



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
ROSS COUNTY**

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**FINANCIAL CONDITION
ROSS COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed through Ohio Department of Education:</i>			
Child Nutrition Cluster: School Breakfast Program	10.553	066225-05PU-2003	\$ 5,460
National School Lunch Program	10.555	066225-LLP4-2003	12,660
TOTAL U.S. DEPARTMENT OF AGRICULTURE- CHILD NUTRITION CLUSTER			<u>18,120</u>
<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-01-066-1	7,429
Community Development Block Grants/State	14.228	B-F-02-066-1	239,228
Community Development Block Grants/State (CHIP)	14.228	B-C-02-066-1	92,895
Total Community Development Block Grants/State and CHIP			<u>339,552</u>
Home Investment Partnership Program	14.239	B-C-02-066-2	27,425
Community Development Block Grant/Brownfields Economic Development Initiative	14.246	B-03-SP-OH-0597	25,530
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>392,507</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
Juvenile Accountability Incentive Block Grant	16.523	02-JB-013-A-22	19,595
Crime Victims Assistance	16.575	2003-VAGEN279T	58,997
Byrne Formula Grant Program	16.579	02-DG-A01-7332	122,138
Violence Against Women Formula Grant	16.588	2002-WF-VQ5-8180	363
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>201,093</u>
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult	17.258	31-6400-085	345,979
Workforce Investment Act - Adult Administrative	17.258	31-6400-085	103,456
Workforce Investment Act - Adult Total			<u>449,435</u>
Workforce Investment Act - Youth	17.259	31-6400-085	316,885
Workforce Investment Act - Youth Administrative	17.259	31-6400-085	32,427
Workforce Investment Act - Youth Total			<u>349,312</u>
Workforce Investment Act - Dislocated Workers	17.260	31-6400-085	203,155
Workforce Investment Act - Dislocated Workers Administrative	17.260	31-6400-085	28,289
Workforce Investment Act - Dislocated Workers Total			<u>231,444</u>
TOTAL U.S. DEPARTMENT OF LABOR- WORKFORCE INVESTMENT ACT CLUSTER			<u>1,030,191</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through Ohio Department of Transportation</i>			
Airport Improvement Program	20.106	3-39-0017-0702	523,093
Highway Planning and Construction	20.205	31-6400-085	12,595
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>535,688</u>

**FINANCIAL CONDITION
ROSS COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
<u>U.S. DEPARTMENT OF ENERGY</u>			
<i>Passed through Southern Ohio Diversification Initiative</i>			
Worker and Community Transition Program	81.092	OH010112-ARC-598-232-OVRDC	50,000
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education Grants to States	84.027	066225-6BSF-2003-P	44,346
Special Education Preschool Grants	84.173	066225-PGS1-2003-P	8,618
TOTAL U.S. DEPARTMENT OF EDUCATION- SPECIAL EDUCATION CLUSTER			<u>52,964</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Child Welfare Services State Grant	93.645	31-6400-085	64,735
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant	93.667	773131-03	81,030
Medical Assistance Program	93.778	773131-03	677,177
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>822,942</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through Ohio Department of Public Safety- Emergency Management Agency</i>			
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-CX-0049	47,757
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-CX-0106	52,394
Total State Domestic Preparedness Program			<u>100,151</u>
Public Assistance Grants	97.036	31-6400-085	16,188
Emergency Management Performance Grants	97.042	EMC-2003-GR-7006	37,982
Pre-Disaster Mitigation Grant	97.047	EMC-2002-GR-7037	6,535
State and Local All Hazards Emergency Operations Planning	97.051	EMC-2002-GR-7026	36,639
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>197,495</u>
Total Federal Awards Expenditures			<u>\$ 3,301,000</u>

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

**FINANCIAL CONDITION
ROSS COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2003**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

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

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

At December 31, 2003, the gross amount of loans outstanding under this program was \$7,796. None were delinquent.

NOTE C – MATCHING REQUIREMENTS

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

NOTE D – U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed. A comparison of the Federal agencies' and CFDA numbers the County reported in its 2002 Award Expenditure Schedule compared with the Department's CFDA numbers reported in the 2003 Schedule follows

Previous Federal Agency	CFDA No. used In 2002	Homeland Security CFDA No. used for 2003
Department of Justice	16.007	97.004
Federal Emergency Management Agency	83.544	97.036
Federal Emergency Management Agency	83.552	97.042
Federal Emergency Management Agency	83.557	97.047
Federal Emergency Management Agency	83.562	97.051

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Ross County
2 North Paint Street
Chillicothe, Ohio 45601

To the Board of Commissioners:

We have audited the basic financial statements of Ross County, Ohio, (the County), as of and for the year ended December 31, 2003, and have issued our report thereon dated June 21, 2004, wherein we noted that we did not audit the financial statements of First Capital Enterprises Inc., the discretely component unit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 21, 2004.

Internal Control over Financial Reporting

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

35 N. Fourth St. / Second Floor / Columbus, OH 43215
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However, we noted certain other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 21, 2004.

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

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

Betty Montgomery
Auditor of State

June 21, 2004



**Auditor of State
Betty Montgomery**

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

Ross County
2 North Paint Street
Chillicothe, Ohio 45601

To the Board of Commissioners:

Compliance

We have audited the compliance of Ross County, Ohio, (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

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

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

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, 2003, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 21, 2004, wherein we noted we did not audit the financial statements of First Capital Enterprises Inc., the discretely component unit. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

June 21, 2004

**FINANCIAL CONDITION
ROSS COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2003**

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 non-compliance 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):	State Domestic Preparedness Equipment Support Program- CFDA # 97.004 Airport Improvement Program – CFDA # 20.106 Medical Assistance Program – Medicaid- CFDA # 93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report
For The Year Ended December 31, 2003



Photo courtesy of
Chillicothe Gazette

Ohio Bicentennial Kick-Off Celebration • Ross County, Courthouse • March 1, 2003

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For The Year Ended December 31, 2003



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
 FOR THE YEAR ENDED DECEMBER 31, 2003
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ROSS COUNTY, OHIO
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ROSS COUNTY, OHIO
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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

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Auditor of Ross County

STEPHEN A. NEAL

June 21, 2004

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

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

As Auditor of Ross County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2003. This report conforms to generally accepted accounting principles as applicable to governmental entities and includes the reporting model as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented, as well as the completeness and fairness of the presentation including disclosures, rests with the management of the County.

This CAFR will provide the necessary information to the taxpayers of Ross County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Ross County with sound financial information for future decision making.

EXPLANATION OF CAFR SECTIONS

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

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

HISTORY, COUNTY ORGANIZATION, AND SERVICES

Ross County was formed on August 20, 1798 by proclamation of Arthur St. Clair, Governor of the Northwest Territory. It included a large part of what is now the State of Ohio. Ross County's huge size was reduced in 1803 by the establishment of Franklin County and the later organization of other counties. Ross County was named for James Ross of Allegheny County, Pennsylvania, a close friend of Governor St. Clair, although many thought it should be named after Nathaniel Massie who surveyed the area. In 1800 the capital of the Northwest Territory was moved to Chillicothe, the present county seat. Chillicothe also served as the first capital of the State of Ohio from 1803 until 1816, except for an interval from late 1809 to 1812 when the state legislature met in Zanesville. In 1817 the state capital moved 40 miles north of Chillicothe to Columbus, the state's present capital city, because it was more centrally located. Today, in addition to Chillicothe, Ross County encompasses sixteen townships and six villages. The County includes 687 square miles, the second largest in the state, and has a population of 74,424 according to the Federal Census Bureau. Ross County ranks 34th in population among the 88 counties in the state.

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

The County Auditor is the chief fiscal officer of the County and serves as the tax assessor for the various political subdivisions located within the County. The Auditor is responsible for maintaining all financial records and establishing the taxing rates for personal property and real estate. Once the taxes are collected, the Auditor distributes these tax receipts to the appropriate political subdivisions. No County contract may be entered into or obligation incurred without first receiving the Auditor's certification that funds are available for payment or are in the process of collection. The Auditor is also the central disbursing agent who issues County warrants to make payments to creditors for all liabilities incurred by the County.

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

Ross County employs 591 people who provide various County services. These services include legislative and executive, judicial, public safety, public works, health, human services, economic development, and other County services.

REPORTING ENTITY

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

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

ECONOMIC CONDITIONS AND OUTLOOK

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

Mead Westvaco Corporation is the County's largest industrial employer, employing 1,692 people. Other major employers in Ross County and the number of people employed include Kenworth Truck Company (1,207), Horizon Telcom, Inc. (571), YSK Corporation (254), PPG Industries (168), Trim Systems, L.L.C. (151) and Mead Westvaco Central Research (134). Other major industries located within a short commuting distance of Ross County, that employ significant numbers of Ross County residents, include United States Enrichment Corporation of Piketon, Ohio, Mill's Pride of Waverly, Ohio, Dupont and General Electric of Circleville, Ohio and Jenos and Luigino's in Jackson, Ohio.

To add to the stability of the local economy, the federal and state governments are major employers in Ross County. The Veterans Affairs Medical Center employs 1,131 people, and two state prisons employ 1,180 people. In addition, Adena Regional Medical Center, a private, nonprofit health care corporation, employs 1,743 people.

Agriculture remains a large contributor to the Ross County economy. According to the latest statistics available from the Ohio Department of Agriculture, over \$43 million of agricultural products are produced in the County annually. There are an estimated 890 farms containing approximately 259,000 acres of land. It is estimated that each dollar of agricultural product actually adds about four dollars to the local economy.

Ross County has experienced steady growth in population. The 2003 population, as estimated by the Federal Bureau of the Census, stood at 74,424 people, an increase of 1,079 people or about 1.5% from the 2000 Decennial Census count.

Ross County's average unemployment rate stood at 7.3% in 2003 up from the 6.2% reported for the previous year which reflects the general trend in state unemployment rates.

The retail market in Ross County remained steady in 2003 as is evidenced by the County's sales tax revenues. The total 2003 County sales tax revenues were \$10,235,263, down slightly from 2002 sales tax revenues of \$10,250,454. 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 2003, which totaled \$177,153, was up slightly by 0.71% from the year before. It is expected that the tourism industry will continue to grow in the future, due to the efforts of community leaders to promote the area as the birthplace of Ohio Statehood as a follow up to the State's Bicentennial celebration during 2003.

Heading into 2004, Ross County is cautiously optimistic about the prospects of long-term economic growth within the County. Having identified economic development as the number one priority of the County, the Board of County Commissioners jointly funds an Office of Economic Development with the City of Chillicothe to work in conjunction with the Ross County Community Improvement Corporation and the Chillicothe and Ross County Chamber of Commerce to promote economic development in Ross County. In addition, the Ohio Department of Development has leased office space from Ross County for an Economic Outreach Office to assist with economic development efforts throughout the region. The cooperative aim of all economic development officials in the County has been to assist existing business with job retention and expansion, while at the same time reaching out to new business prospects both domestically and internationally. In addition, the County Commissioners have created four Jobs & Enterprise Zones in the County offering tax incentives and other benefits to new or expanding businesses located in these zones, as permitted by Ohio law.

The County is also working with the City of Chillicothe and other economic development officials to continue to develop a new industrial park. This new industrial park, which has been named Gateway Interchange Industrial Park, is being developed on land which was acquired by the Ross County Community Improvement Corporation and is strategically located at the intersection of U.S. Route 35 and State Route 104. A large portion of the industrial park has been designated as a Subzone of the Rickenbacker Port Authority Foreign Trade Zone. The development of this industrial park is seen as another positive step in the community's efforts to attract new industrial employers to the County. Horizon Telcom Inc. constructed a 72,000 square foot facility in the industrial park at an estimated cost of \$10 million. American Freightways is also operating a

new terminal on a 3.5 acre tract in the park. This industrial park is continuing to be actively marketed by economic development officials.

