
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>169,985</u>	<u>44,604</u>	<u>(151,092)</u>	<u>1,513</u>	<u>8,297</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$199,203</u>	<u>\$45,890</u>	<u>\$19,182</u>	<u>\$1,513</u>	<u>\$9,295</u>

Computer System Service	Certificate of Title Administration	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	Small Cities Block Grant	Prosecutor's Diversion Program	Child Abuse Prevention	Rural Victim Assistance
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3,349	0	0	148,317	402,546	49,082	0	43,528
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
30,912	279,669	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	466	0	0	0	110	0	0
<u>34,261</u>	<u>280,135</u>	<u>0</u>	<u>148,317</u>	<u>402,546</u>	<u>49,192</u>	<u>0</u>	<u>43,528</u>
0	250,046	0	0	0	0	0	0
22,145	0	0	0	0	0	0	0
0	0	0	194,733	0	63,854	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	47,528
0	0	0	0	401,742	0	0	0
<u>22,145</u>	<u>250,046</u>	<u>0</u>	<u>194,733</u>	<u>401,742</u>	<u>63,854</u>	<u>0</u>	<u>47,528</u>
<u>12,116</u>	<u>30,089</u>	<u>0</u>	<u>(46,416)</u>	<u>804</u>	<u>(14,662)</u>	<u>0</u>	<u>(4,000)</u>
0	0	0	49,439	0	0	0	0
0	(50,000)	0	0	0	0	0	0
<u>0</u>	<u>(50,000)</u>	<u>0</u>	<u>49,439</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12,116	(19,911)	0	3,023	804	(14,662)	0	(4,000)
9,738	157,826	9,838	4,083	8,798	43,938	3,396	23,439
<u>\$21,854</u>	<u>\$137,915</u>	<u>\$9,838</u>	<u>\$7,106</u>	<u>\$9,602</u>	<u>\$29,276</u>	<u>\$3,396</u>	<u>\$19,439</u>

Continued

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

	Jail Commissary	401 Care and Custody Grant	State Juvenile Program	Small Cities Revolving Loan	Drug Court
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	60,941	4,103	0	0
Interest	0	0	0	3,898	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	120,941	0	0	0	0
Special Assessments	0	0	0	0	0
Other	0	0	0	20,713	0
<i>Total Revenues</i>	<u>120,941</u>	<u>60,941</u>	<u>4,103</u>	<u>24,611</u>	<u>0</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	117,469	0	348	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	12,851	0
<i>Total Expenditures</i>	<u>117,469</u>	<u>0</u>	<u>348</u>	<u>12,851</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,472</u>	<u>60,941</u>	<u>3,755</u>	<u>11,760</u>	<u>0</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	(70,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(70,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	3,472	60,941	3,755	(58,240)	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>43,054</u>	<u>327,796</u>	<u>8,157</u>	<u>330,874</u>	<u>3,505</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$46,526</u></u>	<u><u>\$388,737</u></u>	<u><u>\$11,912</u></u>	<u><u>\$272,634</u></u>	<u><u>\$3,505</u></u>

VOCA/ SVAA Grant	County Ditch	CJ Mental Health Project Grant	Marine Patrol	AFRRI Grant	Mediator Fees	County Recorder's Equipment	Blue Star Mothers Renovation
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60,749	0	0	16,093	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	53,099	0	0
0	11,228	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>60,749</u>	<u>11,228</u>	<u>0</u>	<u>16,093</u>	<u>0</u>	<u>53,099</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	12,086	0
79,026	0	0	0	0	0	0	0
0	0	0	18,822	0	0	0	0
0	1,420	0	0	2,353	0	0	5,250
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>79,026</u>	<u>1,420</u>	<u>0</u>	<u>18,822</u>	<u>2,353</u>	<u>0</u>	<u>12,086</u>	<u>5,250</u>
<u>(18,277)</u>	<u>9,808</u>	<u>0</u>	<u>(2,729)</u>	<u>(2,353)</u>	<u>53,099</u>	<u>(12,086)</u>	<u>(5,250)</u>
19,104	0	0	0	0	0	15,000	0
0	0	0	0	0	(37,500)	0	0
<u>19,104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(37,500)</u>	<u>15,000</u>	<u>0</u>
827	9,808	0	(2,729)	(2,353)	15,599	2,914	(5,250)
<u>21,669</u>	<u>27,824</u>	<u>517</u>	<u>3,871</u>	<u>2,864</u>	<u>16,080</u>	<u>1,153</u>	<u>(5,872)</u>
<u>\$22,496</u>	<u>\$37,632</u>	<u>\$517</u>	<u>\$1,142</u>	<u>\$511</u>	<u>\$31,679</u>	<u>\$4,067</u>	<u>(\$11,122)</u>

Continued

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

	Board of Elections Grant	Transportation Coordination	Mediation Institutionalization Grant	Rehabilitation Center	Regional Multi-Purpose Facility
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	36,616	66,750	77,424	0	70,636
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	0	0
Special Assessments	0	0	0	0	0
Other	0	2,223	0	3,892	0
<i>Total Revenues</i>	<u>36,616</u>	<u>68,973</u>	<u>77,424</u>	<u>3,892</u>	<u>70,636</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	109,863	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	67,523	0	0	59,447
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>67,523</u>	<u>109,863</u>	<u>0</u>	<u>59,447</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>36,616</u>	<u>1,450</u>	<u>(32,439)</u>	<u>3,892</u>	<u>11,189</u>
Other Financing Sources (Uses)					
Transfers In	0	0	26,500	0	0
Transfers Out	0	0	0	(3,892)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>26,500</u>	<u>(3,892)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>36,616</u>	<u>1,450</u>	<u>(5,939)</u>	<u>0</u>	<u>11,189</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>0</u>	<u>(1,450)</u>	<u>36,245</u>	<u>0</u>	<u>(1,214)</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$36,616</u></u>	<u><u>\$0</u></u>	<u><u>\$30,306</u></u>	<u><u>\$0</u></u>	<u><u>\$9,975</u></u>

Workforce Development	Sheriff Concealed Weapon	FEMA - Yellowbud Flood	David Meade-Massie	Yellowbud Acquisition	Drug Task Force	Early Childhood Center	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,229,320
674,193	0	92,266	0	149,975	125,000	516,250	5,459,552
0	0	0	0	0	0	0	16,387
0	0	0	0	0	0	0	19,145
0	20,912	0	0	0	0	0	1,654,141
0	0	0	0	0	0	0	11,228
27,975	0	0	5,000	0	0	0	114,162
<u>702,168</u>	<u>20,912</u>	<u>92,266</u>	<u>5,000</u>	<u>149,975</u>	<u>125,000</u>	<u>516,250</u>	<u>8,503,935</u>
0	0	0	0	0	0	0	1,052,341
0	0	0	0	0	0	0	219,982
0	19,680	0	0	78,301	88,250	0	1,048,286
0	0	84,804	0	0	0	0	211,201
763,149	0	0	0	0	0	169,246	5,526,093
0	0	0	5,000	0	0	0	419,593
<u>763,149</u>	<u>19,680</u>	<u>84,804</u>	<u>5,000</u>	<u>78,301</u>	<u>88,250</u>	<u>169,246</u>	<u>8,477,496</u>
<u>(60,981)</u>	<u>1,232</u>	<u>7,462</u>	<u>0</u>	<u>71,674</u>	<u>36,750</u>	<u>347,004</u>	<u>26,439</u>
0	0	0	0	70,000	0	0	546,935
0	0	0	0	0	0	0	(161,392)
0	0	0	0	70,000	0	0	385,543
(60,981)	1,232	7,462	0	141,674	36,750	347,004	411,982
<u>(40,415)</u>	<u>10,811</u>	<u>3,789</u>	<u>1,072</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,219,457</u>
<u>(\$101,396)</u>	<u>\$12,043</u>	<u>\$11,251</u>	<u>\$1,072</u>	<u>\$141,674</u>	<u>\$36,750</u>	<u>\$347,004</u>	<u>\$2,631,439</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005

	Permanent Improvement	Airport Construction	Board of Mental Retardation Improvements	Camp Cattail Construction
Assets				
Equity in Pooled Cash and Cash Equivalents	\$47,224	\$14,363	\$21,285	\$16,528
<i>Total Assets</i>	<u>\$47,224</u>	<u>\$14,363</u>	<u>\$21,285</u>	<u>\$16,528</u>
Liabilities and Fund Balances				
Liabilities				
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
<i>Unreserved, Undesignated, Reported in:</i>				
Capital Projects Funds	47,224	14,363	21,285	16,528
<i>Total Fund Balances</i>	<u>\$47,224</u>	<u>\$14,363</u>	<u>\$21,285</u>	<u>\$16,528</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$47,224</u>	<u>\$14,363</u>	<u>\$21,285</u>	<u>\$16,528</u>

Courthouse Improvements	Total Nonmajor Capital Projects Funds
<u>\$4,140</u>	<u>\$103,540</u>
<u>\$4,140</u>	<u>\$103,540</u>
<u>20,000</u>	<u>20,000</u>
<u>20,000</u>	<u>20,000</u>
<u>(15,860)</u>	<u>83,540</u>
<u>(\$15,860)</u>	<u>\$83,540</u>
<u>\$4,140</u>	<u>\$103,540</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005

	Permanent Improvement	Airport Construction	Paint Street Annex Improvements	Board of Mental Retardation Improvements
Revenues				
Intergovernmental	\$0	\$27,220	\$0	\$0
Other	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>27,220</u>	<u>0</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Capital Outlay	0	28,920	0	782
<i>Debt Service:</i>				
Principal Retirement	285,000	0	0	0
Interest and Fiscal Charges	5,781	0	0	0
<i>Total Expenditures</i>	<u>290,781</u>	<u>28,920</u>	<u>0</u>	<u>782</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(290,781)</u>	<u>(1,700)</u>	<u>0</u>	<u>(782)</u>
Other Financing Sources (Uses)				
Issuance of Loan	0	0	0	0
Issuance of Notes	228,000	0	0	0
Transfers In	105,336	4,000	0	0
Transfers Out	0	0	(3,839)	0
<i>Total Other Financing Sources (Uses)</i>	<u>333,336</u>	<u>4,000</u>	<u>(3,839)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	42,555	2,300	(3,839)	(782)
<i>Fund Balances at Beginning of Year</i>	<u>4,669</u>	<u>12,063</u>	<u>3,839</u>	<u>22,067</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$47,224</u></u>	<u><u>\$14,363</u></u>	<u><u>\$0</u></u>	<u><u>\$21,285</u></u>

Camp Cattail Construction	Issue II Projects	Road & Bridge Improvements	Ross County Service Center	State Route 207/ U.S. 23 Connector	Courthouse Improvements	Total Nonmajor Capital Projects Funds
\$0	\$778,579	\$0	\$0	\$0	\$0	\$805,799
0	0	0	7,211	0	0	7,211
0	778,579	0	7,211	0	0	813,010
0	778,579	0	0	158,342	15,860	982,483
0	0	0	0	0	0	285,000
0	0	0	0	0	0	5,781
0	778,579	0	0	158,342	15,860	1,273,264
0	0	0	7,211	(158,342)	(15,860)	(460,254)
0	0	0	0	158,342	0	158,342
0	0	0	0	0	0	228,000
0	0	0	0	0	0	109,336
0	0	(20)	(39,749)	0	0	(43,608)
0	0	(20)	(39,749)	158,342	0	452,070
0	0	(20)	(32,538)	0	(15,860)	(8,184)
16,528	0	20	32,538	0	0	91,724
\$16,528	\$0	\$0	\$0	\$0	(\$15,860)	\$83,540

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dog and Kennel Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$13,900	\$11,900	\$12,377	\$477
Charges for Services	115,000	115,000	118,050	3,050
<i>Total Revenues</i>	<u>128,900</u>	<u>126,900</u>	<u>130,427</u>	<u>3,527</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	166,771	164,271	160,239	4,032
Contractual Services	2,700	2,700	2,700	0
Materials and Supplies	8,000	9,767	9,767	0
Other	33,533	31,766	31,101	665
Total Public Safety	<u>211,004</u>	<u>208,504</u>	<u>203,807</u>	<u>4,697</u>
<i>Total Expenditures</i>	<u>211,004</u>	<u>208,504</u>	<u>203,807</u>	<u>4,697</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(82,104)</u>	<u>(81,604)</u>	<u>(73,380)</u>	<u>8,224</u>
Other Financing Sources				
Transfers In	78,000	68,000	68,000	0
<i>Total Other Financing Sources</i>	<u>78,000</u>	<u>68,000</u>	<u>68,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(4,104)	(13,604)	(5,380)	8,224
Fund Balances at Beginning of Year	8,237	8,237	8,237	0
Prior Year Encumbrances Appropriated	6,432	6,432	6,432	0
Fund Balances at End of Year	<u>\$10,565</u>	<u>\$1,065</u>	<u>\$9,289</u>	<u>\$8,224</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Law Enforcement Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$0	\$1,318	\$1,318
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>1,318</u>	<u>1,318</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	1,318	1,318
Fund Balances at Beginning of Year	<u>10,526</u>	<u>10,526</u>	<u>10,526</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$10,526</u></u>	<u><u>\$10,526</u></u>	<u><u>\$11,844</u></u>	<u><u>\$1,318</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Law Enforcement Fund
For the Year Ended December 31, 2005*

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Litter Control Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$56,600	\$56,600	\$56,600	\$0
Other	0	16,831	16,900	69
<i>Total Revenues</i>	<u>56,600</u>	<u>73,431</u>	<u>73,500</u>	<u>69</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	98,268	94,468	94,404	64
Materials and Supplies	2,650	850	840	10
Other	18,180	27,371	26,840	531
Total Public Works	<u>119,098</u>	<u>122,689</u>	<u>122,084</u>	<u>605</u>
<i>Total Expenditures</i>	<u>119,098</u>	<u>122,689</u>	<u>122,084</u>	<u>605</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(62,498)</u>	<u>(49,258)</u>	<u>(48,584)</u>	<u>674</u>
Other Financing Sources				
Transfers In	58,000	45,000	45,000	0
<i>Total Other Financing Sources</i>	<u>58,000</u>	<u>45,000</u>	<u>45,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(4,498)</u>	<u>(4,258)</u>	<u>(3,584)</u>	<u>674</u>
Fund Balances at Beginning of Year	3,891	3,891	3,891	0
Prior Year Encumbrances Appropriated	780	780	780	0
Fund Balances at End of Year	<u>\$173</u>	<u>\$413</u>	<u>\$1,087</u>	<u>\$674</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Real Estate Assessment Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$469,000	\$469,000	\$476,803	\$7,803
<i>Total Revenues</i>	469,000	469,000	476,803	7,803
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	208,732	225,732	210,081	15,651
Contractual Services	314,767	899,767	898,783	984
Materials and Supplies	28,500	23,500	13,859	9,641
Capital Outlay	10,000	10,000	2,906	7,094
Other	14,165	16,165	14,719	1,446
Total Legislative and Executive	576,164	1,175,164	1,140,348	34,816
<i>Total Expenditures</i>	576,164	1,175,164	1,140,348	34,816
<i>Excess of Revenues Over (Under) Expenditures</i>	(107,164)	(706,164)	(663,545)	42,619
Fund Balances at Beginning of Year	654,626	654,626	654,626	0
Prior Year Encumbrances Appropriated	62,434	62,434	62,434	0
Fund Balances at End of Year	<u>\$609,896</u>	<u>\$10,896</u>	<u>\$53,515</u>	<u>\$42,619</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Youth Services Subsidy Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$228,098	\$124,288	\$124,288	\$0
<i>Total Revenues</i>	<u>228,098</u>	<u>124,288</u>	<u>124,288</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	153,752	199,858	199,858	0
Materials and Supplies	4,543	4,319	4,319	0
Capital Outlay	775	12,053	12,053	0
Other	22,641	25,596	25,596	0
Total Human Services	<u>181,711</u>	<u>241,826</u>	<u>241,826</u>	<u>0</u>
<i>Total Expenditures</i>	<u>181,711</u>	<u>241,826</u>	<u>241,826</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	46,387	(117,538)	(117,538)	0
Fund Balances at Beginning of Year	110,707	110,707	110,707	0
Prior Year Encumbrances Appropriated	<u>68,725</u>	<u>68,725</u>	<u>68,725</u>	<u>0</u>
Fund Balances at End of Year	<u>\$225,819</u>	<u>\$61,894</u>	<u>\$61,894</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Treasurer's Prepayment Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$2,070	\$2,070	\$10,282	\$8,212
<i>Total Revenues</i>	2,070	2,070	10,282	8,212
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	7,070	7,070	7,070	0
Other	1,200	1,200	1,200	0
Total Legislative and Executive	8,270	8,270	8,270	0
<i>Total Expenditures</i>	8,270	8,270	8,270	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,200)	(6,200)	2,012	8,212
Fund Balances at Beginning of Year	11,097	11,097	11,097	0
Fund Balances at End of Year	\$4,897	\$4,897	\$13,109	\$8,212

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$389,038	\$352,168	\$354,467	\$2,299
<i>Total Revenues</i>	<u>389,038</u>	<u>352,168</u>	<u>354,467</u>	<u>2,299</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	86,185	90,965	82,531	8,434
Materials and Supplies	9,424	7,930	5,628	2,302
Capital Outlay	3,575	1,239	1,139	100
Other	249,934	276,891	275,134	1,757
Total Public Safety	<u>349,118</u>	<u>377,025</u>	<u>364,432</u>	<u>12,593</u>
<i>Total Expenditures</i>	<u>349,118</u>	<u>377,025</u>	<u>364,432</u>	<u>12,593</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	39,920	(24,857)	(9,965)	14,892
Fund Balances at Beginning of Year	18,813	18,813	18,813	0
Prior Year Encumbrances Appropriated	<u>6,264</u>	<u>6,264</u>	<u>6,264</u>	<u>0</u>
Fund Balances at End of Year	<u>\$64,997</u>	<u>\$220</u>	<u>\$15,112</u>	<u>\$14,892</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marriage License Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$21,100	\$20,000	\$20,581	\$581
<i>Total Revenues</i>	<u>21,100</u>	<u>20,000</u>	<u>20,581</u>	<u>581</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	33,042	32,523	32,523	0
Total Human Services	<u>33,042</u>	<u>32,523</u>	<u>32,523</u>	<u>0</u>
<i>Total Expenditures</i>	<u>33,042</u>	<u>32,523</u>	<u>32,523</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,942)	(12,523)	(11,942)	581
Fund Balances at Beginning of Year	<u>11,942</u>	<u>11,942</u>	<u>11,942</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>(\$581)</u>	<u>\$0</u>	<u>\$581</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Enforcement and Education Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$0	\$916	\$916
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>916</u>	<u>916</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Other	6,980	6,980	6,980	0
Total Public Safety	<u>6,980</u>	<u>6,980</u>	<u>6,980</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,980</u>	<u>6,980</u>	<u>6,980</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,980)	(6,980)	(6,064)	916
Fund Balances at Beginning of Year	93	93	93	0
Prior Year Encumbrances Appropriated	<u>6,980</u>	<u>6,980</u>	<u>6,980</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$93</u></u>	<u><u>\$93</u></u>	<u><u>\$1,009</u></u>	<u><u>\$916</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate Conduct of Business Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$561	\$561
<i>Total Revenues</i>	0	0	561	561
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	561	561
Fund Balances at Beginning of Year	5,217	5,217	5,217	0
Fund Balances at End of Year	<u>\$5,217</u>	<u>\$5,217</u>	<u>\$5,778</u>	<u>\$561</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Enforcement Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,219,021	\$909,021	\$901,272	(\$7,749)
Charges for Services	277,225	277,225	336,546	59,321
<i>Total Revenues</i>	<u>1,496,246</u>	<u>1,186,246</u>	<u>1,237,818</u>	<u>51,572</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	894,823	876,823	828,951	47,872
Contractual Services	85,000	70,000	69,193	807
Other	536,423	338,423	330,096	8,327
Total Human Services	<u>1,516,246</u>	<u>1,285,246</u>	<u>1,228,240</u>	<u>57,006</u>
<i>Total Expenditures</i>	<u>1,516,246</u>	<u>1,285,246</u>	<u>1,228,240</u>	<u>57,006</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,000)	(99,000)	9,578	108,578
Fund Balances at Beginning of Year	<u>101,780</u>	<u>101,780</u>	<u>101,780</u>	<u>0</u>
Fund Balances at End of Year	<u>\$81,780</u>	<u>\$2,780</u>	<u>\$111,358</u>	<u>\$108,578</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computerized Research Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$281	\$2,558	\$6,052	\$3,494
<i>Total Revenues</i>	<u>281</u>	<u>2,558</u>	<u>6,052</u>	<u>3,494</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Other	1,231	2,231	1,260	971
Total Judicial	<u>1,231</u>	<u>2,231</u>	<u>1,260</u>	<u>971</u>
<i>Total Expenditures</i>	<u>1,231</u>	<u>2,231</u>	<u>1,260</u>	<u>971</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(950)	327	4,792	4,465
Fund Balances at Beginning of Year	54,622	54,622	54,622	0
Prior Year Encumbrances Appropriated	<u>950</u>	<u>950</u>	<u>950</u>	<u>0</u>
Fund Balances at End of Year	<u>\$54,622</u>	<u>\$55,899</u>	<u>\$60,364</u>	<u>\$4,465</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Delinquent Tax and Assessment Collection Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$74,360	\$74,360	\$94,092	\$19,732
Other	0	0	4,684	4,684
<i>Total Revenues</i>	<u>74,360</u>	<u>74,360</u>	<u>98,776</u>	<u>24,416</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	57,284	57,284	56,449	835
Contractual Services	1,000	1,000	461	539
Materials and Supplies	3,320	3,320	2,904	416
Capital Outlay	5,810	5,810	4,035	1,775
Other	14,691	14,691	12,127	2,564
Total Legislative and Executive	<u>82,105</u>	<u>82,105</u>	<u>75,976</u>	<u>6,129</u>
<i>Total Expenditures</i>	<u>82,105</u>	<u>82,105</u>	<u>75,976</u>	<u>6,129</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,745)	(7,745)	22,800	30,545
Fund Balances at Beginning of Year	167,553	167,553	167,553	0
Prior Year Encumbrances Appropriated	<u>6,471</u>	<u>6,471</u>	<u>6,471</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$166,279</u></u>	<u><u>\$166,279</u></u>	<u><u>\$196,824</u></u>	<u><u>\$30,545</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Guardianship Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$10,917	\$8,698	\$9,436	\$738
<i>Total Revenues</i>	<u>10,917</u>	<u>8,698</u>	<u>9,436</u>	<u>738</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Other	17,366	17,366	4,551	12,815
Total Judicial	<u>17,366</u>	<u>17,366</u>	<u>4,551</u>	<u>12,815</u>
<i>Total Expenditures</i>	<u>17,366</u>	<u>17,366</u>	<u>4,551</u>	<u>12,815</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,449)	(8,668)	4,885	13,553
Fund Balances at Beginning of Year	44,544	44,544	44,544	0
Prior Year Encumbrances Appropriated	<u>60</u>	<u>60</u>	<u>60</u>	<u>0</u>
Fund Balances at End of Year	<u>\$38,155</u>	<u>\$35,936</u>	<u>\$49,489</u>	<u>\$13,553</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$940,781	\$940,781	\$942,305	\$1,524
Intergovernmental	1,582,613	1,944,006	1,643,146	(300,860)
Charges for Services	23,900	123,400	82,246	(41,154)
Other	12,000	500	17,681	17,181
<i>Total Revenues</i>	<u>2,559,294</u>	<u>3,008,687</u>	<u>2,685,378</u>	<u>(323,309)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	2,383,369	3,069,812	2,711,538	358,274
Capital Outlay	6,000	0	0	0
Other	247,623	308,593	230,835	77,758
Total Human Services	<u>2,636,992</u>	<u>3,378,405</u>	<u>2,942,373</u>	<u>436,032</u>
<i>Total Expenditures</i>	<u>2,636,992</u>	<u>3,378,405</u>	<u>2,942,373</u>	<u>436,032</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(77,698)</u>	<u>(369,718)</u>	<u>(256,995)</u>	<u>112,723</u>
Other Financing Sources				
Transfers In	0	250,000	253,892	3,892
<i>Total Other Financing Sources</i>	<u>0</u>	<u>250,000</u>	<u>253,892</u>	<u>3,892</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(77,698)</u>	<u>(119,718)</u>	<u>(3,103)</u>	<u>116,615</u>
Fund Balances at Beginning of Year	121,659	121,659	121,659	0
Prior Year Encumbrances Appropriated	1,001	1,001	1,001	0
Fund Balances at End of Year	<u>\$44,962</u>	<u>\$2,942</u>	<u>\$119,557</u>	<u>\$116,615</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Driver Alcohol Fund
For the Year Ended December 31, 2005*