MAJOR INITIATIVES AND DEPARTMENTAL ACCOMPLISHMENTS

The State of Ohio celebrated its 200th birthday on March 1, 2003 in Chillicothe at the Ross County Courthouse. This was the official kick-off of a year-long celebration of Ohio's Bicentennial, with events scheduled throughout the State. The Governor, other state-wide office holders and the Ohio Legislature all convened in Chillicothe for this historic celebration. Ross County and Chillicothe played a major role in this year-long celebration because Chillicothe served as the birthplace of Ohio's statehood and served as Ohio's first Capital. A special local committee of community leaders and elected officials had planned for this occasion for several years. It is expected that this celebration will bring significant economic benefits to Ross County from increased travel and tourism in the coming years.

The year 2003 was a very busy year for the County Engineer's Office. The County Engineer completed the construction of "Veteran's Parkway", an east-west connector road between U.S. Route 50 and Pleasant Valley Road in western Ross County. This new road will increase safety, relieve congestion in a rapidly growing area of the County and open up additional avenues for economic development. The County issued \$4,115,000 in bonds in 2003 to pay for its construction and will retire the debt from sales tax or gasoline tax revenues traditionally allocated by the County for road and bridge projects.

The County Engineer's Office continued its design work and construction drawings are being finalized on the 3.07 mile St. Rt. 104 and St. Rt. 207 connector to U.S. Rt. 23. Bids are to be opened for this project on November 3, 2004. This project has been approved for funding by the State's Transportation Review Advisory Council at an estimated cost of \$27,000,000. This project was able to move forward due to the efforts of the County Engineer and staff who are providing the planning and design phases of the construction in house. This contribution from the County helped move the project up the list for funding. The County is also planning the widening of St. Rt. 104 from U.S. Rt. 35 and the planned connector from two lanes to four lanes, at an estimated cost of \$6,000,000. It is hoped that the funding for the project can also be secured from federal and state resources in the near future. Both projects are seen as very important for motorist safety and future economic development and were identified as the top two projects in the Chillicothe/Ross County Thoroughfare Plan.

In addition, the County Engineer completed eight county bridge replacements in 2003 at a cost of \$269,000 from this office's budget. The Charleston Pike Bridge was also rehabilitated with \$1.1 million of federal gas tax money. Of the 416 bridges located throughout the County, only eight structures remain with a load limit of less than forty tons. Over the last twenty years, a total of 285 of these bridges have either been replaced or rehabbed.

Finally, in 2003 the County Engineer coordinated the paving of 28.3 miles of County roads and 27.7 miles of township roads at a cost of \$1,894,000.

The County is a participant with Highland, Pike, Jackson, Vinton and Fayette counties in the South Central Ohio Regional Juvenile Detention Center which is a facility that provides temporary housing for juvenile delinquents from each county. Each county is obligated to provide financial support to this entity through per diem charges and assessments which are based on the total assessed valuation of each county in proportion to the total assessed valuation of all participating counties. 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. 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 in 2001, based upon the total

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 during 2001 for the County's estimated share of this project. These notes were later refinanced with bonds in early 2004 in the total amount of \$1,311,315 to pay Ross County's share. The County is the fiscal agent for the Center, therefore, the activities of the Center are reflected as an agency fund of the County. Construction for this 36 bed facility began in 2002 and was completed in 2003. The new facility replaced a nineteen bed detention center which was outdated. The Joint Board determined that building the new facility was less expensive than trying to renovate and add additional space to the old building.

The County was pleased in 2003 to sell the former Bosch Braking Systems Plant in Frankfort, Ohio for \$1.6 million to house Rocal, Inc., a local company that produces highway traffic control signs. The County had purchased the idle plant to market it to potential new or expanding businesses. The transfer was facilitated by the Ross County Community Improvement Corporation. The sale price was \$1.6 million. The County retired the \$1.5 million bond anticipation note from the proceeds of this sale.

FOR THE FUTURE

The County Engineer will continue to aggressively seek federal funding to improve roads and bridges within the County. The Engineer has submitted requests for federal funding through the year 2011. In addition to the completion of the St. Rt. 207 connector to U.S. Rt. 23 and the widening of St. Rt. 104 to four lanes, the County Engineer has submitted requests for several major repaving projects including the resurfacing of County Road 550 and Blain Highway. The County Engineer is also looking to develop a proposed connector road between U.S. Rt. 23 to St. Rt. 159.

The County also awarded a contract to GRW Aerial Surveys, Inc. to produce new digital orthophotography for the County's GIS system at a cost of \$62,995. This new orthophotography will replace the original GIS orthophotos produced six years ago. Due to the advances in technology, the County's new orthophotography will be in color for about a third of what the black and white orthophotography cost six years ago. In order to make County information more available and assessable to the public, improve service to taxpayers and to assist with local economic development efforts, the County will continue to develop its website at www.co.ross.oh.us. The site integrated the County's GIS with the real estate parcel information from the County Auditor's assessment records. It also provides basic information about various County offices and departments. The site will be further developed and improved throughout 2004, including the addition of the Clerk of Courts and Treasurer's Offices. The Treasurer anticipates being able to offer on-line tax payments in the near future.

ACCOUNTING SYSTEM AND INTERNAL CONTROLS

Ross County's accounting system is organized on a "Fund Basis". Each fund is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a cash basis, for financial reporting purposes, the County uses generally accepted accounting principles (GAAP).

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

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

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

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

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

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

BUDGETARY CONTROLS

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

RISK MANAGEMENT

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

General liability insurance is maintained in the amount of \$5,000,000 for each occurrence with no annual aggregate. Other liability insurance includes \$5,000,000 for law enforcement professional liability, \$5,000,000 for public official errors and omissions liability, \$5,000,000 for automobile liability, \$10,000,000 for airport liability and \$716,450 for voting machine liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the blanket amount of \$63,410,597. Other property insurance includes contractor's equipment, automobile physical damage, flood damage, earthquake damage, data processing equipment and extra expense coverage. The County carries comprehensive boiler and machinery coverage in the amount of \$100,000,000.

The County also maintains crime insurance on monies and securities in the amount of \$1,000,000 for theft, disappearance and destruction by a county employee. The County pays all elected officials' bonds by statute.

The County currently self-insures an employee health benefits program through a third party administrator. However, the County's exposure is limited to \$100,000 per individual and at 125% of expected claims in the aggregate, which was \$4,762,606.

Each year the County undertakes an independent review of the County's risk management program through the Insurance Audit and Inspection Company of Indianapolis, Indiana.

CASH MANAGEMENT

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

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

During the year 2003, the County invested some of the funds available for investment in Star Ohio. This statewide investment pool, whereby local governments in Ohio can pool their money together with the State, is administered by the Ohio State Treasurer. The Treasurer of State is limited to investing in instruments allowable under Ohio Law. The balance of any County funds not invested with the State Treasurer is invested in fully collateralized certificates of deposit or repurchase agreements with qualified commercial banks. All investment earnings are allocated to the General Fund with the exception of several other qualifying funds as prescribed by Ohio law. Interest earned for all funds during 2003 was \$213,776. This was a decrease in investment earnings of 37.28% over last year. This significant drop in earnings was a result of lower interest rates earned on the County's investments as compared to the year before due to current market conditions.

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2003, by our independent auditor, the Ohio Auditor of State. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ross County, Ohio for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2002. 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 thirteen consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

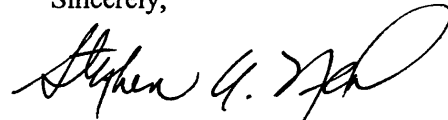
ACKNOWLEDGMENTS

The publication of this 2003 Comprehensive Annual Financial Report of Ross County demonstrates the continual commitment to professionalism of the Ross County Auditor's office. This report significantly increases the accountability of the management of the County to its taxpayers.

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen A. Neal". The signature is fluid and cursive, with a large loop at the end.

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, 2002

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."



A handwritten signature in cursive script, appearing to read "Edward Henry".

President

A handwritten signature in cursive script, appearing to read "Jeffrey R. Emer".

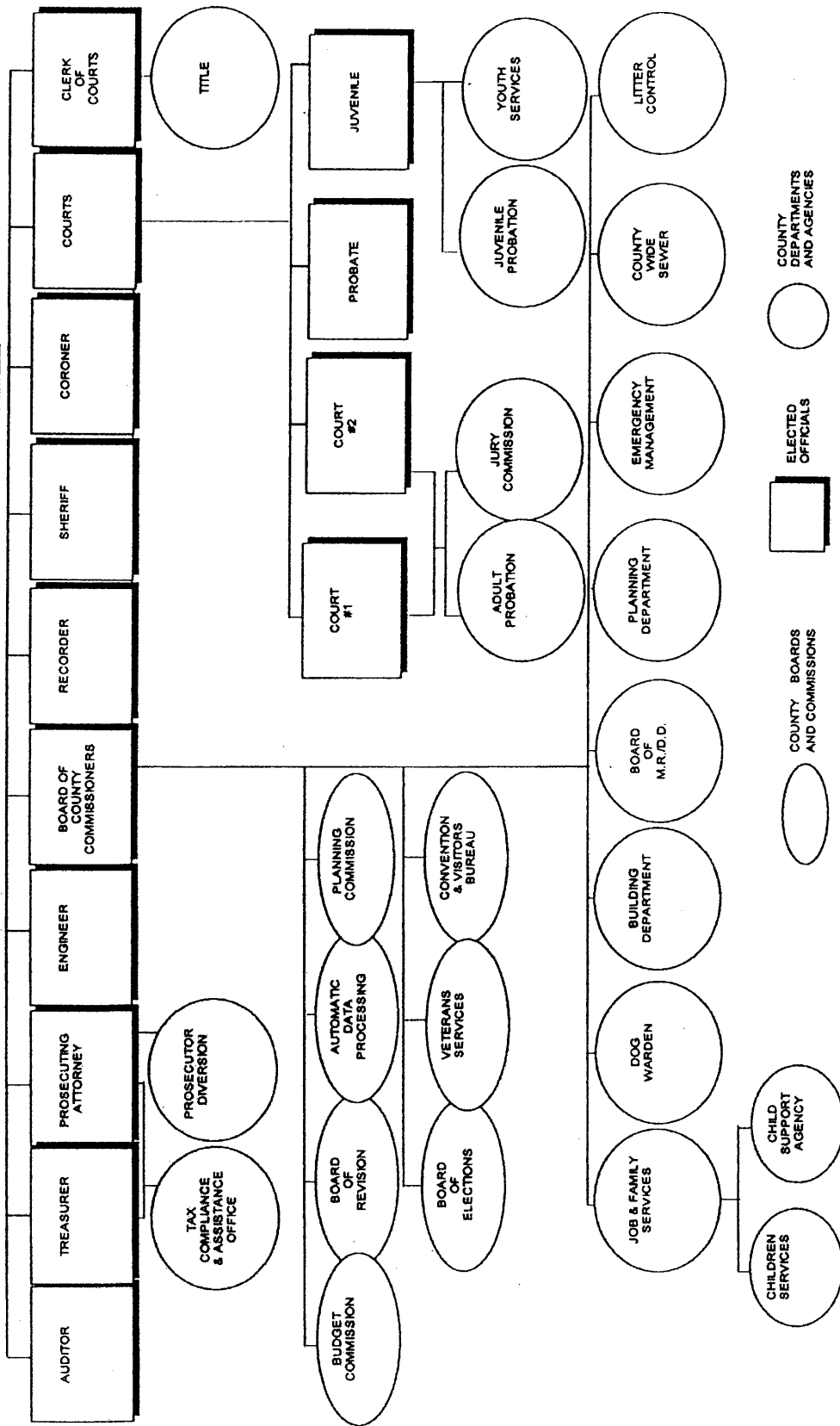
Executive Director

ROSS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2003

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

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART

THE CITIZENS OF ROSS COUNTY



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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.