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

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Senior Citizens Levy Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$285,835	\$282,691	\$282,691	\$0
Intergovernmental	32,625	34,817	34,817	0
<i>Total Revenues</i>	<u>318,460</u>	<u>317,508</u>	<u>317,508</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	311,410	310,751	310,751	0
Other	7,050	6,757	6,757	0
Total Human Services	<u>318,460</u>	<u>317,508</u>	<u>317,508</u>	<u>0</u>
<i>Total Expenditures</i>	<u>318,460</u>	<u>317,508</u>	<u>317,508</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computer System Service Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$3,349	\$3,349	\$0
Charges for Services	31,157	29,396	31,141	1,745
<i>Total Revenues</i>	<u>31,157</u>	<u>32,745</u>	<u>34,490</u>	<u>1,745</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Contractual Services	32,099	33,443	28,957	4,486
Capital Outlay	0	5,307	4,686	621
Other	1,790	0	0	0
Total Judicial	<u>33,889</u>	<u>38,750</u>	<u>33,643</u>	<u>5,107</u>
<i>Total Expenditures</i>	<u>33,889</u>	<u>38,750</u>	<u>33,643</u>	<u>5,107</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,732)	(6,005)	847	6,852
Fund Balances at Beginning of Year	<u>19,136</u>	<u>19,136</u>	<u>19,136</u>	<u>0</u>
Fund Balances at End of Year	<u>\$16,404</u>	<u>\$13,131</u>	<u>\$19,983</u>	<u>\$6,852</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Certificate of Title Administration Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$325,000	\$294,000	\$293,675	(\$325)
Other	0	0	466	466
<i>Total Revenues</i>	<u>325,000</u>	<u>294,000</u>	<u>294,141</u>	<u>141</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	255,838	255,838	239,913	15,925
Contractual Services	1,020	1,020	226	794
Materials and Supplies	12,131	11,931	5,220	6,711
Capital Outlay	4,000	4,000	1,056	2,944
Other	1,330	1,530	560	970
Total Legislative and Executive	<u>274,319</u>	<u>274,319</u>	<u>246,975</u>	<u>27,344</u>
<i>Total Expenditures</i>	<u>274,319</u>	<u>274,319</u>	<u>246,975</u>	<u>27,344</u>
<i>Excess of Revenues Over Expenditures</i>	<u>50,681</u>	<u>19,681</u>	<u>47,166</u>	<u>27,485</u>
Other Financing (Uses)				
Transfers Out	(50,000)	(50,000)	(50,000)	0
<i>Total Other Financing (Uses)</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Uses</i>	681	(30,319)	(2,834)	27,485
Fund Balances at Beginning of Year	135,927	135,927	135,927	0
Prior Year Encumbrances Appropriated	181	181	181	0
Fund Balances at End of Year	<u>\$136,789</u>	<u>\$105,789</u>	<u>\$133,274</u>	<u>\$27,485</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Local Law Enforcement Grant Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	8,289	8,289	8,289	0
Fund Balances at End of Year	<u>\$8,289</u>	<u>\$8,289</u>	<u>\$8,289</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
U.S. 23 Pipeline Task Force Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$148,317	\$148,317	\$0
<i>Total Revenues</i>	<u>0</u>	<u>148,317</u>	<u>148,317</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	0	63,378	63,378	0
Materials and Supplies	1,673	13,560	13,560	0
Capital Outlay	610	1,410	1,410	0
Other	6,026	125,119	125,119	0
Total Public Safety	<u>8,309</u>	<u>203,467</u>	<u>203,467</u>	<u>0</u>
<i>Total Expenditures</i>	<u>8,309</u>	<u>203,467</u>	<u>203,467</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,309)</u>	<u>(55,150)</u>	<u>(55,150)</u>	<u>0</u>
Other Financing Sources				
Transfers In	0	49,439	49,439	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>49,439</u>	<u>49,439</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(8,309)</u>	<u>(5,711)</u>	<u>(5,711)</u>	<u>0</u>
Fund Balances at Beginning of Year	8,536	8,536	8,536	0
Prior Year Encumbrances Appropriated	<u>6,759</u>	<u>6,759</u>	<u>6,759</u>	<u>0</u>
Fund Balances at End of Year	<u>\$6,986</u>	<u>\$9,584</u>	<u>\$9,584</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Small Cities Block Grant Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$183,612	\$469,695	\$469,695	\$0
<i>Total Revenues</i>	<u>183,612</u>	<u>469,695</u>	<u>469,695</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Other	183,612	469,676	462,576	7,100
Total Economic Development and Assistance	<u>183,612</u>	<u>469,676</u>	<u>462,576</u>	<u>7,100</u>
<i>Total Expenditures</i>	<u>183,612</u>	<u>469,676</u>	<u>462,576</u>	<u>7,100</u>
<i>Excess of Revenues Over Expenditures</i>	0	19	7,119	7,100
Fund Balances at Beginning of Year	<u>2,061</u>	<u>2,061</u>	<u>2,061</u>	<u>0</u>
Fund Balances at End of Year	<u>\$2,061</u>	<u>\$2,080</u>	<u>\$9,180</u>	<u>\$7,100</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Prosecutor's Diversion Program Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$58,852	\$63,792	\$63,792	\$0
Other	0	110	110	0
<i>Total Revenues</i>	<u>58,852</u>	<u>63,902</u>	<u>63,902</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	33,036	54,958	54,958	0
Contractual Services	180	180	180	0
Materials and Supplies	1,133	2,306	2,306	0
Capital Outlay	0	1,189	1,189	0
Other	1,781	4,492	4,492	0
Total Public Safety	<u>36,130</u>	<u>63,125</u>	<u>63,125</u>	<u>0</u>
<i>Total Expenditures</i>	<u>36,130</u>	<u>63,125</u>	<u>63,125</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	22,722	777	777	0
Fund Balances at Beginning of Year	<u>16,422</u>	<u>16,422</u>	<u>16,422</u>	<u>0</u>
Fund Balances at End of Year	<u>\$39,144</u>	<u>\$17,199</u>	<u>\$17,199</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Abuse Prevention Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	3,396	3,396	3,396	0
Fund Balances at End of Year	<u>\$3,396</u>	<u>\$3,396</u>	<u>\$3,396</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Rural Victim Services Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$75,000	\$43,528	(\$31,472)
<i>Total Revenues</i>	<u>0</u>	<u>75,000</u>	<u>43,528</u>	<u>(31,472)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	20,000	20,343	20,343	0
Materials and Supplies	6,875	4,083	4,083	0
Capital Outlay	2,937	0	0	0
Other	8,000	26,730	26,730	0
Total Human Services	<u>37,812</u>	<u>51,156</u>	<u>51,156</u>	<u>0</u>
<i>Total Expenditures</i>	<u>37,812</u>	<u>51,156</u>	<u>51,156</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(37,812)	23,844	(7,628)	(31,472)
Other Financing Sources				
Transfers In	12,000	12,000	0	(12,000)
<i>Total Other Financing Sources</i>	<u>12,000</u>	<u>12,000</u>	<u>0</u>	<u>(12,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(25,812)	35,844	(7,628)	(43,472)
Fund Balances at Beginning of Year	23,832	23,832	23,832	0
Prior Year Encumbrances Appropriated	2,812	2,812	2,812	0
Fund Balances (Deficits) at End of Year	<u>\$832</u>	<u>\$62,488</u>	<u>\$19,016</u>	<u>(\$43,472)</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
401 Care and Custody Grant Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$60,941	\$60,941
<i>Total Revenues</i>	0	0	60,941	60,941
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	60,941	60,941
Fund Balances at Beginning of Year	327,796	327,796	327,796	0
Fund Balances at End of Year	<u>\$327,796</u>	<u>\$327,796</u>	<u>\$388,737</u>	<u>\$60,941</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
State Juvenile Program Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$4,103	\$4,103	\$4,103	\$0
<i>Total Revenues</i>	<u>4,103</u>	<u>4,103</u>	<u>4,103</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Other	348	348	348	0
Total Public Safety	<u>348</u>	<u>348</u>	<u>348</u>	<u>0</u>
<i>Total Expenditures</i>	<u>348</u>	<u>348</u>	<u>348</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	3,755	3,755	3,755	0
Fund Balances at Beginning of Year	7,810	7,810	7,810	0
Prior Year Encumbrances Appropriated	<u>348</u>	<u>348</u>	<u>348</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$11,913</u></u>	<u><u>\$11,913</u></u>	<u><u>\$11,913</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Small Cities Revolving Loan Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$4,900	\$4,900
Interest	0	0	1,326	1,326
Other	0	0	20,713	20,713
<i>Total Revenues</i>	0	0	26,939	26,939
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Other	324	13,175	13,175	0
Total Economic Development and Assistance	324	13,175	13,175	0
<i>Total Expenditures</i>	324	13,175	13,175	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(324)	(13,175)	13,764	26,939
Fund Balances at Beginning of Year	121,532	121,532	121,532	0
Prior Year Encumbrances Appropriated	324	324	324	0
Fund Balances at End of Year	\$121,532	\$108,681	\$135,620	\$26,939

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Drug Court Fund
For the Year Ended December 31, 2005

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

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
VOCA/SVAA Grant Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$44,999	\$60,449	\$60,449	\$0
<i>Total Revenues</i>	<u>44,999</u>	<u>60,449</u>	<u>60,449</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	51,164	64,609	64,609	0
Contractual Services	1,367	862	862	0
Materials and Supplies	3,150	4,224	4,224	0
Capital Outlay	1,500	1,500	1,500	0
Other	5,567	6,751	6,751	0
Total Judicial	<u>62,748</u>	<u>77,946</u>	<u>77,946</u>	<u>0</u>
<i>Total Expenditures</i>	<u>62,748</u>	<u>77,946</u>	<u>77,946</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,749)	(17,497)	(17,497)	0
Other Financing Sources				
Transfers In	19,104	19,104	19,104	0
<i>Total Other Financing Sources</i>	<u>19,104</u>	<u>19,104</u>	<u>19,104</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	1,355	1,607	1,607	0
Fund Balances at Beginning of Year	11,617	11,617	11,617	0
Prior Year Encumbrances Appropriated	473	473	473	0
Fund Balances at End of Year	<u>\$13,445</u>	<u>\$13,697</u>	<u>\$13,697</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Ditch Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$0	\$0	\$11,228	\$11,228
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>11,228</u>	<u>11,228</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	591	1,420	1,420	0
Total Public Works	<u>591</u>	<u>1,420</u>	<u>1,420</u>	<u>0</u>
<i>Total Expenditures</i>	<u>591</u>	<u>1,420</u>	<u>1,420</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(591)	(1,420)	9,808	11,228
Fund Balances at Beginning of Year	<u>27,824</u>	<u>27,824</u>	<u>27,824</u>	<u>0</u>
Fund Balances at End of Year	<u>\$27,233</u>	<u>\$26,404</u>	<u>\$37,632</u>	<u>\$11,228</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CJ Mental Health Project Grant Fund
For the Year Ended December 31, 2005*

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marine Patrol Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$16,093	\$16,093	\$0
<i>Total Revenues</i>	<u>0</u>	<u>16,093</u>	<u>16,093</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	0	13,800	13,800	0
Other	3,539	5,439	5,439	0
Total Public Safety	<u>3,539</u>	<u>19,239</u>	<u>19,239</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,539</u>	<u>19,239</u>	<u>19,239</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,539)	(3,146)	(3,146)	0
Fund Balances at Beginning of Year	331	331	331	0
Prior Year Encumbrances Appropriated	<u>3,539</u>	<u>3,539</u>	<u>3,539</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$331</u></u>	<u><u>\$724</u></u>	<u><u>\$724</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Appalachian Flood Risk Reduction Initiative (AFRRRI) Grant Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	<u>604</u>	<u>2,353</u>	<u>2,353</u>	<u>0</u>
Total Public Works	<u>604</u>	<u>2,353</u>	<u>2,353</u>	<u>0</u>
<i>Total Expenditures</i>	<u>604</u>	<u>2,353</u>	<u>2,353</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(604)</u>	<u>(2,353)</u>	<u>(2,353)</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>2,864</u>	<u>2,864</u>	<u>2,864</u>	<u>0</u>
Fund Balances at End of Year	<u>\$2,260</u>	<u>\$511</u>	<u>\$511</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mediator Fees Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$26,100	\$47,877	\$51,562	\$3,685
<i>Total Revenues</i>	<u>26,100</u>	<u>47,877</u>	<u>51,562</u>	<u>3,685</u>
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	<u>26,100</u>	<u>47,877</u>	<u>51,562</u>	<u>3,685</u>
Other Financing (Uses)				
Transfers Out	(13,500)	(40,000)	(37,500)	2,500
<i>Total Other Financing (Uses)</i>	<u>(13,500)</u>	<u>(40,000)</u>	<u>(37,500)</u>	<u>2,500</u>
<i>Excess of Revenues Over Expenditures and Other Uses</i>	12,600	7,877	14,062	6,185
Fund Balances at Beginning of Year	<u>13,201</u>	<u>13,201</u>	<u>13,201</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$25,801</u></u>	<u><u>\$21,078</u></u>	<u><u>\$27,263</u></u>	<u><u>\$6,185</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Recorder's Equipment Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Contractual Services	12,086	12,086	12,086	0
Capital Outlay	4,067	4,067	0	4,067
Total Legislative and Executive	16,153	16,153	12,086	4,067
<i>Total Expenditures</i>	16,153	16,153	12,086	4,067
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,153)	(16,153)	(12,086)	4,067
Other Financing Sources				
Transfers In	15,000	15,000	15,000	0
<i>Total Other Financing Sources</i>	15,000	15,000	15,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(1,153)	(1,153)	2,914	4,067
Fund Balances at Beginning of Year	1,153	1,153	1,153	0
Fund Balances at End of Year	\$0	\$0	\$4,067	\$4,067

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Blue Star Mothers Renovation Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$13,000	\$0	\$0	\$0
<i>Total Revenues</i>	<u>13,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	1,388	5,250	5,250	0
Total Public Works	<u>1,388</u>	<u>5,250</u>	<u>5,250</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,388</u>	<u>5,250</u>	<u>5,250</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>11,612</u>	<u>(5,250)</u>	<u>(5,250)</u>	<u>0</u>
Other Financing (Uses)				
Advances Out	(13,000)	0	0	0
<i>Total Other Financing (Uses)</i>	<u>(13,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Uses</i>	<u>(1,388)</u>	<u>(5,250)</u>	<u>(5,250)</u>	<u>0</u>
Fund Balances at Beginning of Year	5,740	5,740	5,740	0
Prior Year Encumbrances Appropriated	<u>1,388</u>	<u>1,388</u>	<u>1,388</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$5,740</u></u>	<u><u>\$1,878</u></u>	<u><u>\$1,878</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Board of Elections Grant Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$18,308	\$18,308	\$18,308	\$0
<i>Total Revenues</i>	<u>18,308</u>	<u>18,308</u>	<u>18,308</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	18,308	18,308	18,308	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$18,308</u></u>	<u><u>\$18,308</u></u>	<u><u>\$18,308</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Transportation Coordination Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$75,000	\$66,750	\$66,750	\$0
Other	25,000	2,223	2,223	0
<i>Total Revenues</i>	<u>100,000</u>	<u>68,973</u>	<u>68,973</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	44,437	80,723	80,723	0
Other	55,563	49,443	49,443	0
Total Human Services	<u>100,000</u>	<u>130,166</u>	<u>130,166</u>	<u>0</u>
<i>Total Expenditures</i>	<u>100,000</u>	<u>130,166</u>	<u>130,166</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(61,193)	(61,193)	0
Fund Balances at Beginning of Year	<u>61,193</u>	<u>61,193</u>	<u>61,193</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$61,193</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mediation Institutionalization Grant Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$100,740	\$128,964	\$129,181	\$217
<i>Total Revenues</i>	<u>100,740</u>	<u>128,964</u>	<u>129,181</u>	<u>217</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	73,530	96,876	96,876	0
Contractual Services	6,475	0	0	0
Other	6,736	11,892	11,892	0
Total Judicial	<u>86,741</u>	<u>108,768</u>	<u>108,768</u>	<u>0</u>
<i>Total Expenditures</i>	<u>86,741</u>	<u>108,768</u>	<u>108,768</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	13,999	20,196	20,413	217
Other Financing Sources (Uses)				
Advances In	0	0	2,000	2,000
Advances Out	0	(22,000)	(22,000)	0
Transfers In	0	26,500	26,500	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>4,500</u>	<u>6,500</u>	<u>2,000</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	13,999	24,696	26,913	2,217
Fund Balances at Beginning of Year	9,341	9,341	9,341	0
Prior Year Encumbrances Appropriated	<u>217</u>	<u>217</u>	<u>217</u>	<u>0</u>
Fund Balances at End of Year	<u>\$23,557</u>	<u>\$34,254</u>	<u>\$36,471</u>	<u>\$2,217</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Rehabilitation Center Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$4,254	\$3,892	\$3,892	\$0
<i>Total Revenues</i>	4,254	3,892	3,892	0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	4,254	3,892	3,892	0
Other Financing (Uses)				
Transfers Out	(3,892)	(3,892)	(3,892)	0
<i>Total Other Financing (Uses)</i>	(3,892)	(3,892)	(3,892)	0
<i>Excess of Revenues Over Expenditures and Other Uses</i>	362	0	0	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$362	\$0	\$0	\$0

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Regional Multi-Purpose Facility Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$58,703	\$78,094	\$69,391	(\$8,703)
<i>Total Revenues</i>	<u>58,703</u>	<u>78,094</u>	<u>69,391</u>	<u>(8,703)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	0	50,000	50,000	0
Other	10,915	19,364	19,364	0
Total Human Services	<u>10,915</u>	<u>69,364</u>	<u>69,364</u>	<u>0</u>
<i>Total Expenditures</i>	<u>10,915</u>	<u>69,364</u>	<u>69,364</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>47,788</u>	<u>8,730</u>	<u>27</u>	<u>(8,703)</u>
Other Financing Sources (Uses)				
Advances In	2,212	1,214	1,214	0
Advances Out	0	(9,917)	(9,917)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,212</u>	<u>(8,703)</u>	<u>(8,703)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	50,000	27	(8,676)	(8,703)
Fund Balances at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>8,703</u>	<u>8,703</u>	<u>8,703</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$58,703</u></u>	<u><u>\$8,730</u></u>	<u><u>\$27</u></u>	<u><u>(\$8,703)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Workforce Development Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$740,000	\$703,562	\$703,562	\$0
Other	30,000	27,975	27,975	0
<i>Total Revenues</i>	<u>770,000</u>	<u>731,537</u>	<u>731,537</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	612,000	406,500	406,458	42
Materials and Supplies	10,000	10,000	3,019	6,981
Capital Outlay	10,000	10,000	0	10,000
Other	115,000	322,351	315,529	6,822
<i>Total Human Services</i>	<u>747,000</u>	<u>748,851</u>	<u>725,006</u>	<u>23,845</u>
<i>Total Expenditures</i>	<u>747,000</u>	<u>748,851</u>	<u>725,006</u>	<u>23,845</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>23,000</u>	<u>(17,314)</u>	<u>6,531</u>	<u>23,845</u>
Other Financing (Uses)				
Advances Out	(50,000)	0	0	0
<i>Total Other Financing (Uses)</i>	<u>(50,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Uses</i>	<u>(27,000)</u>	<u>(17,314)</u>	<u>6,531</u>	<u>23,845</u>
Fund Balances at Beginning of Year	27,061	27,061	27,061	0
Fund Balances at End of Year	<u>\$61</u>	<u>\$9,747</u>	<u>\$33,592</u>	<u>\$23,845</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff Concealed Weapon Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$11,170	\$20,912	\$9,742
<i>Total Revenues</i>	<u>0</u>	<u>11,170</u>	<u>20,912</u>	<u>9,742</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Other	3,690	21,860	19,860	2,000
Total Public Safety	<u>3,690</u>	<u>21,860</u>	<u>19,860</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>3,690</u>	<u>21,860</u>	<u>19,860</u>	<u>2,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,690)	(10,690)	1,052	11,742
Fund Balances at Beginning of Year	7,301	7,301	7,301	0
Prior Year Encumbrances Appropriated	<u>3,690</u>	<u>3,690</u>	<u>3,690</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$7,301</u></u>	<u><u>\$301</u></u>	<u><u>\$12,043</u></u>	<u><u>\$11,742</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
FEMA -Yellowbud Flood Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$92,083	\$92,083	\$92,266	\$183
<i>Total Revenues</i>	<u>92,083</u>	<u>92,083</u>	<u>92,266</u>	<u>183</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	84,804	84,804	84,804	0
Total Public Works	<u>84,804</u>	<u>84,804</u>	<u>84,804</u>	<u>0</u>
<i>Total Expenditures</i>	<u>84,804</u>	<u>84,804</u>	<u>84,804</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	7,279	7,279	7,462	183
Fund Balances at Beginning of Year	<u>3,789</u>	<u>3,789</u>	<u>3,789</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$11,068</u></u>	<u><u>\$11,068</u></u>	<u><u>\$11,251</u></u>	<u><u>\$183</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
David Meade-Massie Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Other	\$5,000	\$5,000	\$5,000	\$0
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Community and Economic Development				
Other	5,000	5,000	5,000	0
Total Community and Economic Development	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>1,072</u>	<u>1,072</u>	<u>1,072</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,072</u></u>	<u><u>\$1,072</u></u>	<u><u>\$1,072</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Yellowbud Acquisition Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$594,770	\$147,475	\$219,975	\$72,500
<i>Total Revenues</i>	<u>594,770</u>	<u>147,475</u>	<u>219,975</u>	<u>72,500</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Capital Outlay	594,770	78,301	78,301	0
Total Public Safety	<u>594,770</u>	<u>78,301</u>	<u>78,301</u>	<u>0</u>
<i>Total Expenditures</i>	<u>594,770</u>	<u>78,301</u>	<u>78,301</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	69,174	141,674	72,500
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$69,174</u></u>	<u><u>\$141,674</u></u>	<u><u>\$72,500</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Task Force Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$125,000	\$125,000	\$125,000	\$0
<i>Total Revenues</i>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	100,000	62,569	62,569	0
Other	25,000	25,000	25,000	0
Total Public Safety	<u>125,000</u>	<u>87,569</u>	<u>87,569</u>	<u>0</u>
<i>Total Expenditures</i>	<u>125,000</u>	<u>87,569</u>	<u>87,569</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	37,431	37,431	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$37,431</u></u>	<u><u>\$37,431</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Early Childhood Center Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,475,000	\$1,475,000	\$516,250	(\$958,750)
Other	1,187,500	1,187,500	0	(1,187,500)
<i>Total Revenues</i>	<u>2,662,500</u>	<u>2,662,500</u>	<u>516,250</u>	<u>(2,146,250)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	750,000	169,246	169,246	0
Total Human Services	<u>750,000</u>	<u>169,246</u>	<u>169,246</u>	<u>0</u>
<i>Total Expenditures</i>	<u>750,000</u>	<u>169,246</u>	<u>169,246</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,912,500	2,493,254	347,004	(2,146,250)
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$1,912,500</u>	<u>\$2,493,254</u>	<u>\$347,004</u>	<u>(\$2,146,250)</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$0	\$13,509	\$13,509
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>13,509</u>	<u>13,509</u>
Expenditures				
<i>Debt Service:</i>				
Principal Retirement	2,483,750	2,453,750	2,453,750	0
Interest and Fiscal Charges	475,045	479,370	478,870	500
Total Debt Service	<u>2,958,795</u>	<u>2,933,120</u>	<u>2,932,620</u>	<u>500</u>
<i>Total Expenditures</i>	<u>2,958,795</u>	<u>2,933,120</u>	<u>2,932,620</u>	<u>500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,958,795)</u>	<u>(2,933,120)</u>	<u>(2,919,111)</u>	<u>14,009</u>
Other Financing Sources (Uses)				
Issuance of Notes	1,312,500	1,312,500	1,312,500	0
Transfers In	1,436,775	1,200,532	1,199,736	(796)
Transfers Out	0	(137)	(137)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,749,275</u>	<u>2,512,895</u>	<u>2,512,099</u>	<u>(796)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(209,520)</u>	<u>(420,225)</u>	<u>(407,012)</u>	<u>13,213</u>
Fund Balances at Beginning of Year	<u>803,536</u>	<u>803,536</u>	<u>803,536</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$594,016</u></u>	<u><u>\$383,311</u></u>	<u><u>\$396,524</u></u>	<u><u>\$13,213</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Permanent Improvement Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	0	35,970	35,970	0
Total Capital Outlay	0	35,970	35,970	0
<i>Debt Service:</i>				
Principal Retirement	285,000	285,000	285,000	0
Interest and Fiscal Charges	4,617	5,807	5,781	26
Total Debt Service	289,617	290,807	290,781	26
<i>Total Expenditures</i>	289,617	326,777	326,751	26
<i>Excess of Revenues Over (Under) Expenditures</i>	(289,617)	(326,777)	(326,751)	26
Other Financing Sources				
Issuance of Notes	228,000	228,000	228,000	0
Transfers In	61,117	105,362	105,336	(26)
<i>Total Other Financing Sources</i>	289,117	333,362	333,336	(26)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(500)	6,585	6,585	0
Fund Balances at Beginning of Year	4,669	4,669	4,669	0
Fund Balances at End of Year	<u>\$4,169</u>	<u>\$11,254</u>	<u>\$11,254</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Airport Construction Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$150,000	\$27,220	\$27,220	\$0
<i>Total Revenues</i>	<u>150,000</u>	<u>27,220</u>	<u>27,220</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	163,600	28,920	28,920	0
Total Capital Outlay	163,600	28,920	28,920	0
<i>Total Expenditures</i>	<u>163,600</u>	<u>28,920</u>	<u>28,920</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(13,600)</u>	<u>(1,700)</u>	<u>(1,700)</u>	<u>0</u>
Other Financing Sources				
Transfers In	16,660	4,000	4,000	0
<i>Total Other Financing Sources</i>	<u>16,660</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	3,060	2,300	2,300	0
Fund Balances at Beginning of Year	<u>12,063</u>	<u>12,063</u>	<u>12,063</u>	<u>0</u>
Fund Balances at End of Year	<u>\$15,123</u>	<u>\$14,363</u>	<u>\$14,363</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Paint Street Annex Improvements Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing (Uses)				
Transfers Out	(3,839)	(3,839)	(3,839)	0
<i>Total Other Financing (Uses)</i>	(3,839)	(3,839)	(3,839)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Uses</i>	(3,839)	(3,839)	(3,839)	0
Fund Balances at Beginning of Year	3,839	3,839	3,839	0
Fund Balances at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Board of Mental Retardation Improvements Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	<u>22,067</u>	<u>22,067</u>	<u>782</u>	<u>21,285</u>
Total Capital Outlay	<u>22,067</u>	<u>22,067</u>	<u>782</u>	<u>21,285</u>
<i>Total Expenditures</i>	<u>22,067</u>	<u>22,067</u>	<u>782</u>	<u>21,285</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(22,067)</u>	<u>(22,067)</u>	<u>(782)</u>	<u>21,285</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Uses</i>	<u>(22,067)</u>	<u>(22,067)</u>	<u>(782)</u>	<u>21,285</u>
Fund Balances at Beginning of Year	<u>22,067</u>	<u>22,067</u>	<u>22,067</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$21,285</u></u>	<u><u>\$21,285</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Camp Cattail Construction Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	16,527	16,527	16,527	0
Fund Balances at End of Year	<u>\$16,527</u>	<u>\$16,527</u>	<u>\$16,527</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Issue II Projects Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$778,579	\$778,579	\$778,579	\$0
<i>Total Revenues</i>	<u>778,579</u>	<u>778,579</u>	<u>778,579</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	778,579	778,579	778,579	0
Total Capital Outlay	<u>778,579</u>	<u>778,579</u>	<u>778,579</u>	<u>0</u>
<i>Total Expenditures</i>	<u>778,579</u>	<u>778,579</u>	<u>778,579</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road and Bridge Improvements Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Other Financing (Uses)				
Transfers Out	(20)	(20)	(20)	0
<i>Total Other Financing (Uses)</i>	(20)	(20)	(20)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Uses</i>	(20)	(20)	(20)	0
Fund Balances at Beginning of Year	20	20	20	0
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Ross County Service Center Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$7,211	\$7,211	\$7,211	\$0
<i>Total Revenues</i>	<u>7,211</u>	<u>7,211</u>	<u>7,211</u>	<u>0</u>
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	<u>7,211</u>	<u>7,211</u>	<u>7,211</u>	<u>0</u>
Other Financing (Uses)				
Transfers Out	(39,749)	(39,749)	(39,749)	0
<i>Total Other Financing (Uses)</i>	<u>(39,749)</u>	<u>(39,749)</u>	<u>(39,749)</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Uses</i>	<u>(32,538)</u>	<u>(32,538)</u>	<u>(32,538)</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>32,538</u>	<u>32,538</u>	<u>32,538</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
SR 207 / US 23 Connector Fund
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	213,360	158,342	158,342	0
Total Capital Outlay	213,360	158,342	158,342	0
<i>Total Expenditures</i>	213,360	158,342	158,342	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(213,360)	(158,342)	(158,342)	0
Other Financing Sources				
Bond Anticipation Notes Issued	213,360	158,342	158,342	0
<i>Total Other Financing Sources</i>	213,360	158,342	158,342	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Courthouse Improvements Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Capital Outlay	<u>26,400</u>	<u>15,860</u>	<u>15,860</u>	<u>0</u>
Total Capital Outlay	<u>26,400</u>	<u>15,860</u>	<u>15,860</u>	<u>0</u>
<i>Total Expenditures</i>	<u>26,400</u>	<u>15,860</u>	<u>15,860</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(26,400)</u>	<u>(15,860)</u>	<u>(15,860)</u>	<u>0</u>
Other Financing Sources				
Advances In	<u>26,400</u>	<u>26,400</u>	<u>20,000</u>	<u>(6,400)</u>
<i>Total Other Financing Sources</i>	<u>26,400</u>	<u>26,400</u>	<u>20,000</u>	<u>(6,400)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>0</u>	<u>10,540</u>	<u>4,140</u>	<u>(6,400)</u>
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$0</u></u>	<u><u>\$10,540</u></u>	<u><u>\$4,140</u></u>	<u><u>(\$6,400)</u></u>

Ross County, Ohio
Combining Statements and Individual Fund Schedules
Nonmajor Proprietary Funds

Nonmajor Enterprise Fund

Enterprise funds are maintained to account for operations of the County that provide goods or services to the general public in a manner similar to private business enterprises. The costs of providing these goods or services are financed through user charges.