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**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, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of First Capital Enterprises, Inc., the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for First Capital Enterprises, Inc., is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our 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, 2003, and the respective changes in financial position and the cash flows, where applicable, and the respective budgetary comparison for the General, Job and Family Services, Motor Vehicle Gas Tax, Correctional and Law Enforcement, and Board of Mental Retardation funds, thereof, 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 21, 2004, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund statements and schedules, and the statistical tables listed in the table of contents are presented for additional analysis and are not a required part of the basic financial statements. We subjected the combining and individual 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 statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

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 21, 2004

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2003
(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, 2003. 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 2003 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2003 by \$37,974,809.

The County's total net assets decreased \$488,747 or 1.27% from 2002 to 2003.

Program revenues of governmental activities accounted for \$23,762,304 or 51.58% of total governmental activities revenue. General revenues of governmental activities accounted for \$22,310,714 or 48.42% of total governmental activities revenue.

The County had \$46,576,193 in expenses related to governmental activities; \$23,762,304 of these expenses were offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) and transfers of \$22,311,068 and \$502,821 of net assets from prior years were utilized to provide for these programs.

Among major funds, the General Fund had \$16,859,781 in revenues, \$10,245,956 in expenditures, and (\$6,637,783) in net transfers and other financing sources. The General Fund balance decreased slightly by \$23,958 from \$4,518,220 to \$4,494,262.

In 2003, the County's outstanding bonds increased by \$1,330,000 or 19.53% to \$8,140,000. Bond anticipation notes outstanding at year-end were \$5,480,000, an increase of \$1,125,000 from the end of the prior year. Total debt outstanding increased in 2003 by \$2,455,000 to \$13,620,000.

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, 2003
(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 2003?" 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, 2003
(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, 2003
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2003 compared to 2002:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
<i>Assets:</i>						
Current and Other Assets	\$21,219,351	\$20,673,305	\$51,643	\$37,025	\$21,270,994	\$20,710,330
Capital Assets, Net	43,747,912	41,715,257	131,393	131,924	43,879,305	41,847,181
Total Assets	<u>64,967,263</u>	<u>62,388,562</u>	<u>183,036</u>	<u>168,949</u>	<u>65,150,299</u>	<u>62,557,511</u>
<i>Liabilities:</i>						
Current and Other Liabilities	16,395,084	14,711,598	1,424	1,411	16,396,508	14,713,009
Long-Term Liabilities	10,778,982	9,380,946	0	0	10,778,982	9,380,946
Total Liabilities	<u>27,174,066</u>	<u>24,092,544</u>	<u>1,424</u>	<u>1,411</u>	<u>27,175,490</u>	<u>24,093,955</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	31,133,018	31,483,013	131,393	131,924	31,264,411	31,614,937
Restricted	5,965,838	5,863,636	0	0	5,965,838	5,863,636
Unrestricted	694,341	949,369	50,219	35,614	744,560	984,983
Total Net Assets	<u>\$37,793,197</u>	<u>\$38,296,018</u>	<u>\$181,612</u>	<u>\$167,538</u>	<u>\$37,974,809</u>	<u>\$38,463,556</u>

Current assets increased due to an increase in the property taxes receivable, which is the result of changes in the General and Children Services tax rates.

Capital assets increased due to improvements to roads and bridges and as a result of construction in progress additions during 2003.

Current liabilities increased due to two major factors. The County refinanced \$2,595,000 of long-term County Correctional Facility Bonds with notes during 2003. Since there were only four years remaining to retire these bonds the County elected to refund with notes to accomplish additional savings. Deferred revenue also increased due to an increase in the tax rates for the General and Children Services Funds.

Long-term liabilities increased primarily because the County issued \$4,115,000 in additional general obligation bonds to construct the U. S. Route 50 connector road. Part of this increase was offset by the refunding of the outstanding County Correctional Facility Bonds as previously discussed.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$37,974,809. By far,

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the largest portion of the County's net assets (82.32%) 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 15.71% of total net assets. The remaining balance of \$744,560 or 1.97% which are unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets decreased in 2003 by \$488,747. As of December 31, 2003, the County is able to report a positive balance of \$37,793,197 for governmental type activities. For business type activities, a positive net asset balance of \$181,612 is reported.

Table 2 shows the changes in net assets for the year 2003. Revenue and expense comparisons to 2002 are presented to provide a comparative analysis of government-wide data with the prior year.

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Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
<i>Revenues:</i>						
Program Revenues						
Charges for Services	\$4,673,173	\$4,320,344	\$36,373	\$34,136	\$4,709,546	\$4,354,480
Operating Grants and Contributions	18,220,582	20,386,371	0	0	18,220,582	20,386,371
Capital Grants and Contributions	868,549	1,403,518	0	0	868,549	1,403,518
Total Program Revenues	23,762,304	26,110,233	36,373	34,136	23,798,677	26,144,369
General Revenues						
Property Taxes	6,582,068	5,746,655	0	0	6,582,068	5,746,655
Sales Tax	10,235,263	10,250,454	0	0	10,235,263	10,250,454
Grants and Entitlements	2,489,333	1,625,737	0	0	2,489,333	1,625,737
Gain on Sale of Capital Assets	92,027	0	0	0	92,027	0
Investment Earnings	212,671	338,511	354	400	213,025	338,911
Miscellaneous	2,699,352	3,106,611	641	1,457	2,699,993	3,108,068
Total General Revenues	22,310,714	21,067,968	995	1,857	22,311,709	21,069,825
Total Revenues	46,073,018	47,178,201	37,368	35,993	46,110,386	47,214,194
<i>Program Expenses:</i>						
General Government						
Legislative and Executive	5,302,353	5,592,751	0	0	5,302,353	5,592,751
Judicial	2,896,082	2,788,061	0	0	2,896,082	2,788,061
Public Safety	8,485,222	8,046,106	0	0	8,485,222	8,046,106
Public Works	5,680,207	5,656,624	0	0	5,680,207	5,656,624
Health	591,009	657,182	0	0	591,009	657,182
Human Services	21,605,687	21,401,432	0	0	21,605,687	21,401,432
Economic Development	710,199	847,798	0	0	710,199	847,798
Other	600,673	1,146,819	0	0	600,673	1,146,819
Interest & Fiscal Charges	704,761	525,799	0	0	704,761	525,799
County Wide Sewer	0	0	22,940	27,242	22,940	27,242
Total Expenses	46,576,193	46,662,572	22,940	27,242	46,599,133	46,689,814
Change in Net Assets						
Before Transfers	(503,175)	515,629	14,428	8,751	(488,747)	524,380
Transfers	354	400	(354)	(400)	0	0
Change in Net Assets	(502,821)	516,029	14,074	8,351	(488,747)	524,380
Net Assets January 1	38,296,018	37,779,989	167,538	159,187	38,463,556	37,939,176
Net Assets December 31	\$37,793,197	\$38,296,018	\$181,612	\$167,538	\$37,974,809	\$38,463,556

Governmental Activities

The most significant program expenses for the County are Human Services, Public Safety, Public Works, and Legislative and Executive. These programs account for 88.19% of the total governmental activities. Human Services, which accounts for 46.39% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Mental Retardation, Child Support Enforcement Agency and Children Services. Public Safety, which represents 18.22% of the total, represents costs mainly associated with the operation of the Sheriff's Department and County Correctional Facility. Public Works, which accounts for 12.20% of the total, represents costs associated with the operation of the County Engineer in maintaining the county's roads and bridges. Legislative and Executive expenses, which was 11.38% of total, represents cost associated with the

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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.

As noted previously, the net assets for the governmental activities decreased \$502,821 or 1.31%. This is a change from last year when net assets increased \$516,029 or 1.37%. Total revenues decreased \$1,105,183 or 2.34% over last year and expenses decreased \$86,379 or 0.19% over last year.

The major factors in the change in revenues are significant decreases in program revenues for operating grants and capital grants. Operating grants decreased \$2,165,789 or 10.62%, almost entirely due to a reduction in state funding for programs administered by Job and Family Services. The decrease in capital grants of \$534,969 or 38.12% is due to the fact that the County received grant funds in 2002 for improvements to the airport. The County had no major project grants of this kind for 2003.

There were two significant increases in revenues as well. Property taxes increased \$835,413 or 14.54% due to increases in the General and Children Services tax rates. Also, grants and entitlements not restricted to specific programs increased \$863,596 or 53.12%.

Expenses decreased by only 0.19%. This reflects the County's intentions of holding spending levels consistent with the prior year due to reductions in revenues. Public Safety increased by \$439,116 or 5.46% which is the result of several factors, including increased costs of housing juvenile offenders, an additional investigator in the coroner's office, and implementation of local homeland security measures.

Business-Type Activities

To date, program revenues have been adequate to cover the costs of operation for the County's business-type activities. In fact, net assets increased by \$14,074 or 8.40% in 2003.

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.

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Table 3
 Governmental Activities

	Total Cost of Services 2003	Total Cost of Services 2002	Net Cost of Services 2003	Net Cost of Services 2002
General Government				
Legislative/Executive	\$5,302,353	\$5,592,751	\$2,921,036	\$3,657,992
Judicial	2,896,082	2,788,061	2,628,430	2,345,733
Public Safety	8,485,222	8,046,106	7,122,637	6,492,673
Public Works	5,680,207	5,656,624	817,760	781,450
Health	591,009	657,182	591,009	608,664
Human Services	21,605,687	21,401,432	7,526,813	4,785,304
Economic Development	710,199	847,798	(50,170)	847,798
Other	600,673	1,146,819	551,613	506,926
Interest & Fiscal Charges	704,761	525,799	704,761	525,799
Total Expenses	\$46,576,193	\$46,662,572	\$22,813,889	\$20,552,339

It should be noted that 51.02% 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 \$7,122,637 in net cost of services indicates primarily 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 2003, the County received \$671,943 for housing prisoners from outside entities.

The \$7,526,813 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 2003, the net cost of providing these Human Services was only 34.84% of total cost.

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 spendable resources. 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 \$9,530,414 (91.67% is unreserved), an increase of \$4,145,663 or 76.99% over last year. The main reason for this growth is the recognition of the sale of notes in the amount of \$5,480,000 as long-term financing and therefore, the recognition of other financing sources in the same amount. The fund balances affected by this activity include the Bond Retirement Debt Service Fund, Permanent Improvement, Ross County Service Center, and Detention Center Construction Capital Project Funds.

The General Fund is the primary operating fund of the County. At the end of 2003, the total fund balance in the General Fund was \$4,494,262 of which \$4,329,872 was unreserved. During the year, revenues

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exceeded expenditures by \$6,613,825. Planned operating transfers of \$6,703,627 to various other funds mainly for debt payments, capital projects, and to subsidize the Sheriff's Department reduced the change in fund balance to a decrease of \$23,958 or 0.53%.

For the other major funds of the County, the Job and Family Services fund balance decreased by \$519,912 due to a significant decrease in state and federal funding levels. As a result, the County was required to transfer additional funds from other sources to subsidize the operations of this fund in the current year. The Motor Vehicle Gas Tax and Board of Mental Retardation fund balances decreased by \$197,860 and \$235,800, respectively, each due to an increase in planned expenditures related to their programs. Finally, the Correctional and Law Enforcement fund balance increased by \$90,071. While expenditures in this fund remained close to those reported in 2002, revenues increased slightly, thereby requiring slightly less subsidization from the General Fund in the current year.

Proprietary Funds

The County's only enterprise fund is the County Wide Sewer Fund. The County provides sewer services to one hundred and fifty customers in the Union Heights Subdivision. This fund provides the same information found in the government-wide financial statements but in more detail. Net assets of the enterprise fund at year end were \$181,612, of which \$50,219 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 County's General Fund, changes from the original to the final budget have been minimal.

For the General Fund, the final budgeted revenues were \$16,697,632 representing a \$298,206 decrease from the original budgeted estimates of \$16,995,838. The final budget reflected a 1.75% decrease from the original budgeted amount. Most of this is due to the reduction of estimates for sales tax and interest receipts.

For the General Fund, the final budget basis expenditures were \$10,950,227 representing an increase of only \$47,210 or 0.43% from the original budget. There was a 3.50% positive variance in actual expenditures as compared to the final budget in the General Fund. This was due to the fact that the various departments kept their spending levels below their appropriations.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2003, amounts to \$31,264,411 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

Note 8 (Capital Assets) provides capital asset activity during the 2003 fiscal year. During 2003, additional costs of \$3,782,142 were incurred for the various construction projects of the County.

During 2003, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to a total of \$24,754,029.

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Long-term Debt - At December 31, 2003, the County had total bonded debt outstanding of \$8,140,000. The County's long-term bonded debt increased by \$1,330,000 (19.53 %) during 2003.

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

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

Economic Factors

The unemployment rate for the County is currently 6.9%, which decreased from a rate of 7.7% at this time last year. This rate exceeds the current national and state unemployment rate of 5.4% and 5.8% respectively. The decrease over last year's unemployment rate demonstrates the local economy is beginning to show signs of a rebound.

Ross County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$1.045 billion tax base has grown at an average annual rate of 6.43% over the last five years. This growth is attributed to the significant new construction that has occurred over the last five years and the revaluation of property within the County to reflect current fair market values.

Revenue from the County's 1.5% sales tax, the largest revenue source for the County General Fund, has grown at an average annual rate of 2.66% over the past five years even though it was down slightly (0.15%) last year from the previous year. However, sales tax revenue to date for 2004 is up 1.63%. Sales tax collections are expected to continue to rebound throughout the balance of 2004.

Current low market interest rates are having a significant impact on the County's revenues. Investment earnings in 2003 were down \$127,087 or 37.28% from 2002. Total investment earnings for all funds totaled \$213,776 in 2003, down from \$340,863 in 2002.

Requests for Information

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

Ross County, Ohio
Statement of Net Assets
Primary Government as of December 31, 2003
Component Unit as of June 30, 2003

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	First Capital Enterprises
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,590,766	\$46,385	\$6,637,151	\$516,981
Cash and Cash Equivalents in Segregated Accounts	319,209	0	319,209	0
Investments	0	0	0	181,688
Materials and Supplies Inventory	537,959	0	537,959	0
Accrued Interest Receivable	7,484	0	7,484	0
Accounts Receivable	59,149	5,258	64,407	403,182
Intergovernmental Receivable	4,485,571	0	4,485,571	0
Sales Taxes Receivable	1,615,239	0	1,615,239	0
Property Taxes Receivable	7,485,775	0	7,485,775	0
Loans Receivable	7,797	0	7,797	0
Prepaid Items	110,402	0	110,402	18,456
Funds on Deposit with Other Entities	0	0	0	29,000
Investments in Subsidiary	0	0	0	85
Nondepreciable Capital Assets	5,582,610	14,434	5,597,044	124,741
Depreciable Capital Assets, Net	38,165,302	116,959	38,282,261	907,534
<i>Total Assets</i>	<u>64,967,263</u>	<u>183,036</u>	<u>65,150,299</u>	<u>2,181,667</u>
Liabilities				
Accounts Payable	496,090	0	496,090	18,413
Accrued Wages	830,120	0	830,120	72,627
Contracts Payable	892,200	1,424	893,624	0
Intergovernmental Payable	1,030,013	0	1,030,013	44,818
Accrued Interest Payable	59,772	0	59,772	0
Claims Payable	245,291	0	245,291	0
Deferred Revenue	7,361,598	0	7,361,598	0
Notes Payable	5,480,000	0	5,480,000	0
<i>Long-Term Liabilities:</i>				
Due Within One Year	1,534,696	0	1,534,696	71,234
Due in More Than One Year	9,244,286	0	9,244,286	222,245
<i>Total Liabilities</i>	<u>27,174,066</u>	<u>1,424</u>	<u>27,175,490</u>	<u>429,337</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	31,133,018	131,393	31,264,411	826,272
<i>Restricted for:</i>				
Highway/Street Maintenance and Repair	1,864,916	0	1,864,916	0
Mental Retardation Services	100,929	0	100,929	0
Capital Projects	349,321	0	349,321	0
Debt Service	592,273	0	592,273	0
Other Purposes	3,058,399	0	3,058,399	0
Unrestricted	694,341	50,219	744,560	926,058
<i>Total Net Assets</i>	<u>\$37,793,197</u>	<u>\$181,612</u>	<u>\$37,974,809</u>	<u>\$1,752,330</u>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Activities
Primary Government for the Year Ended December 31, 2003
Component Unit for the Year Ended June 30, 2003

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary Government				
Governmental Activities				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$5,302,353	\$2,371,947	\$9,370	\$0
Judicial	2,896,082	244,379	23,273	0
Public Safety	8,485,222	1,078,294	284,291	0
Public Works	5,680,207	27,040	4,015,918	819,489
Health	591,009	0	0	0
Human Services	21,605,687	951,513	13,127,361	0
Economic Development and Assistance	710,199	0	760,369	0
Other	600,673	0	0	49,060
Interest and Fiscal Charges	704,761	0	0	0
Total Governmental Activities	<u>46,576,193</u>	<u>4,673,173</u>	<u>18,220,582</u>	<u>868,549</u>
Business-Type Activities				
County Wide Sewer	22,940	36,373	0	0
Total Business-Type Activities	<u>22,940</u>	<u>36,373</u>	<u>0</u>	<u>0</u>
Total Primary Government	<u>\$46,599,133</u>	<u>\$4,709,546</u>	<u>\$18,220,582</u>	<u>\$868,549</u>
Component Unit				
First Capital Enterprises	\$3,120,592	\$680,216	\$2,291,315	\$0
Total Component Unit	<u>\$3,120,592</u>	<u>\$680,216</u>	<u>\$2,291,315</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

Gain on Sale of Capital Asset

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

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

Net Assets at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	First Capital Enterprises
(\$2,921,036)	\$0	(\$2,921,036)	\$0
(2,628,430)	0	(2,628,430)	0
(7,122,637)	0	(7,122,637)	0
(817,760)	0	(817,760)	0
(591,009)	0	(591,009)	0
(7,526,813)	0	(7,526,813)	0
50,170	0	50,170	0
(551,613)	0	(551,613)	0
(704,761)	0	(704,761)	0
(22,813,889)	0	(22,813,889)	0
0	13,433	13,433	0
0	13,433	13,433	0
(22,813,889)	13,433	(22,800,456)	0
0	0	0	(149,061)
0	0	0	(149,061)
750,569	0	750,569	0
4,027,830	0	4,027,830	0
224,964	0	224,964	
1,578,705	0	1,578,705	
10,235,263	0	10,235,263	0
2,489,333	0	2,489,333	0
92,027	0	92,027	0
212,671	354	213,025	30,418
2,699,352	641	2,699,993	6,916
22,310,714	995	22,311,709	37,334
354	(354)	0	0
22,311,068	641	22,311,709	37,334
(502,821)	14,074	(488,747)	(111,727)
38,296,018	167,538	38,463,556	1,864,057
<u>\$37,793,197</u>	<u>\$181,612</u>	<u>\$37,974,809</u>	<u>\$1,752,330</u>

Ross County, Ohio
Balance Sheet
Governmental Funds
December 31, 2003

	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	\$1,614,279	\$133,358	\$568,648	\$84,167	\$259,583	\$3,929,783	\$6,589,818
Cash and Cash Equivalents In Segregated Accounts	0	0	0	34,610	0	284,599	319,209
Materials and Supplies Inventory	55,786	48,907	251,848	155,055	14,141	12,222	537,959
Accrued Interest Receivable	4,577	0	0	0	2,907	0	7,484
Accounts Receivable	50,633	0	0	0	1,408	7,108	59,149
Interfund Receivable	1,090,971	220,500	0	0	0	1,549	1,313,020
Intergovernmental Receivable	1,107,687	228,415	1,556,088	196,106	366,804	1,030,471	4,485,571
Sales Taxes Receivable	1,615,239	0	0	0	0	0	1,615,239
Property Taxes Receivable	2,014,646	0	0	0	4,163,413	1,307,716	7,485,775
Loans Receivable	0	0	0	0	0	7,797	7,797
Prepaid Items	110,402	0	0	0	0	0	110,402
Total Assets	<u>\$7,664,220</u>	<u>\$631,180</u>	<u>\$2,376,584</u>	<u>\$469,938</u>	<u>\$4,808,256</u>	<u>\$6,581,245</u>	<u>\$22,531,423</u>
Liabilities							
Accounts Payable	\$162,476	\$68,704	\$49,187	\$95,131	\$78,528	\$42,064	\$496,090
Accrued Wages	198,493	190,530	66,589	175,613	125,490	73,405	830,120
Contracts Payable	7,175	99,126	68,707	8,741	167,680	452,673	804,102
Compensated Absences Payable	0	0	14,475	0	0	0	14,475
Intergovernmental Payable	50,246	28,045	184	376	229	13,058	92,138
Accrued Interest Payable	21,540	0	0	0	0	10,687	32,227
Interfund Payable	0	65,090	0	0	0	592,930	658,020
Deferred Revenue	2,730,028	282,189	1,035,118	40,064	4,248,647	1,737,791	10,073,837
Total Liabilities	<u>3,169,958</u>	<u>733,684</u>	<u>1,234,260</u>	<u>319,925</u>	<u>4,620,574</u>	<u>2,922,608</u>	<u>13,001,009</u>
Fund Balances							
Reserved for Encumbrances	164,390	3,763	118,564	53,443	24,631	421,088	785,879
Reserved for Loans	0	0	0	0	0	7,797	7,797
<i>Unreserved:</i>							
<i>Undesignated, Reported in:</i>							
General Fund	4,329,872	0	0	0	0	0	4,329,872
Special Revenue Funds	0	(106,267)	1,023,760	96,570	163,051	2,598,824	3,775,938
Debt Service Fund	0	0	0	0	0	619,818	619,818
Capital Projects Funds	0	0	0	0	0	11,110	11,110
Total Fund Balances (Deficits)	<u>4,494,262</u>	<u>(102,504)</u>	<u>1,142,324</u>	<u>150,013</u>	<u>187,682</u>	<u>3,658,637</u>	<u>9,530,414</u>
Total Liabilities and Fund Balances	<u>\$7,664,220</u>	<u>\$631,180</u>	<u>\$2,376,584</u>	<u>\$469,938</u>	<u>\$4,808,256</u>	<u>\$6,581,245</u>	<u>\$22,531,423</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, 2003*

Total Governmental Funds Balances		\$9,530,414
<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.		43,747,912
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	198,402	
Intergovernmental Revenue	2,501,584	
Charges for Services	<u>12,253</u>	
Total		2,712,239
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.		(987,441)
Intergovernmental payable includes contractually required pension contributions not expected to be paid with expendable available financial resources and therefore are not reported in the funds.		(937,875)
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	(8,140,000)	
Notes Payable	(5,480,000)	
Accrued Interest Payable	(27,545)	
Capital Leases Payable	(244,894)	
Compensated Absences Payable	<u>(2,379,613)</u>	
Total		<u>(16,272,052)</u>
<i>Net Assets of Governmental Activities</i>		<u><u>\$37,793,197</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, 2003