County Wide Sewer

To account for sewer services provided to individuals in the Union Heights Subdivision in the County. Since this is the only nonmajor enterprise fund, no combining statements for the enterprise fund are presented.

Nonmajor Internal Service Fund

Internal service funds are maintained to account for the operations of County activities that provide services to other County departments and funds.

Ross County Group Insurance

To account for the self-insurance program that provides health, dental, vision and life insurance benefits to County employees. Since this is the only nonmajor internal service fund, no combining statements for the internal service fund are presented.

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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$36,000	\$36,000	\$48,263	\$12,263
Other Operating Revenues	0	0	1,559	1,559
<i>Total Revenues</i>	<u>36,000</u>	<u>36,000</u>	<u>49,822</u>	<u>13,822</u>
Expenses				
Contractual Services	57,895	72,895	71,977	918
Other	7,968	7,968	5,555	2,413
<i>Total Expenses</i>	<u>65,863</u>	<u>80,863</u>	<u>77,532</u>	<u>3,331</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(29,863)	(44,863)	(27,710)	17,153
Fund Equity at Beginning of Year	22,979	22,979	22,979	0
Prior Year Encumbrances Appropriated	23,763	23,763	23,763	0
Fund Equity at End of Year	<u>\$16,879</u>	<u>\$1,879</u>	<u>\$19,032</u>	<u>\$17,153</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,045,590	\$5,605,590	\$5,578,416	(\$27,174)
<i>Total Revenues</i>	<u>5,045,590</u>	<u>5,605,590</u>	<u>5,578,416</u>	<u>(27,174)</u>
Expenses				
Contractual Services	700,000	689,829	689,829	0
Claims	3,619,300	4,552,971	4,552,668	303
Refunds	500	2,500	2,318	182
<i>Total Expenses</i>	<u>4,319,800</u>	<u>5,245,300</u>	<u>5,244,815</u>	<u>485</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>725,790</u>	<u>360,290</u>	<u>333,601</u>	<u>(26,689)</u>
Other Financing (Uses)				
Advances Out	0	0	(450,000)	(450,000)
<i>Total Other Financing (Uses)</i>	<u>0</u>	<u>0</u>	<u>(450,000)</u>	<u>(450,000)</u>
<i>Excess of Revenues Over (Under) Expenses and Other Uses</i>	<u>725,790</u>	<u>360,290</u>	<u>(116,399)</u>	<u>(476,689)</u>
Fund Equity at Beginning of Year	204,150	204,150	204,150	0
Prior Year Encumbrances Appropriated	<u>19,300</u>	<u>19,300</u>	<u>19,300</u>	<u>0</u>
Fund Equity (Deficits) at End of Year	<u>\$949,240</u>	<u>\$583,740</u>	<u>\$107,051</u>	<u>(\$476,689)</u>

Ross County, Ohio
Combining Statements and Individual Fund Schedules
Nonmajor Fiduciary Funds

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations and/or other governments.

Private Purpose Trust Funds

Children Services Trust

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

Juvenile Delinquency Prevention Trust

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

C.T.F. Child Abuse & Neglect Trust

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

Unclaimed Monies

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

Agency Funds

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

South Central Ohio Regional (S.C.O.R.) Juvenile Detention Agency

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

County Assessments Agency

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

Ross County Health District Agency

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

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

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

Ross County, Ohio
Combining Statements and Individual Fund Schedules
Nonmajor Fiduciary Funds

Soil and Water Conservation Agency

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

Joint Solid Waste Management Agency

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

Park District Agency

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

Agency Tax

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

Indigent Defense Recoupment Agency

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

Miscellaneous Agency

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

Alimony and Child Support Agency

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

Payroll Agency

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

Jail Inmate Agency

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

County Sheriff Agency

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

Ross County, Ohio
Combining Statements and Individual Fund Schedules
Nonmajor Fiduciary Funds

County Court Agency

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

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

Family & Child First Agency

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

Emergency Planning Agency

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

Ross County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2005

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Unclaimed Monies	Total Private Purpose Trust Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$6,096	\$6,043	\$734	\$146,964	\$159,837
Cash and Cash Equivalents in Segregated Accounts	159,125	0	0	0	159,125
<i>Total Assets</i>	<u>165,221</u>	<u>6,043</u>	<u>734</u>	<u>146,964</u>	<u>318,962</u>
Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets					
Held in Trust for Other Individuals and Organizations	<u>165,221</u>	<u>6,043</u>	<u>734</u>	<u>146,964</u>	<u>318,962</u>
<i>Total Net Assets</i>	<u><u>\$165,221</u></u>	<u><u>\$6,043</u></u>	<u><u>\$734</u></u>	<u><u>\$146,964</u></u>	<u><u>\$318,962</u></u>

Ross County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2005

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Unclaimed Monies	Total Private Purpose Trust Funds
Additions					
Interest	\$3,831	\$0	\$0	\$0	\$3,831
Miscellaneous	2,461	0	0	22,588	25,049
<i>Total Additions</i>	6,292	0	0	22,588	28,880
Deductions					
Legislative and Executive	0	0	0	24,743	24,743
Human Services	25,357	0	0	0	25,357
<i>Total Deductions</i>	25,357	0	0	24,743	50,100
<i>Change in Net Assets</i>	(19,065)	0	0	(2,155)	(21,220)
<i>Net Assets at Beginning of Year</i>	184,286	6,043	734	149,119	340,182
<i>Net Assets at End of Year</i>	<u>\$165,221</u>	<u>\$6,043</u>	<u>\$734</u>	<u>\$146,964</u>	<u>\$318,962</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Trust Fund
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$5,300	\$5,300	\$0
<i>Total Revenues</i>	<u>0</u>	<u>5,300</u>	<u>5,300</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Other	698	7,034	2,969	4,065
Total Operating Expenditures	<u>698</u>	<u>7,034</u>	<u>2,969</u>	<u>4,065</u>
<i>Total Expenditures</i>	<u>698</u>	<u>7,034</u>	<u>2,969</u>	<u>4,065</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(698)	(1,734)	2,331	4,065
Fund Balances at Beginning of Year	<u>3,635</u>	<u>3,635</u>	<u>3,635</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,937</u></u>	<u><u>\$1,901</u></u>	<u><u>\$5,966</u></u>	<u><u>\$4,065</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Delinquency Prevention Trust Fund
For the Year Ended December 31, 2005*

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

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
C.T.F. Child Abuse & Neglect Trust Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	734	734	734	0
Fund Balances at End of Year	<u>\$734</u>	<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, 2005

	<u>1/1/05 Balance</u>	<u>2005 Additions</u>	<u>2005 Reductions</u>	<u>12/31/05 Balance</u>
S.C.O.R. Juvenile Detention Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$55,401	\$1,198,997	\$1,228,042	\$26,356
<i>Total Assets</i>	<u>\$55,401</u>	<u>\$1,198,997</u>	<u>\$1,228,042</u>	<u>\$26,356</u>
Liabilities				
Intergovernmental Payable	\$55,401	\$1,198,997	\$1,228,042	\$26,356
<i>Total Liabilities</i>	<u>\$55,401</u>	<u>\$1,198,997</u>	<u>\$1,228,042</u>	<u>\$26,356</u>
County Assessment Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$61,923	\$61,923	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$61,923</u>	<u>\$61,923</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$61,923	\$61,923	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$61,923</u>	<u>\$61,923</u>	<u>\$0</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

	<u>1/1/05 Balance</u>	<u>2005 Additions</u>	<u>2005 Reductions</u>	<u>12/31/05 Balance</u>
Ross County Health District Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,145,887	\$7,296,594	\$7,311,744	\$1,130,737
<i>Total Assets</i>	<u>\$1,145,887</u>	<u>\$7,296,594</u>	<u>\$7,311,744</u>	<u>\$1,130,737</u>
Liabilities				
Intergovernmental Payable	\$1,145,887	\$7,296,594	\$7,311,744	\$1,130,737
<i>Total Liabilities</i>	<u>\$1,145,887</u>	<u>\$7,296,594</u>	<u>\$7,311,744</u>	<u>\$1,130,737</u>
Paint Valley ADAMH Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,807,930	\$17,629,617	\$18,205,803	\$4,231,744
<i>Total Assets</i>	<u>\$4,807,930</u>	<u>\$17,629,617</u>	<u>\$18,205,803</u>	<u>\$4,231,744</u>
Liabilities				
Intergovernmental Payable	\$4,807,930	\$17,629,617	\$18,205,803	\$4,231,744
<i>Total Liabilities</i>	<u>\$4,807,930</u>	<u>\$17,629,617</u>	<u>\$18,205,803</u>	<u>\$4,231,744</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

	<u>1/1/05 Balance</u>	<u>2005 Additions</u>	<u>2005 Reductions</u>	<u>12/31/05 Balance</u>
Soil & Water Conservation Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$77,927	\$638,824	\$707,070	\$9,681
<i>Total Assets</i>	<u>\$77,927</u>	<u>\$638,824</u>	<u>\$707,070</u>	<u>\$9,681</u>
Liabilities				
Intergovernmental Payable	\$77,927	\$638,824	\$707,070	\$9,681
<i>Total Liabilities</i>	<u>\$77,927</u>	<u>\$638,824</u>	<u>\$707,070</u>	<u>\$9,681</u>
Joint Solid Waste Management Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$325,082	\$477,006	\$203,228	\$598,860
<i>Total Assets</i>	<u>\$325,082</u>	<u>\$477,006</u>	<u>\$203,228</u>	<u>\$598,860</u>
Liabilities				
Intergovernmental Payable	\$325,082	\$477,006	\$203,228	\$598,860
<i>Total Liabilities</i>	<u>\$325,082</u>	<u>\$477,006</u>	<u>\$203,228</u>	<u>\$598,860</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

	1/1/05 Balance	2005 Additions	2005 Reductions	12/31/05 Balance
Park District Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$274,594	\$333,558	\$431,807	\$176,345
<i>Total Assets</i>	<u>\$274,594</u>	<u>\$333,558</u>	<u>\$431,807</u>	<u>\$176,345</u>
Liabilities				
Intergovernmental Payable	\$274,594	\$333,558	\$431,807	\$176,345
<i>Total Liabilities</i>	<u>\$274,594</u>	<u>\$333,558</u>	<u>\$431,807</u>	<u>\$176,345</u>
Agency Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,329,815	\$57,382,975	\$57,250,382	\$2,462,408
Intergovernmental Receivable	4,212,228	4,701,378	4,212,228	4,701,378
Property Taxes Receivable	36,990,956	34,405,009	36,990,956	34,405,009
<i>Total Assets</i>	<u>\$43,532,999</u>	<u>\$96,489,362</u>	<u>\$98,453,566</u>	<u>\$41,568,795</u>
Liabilities				
Intergovernmental Payable	\$43,532,999	\$96,489,362	\$98,453,566	\$41,568,795
<i>Total Liabilities</i>	<u>\$43,532,999</u>	<u>\$96,489,362</u>	<u>\$98,453,566</u>	<u>\$41,568,795</u>
Indigent Defense Recoupment Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$625	\$2,908	\$850	\$2,683
<i>Total Assets</i>	<u>\$625</u>	<u>\$2,908</u>	<u>\$850</u>	<u>\$2,683</u>
Liabilities				
Intergovernmental Payable	\$625	\$2,908	\$850	\$2,683
<i>Total Liabilities</i>	<u>\$625</u>	<u>\$2,908</u>	<u>\$850</u>	<u>\$2,683</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

	1/1/05 Balance	2005 Additions	2005 Reductions	12/31/05 Balance
Miscellaneous Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$255,010	\$992,170	\$905,242	\$341,938
<i>Total Assets</i>	<u>\$255,010</u>	<u>\$992,170</u>	<u>\$905,242</u>	<u>\$341,938</u>
Liabilities				
Intergovernmental Payable	\$255,010	\$992,170	\$905,242	\$341,938
<i>Total Liabilities</i>	<u>\$255,010</u>	<u>\$992,170</u>	<u>\$905,242</u>	<u>\$341,938</u>
Alimony & Child Support Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$6,677	\$437,331	\$439,905	\$4,103
<i>Total Assets</i>	<u>\$6,677</u>	<u>\$437,331</u>	<u>\$439,905</u>	<u>\$4,103</u>
Liabilities				
Undistributed Monies	\$6,677	\$437,331	\$439,905	\$4,103
<i>Total Liabilities</i>	<u>\$6,677</u>	<u>\$437,331</u>	<u>\$439,905</u>	<u>\$4,103</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