	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	\$1,536,837	\$0	\$0	\$0	\$4,019,298	\$984,000	\$6,540,135
Sales Tax	10,235,263	0	0	0	0	0	10,235,263
Intergovernmental	1,846,238	7,161,364	3,814,151	8,237	2,608,647	5,365,883	20,804,520
Interest	180,766	0	8,924	0	4,488	17,783	211,961
Licenses and Permits	158,165	0	0	0	0	0	158,165
Fines and Forfeitures	92,282	0	16,392	12,395	0	17,840	138,909
Charges for Services	1,516,261	655,928	0	751,532	1,408	1,397,486	4,322,615
Special Assessments	0	0	0	0	0	6,590	6,590
Other	1,293,969	334,886	734,443	151,600	103,409	81,045	2,699,352
Total Revenues	16,859,781	8,152,178	4,573,910	923,764	6,737,250	7,870,627	45,117,510
Expenditures							
<i>Current:</i>							
<i>General Government:</i>							
Legislative and Executive	3,462,011	0	0	0	0	525,078	3,987,089
Judicial	2,213,316	0	0	0	0	149,711	2,363,027
Public Safety	913,070	0	0	5,990,798	0	832,071	7,735,939
Public Works	260,973	0	4,771,770	0	0	273,286	5,306,029
Health	591,009	0	0	0	0	0	591,009
Human Services	420,011	9,512,355	0	0	6,973,050	3,934,557	20,839,973
Economic Development and Assistance	220,045	0	0	0	0	490,154	710,199
Other	2,044,652	0	0	0	0	25,950	2,070,602
Capital Outlay	0	0	0	0	0	4,861,687	4,861,687
<i>Debt Service:</i>							
Principal Retirement	81,609	0	0	0	0	2,790,521	2,872,130
Interest and Fiscal Charges	39,260	0	0	0	0	668,132	707,392
Total Expenditures	10,245,956	9,512,355	4,771,770	5,990,798	6,973,050	14,551,147	52,045,076
Excess of Revenues Over (Under) Expenditures	6,613,825	(1,360,177)	(197,860)	(5,067,034)	(235,800)	(6,680,520)	(6,927,566)
Other Financing Sources (Uses)							
Inception of Capital Lease	14,780	0	0	0	0	0	14,780
General Obligation Bonds Issued	0	0	0	0	0	4,115,000	4,115,000
Proceeds from Sale of Notes	0	0	0	0	0	5,480,000	5,480,000
Proceeds from Sale of Capital Assets	0	0	0	0	0	1,462,385	1,462,385
Transfers In	51,064	840,265	0	5,220,000	0	1,293,856	7,405,185
Transfers Out	(6,703,627)	0	0	(61,995)	0	(638,499)	(7,404,121)
Total Other Financing Sources (Uses)	(6,637,783)	840,265	0	5,158,005	0	11,712,742	11,073,229
Net Change in Fund Balances	(23,958)	(519,912)	(197,860)	90,971	(235,800)	5,032,222	4,145,663
Fund Balances (Deficits) at Beginning of Year	4,518,220	417,408	1,340,184	59,042	423,482	(1,373,585)	5,384,751
Fund Balances (Deficits) at End of Year	\$4,494,262	(\$102,504)	\$1,142,324	\$150,013	\$187,682	\$3,658,637	\$9,530,414

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, 2003*

Net Change in Fund Balances - Total Governmental Funds	\$4,145,663
<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 capital outlays exceeded depreciation in the current period:	
Capital Outlay	7,201,952
Depreciation	<u>(3,341,421)</u>
Total	3,860,531
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.	(1,827,876)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues:	
Property Taxes and Special Assessments	35,343
Intergovernmental Revenue	773,944
Charges for Services, Fines, Fees, Licenses and Permits	<u>53,484</u>
Total	862,771
Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.	2,872,130
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	2,631
Some expenses reported in the Statement of Activities, such as compensated absences and intergovernmental payable which represent contractually required pension contributions, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Compensated Absences	(184,639)
Intergovernmental Payable	<u>(182,366)</u>
Total	(367,005)
Bond proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Assets. In the current period, proceeds were received from general obligation bonds.	(4,115,000)
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	(14,780)
Proceeds from Sale of Notes	<u>(5,480,000)</u>
Total	(5,494,780)
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>(441,886)</u>
<i>Change in Net Assets of Governmental Activities</i>	<u><u>(\$502,821)</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, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$1,655,000	\$1,521,000	\$1,549,039	\$28,039
Sales Tax	10,540,000	10,236,000	10,236,733	733
Intergovernmental	1,636,312	1,773,406	1,802,339	28,933
Interest	300,000	184,000	184,202	202
Licenses and Permits	7,310	157,310	158,165	855
Fines and Forfeitures	101,000	101,000	97,330	(3,670)
Charges for Services	1,396,000	1,495,900	1,533,977	38,077
Other	1,360,216	1,229,016	1,178,569	(50,447)
Total Revenues	<u>16,995,838</u>	<u>16,697,632</u>	<u>16,740,354</u>	<u>42,722</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,040,385	3,879,894	3,728,279	151,615
Judicial	2,276,987	2,319,727	2,252,651	67,076
Public Safety	905,515	954,797	949,404	5,393
Public Works	252,398	261,398	260,654	744
Health	579,905	610,069	609,436	633
Human Services	442,492	442,492	436,760	5,732
Economic Development and Assistance	260,000	271,045	220,045	51,000
Other	2,145,335	2,210,805	2,110,207	100,598
Total Expenditures	<u>10,903,017</u>	<u>10,950,227</u>	<u>10,567,436</u>	<u>382,791</u>
Excess of Revenues Over (Under) Expenditures	<u>6,092,821</u>	<u>5,747,405</u>	<u>6,172,918</u>	<u>425,513</u>
Other Financing Sources (Uses)				
Advances In	564,689	660,265	660,265	0
Advances Out	0	(1,161,500)	(1,161,500)	0
Transfers In	50,000	50,000	50,000	0
Transfers Out	(7,320,470)	(6,853,667)	(6,703,627)	150,040
Total Other Financing Sources (Uses)	<u>(6,705,781)</u>	<u>(7,304,902)</u>	<u>(7,154,862)</u>	<u>150,040</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(612,960)</u>	<u>(1,557,497)</u>	<u>(981,944)</u>	<u>575,553</u>
Fund Balance at Beginning of Year	1,737,323	1,737,323	1,737,323	0
Prior Year Encumbrances Appropriated	<u>312,994</u>	<u>312,994</u>	<u>312,994</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,437,357</u></u>	<u><u>\$492,820</u></u>	<u><u>\$1,068,373</u></u>	<u><u>\$575,553</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$9,681,505	\$7,963,569	\$7,654,115	(\$309,454)
Charges for Services	188,732	188,732	535,254	346,522
Other	1,075,765	935,161	330,861	(604,300)
<i>Total Revenues</i>	<u>10,946,002</u>	<u>9,087,462</u>	<u>8,520,230</u>	<u>(567,232)</u>
Expenditures				
<i>Current:</i>				
Human Services	11,193,849	9,652,248	9,598,478	53,770
<i>Total Expenditures</i>	<u>11,193,849</u>	<u>9,652,248</u>	<u>9,598,478</u>	<u>53,770</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(247,847)</u>	<u>(564,786)</u>	<u>(1,078,248)</u>	<u>(513,462)</u>
Other Financing Sources (Uses)				
Advances In	15,000	15,000	15,000	0
Advances Out	(15,000)	(15,000)	(15,000)	0
Transfers In	261,741	261,741	840,265	578,524
<i>Total Other Financing Sources (Uses)</i>	<u>261,741</u>	<u>261,741</u>	<u>840,265</u>	<u>578,524</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	13,894	(303,045)	(237,983)	65,062
<i>Fund Balance at Beginning of Year</i>	331,740	331,740	331,740	0
Prior Year Encumbrances Appropriated	35,352	35,352	35,352	0
<i>Fund Balance at End of Year</i>	<u>\$380,986</u>	<u>\$64,047</u>	<u>\$129,109</u>	<u>\$65,062</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$3,300,000	\$3,450,000	\$3,756,675	\$306,675
Interest	10,000	10,000	8,924	(1,076)
Fines and Forfeitures	15,000	15,000	16,392	1,392
Other	0	872,686	736,765	(135,921)
<i>Total Revenues</i>	<u>3,325,000</u>	<u>4,347,686</u>	<u>4,518,756</u>	<u>171,070</u>
Expenditures				
<i>Current:</i>				
Public Works	<u>3,556,887</u>	<u>5,065,355</u>	<u>4,953,480</u>	<u>111,875</u>
<i>Total Expenditures</i>	<u>3,556,887</u>	<u>5,065,355</u>	<u>4,953,480</u>	<u>111,875</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(231,887)	(717,669)	(434,724)	282,945
<i>Fund Balance at Beginning of Year</i>	541,597	541,597	541,597	0
Prior Year Encumbrances Appropriated	<u>226,887</u>	<u>226,887</u>	<u>226,887</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$536,597</u>	<u>\$50,815</u>	<u>\$333,760</u>	<u>\$282,945</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$25,055	\$25,055	\$8,237	(\$16,818)
Fines and Forfeitures	12,000	12,000	12,395	395
Charges for Services	598,000	767,800	791,743	23,943
Other	71,438	105,438	99,600	(5,838)
<i>Total Revenues</i>	<u>706,493</u>	<u>910,293</u>	<u>911,975</u>	<u>1,682</u>
Expenditures				
<i>Current:</i>				
Public Safety	6,026,502	6,176,901	6,175,624	1,277
<i>Total Expenditures</i>	<u>6,026,502</u>	<u>6,176,901</u>	<u>6,175,624</u>	<u>1,277</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,320,009)</u>	<u>(5,266,608)</u>	<u>(5,263,649)</u>	<u>2,959</u>
Other Financing Sources (Uses)				
Transfers In	5,280,000	5,220,000	5,220,000	0
Transfers Out	(52,624)	(61,995)	(61,995)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,227,376</u>	<u>5,158,005</u>	<u>5,158,005</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(92,633)	(108,603)	(105,644)	2,959
<i>Fund Balance at Beginning of Year</i>	16,372	16,372	16,372	0
<i>Prior Year Encumbrances Appropriated</i>	<u>94,051</u>	<u>94,051</u>	<u>94,051</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$17,790</u>	<u>\$1,820</u>	<u>\$4,779</u>	<u>\$2,959</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$4,002,000	\$4,002,000	\$4,008,574	\$6,574
Intergovernmental	2,632,500	2,635,500	2,540,333	(95,167)
Interest	70,000	5,000	4,488	(512)
Other	91,500	91,500	103,409	11,909
<i>Total Revenues</i>	<u>6,796,000</u>	<u>6,734,000</u>	<u>6,656,804</u>	<u>(77,196)</u>
Expenditures				
<i>Current:</i>				
Human Services	7,097,838	7,128,138	6,862,309	265,829
<i>Total Expenditures</i>	<u>7,097,838</u>	<u>7,128,138</u>	<u>6,862,309</u>	<u>265,829</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(301,838)	(394,138)	(205,505)	188,633
<i>Fund Balance at Beginning of Year</i>	275,643	275,643	275,643	0
Prior Year Encumbrances Appropriated	135,928	135,928	135,928	0
<i>Fund Balance at End of Year</i>	<u>\$109,733</u>	<u>\$17,433</u>	<u>\$206,066</u>	<u>\$188,633</u>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Net Assets
Proprietary Funds
December 31, 2003

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash and Cash Equivalents	\$46,385	\$948
Accounts Receivable	5,258	0
<i>Total Current Assets</i>	<u>51,643</u>	<u>948</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	116,959	0
<i>Total Noncurrent Assets</i>	<u>131,393</u>	<u>0</u>
<i>Total Assets</i>	<u>183,036</u>	<u>948</u>
Liabilities		
<i>Current Liabilities:</i>		
Contracts Payable	1,424	88,098
Interfund Payable	0	655,000
Claims Payable	0	245,291
<i>Total Current Liabilities</i>	<u>1,424</u>	<u>988,389</u>
<i>Total Liabilities</i>	<u>1,424</u>	<u>988,389</u>
Net Assets		
Invested in Capital Assets	131,393	0
Unrestricted	50,219	(987,441)
<i>Total Net Assets</i>	<u>\$181,612</u>	<u>(\$987,441)</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, 2003*

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Operating Revenues		
Charges for Services	\$36,373	\$4,261,478
Miscellaneous	641	0
<i>Total Operating Revenues</i>	<u>37,014</u>	<u>4,261,478</u>
Operating Expenses		
Purchased Services	20,070	759,301
Claims	0	3,944,063
Other	2,339	0
Depreciation	531	0
<i>Total Operating Expenses</i>	<u>22,940</u>	<u>4,703,364</u>
<i>Operating Income (Loss)</i>	<u>14,074</u>	<u>(441,886)</u>
Nonoperating Revenues (Expenses)		
Interest	354	710
<i>Total Nonoperating Revenues (Expenses)</i>	<u>354</u>	<u>710</u>
<i>Income (Loss) Before Transfers</i>	14,428	(441,176)
Transfers Out	(354)	(710)
<i>Change in Net Assets</i>	14,074	(441,886)
<i>Net Assets at Beginning of Year - As Restated (See Note 4)</i>	<u>167,538</u>	<u>(545,555)</u>
<i>Net Assets at End of Year</i>	<u><u>\$181,612</u></u>	<u><u>(\$987,441)</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, 2003

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$36,239	\$0
Cash Received from Interfund Services Provided	0	4,261,478
Other Cash Receipts	641	0
Cash Payments for Goods and Services	(20,057)	(672,785)
Cash Payments for Claims	0	(4,059,130)
Other Cash Payments	(2,339)	0
<i>Net Cash from Operating Activities</i>	<u>14,484</u>	<u>(470,437)</u>
Cash Flows from Noncapital Financing Activities		
Transfers Out	(354)	(710)
Advances In	0	355,000
<i>Net Cash from Noncapital Financing Activities</i>	<u>(354)</u>	<u>354,290</u>
Cash Flows from Investing Activities		
Interest on Investments	354	710
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	14,484	(115,437)
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>31,901</u>	<u>116,385</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$46,385</u></u>	<u><u>\$948</u></u>
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities		
Operating Income (Loss)	\$14,074	(\$441,886)
<i>Adjustments:</i>		
Depreciation	531	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	(134)	0
<i>Increase (Decrease) in Liabilities:</i>		
Contracts Payable	13	86,516
Claims Payable	0	(115,067)
<i>Net Cash from Operating Activities</i>	<u><u>\$14,484</u></u>	<u><u>(\$470,437)</u></u>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2003

	Private Purpose Trust Funds	Agency Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$139,196	\$7,346,438
Cash and Cash Equivalents in Segregated Accounts	180,651	593,120
Intergovernmental Receivable	0	4,363,725
Property Taxes Receivable	0	34,283,402
	<u>319,847</u>	<u>\$46,586,685</u>
<i>Total Assets</i>		
Liabilities		
Intergovernmental Payable	0	\$46,068,165
Undistributed Monies	0	402,050
Deposits Held and Due To Others	0	116,470
	<u>0</u>	<u>\$46,586,685</u>
<i>Total Liabilities</i>		
Net Assets		
Held in Trust for Other Individuals and Organizations	<u>319,847</u>	
<i>Total Net Assets</i>	<u><u>\$319,847</u></u>	

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, 2003

	<u>Private Purpose Trust Funds</u>
Additions	
Interest	\$751
Miscellaneous	<u>36,344</u>
<i>Total Additions</i>	37,095
Deductions	
	<u>95,688</u>
<i>Change in Net Assets</i>	(58,593)
<i>Net Assets at Beginning of Year</i>	<u>378,440</u>
<i>Net Assets at End of Year</i>	<u><u>\$319,847</u></u>

See accompanying notes to the basic financial statements

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 1 - DESCRIPTION OF ROSS COUNTY AND REPORTING ENTITY

A. Ross County

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

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

B. Reporting Entity

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

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

The County participates in the following related organizations, joint venture and jointly governed organization. These organizations are presented in Note 18, Note 19 and Note 20, respectively.

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

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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, 2003, 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 23. 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 and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. 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 which provide a more detailed level of financial information.

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

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

of the County is to not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with 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. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

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

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

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

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

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

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

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.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

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

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

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

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

C. Measurement Focus

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

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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 14). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2003, but which were levied to finance year 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

E. Budgetary Process

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2003.

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

F. Cash, Cash Equivalents, and Investments

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

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

During 2003, investments were limited to STAR Ohio, repurchase agreements, certificates of deposit, money market accounts and other interest bearing accounts with local commercial banks.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Investments are reported at fair value, except for repurchase agreements and nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2003.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2003 amounted to \$180,766, which includes \$154,248 assigned from other County funds.

For presentation on the financial statements, funds included within the Treasurer'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 expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The cost of inventory items is recorded as an expenditure in the governmental funds and as an expense in the enterprise fund when used.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003, 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. A revaluation of the County's capital assets was performed in 2003 (See Note 4). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of one thousand dollars. The County's infrastructure consists of roads, bridges, culverts and sanitary sewer lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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	5-20 years
Buildings, Structures and Improvements	20-40 years	20-40 years
Furniture, Fixtures and Equipment	5-20 years	5-20 years
Infrastructure	10-60 years	40 years
Plant and Facilities	40 years	40 years

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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 and contractually required pension contributions 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, capital leases and long-term loans 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 and loans.

N. Net Assets

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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 2003.

R. Estimates

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

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Net Change in Fund Balances/Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses					
	General	Job & Family Services	Motor Vehicle Gas Tax	Correctional & Law Enforcement	Board of Mental Retardation
GAAP Basis	(\$23,958)	(\$519,912)	(\$197,860)	\$90,971	(\$235,800)
<i>Adjustments:</i>					
Net Adjustment for Revenue Accruals	(119,427)	368,052	(55,154)	(11,789)	(80,446)
Net Adjustment for Expenditure Accruals	(321,480)	(86,123)	(181,710)	(184,826)	110,741
Net Adjustment for Other Sources (Uses)	(517,079)	0	0	0	0
Budget Basis	(\$981,944)	(\$237,983)	(\$434,724)	(\$105,644)	(\$205,505)

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 4 – PRIOR PERIOD ADJUSTMENTS

Restatement of Net Assets

At December 31, 2002, it was determined that intergovernmental receivable on the full accrual basis for governmental activities was overstated by \$3,750. In addition, the County had a revaluation of their capital assets performed during 2003 which resulted in the December 31, 2002 balances being understated.

	Governmental Activities	Business-Type Activities
Net Assets at December 31, 2002	\$36,669,748	\$163,315
Overstatement of Intergovernmental Receivable	(3,750)	0
Understatement of Capital Assets	1,630,020	4,223
Adjusted Net Assets at December 31, 2002	\$38,296,018	\$167,538

NOTE 5 - CASH, DEPOSITS AND INVESTMENTS

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

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper with a maturity that does not exceed 180 days and an amount that does not exceed twenty-five percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
10. Bankers acceptances with a maturity that does not exceed 180 days and that are eligible for purchase by the Federal Reserve System.

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

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

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

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents: (carrying amounts)

-Pooled	\$14,122,785
-Segregated	1,092,980
-Component Unit	516,981

* Investments (carry amounts)

-Component Unit	181,688
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* Reconciling items (net) to arrive at bank balances of deposits

774,808

Total available for deposits and investments (Bank balance of deposits/carrying amount of investments)

\$16,689,242

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

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

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

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

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

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

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

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Based on this criteria, the County deposits and investments at December 31, 2003 are classified as follows.

Deposits:	Category		Bank	Carrying	Fair
	1	3	Balance	Amount	Value
Demand Deposits	\$744,180	\$13,160,103	\$13,904,283	\$13,129,475	
Certificates of Deposit	100,000	279,139	379,139	379,139	
Component Unit	308,847	208,134	516,981	516,981	
Total Deposits	\$1,153,027	\$13,647,376	\$14,800,403	\$14,025,595	
 Investments:					
Repurchase Agreements	\$0	\$1,653,185	\$1,653,185	\$1,653,185	\$1,653,185
State Treasurer's Pool	0	0	0	53,966	53,966
Component Unit Subsidiary	0	0	0	181,688	181,688
Total Investments	\$0	\$1,653,185	\$1,653,185	\$1,888,839	\$1,888,839

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 6 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2003 are as follows:

	Interfund Receivables	Interfund Payables
General	\$1,090,971	\$0
Job & Family Services	220,500	65,090
Nonmajor Special Revenue Funds	1,549	277,930
Nonmajor Capital Projects Funds	0	315,000
Internal Service Fund	0	655,000
	\$1,313,020	\$1,313,020

TRANSFERS TO

Transfers From	General	Job & Family Services	Correctional & Law Enforcement	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total
General	\$0	\$255,265	\$5,220,000	\$292,362	\$620,464	\$315,536	\$6,703,627
Correctional & Law Enforcement	0	0	0	61,995	0	0	61,995
Nonmajor Special Revenue Funds	50,000	585,000	0	3,499	0	0	638,499
Enterprise	354	0	0	0	0	0	354
Internal Service	710	0	0	0	0	0	710
Totals	\$51,064	\$840,265	\$5,220,000	\$357,856	\$620,464	\$315,536	\$7,405,185

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 7 - RECEIVABLES

Receivables at December 31, 2003 consisted of property taxes, sales taxes, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectible. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities and Fiduciary Fund	
<i>General Fund</i>	
Local Government Distributions	\$948,000
State Property Tax Reimbursements	102,172
Other Grants and Reimbursements	57,515
Total General Fund	1,107,687
<i>Job & Family Services Fund</i>	
State/Federal Funding	228,415
<i>Motor Vehicle Gas Tax Fund</i>	
Undivided Auto Tax Distributions	704,220
Cents Per Gallon Gas Tax Distributions	453,357
Excise Tax Distributions	395,100
Other Grants and Reimbursements	3,411
Total Motor Vehicle Gas Tax Fund	1,556,088
<i>Correctional & Law Enforcement Fund</i>	
Prisoner Housing	196,106
<i>Board of Mental Retardation Fund</i>	
State Property Tax Reimbursement	204,584
State/Federal Funding	162,220
Total Board of Mental Retardation Fund	366,804
<i>Nonmajor Special Revenue Funds</i>	
Small Cities Block Grant	388,428
Child Enforcement State Funding	314,538
Children Services State Funding	113,619
Shelter Grant	62,416
State Property Tax Reimbursements	66,286
Other Grants and Reimbursements	85,184
Total Nonmajor Special Revenue Funds	1,030,471
<i>Fiduciary Fund</i>	
Library Distributions	2,340,222
Local Government Distributions	1,384,941
Undivided Auto Tax Distributions	140,133
Cents Per Gallon Gas Tax Distributions	262,038
Excise Tax Distributions	236,391
Total Fiduciary Fund	4,363,725
Total Intergovernmental Receivables	\$8,849,296

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 8- CAPITAL ASSETS

A summary of changes in general capital assets during 2003 were as follows:

	Balance January 1, 2003	Additions	Deletions	Balance December 31, 2003
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$1,800,468	\$0	\$0	\$1,800,468
Construction in Progress	457,518	3,782,142	(457,518)	3,782,142
Total Nondepreciable Capital Assets	2,257,986	3,782,142	(457,518)	5,582,610
<i>Depreciable Capital Assets:</i>				
Land Improvements	3,921,560	775,802	0	4,697,362
Buildings, Structures and Improvements	29,988,890	298,996	(1,414,500)	28,873,386
Furniture, Fixtures and Equipment	11,463,913	331,770	(229,567)	11,566,116
Infrastructure	23,668,045	2,013,242	(927,258)	24,754,029
Total Depreciable Capital Assets	69,042,408	3,419,810	(2,571,325)	69,890,893
<i>Accumulated Depreciation:</i>				
Land Improvements	(1,940,944)	(214,486)	0	(2,155,430)
Buildings, Structures and Improvements	(12,006,980)	(740,664)	70,726	(12,676,918)
Furniture, Fixtures and Equipment	(6,941,531)	(928,136)	229,567	(7,640,100)
Infrastructure	(8,695,682)	(1,458,135)	900,674	(9,253,143)
Total Accumulated Depreciation	(29,585,137)	(3,341,421)	1,200,967	(31,725,591)
Depreciable Capital Assets, Net	39,457,271	78,389	(1,370,358)	38,165,302
Governmental Activities Capital Assets, Net	\$41,715,257	\$3,860,531	(\$1,827,876)	\$43,747,912

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

Governmental Activities

General Government:

Legislative and Executive	\$363,568
Judicial	41,988
Public Safety	576,560
Public Works	1,618,371
Human Services	417,774
Other	323,160
Governmental Activities Depreciation Expense	<u><u>\$3,341,421</u></u>