	<u>1/1/05 Balance</u>	<u>2005 Additions</u>	<u>2005 Reductions</u>	<u>12/31/05 Balance</u>
Payroll Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$255,865	\$23,273,573	\$23,133,892	\$395,546
<i>Total Assets</i>	<u>\$255,865</u>	<u>\$23,273,573</u>	<u>\$23,133,892</u>	<u>\$395,546</u>
Liabilities				
Intergovernmental Payable	\$255,865	\$23,273,573	\$23,133,892	\$395,546
<i>Total Liabilities</i>	<u>\$255,865</u>	<u>\$23,273,573</u>	<u>\$23,133,892</u>	<u>\$395,546</u>
Jail Inmate Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$18,869	\$308,582	\$304,390	\$23,061
<i>Total Assets</i>	<u>\$18,869</u>	<u>\$308,582</u>	<u>\$304,390</u>	<u>\$23,061</u>
Liabilities				
Deposits Held and Due to Others	\$18,869	\$308,582	\$304,390	\$23,061
<i>Total Liabilities</i>	<u>\$18,869</u>	<u>\$308,582</u>	<u>\$304,390</u>	<u>\$23,061</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

	1/1/05 Balance	2005 Additions	2005 Reductions	12/31/05 Balance
County Sheriff Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$210,312	\$2,931,846	\$2,883,700	\$258,458
<i>Total Assets</i>	<u>\$210,312</u>	<u>\$2,931,846</u>	<u>\$2,883,700</u>	<u>\$258,458</u>
Liabilities				
Deposits Held and Due to Others	\$210,312	\$2,929,846	\$2,881,700	\$258,458
<i>Total Liabilities</i>	<u>\$210,312</u>	<u>\$2,929,846</u>	<u>\$2,881,700</u>	<u>\$258,458</u>
 County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,109,326	\$7,475,519	\$8,757,819	\$827,026
<i>Total Assets</i>	<u>\$2,109,326</u>	<u>\$7,475,519</u>	<u>\$8,757,819</u>	<u>\$827,026</u>
Liabilities				
Intergovernmental Payable	\$94,066	\$6,437,143	\$6,398,347	\$132,862
Undistributed Monies	2,003,287	838,637	2,180,195	661,729
Deposits Held and Due to Others	11,973	199,739	179,277	32,435
<i>Total Liabilities</i>	<u>\$2,109,326</u>	<u>\$7,475,519</u>	<u>\$8,757,819</u>	<u>\$827,026</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2005

	1/1/05 Balance	2005 Additions	2005 Reductions	12/31/05 Balance
Family and Child First Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,040	\$263,074	\$248,505	\$52,609
<i>Total Assets</i>	<u>\$38,040</u>	<u>\$263,074</u>	<u>\$248,505</u>	<u>\$52,609</u>
Liabilities				
Intergovernmental Payable	\$38,040	\$263,074	\$248,505	\$52,609
<i>Total Liabilities</i>	<u>\$38,040</u>	<u>\$263,074</u>	<u>\$248,505</u>	<u>\$52,609</u>
Emergency Planning Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,419	\$23,022	\$21,552	\$22,889
<i>Total Assets</i>	<u>\$21,419</u>	<u>\$23,022</u>	<u>\$21,552</u>	<u>\$22,889</u>
Liabilities				
Intergovernmental Payable	\$21,419	\$23,022	\$21,552	\$22,889
<i>Total Liabilities</i>	<u>\$21,419</u>	<u>\$23,022</u>	<u>\$21,552</u>	<u>\$22,889</u>
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,587,595	\$109,574,241	\$109,710,040	\$9,451,796
Cash and Cash Equivalents in Segregated Accounts	2,345,184	11,153,278	12,385,814	1,112,648
Intergovernmental Receivable	4,212,228	4,701,378	4,212,228	4,701,378
Property Taxes Receivable	36,990,956	34,405,009	36,990,956	34,405,009
<i>Total Assets</i>	<u>\$53,135,963</u>	<u>\$159,833,906</u>	<u>\$163,299,038</u>	<u>\$49,670,831</u>
Liabilities				
Intergovernmental Payable	\$50,884,845	\$155,117,771	\$157,311,571	\$48,691,045
Undistributed Monies	2,009,964	1,275,968	2,620,100	665,832
Deposits Held and Due to Others	241,154	3,438,167	3,365,367	313,954
<i>Total Liabilities</i>	<u>\$53,135,963</u>	<u>\$159,831,906</u>	<u>\$163,297,038</u>	<u>\$49,670,831</u>

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STATISTICAL SECTION



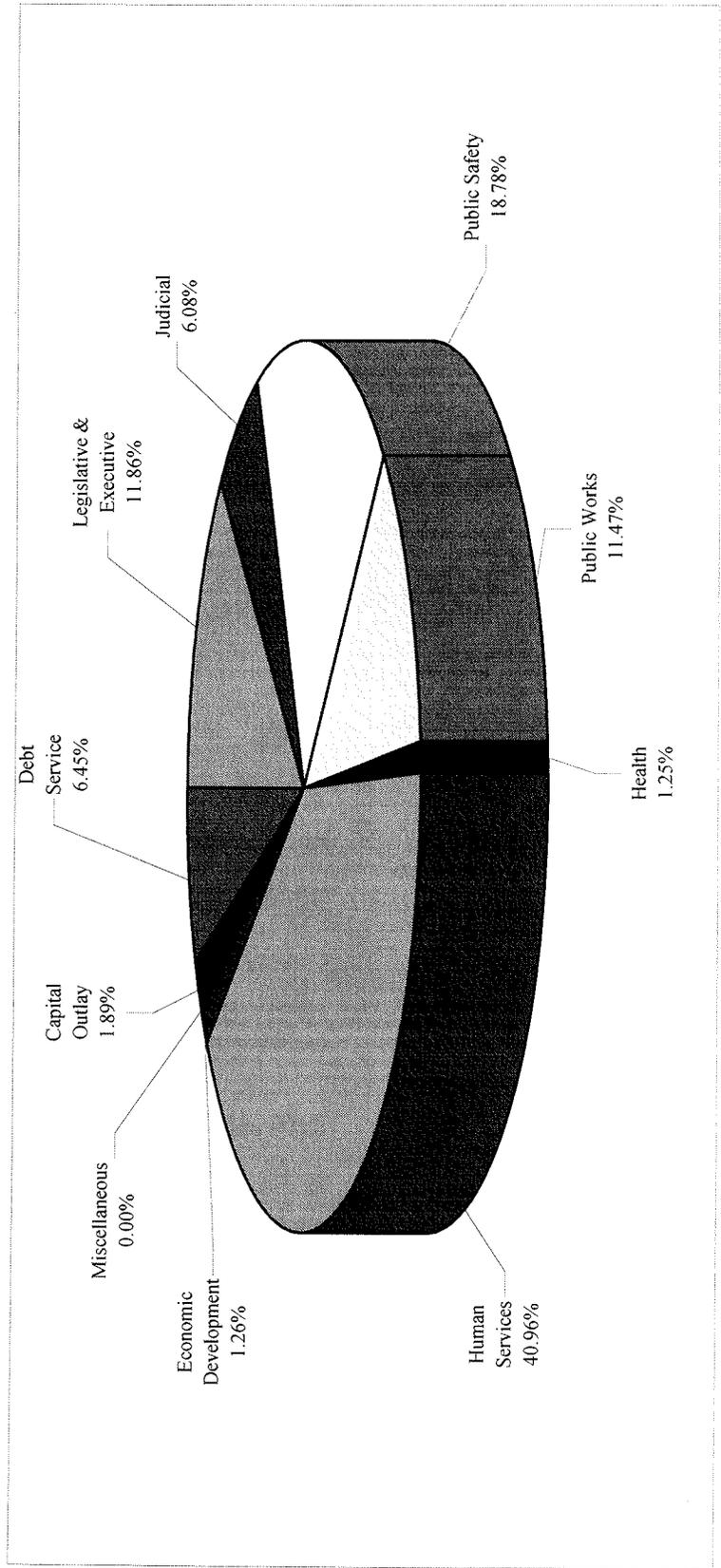
Adena State Memorial

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

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

Table 1

Year	Legislative & Executive	Judicial	Public Safety	Public Works	Health	Human Services	Economic Development	Miscellaneous	Capital Outlay	Debt Service	Total
1996	\$3,935,471	\$1,467,597	\$4,878,641	\$3,947,489	\$501,029	\$12,057,920	\$649,057	\$1,204,778	\$0	\$858,300	\$29,500,282
1997	3,486,687	1,628,606	5,329,277	4,191,806	551,089	12,717,762	616,595	1,236,654	0	956,578	30,715,054
1998	3,421,979	1,660,455	5,749,364	4,626,809	597,215	14,344,198	1,925,412	1,366,018	0	1,231,578	34,923,028
1999	3,742,899	1,800,721	6,262,947	4,859,055	474,699	16,008,824	921,663	1,375,570	0	1,389,646	36,836,024
2000	4,115,651	2,164,002	6,811,111	5,997,967	487,774	18,777,462	871,295	1,717,522	0	1,382,874	42,325,658
2001	4,148,979	2,259,752	7,322,730	4,967,252	597,234	22,774,339	908,775	1,758,430	0	1,399,146	46,136,637
2002 (1)	4,033,932	2,226,181	7,514,514	4,629,963	625,745	21,395,348	819,508	2,003,632	2,265,332	1,307,808	46,821,963
2003 (1)	3,987,089	2,363,027	7,735,939	5,306,029	591,009	20,839,973	710,199	2,070,602	4,861,687	3,579,522	52,045,076
2004 (1)	4,499,186	2,650,193	9,318,248	5,451,664	550,156	21,728,274	816,568	2,218,097	1,154,753	6,519,249	54,906,388
2005 (1)	6,159,468	3,159,342	9,753,621	5,957,655	648,540	21,273,026	652,563	0	982,483	3,348,426	51,935,124

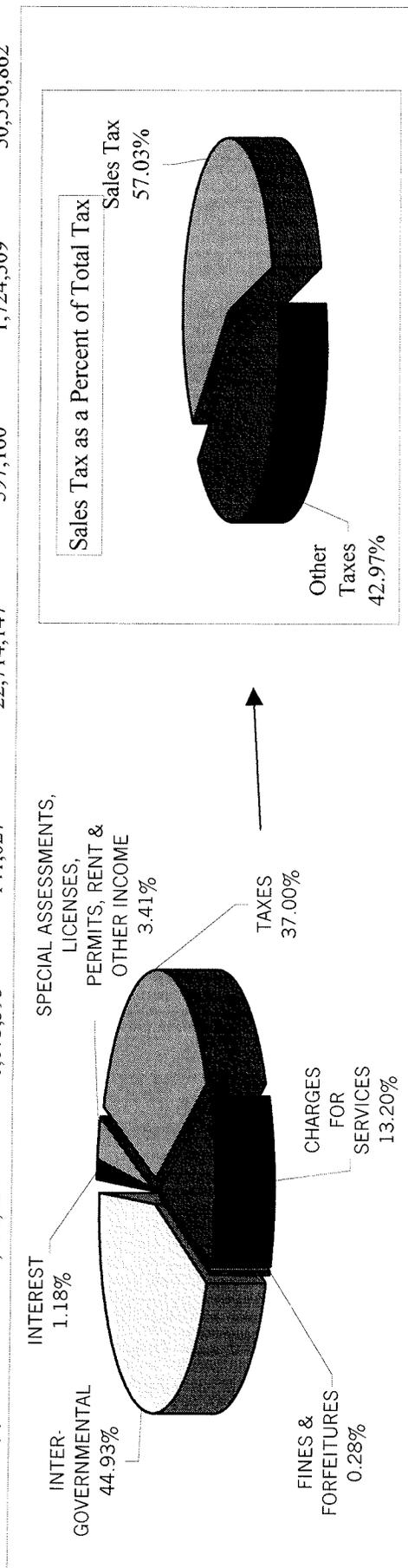


(1) Figures shown reflect the implementation of the GASB 34 reporting model and are drawn from the governmental fund statements.
Source: Ross County Auditor

Table 2

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

YEAR	TAXES	CHARGES FOR SERVICES	FINES & FORFEITURES	INTER-GOVERNMENTAL	INTEREST	SPECIAL ASSESSMENTS, LICENSES, PERMITS, RENT & OTHER INCOME	TOTAL
1996	\$14,080,324	\$2,737,537	\$123,729	\$13,049,425	\$740,376	\$1,677,660	\$32,409,051
1997	13,836,653	3,099,682	155,760	13,931,480	890,519	1,823,763	33,737,857
1998	14,239,208	3,580,765	154,933	14,425,521	1,021,175	2,172,785	35,594,387
1999	14,796,924	3,050,234	143,039	17,108,706	966,299	1,908,373	37,973,575
2000	15,531,001	3,486,272	155,493	20,121,675	1,227,586	2,481,186	43,003,213
2001	15,675,266	3,740,735	152,900	21,788,248	756,205	2,897,750	45,011,104
2002 (1)	15,929,204	4,163,821	148,823	22,764,752	330,749	3,118,115	46,455,464
2003 (1)	16,775,398	4,322,615	138,909	20,804,520	211,961	2,864,107	45,117,510
2004 (1)	17,837,304	4,838,496	145,688	21,538,723	222,878	2,876,545	47,459,634
2005 (1)	18,706,824	6,673,395	141,027	22,714,147	597,160	1,724,309	50,556,862