	Balance January 1, 2003	Additions	Deletions	Balance December 31, 2003
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$14,434	\$0	\$0	\$14,434
Total Nondepreciable Capital Assets	14,434	0	0	14,434
<i>Depreciable Capital Assets:</i>				
Plant and Facilities	251,606	0	0	251,606
Total Depreciable Capital Assets	251,606	0	0	251,606
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(134,116)	(531)	0	(134,647)
Total Accumulated Depreciation	(134,116)	(531)	0	(134,647)
Depreciable Capital Assets, Net	117,490	(531)	0	116,959
Business-Type Activities Capital Assets, Net	<u><u>\$131,924</u></u>	<u><u>(\$531)</u></u>	<u><u>\$0</u></u>	<u><u>\$131,393</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, 2003

NOTE 9 - NOTES PAYABLE

The County's note transactions for the year ended December 31, 2003, were as follows:

Purpose	Balance January 1, 2003	Additions	Deletions	Balance December 31, 2003
Governmental Activities:				
<i>Bond Anticipation Notes Payable:</i>				
Real Estate Acquisition (Bosch), 2.20%	\$1,500,000	\$0	\$1,500,000	\$0
County Building Project, 1.90%	930,000	0	930,000	0
Real Estate Acquisition (Job & Family Services), 1.90%	675,000	0	675,000	0
Juvenile Detention Facility, 2.01%	1,250,000	0	1,250,000	0
Real Estate Acquisition (Bosch), 1.35%	0	1,500,000	1,500,000	0
U. S. 50 Connector, 1.43%	0	1,600,000	1,600,000	0
County Building and Real Estate, 1.55%	0	1,605,000	0	1,605,000
Correctional Facility, 1.40%	0	2,625,000	0	2,625,000
Juvenile Detention Facility, 1.44%	0	1,250,000	0	1,250,000
Governmental Activities Notes Payable	\$4,355,000	\$8,580,000	\$7,455,000	\$5,480,000

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. However, the County has issued long-term obligations subsequent to year end for the purpose of refinancing the outstanding bond anticipation notes. Specific disclosures relating to the refinancing can be found in Note 22 (Subsequent Events).

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 10 - LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2003, was as follows:

Bond Purpose	Outstanding January 1, 2003	Additions	Deletions	Outstanding December 31, 2003	Amounts Due Within One Year
Governmental Activities:					
<i>General Obligation Bonds Payable</i>					
County Correctional Facility 1992-2006					
2.75-6.10%	\$2,595,000	\$0	\$2,595,000	\$0	\$0
County Building 1997-2017					
4.00-5.25%	2,240,000	0	105,000	2,135,000	110,000
County Building 1998-2018					
3.90-5.05%	1,975,000	0	85,000	1,890,000	90,000
Road Improvement 2003-2023					
2.00-4.15%	0	4,115,000	0	4,115,000	155,000
<i>Other Long-Term Obligations:</i>					
Compensated Absences	2,253,702	1,558,081	1,417,695	2,394,088	1,092,617
Capital Leases	317,244	14,780	87,130	244,894	87,079
Governmental Activities Long-Term Obligations	\$9,380,946	\$5,687,861	\$4,289,825	\$10,778,982	\$1,534,696

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 2003 are as follows:

<u>For Year Ended December 31</u>	<u>Principal</u>	<u>Interest</u>
2004	\$355,000	\$335,128
2005	370,000	323,118
2006	385,000	310,295
2007	390,000	296,745
2008	405,000	282,845
2009-2013	2,310,000	1,156,445
2014-2018	2,625,000	609,278
2019-2023	1,300,000	162,940
TOTAL	\$8,140,000	\$3,476,794

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

Capital Lease Obligations: The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the basic financial statements. Capital lease payments are reflected as debt service in the basic financial statements for the Governmental Funds. The deductions to the capital leases reported above includes \$87,130 of debt service principal. The capital lease obligations reflected below represent the present value of the net future minimum lease payments on all capital leases.

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 2003 are as follows:

<u>Year Ended December 31</u>	<u>Capital Lease Payments</u>
2004	\$101,618
2005	101,617
2006	65,388
2007	60,873
2008	<u>2,288</u>
Total Minimum Lease Payments	331,784
Less: Amount Representing Interest	<u>(86,890)</u>
Present Value of Net Minimum Lease Payments	<u>\$244,894</u>

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 11 - CONDUIT DEBT OBLIGATIONS

In order to construct a 50,000 square foot addition to the medical office building for additional physicians' offices and to purchase certain moveable equipment and for various other improvements at the Adena Regional Medical Center Hospital, the Hospital Authority issued a 1998 series of Hospital Facility Revenue Bonds. Previously, to renovate the hospital's surgery unit, post anesthesia care unit, intensive and coronary unit and to provide for the acquisition, construction and installation of a linear accelerator at Adena Regional Medical Center Hospital, the Hospital Authority issued a 1995 series of Hospital Facilities Revenue Bonds. In addition, the Hospital Authority issued a 1993 series of Hospital Facilities Revenue Refunding Bonds to extinguish an earlier series of 1989 Facilities Revenue Bonds and 1988 Facilities Revenue Refunding and Improvement Bonds. In December 2001, the County issued, on behalf of the Hospital Authority, \$32,850,000 in Ohio Hospital Facilities Revenues Refunding and Improvement Bonds, Series 2001. These bonds were issued to pay the cost of acquisition and construction of the Series 2001 project, which is expected to consist of various improvements to the hospital facilities. Additionally, the Hospital Authority plans to refund the Series 1995 Bonds, which had an outstanding principal amount of \$13,185,000 and to pay certain expenses associated with the issuance of the Series 2001 issue. These bonds are special limited obligations of the Hospital Authority, and are payable solely from and secured by revenues generated by the Hospital. Neither the County, the State nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2003, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$49,899,013. Of this amount, \$32,850,000 was payable on the 2001 Series, \$7,205,000 on the 1998 Series and \$9,844,013 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, 2003 the Healthcare Facilities Revenue Bonds aggregated principal amount payable was \$6,390,000.

NOTE 12 - PENSION PLANS AND OTHER POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

The Ohio Revised Code (ORC) provides statutory authority for employee and employer contribution rates. Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary and for 2003 the County is required to contribute 13.55%. For law enforcement employees, who are permitted an age and service retirement at an earlier age with a different formula than other OPERS members, the member contribution is 10.1% and the County's contribution is 16.7% for 2003. The County's required contributions to OPERS for the years ended December 31, 2003, 2002, and 2001 were \$2,285,931, \$2,253,898 and \$2,187,645 respectively; 76.3% has been contributed for 2003 and 100% for years 2002 and 2001. Of the 2003 amount, \$543,121 was unpaid at December 31, 2003 and is recorded as a liability in the funds from which the respective employees' salaries are paid.

The Ohio Revised Code also provides statutory authority requiring public employers to provide and fund postretirement health care through their contributions to OPERS. Postretirement health care coverage is provided to age and service retirants with ten or more years of qualifying service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care. The Ohio Revised Code also provides statutory authority for employer contributions. Of the 13.55% and 16.7% employer contribution rates for the County for the year 2003, 5.0% was used to fund health care which amounted to \$817,903. The assumptions and calculations below were based on the System's latest Actuarial Review performed as of December 31, 2002. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2002 was 8.0%. An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from 0.5% to 6.3%. Health care costs were assumed to increase 4.0% annually. As of December 31, 2003, the number of active contributing participants was 364,881. The actuarial value of the Retirement System's net assets available for OPEB at December 31, 2002 was \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$18.7 billion and \$8.7 billion, respectively.

B. State Teachers Retirement System (STRS)

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

Effective July 1, 2003 plan member contribution rates increased from 9.3% to 10% of their annual covered salary. The required employer contribution rate remained at 14%. Contribution rates are established by STRS, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

members and 14% for employers. Ross County's required contributions to STRS for the years ended December 31, 2003, 2002 and 2001 were \$89,536, \$91,847 and \$89,364 respectively; 100% has been contributed for all years.

The State Teachers Retirement System (STRS) provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the ORC, the State Teachers Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. ORC grants authority to STRS to provide health care coverage to benefit recipients, spouses, and dependents. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14% of covered payroll. The Board allocates employer contributions to the Health Care Stabilization Fund from which payments for health care benefits are paid. For the fiscal year ended June 30, 2003, the Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. The balance in the Health Care Stabilization Fund was \$2.8 billion at June 30, 2003. For the year ended June 30, 2003, the net health care costs paid by STRS were \$352,301,000. There were 108,294 eligible benefit recipients.

NOTE 13 - RISK MANAGEMENT

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

General liability insurance is maintained in the amount of \$5,000,000 for each occurrence with no annual aggregate. Other liability insurance includes \$5,000,000 for law enforcement liability, \$5,000,000 for public official errors and omissions liability, \$5,000,000 for automobile liability, \$10,000,000 for airport liability, and \$716,450 for liability for the voting machines.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$63,410,597. Other property insurance includes the following: \$1,000,000 for extra expenses, \$5,000,000 for newly acquired equipment, actual cash value for contractor's equipment, \$100,000 for property in transit, \$100,000,000 for flood damage, \$100,000,000 for earthquake damage, \$1,000,000 for debris removal, \$1,000,000 for valuable papers, \$1,000,000 for accounts receivable, \$250,000 for unintentional omissions, the lesser of actual cash value or cost of repair for automobile damage, and replacement cost for data processing equipment. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

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

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

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 62 other Ohio counties (County Commissioners Association of Ohio) for a workers' compensation group rating program. This resulted in a savings of \$74,616 on the annual premium cost in 2003.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

The County has established limited risk health, dental, vision and life insurance programs for its employees. Medical Mutual of Ohio, Inc., a third party administrator, services all claims submitted to the County by employees. An internal service fund is presented in the financial statements and reflects premiums paid into the self-insurance internal service fund by other funds which are available to pay claims, claim reserves and administrative costs. An excess coverage insurance policy covers individual claims in excess of \$100,000 and aggregate claims in excess of \$4,762,606. A liability for unpaid claims costs of \$245,291 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 2002 and 2003 are:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2002	\$298,682	\$3,343,228	\$3,281,552	\$360,358
2003	360,358	3,944,063	4,059,130	245,291

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 14 - PROPERTY TAX REVENUE

Property taxes include amounts levied against 2002 real and public utility property and 2003 tangible personal (business) property. The assessed value by property classification upon which 2003 revenues were derived follows:

	<u>Assessed Values</u>
Real Property	\$800,107,610
Tangible Personal Property	176,110,370
Public Utility Property	<u>69,061,160</u>
Total	<u>\$1,045,279,140</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 August 5, 1996, the County elected to levy 1.60 mills for tax year 2002 collected in 2003. Under Ohio law, the millage rolled back is reserved for the County and can be reassessed in any subsequent year, if the need arises. In addition to the 1.60 mills, 5.80 mills have been levied based upon mills voted for the Mental Retardation, Children Services and Senior Citizens levies.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

A summary of voted millage follows:

	Voter Levy Year	(a) Authorized Rate	(b) Rate Levied for Current Year		Final Levy Year
			R/A	C/I	
Children Services (c)	1999	1.00	.63	.82	2003
Senior Citizens (c)	1999	.30	.19	.24	2003
Mental Retardation (c)	2000	1.50	.97	1.25	Cont.
Mental Retardation (d)	2002	3.00	3.00	3.00	Cont.
		5.80	4.79	5.31	

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

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

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

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

In 2003, real property taxes were levied on January 1, 2003, on assessed values as of January 1, 2002, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2001. Real estate taxes were due and payable February 10, and July 10, 2003; personal property taxes were due and payable May 12 and September 22, 2003. 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 which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2003. 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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

and available to the County within the first 60 days of 2004 were recorded as 2003 revenue, the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

NOTE 15 - SALES TAX REVENUE

The County currently imposes a 1.5% tax on every retail sale in the County. On November 27, 1979 the County Commissioners adopted a resolution which allowed for the imposition of a 0.5% permissive sales tax pursuant to Sections 5739.02 and 5741.02, Ohio Revised Code. The tax became effective on January 1, 1980 and remains in effect until it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund. On August 4, 1986 the County Commissioners adopted a resolution which allowed for the placement of an additional 0.5% sales tax before the vote of the people of Ross County in the general election held on November 4, 1986. The tax became effective February 1, 1987 and continues for a period of twenty years. The revenues generated from this tax are used for the purpose of providing revenue for the County's General Fund including the construction, operation and the maintenance of the Ross County Law Enforcement Complex. On August 23, 1993, the County Commissioners again adopted a resolution which allowed for the imposition of another 0.5% tax pursuant to Sections 5739.021 and 5741.021, Ohio Revised Code. The tax became effective on October 1, 1993 and remains in effect until it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund. In 2003, these sales taxes generated a combined total of \$10,235,263 in tax revenue.