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

ROSS COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Table 3

COLLECTION YEAR	CURRENT TAX LEVY	CURRENT TAX COLLECTIONS (1)	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
1996	\$6,191,923	\$6,035,835	97.48%	\$140,298	\$6,176,133	99.74%	\$270,134	4.36%
1997	5,276,284	5,127,655	97.18%	127,869	5,255,524	99.61%	290,987	5.51%
1998	5,439,844	5,316,049	97.72%	171,346	5,487,395	100.87%	257,621	4.74%
1999	5,612,069	5,479,859	97.64%	227,187	5,707,046	101.69%	174,431	3.11%
2000	5,788,357	5,661,076	97.80%	151,067	5,812,143	100.41%	186,888	3.23%
2001	5,883,097	5,745,040	97.65%	169,854	5,914,894	100.54%	195,910	3.33%
2002	5,947,806	5,759,676	96.84%	166,887	5,926,563	99.64%	204,935	3.45%
2003	7,007,288	6,804,458	97.11%	227,314	7,031,772	100.35%	251,608	3.59%
2004	7,565,618	7,288,260	96.33%	274,096	7,562,356	99.96%	309,111	4.09%
2005	8,763,189	8,444,647	96.36%	306,851	8,751,498	99.87%	317,361	3.62%

(1) Homestead, rollbacks, and personal property exemptions included in current tax collections
Source: Ross County Auditor

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

Table 4

YEAR	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC UTILITY PROPERTY		TOTAL		RATIO OF TOTAL ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	(1) ASSESSED VALUE	(2) EST. ACTUAL VALUE	
1996	\$528,733,520	\$1,510,667,200	\$155,823,190	\$623,292,760	\$64,741,580	\$73,569,977	\$749,298,290	\$2,207,529,937	33.94%
1997	542,428,050	1,549,794,429	172,332,120	689,328,480	65,012,300	73,877,614	779,772,470	2,313,000,523	33.71%
1998	559,225,590	1,597,787,400	165,853,300	663,413,200	65,837,290	74,815,102	790,916,180	2,336,015,702	33.86%
1999	647,679,580	1,850,513,085	171,132,072	684,528,288	70,178,180	79,747,932	888,989,832	2,614,789,305	34.00%
2000	668,559,190	1,910,169,114	180,557,660	722,230,640	69,149,950	78,579,489	918,266,800	2,710,979,243	33.87%
2001	694,133,450	1,983,238,428	174,573,290	698,293,160	69,857,750	79,383,807	938,564,490	2,760,915,395	33.99%
2002	788,939,530	2,254,113,942	164,370,940	684,878,917	61,642,170	70,047,920	1,014,952,640	3,009,040,779	33.73%
2003	800,107,610	2,286,021,742	176,110,370	765,697,261	69,061,160	78,478,591	1,045,279,140	3,130,197,594	33.39%
2004	816,273,250	2,332,209,286	137,975,700	599,894,348	66,624,110	75,709,216	1,020,873,060	3,007,812,850	33.94%
2005	889,260,140	2,540,743,257	126,778,170	551,209,435	68,094,690	77,380,330	1,084,133,000	3,169,333,022	34.21%

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

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

Source: Ross County Auditor

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

Table 5

<u>County Units</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Fund	3.10	1.60	1.60	1.60	1.60	1.60	1.60	1.60	2.00	2.00
Children Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Retardation	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	5.10
Senior Citizens	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Total Rates	8.90	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.80	8.40
<u>Special Districts</u>										
General Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Townships</u>										
Buckskin	3.80	3.80	3.80	3.80	3.80	3.50	3.50	3.50	3.50	3.50
Colerain	5.90	5.90	5.90	5.90	5.90	5.90	8.40	8.40	8.40	8.40
Concord	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Deerfield	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Franklin	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Green	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Harrison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Huntington	5.00	5.00	5.00	5.00	6.00	9.10	9.10	9.10	9.10	9.10
Jefferson	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Liberty	5.50	5.50	5.50	5.50	5.50	7.90	7.90	7.90	7.90	7.90
Paint	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Paxton	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Scioto	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Springfield	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Union	5.50	5.50	5.50	5.50	5.50	7.40	7.40	7.40	7.40	7.40

continued

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

Table 5

<u>School Districts</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Adena	33.80	33.80	33.80	38.10	38.10	38.10	37.30	37.30	37.30	37.00
Chillicothe	38.40	38.10	37.90	37.80	37.74	37.70	37.70	37.70	37.70	44.67
Huntington	32.50	32.50	34.30	33.10	32.40	32.40	31.50	31.50	31.50	31.00
Paint Valley	33.00	33.00	37.20	36.50	36.50	36.50	35.50	35.50	35.50	35.20
Southeastern	28.30	28.30	28.30	28.30	33.95	33.95	33.95	33.95	33.50	33.30
Union Scioto	35.00	35.00	35.00	34.10	37.92	37.92	36.80	36.80	36.40	34.60
Zane Trace	32.60	36.90	36.90	35.90	35.10	34.70	33.00	33.00	33.00	32.60
<u>Out-of-County Schools</u>										
Greenfield	26.70	25.45	28.97	27.22	27.22	27.22	27.22	26.22	26.22	25.40
Miami Trace	30.35	30.75	30.55	34.25	34.10	33.50	30.05	35.30	32.60	32.60
Waverly	32.50	32.50	32.50	32.50	32.50	37.12	37.12	37.12	37.12	37.12
<u>Joint Vocational Schools</u>										
Great Oaks	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Pickaway-Ross County	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Pike County	6.80	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
<u>Corporations</u>										
Adelphi	4.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00
Bainbridge	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Chillicothe	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Clarksburg	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Frankfort	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Kingston	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
South Salem	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
<u>Out-of-County Corporations</u>										
Greenfield*	N/A	N/A	N/A	N/A	N/A	N/A	1.10	1.10	1.10	1.10

* Property was annexed into the County in 2001.

Source: Ross County Auditor

ROSS COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 2005

Table 6

Taxpayers	Type	Real Estate Assessed Value	Personal Property Assessed Value	Total Assessed Value	Percentage of Total Assessed Value
New Page	Manufacturer	\$30,063,360	\$57,200,800	\$87,264,160	8.05%
American Electric Power	Electric Utility	656,140	27,610,790	28,266,930	2.61%
Horizon Telecom Inc.	Telephone/Communications	2,494,120	20,391,290	22,885,410	2.11%
Paccar, Inc.	Manufacturer	6,153,290	9,463,270	15,616,560	1.44%
YSK Corporation	Manufacturer	1,613,830	7,858,640	9,472,470	0.87%
South Central Power Company	Electric Utility	16,410	7,294,060	7,310,470	0.67%
PPG Industries, Inc.	Distribution Center	2,810,420	2,203,300	5,013,720	0.46%
Adena Health System	Healthcare	3,993,710	0	3,993,710	0.37%
Chillicothe Mall Inc.	Shopping Center	3,454,820	0	3,454,820	0.32%
Central Center	Shopping Center	2,899,370	0	2,899,370	0.27%
Total Top Ten Taxpayers		54,155,470	132,022,150	186,177,620	17.17%
All Others		835,104,670	62,850,710	897,955,380	82.83%
TOTAL		\$889,260,140	\$194,872,860	\$1,084,133,000	100.00%

Source: Ross County Auditor

ROSS COUNTY, OHIO
 COMPUTATION OF LEGAL DEBT MARGIN
 December 31, 2005

Table 7

Total of all County Debt Outstanding.....		\$12,175,482
Debt Exempt from Computation		
Exempted for Jail/Detention Facility & Road Construction.....	<u>5,432,482</u>	
Total Exempted Debt.....		<u>5,432,482</u>
Net Indebtedness (Voted and Unvoted).....		6,743,000
Less: Available funds in Debt Service Fund as of December 31, 2005.....		<u>396,524</u>
Total Net Indebtedness Subject to Direct Debt Limitations.....		<u><u>\$6,346,476</u></u>
Assessed Value of County (2004 collection year).....		\$1,084,133,000
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).....		\$25,603,325
Total Net Indebtedness Subject to Direct Debt Limitation.....		<u>6,346,476</u>
 DIRECT DEBT MARGIN.....		 <u><u>\$19,256,849</u></u>
Unvoted Debt Limitation (1% of County Assessed Value).....		\$10,841,330
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation.....		<u>6,346,476</u>
UNVOTED DEBT MARGIN.....		<u><u>\$4,494,854</u></u>

Source: Ross County Auditor

Table 8

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

YEAR	(1) <u>POPULATION</u>	(2) <u>ASSESSED VALUE</u>	GROSS BONDED <u>DEBT</u>	(3) LESS DEBT SERVICE <u>FUNDS</u>	LESS DEBT SUPPORTED BY ENTERPRISE <u>FUNDS</u>	NET BONDED <u>DEBT</u>	RATIO OF NET BONDED DEBT TO ASSESSED <u>VALUE</u>	NET BONDED DEBT PER <u>CAPITA</u>
1996	74,407	\$749,298,290	\$5,295,000	\$618,252	\$0	\$4,676,748	0.624%	62.85
1997	75,168	779,772,470	7,615,000	618,602	0	6,996,398	0.897%	93.08
1998	75,473	790,916,180	9,400,000	618,602	0	8,781,398	1.110%	116.35
1999	75,731	888,989,832	8,795,000	618,602	0	8,176,398	0.920%	107.97
2000	73,345	918,266,800	8,165,000	618,602	0	7,546,398	0.822%	102.89
2001	73,922	938,564,490	7,505,000	620,777	0	6,884,223	0.733%	93.13
2002	74,277	1,014,952,640	6,810,000	620,783	0	6,189,217	0.610%	83.33
2003	74,424	1,045,279,140	4,025,000	619,818	0	3,405,182	0.326%	45.75
2004	74,466	1,020,873,060	6,840,000	803,536	0	6,036,464	0.591%	81.06
2005	75,197	1,084,133,000	6,515,000	396,524	0	6,118,476	0.564%	81.37

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

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

(2) From Table 4

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

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

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

Table 9

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GOVERNMENTAL FUND EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO GOVERNMENTAL FUND EXPENDITURES</u>
1996	\$370,000	\$306,350	\$676,350	\$29,500,282	2.29%
1997	385,000	345,692	730,692	30,715,054	2.38%
1998	505,000	459,398	964,398	34,923,028	2.76%
1999	605,000	490,195	1,095,195	36,836,024	2.97%
2000	630,000	462,065	1,092,065	42,325,658	2.58%
2001	660,000	431,588	1,091,588	46,136,637	2.37%
2002	695,000	398,283	1,093,283	46,821,963	2.33%
2003	2,785,000	445,774	3,230,774	52,045,076	6.21%
2004	200,000	448,536	648,536	54,906,388	1.18%
2005	325,000	429,788	754,788	51,935,124	1.45%

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

Source: Ross County Auditor

ROSS COUNTY, OHIO
 COMPUTATION OF DIRECT AND OVERLAPPING NET GENERAL
 OBLIGATION DEBT (1)
 DECEMBER 31, 2005

Table 10

<u>POLITICAL SUBDIVISION</u>	<u>NET DEBT OUTSTANDING</u>	<u>PERCENTAGE APPLICABLE TO ROSS COUNTY(2)</u>	<u>AMOUNT APPLICABLE TO ROSS COUNTY</u>
Direct:			
Ross County	\$7,658,975	100.00%	<u>\$7,658,975</u>
Overlapping:			
Cities, Villages & Townships wholly within the County	7,127,002	100.00%	7,127,002
School Districts wholly within the County	47,266,072	100.00%	47,266,072
Adena Local School District	2,172,811	98.37%	2,137,394
Greenfield Exempted Village School District	2,985,000	19.81%	591,329
Great Oaks Career Center Joint Vocational School District	4,340,000	16.00%	694,400
Miami Trace Local School District	9,995,000	6.00%	599,700
Waverly City School District	7,270,906	2.97%	<u>215,946</u>
Total Overlapping Political Subdivisions			<u>58,631,843</u>
Grand Total			<u><u>\$66,290,818</u></u>

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

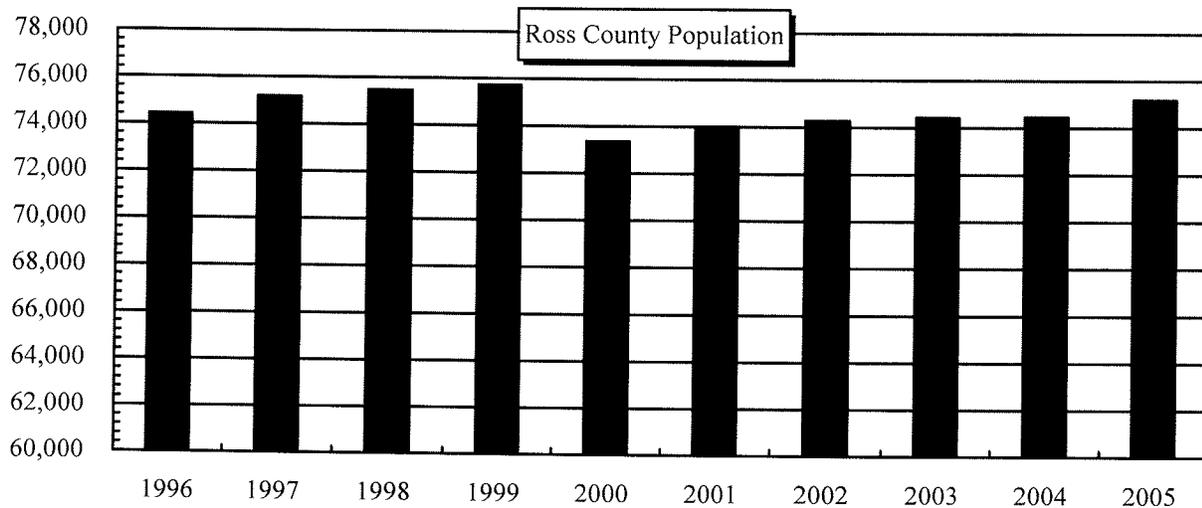
(2) Percentages were determined by dividing each overlapping subdivision's assessed valuation within the County by its total assessed valuation.

Source: Ross County Auditor/Ohio Municipal Advisory Council

ROSS COUNTY, OHIO
DEMOGRAPHIC STATISTICS
LAST TEN YEARS

Table 11

<u>YEAR</u>	(1) <u>POPULATION</u>	(2) PER <u>CAPITA</u> <u>INCOME</u>	(2) <u>MEDIAN</u> <u>AGE</u>	(3) <u>SCHOOL</u> <u>ENROLLMENT</u>
1996	74,407	\$17,885	33.8	12,647
1997	75,168	18,832	33.8	12,666
1998	75,473	19,996	33.8	12,723
1999	75,731	20,291	33.8	12,535
2000	73,345	21,849	36.9	12,618
2001	73,922	22,096	36.9	12,845
2002	74,277	N/A	36.9	12,461
2003	74,424	N/A	36.9	12,444
2004	74,466	N/A	36.9	12,150
2005	75,197	N/A	36.9	12,204

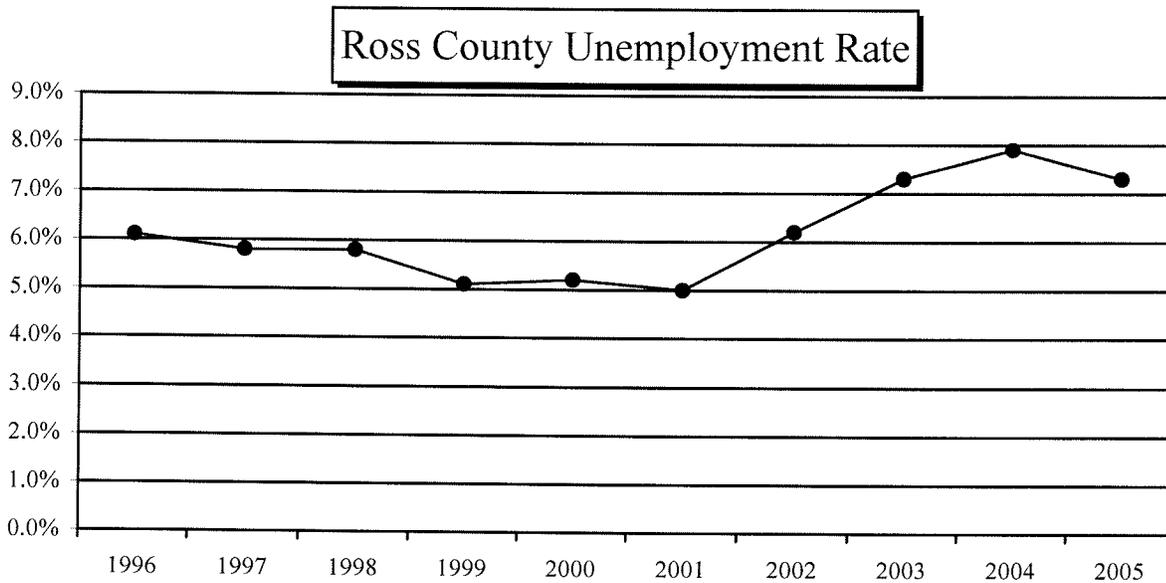


- Sources :
- (1) 2000 Population figure was taken from the actual decennial census count certified by the U. S. Department of Commerce, Bureau of Census. All others were estimates previously provided by the Ohio Department of Development - Office of Strategic Research.
 - (2) Ohio Department of Development,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

ROSS COUNTY, OHIO
EMPLOYMENT STATISTICS
LAST TEN YEARS

Table 12

	(1) CIVILIAN <u>LABOR FORCE</u>	<u>EMPLOYMENT</u>	<u>UNEMPLOYMENT</u>	(2) UNEMPLOYMENT <u>RATE</u>
1996 Average	34,300	32,200	2,100	6.1%
1997 Average	34,600	32,600	2,000	5.8%
1998 Average	35,100	33,100	2,000	5.8%
1999 Average	34,600	32,800	1,800	5.1%
2000 Average	34,900	33,100	1,800	5.2%
2001 Average	34,900	33,200	1,800	5.0%
2002 Average	34,800	32,700	2,200	6.2%
2003 Average	35,600	33,000	2,600	7.3%
2004 Average	35,100	32,300	2,800	7.9%
2005 Average	34,800	32,300	2,500	7.3%



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

Source: Ohio Department of Job and Family Services
Bureau of Labor Market Information

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

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>	
1996	\$334,698,771	\$1,173,437,429	\$1,508,136,200	\$10,750,543	\$42,241,257	\$52,991,800	\$172,794,000
1997	344,057,114	1,203,162,943	1,547,220,057	14,317,486	27,042,343	41,359,829	185,378,000
1998	356,178,943	1,238,764,914	1,594,943,857	12,532,943	29,318,971	41,851,914	198,526,000
1999	373,831,857	1,473,523,200	1,847,355,057	10,116,400	27,960,971	38,077,371	206,434,000
2000	385,735,714	1,521,451,057	1,907,186,771	14,840,400	40,431,600	55,272,000	213,813,000
2001	396,417,971	1,584,346,914	1,980,764,885	9,547,143	57,641,029	67,188,172	235,217,000
2002	439,172,257	1,812,611,028	2,251,783,285	6,363,057	34,047,257	40,410,314	249,071,000
2003	437,274,829	1,846,459,828	2,283,734,657	5,275,743	33,642,486	38,918,229	259,376,000
2004	444,850,371	1,884,994,285	2,329,844,656	6,620,514	29,357,343	35,977,857	257,292,000
2005	480,983,629	2,057,351,000	2,538,334,629	15,327,457	42,171,457	57,498,914	250,659,000

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

(2) Source: Ross County Auditor

(3) Source: Federal Reserve Bank of Cleveland

ROSS COUNTY, OHIO
TEN LARGEST INDUSTRIAL AND
PUBLIC UTILITY EMPLOYERS

Table 14

<u>Employer</u>	<u>Product or Service</u>	<u>Number of Employees</u>
1. Kenworth Truck Co. (Paccar)	Assembly of Heavy Trucks	1,692
2. P.H. Glatfelter Company	Specialty Papers & Engineered Products	1,610
3. Trim Systems L.L.C.	Truck Interiors	248
4. YSK Corporation	Auto Suspension Parts	209
5. Horizon Telcom, Inc.	Telephone/Communications	205
6. PPG Industries, Inc.	Auto Replacement Glass	170
7. NewPage Corp	Book, Bond & Magazine Paper	170
8. Rocal Inc.	Traffic Control Signs	92
9. Chillicothe Gazette	Daily Newspaper	84
10. Union Springs & Manufacturing Co.	Auto & Rail Parts	67

ROSS COUNTY
LARGEST PUBLIC AND NON-PROFIT EMPLOYERS

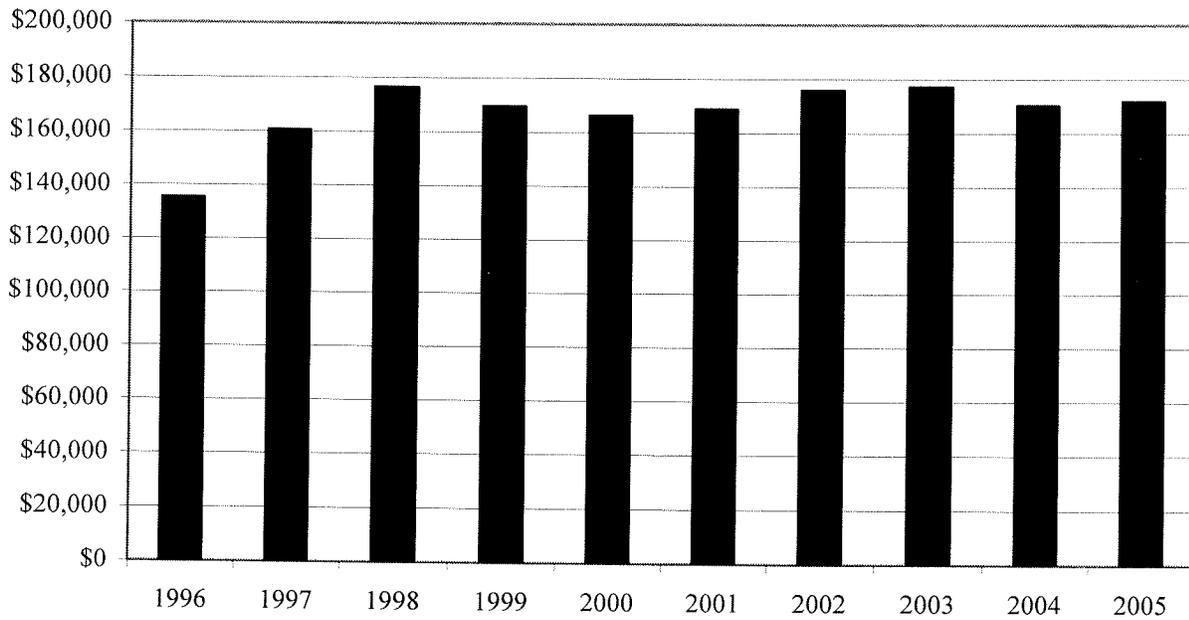
<u>Employer</u>	<u>Service</u>	<u>Number of Employees</u>
1. Adena Regional Medical Center	Health/Medical Services	1,950
2. Veterans Affairs Medical Center	Veterans Hospital	1,096
3. Ross County Correctional Institute	Ohio Penal Institution	598
4. Ross County	County Government	597
5. Chillicothe Correctional Institute	Ohio Penal Institution	590
6. Chillicothe City School District	Education	357
7. City of Chillicothe	City Government	290
8. Pickaway/Ross JVSD	Vocational Education	251
9. Union Scioto Local School District	Education	212
10. Zane Trace Local School District	Education	161

Source: Individual Employers

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

Table 15

<u>YEAR</u>	<u>TOTAL TAX COLLECTED</u>	<u>PERCENTAGE CHANGE</u>
1996	\$135,291	4.40%
1997	160,561	18.68%
1998	176,431	9.88%
1999	169,507	-3.92%
2000	166,349	-1.86%
2001	168,796	1.47%
2002	175,897	4.21%
2003	177,153	0.71%
2004	170,319	-3.86%
2005	171,844	0.90%



Source: Ross County Auditor

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2005

Table 16

DATE INCORPORATED	1798
FORM OF GOVERNMENT	Elected Board of County Commissioners
COUNTY SEAT	Chillicothe
AREA	693 sq. miles: Ranked 2nd in size in state
<hr/>	
POLITICAL SUBDIVISIONS	
Townships	16
Cities	1
Incorporated Villages	6
POPULATION	75,197
NUMBER OF LICENSED DRIVERS	51,441
NUMBER OF SHERIFF DEPUTIES	124
NUMBER OF COUNTY EMPLOYEES	597
<hr/>	
HIGHWAY SYSTEM	
US Highways	3
State Highways	9
US & State Highway Mileage	216.23 miles
County Roads	402.62 miles
Township Roads	498.70 miles
<hr/>	
HOSPITALS	
Adena Health Systems	237 beds
V.A. Medical Center Hospital	297 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	1
Elementary	4
Student Population	3,070
Teacher Population	212
Teacher/Student Ratio	1:14.48
<hr/>	
COUNTY SCHOOL SYSTEMS	
High Schools	6
Intermediate	6
Elementary	8
Student Population	8,712
Teacher Population	542
Teacher/Student Ratio	1:16.07
<hr/>	
JOINT VOCATIONAL SCHOOL SYSTEM	
	Pickaway-Ross County Joint Vocational School

continued

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2005

Table 16

PRIVATE SCHOOLS

Bishop Flaget	Grades Pre-school - 8
Student Population	179
Landmark Christian Academy	Grades Kindergarten - 12
Student Population	30
Southern Hills Academy	Grades Pre-school - 9
Student Population	120

PIONEER SCHOOL FOR MENTALLY RETARDED
AND DEVELOPMENTALLY DISABLED

Student Population	93
Teacher Population	10
Teacher/Student Ratio	1:9.3

HIGHER EDUCATION

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

RECREATION & TRAVEL

State Parks & Forests	4
State Memorials & Recreation Areas	3
National Monuments	Hopewell Culture National Historical Park
Public Recreation Lakes	2
County Recreational Parks	2
Municipal Parks	9
County Fairgrounds	210 acres
Golf Courses	
Public	5
Private	1
Swimming Facilities	3 Outdoor - 1 Indoor
Motels/Bed and Breakfasts	14 - 686 rooms
Minor League Baseball Team	Chillicothe Paints

CULTURAL

Libraries	
Public Libraries	1 with 6 branches
In Circulation Volumes	169,492
In Circulation Audio Visual	16,122
Ohio University Chillicothe Library	58,810
Museums	6
Theatre Groups	1
Outdoor Dramas	1-"Tecumseh"
Art Galleries	2

COMMUNICATIONS

Radio Stations	
FM	1 - WKKJ
AM	2 - WBEX, WCHI
Newspapers (Daily)	1 - Circulation 15,500

continued

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2005

Table 16

VOTER STATISTICS - 2005 GENERAL ELECTION

Number of Registered Voters	41,101
Number of Voters	18,069
Percentage of Registered Voters Voting	43.96%

RURAL WATER SYSTEM

Miles of Water Lines	1,080
Customers Served	13,300

COUNTY AGRICULTURE SYSTEM

Farm Units	930
Acreage	
Crops	141,800
Pasture & Woodland	102,200
Revenue Volume	
Crops	\$43,075,000
Livestock	\$7,907,000

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
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 Avionics Logistics
Agriculture: Ohio Department of Agriculture
Ross County Community Improvement Corporation
All other data from Ross County Auditor.

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**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

ROSS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 10, 2006**