NOTE 16 - 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 17 - ROSS COUNTY AND CHILLICOTHE LAW ENFORCEMENT CENTER

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

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

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

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

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

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

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

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

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

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

NOTE 18 - RELATED ORGANIZATIONS

The County's probate judge is responsible for appointing the members of the board of the Ross County Park District, and the County Commissioners and Common Pleas Judge are responsible for appointing the members of the board of the Ross County Chillicothe Public Library. In 2003, the County distributed \$90,000 in operating grants to the Park District. The County is the fiscal agent for the Park District, therefore, the activities of the District are reflected as an agency fund of the County. However, the County does not act as fiscal agent for the Public Library, therefore, the activities of the Library are not reflected in the County's financial statements.

NOTE 19 - 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.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Each county is obligated to provide financial support to this entity through per diem charges and assessments which are based on the total assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County has an ongoing financial responsibility for this entity and, during 2003, contributed \$296,859 toward the operation of this facility. During 2001, the participating counties, with a substantial grant from the State of Ohio agreed to construct a new facility and to make various other improvements. This facility was completed in 2003. The total cost of this project was \$6,258,352, with the State of Ohio contributing \$2,268,000. The remaining cost of \$3,990,352 was allocated among and contributed by the participating counties, based upon the total 2001 assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County originally issued \$1,250,000 in bond anticipation notes during 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 22 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 20 - JOINTLY GOVERNED ORGANIZATION

The County, in conjunction with Pickaway, Highland and Fayette counties, has created the Joint Solid Waste Management District which is responsible for the maintenance, protection, and use of solid waste collection, transfer, disposal, recycling or resource recovery facilities located within each county. The District's board is composed of the three commissioners from each county. During 2003, the County did not contribute any funds toward the operation of this facility. The County is the fiscal agent for the District, thus, the activities of the District are reflected as an agency fund of the County.

NOTE 21 - DEFICIT FUND BALANCES/NET ASSETS

Funds	Fund Balance/ Net Assets
Job and Family Services Fund	\$102,504
<i>Nonmajor Special Revenue Funds:</i>	
U. S. 23 Pipeline Task Force	21,704
Richmondale Sewer Grant	3,952
Mediation Institutionalization Grant	13,628
<i>Nonmajor Capital Projects Funds:</i>	
Permanent Improvement	27,300
Detention Center Construction	3,905
<i>Internal Service Fund:</i>	
Ross County Group Insurance	987,441

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

The deficit balances in the Permanent Improvement and Detention Center Construction Nonmajor Capital Projects Fund are due to the issuance of general obligation notes to finance these projects. Once these notes are retired, these deficits will be eliminated.

The deficit balances in the Job and Family Services Fund, which is a major fund, Richmondale Sewer Grant and the Mediation Institutionalization Grant, which are Nonmajor Special Revenue Funds, are due to intergovernmental revenues which had not been received at year-end and were not available to finance current expenditures. The deficit balances will be eliminated through future intergovernmental revenue.

The deficit balance in the U.S. 23 Pipeline Task Force Fund is the result of the requirement to accrue liabilities when incurred. The deficit will be eliminated through future intergovernmental revenue.

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

NOTE 22 – SUBSEQUENT EVENTS

On March 15, 2004, the County issued \$3,015,000 in Various Purpose General Obligation Bonds to permanently refund two outstanding note issues into bonds. The first of the two notes refunded was the outstanding \$1,605,000 Various Purpose Bond Anticipation Notes issued for the purpose of paying the cost of constructing offices in the Ross County Service Center. The second of the two notes refunded was the outstanding \$1,250,000 Juvenile Detention Facility Notes issued for the purpose of providing the County's share of the cost of constructing and improving the South Central Ohio Regional Juvenile Detention Center. The additional \$160,000 was issued to finance the County's remaining share of the cost of constructing the Juvenile Detention Facility and to pay issuance costs.

On June 3, 2004, the County issued \$1,968,750 in General Obligation Bond Anticipation Notes to refund a portion of the outstanding \$2,625,000 in County Correctional Facility Bonds and to pay issuance costs. These notes will be renewed annually at reduced principal amounts so that they will be retired over the next three years.

NOTE 23 - COMPONENT UNIT DISCLOSURES

Summary Of Significant Accounting Policies

* **Basis of Presentation and Accounting** – The financial statements of First Capital Enterprises, Inc. have been prepared in conformity with generally accepted accounting principles (GAAP) and accordingly reflect all significant receivables, payables and other liabilities.

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

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

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

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

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

* **Estimates** - The preparation of financial statements in conformity with 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, 2003, the Agency has \$516,981 invested in certificates of deposits and money market 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, 2003 is \$181,688 and represents investment return.

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

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

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

Accounts Receivable - Trade and Bad Debt Expense

The Agency maintains an allowance for estimated bad debts. When an account is determined uncollectible, it is deducted from the accounts receivable and the allowance amount. The allowance is credited and bad debt expense charged when the collectibility of an account is uncertain. The June 30, 2003 accounts receivable are shown net of \$10,746 in allowance for bad debts.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Nondepreciable and Depreciable Capital Assets

A summary of changes in nondepreciable and depreciable capital assets during the fiscal year ended June 30, 2003 consist of the following:

	Balance July 1, 2002	Additions	Deletions	Balance June 30, 2003
<i>Nondepreciable Capital Assets:</i>				
Land	\$124,741	\$0	\$0	\$124,741
Total Nondepreciable Capital Assets	124,741	0	0	124,741
<i>Depreciable Capital Assets:</i>				
Building	918,202	0	0	918,202
Motor Vehicles	318,336	12,598	0	330,934
Shop and Office Equipment	367,264	13,056	0	380,320
Leasehold Improvements	37,268	0	0	37,268
Total Depreciable Capital Assets	1,641,070	25,654	0	1,666,724
<i>Total Accumulated Depreciation:</i>	(677,203)	(81,987)	0	(759,190)
Depreciable Capital Assets, Net	963,867	(56,333)	0	907,534
Total Capital Assets, Net	\$1,088,608	(\$56,333)	\$0	\$1,032,275

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

Investment in Subsidiary

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

The Agency has decided to retain Commercial Clean of Ross County, Inc.'s status as an active corporation for future ventures. The carrying value of the investment at June 30, 2003 was \$85.

Compensated Absences Payable

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

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Long-Term Obligations

The Agency's long-term obligations activity for the fiscal year ended June 30, 2003, was as follows:

Purpose	Outstanding July 1, 2002	Additions	Deletions	Outstanding June 30, 2003	Amounts Due Within One Year
<i>General Obligation Notes Payable</i>					
Mortgage Note	\$246,946	\$0	(\$11,858)	\$235,088	\$12,843
Vehicle Note	3,536	0	(3,536)	0	0
<i>Other Long-Term Obligations:</i>					
Compensated Absences	49,043	58,391	(49,043)	58,391	58,391
Long-Term Obligations	\$299,525	\$58,391	(\$64,437)	\$293,479	\$71,234

Charges For Services

The Agency operates Main Resources, a job placement agency, that assists qualified individuals in obtaining jobs in the public sector. The Agency also bids on contracts to provide various services; including assembly and production services, the maintenance and cleaning of public parks and rest areas as well as other government related contracts. Income derived from these services are shown as Charges for Services within the Statement of Activities.

Program Income

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

The Agency received \$1,662,214 from the Ross County Board of Mental Retardation and Developmental Disabilities for the year ended June 30, 2003. Moreover, the Agency operates in a building owned by Ross County without cost. A fair rental value of \$78,735 has been determined as an in-kind contribution, based on comparable local rental rates. The total of these revenues is shown as Operating Grants and Contributions within the Statement of Activities.

Commitments and Contingent Liabilities

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

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of temporary cash investments and accounts receivable. The Agency places its temporary cash investments with financial institutions and limits the amount of credit exposure to any one financial institution. The Agency's accounts receivable are primarily due from two sources, which accounted for 66% of the total accounts receivable as of June 30, 2003.

ROSS COUNTY, OHIO
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

The Agency maintains cash balances at several financial institutions and brokerage firms. Accounts at each institution are insured by the Federal Deposit Insurance Corporation or FDIC up to \$100,000. The Agency's account balances had exceeded FDIC limits at two financial institutions by \$208,134.

Economic Dependency

The Agency receives the majority of its funding from three sources which accounted for 86% of all funds received for the year ended June 30, 2003.

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COMBINING STATEMENTS

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Dog & Kennel

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

Drug Law Enforcement

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

Law Enforcement

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

Litter Control

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

Real Estate Assessment

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

Youth Services Subsidy

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

Treasurer's Prepayment

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

Emergency Management

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

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds (continued)

Marriage License

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

Drug Enforcement & Education

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

Probate Conduct of Business

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

Child Enforcement

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

Computerized Research

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

Delinquent Tax & Assessment Collection

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

Indigent Guardianship

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

Children Services

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

Indigent Driver Alcohol

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

Senior Citizens Levy

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

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds
(continued)

Economic Development

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

Computer System Service

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

Certificate of Title Administration

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

Local Law Enforcement Grant

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

U.S. 23 Pipeline Task Force

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

SODI Gateway Grant

To account for a grant received through the Southern Ohio Diversification Initiative, from the U.S. Department of Energy, to be used by Ross County in the development of the Gateway Interchange Industrial Park.

Small Cities Block Grant

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

Prosecutor's Diversion Program

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

Child Abuse Prevention

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

Shelter Grant

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

Jail Commissary

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

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds
(continued)

401 Care & Custody Grant

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

State Juvenile Program

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

Small Cities Revolving Loan

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

Drug Court

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

VOCA/SVAA Grant

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

County Ditch

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

Juvenile Accountability Incentive

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

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 (AFRR) 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.

Ross County, Ohio

*Combining Statements – Nonmajor Governmental Funds
(continued)*

Richmondale Sewer Grant

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

Mediator Fees

To account for fees collected by the Juvenile Court 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.

Board of Elections Grant

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

Transportation Coordination

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

Mediation Institutionalization Grant

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

Rehabilitation Center

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

Operation Turning Point

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

FEMA Snow Removal

To account for Federal Emergency Management Agency funds used to reimburse the Ross County Engineer for expenses incurred for snow removal due to a winter state of emergency.

Community Surface Transportation Grant

To account for a federal grant received by the Ross County Engineer for a speed zone safety study covering twenty locations throughout Ross County.

Juvenile Detention Grant

To account for a juvenile accountability incentive block grant for the purchase of equipment for the South Central Ohio Regional Juvenile Detention Center.

Ross County, Ohio

*Combining Statements – Nonmajor Governmental Funds
(continued)*

David Meade - Massie

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

Nonmajor Debt Service Fund

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

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 and interfund transfers expended for various County vehicles and equipment.

Airport Construction

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

Paint Street Annex Improvements

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

Board of Mental Retardation Improvements

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

Camp Cattail Construction

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

Issue II Projects

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

Road & Bridge Improvements

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

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds
(continued)

Ross County Service Center

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

U.S. 50 Connector Construction

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

Detention Center Construction

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

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Ross County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,499,152	\$619,818	\$810,813	\$3,929,783
Cash and Cash Equivalents In				
Segregated Accounts	284,599	0	0	284,599
Materials and Supplies Inventory	12,222	0	0	12,222
Accounts Receivable	7,108	0	0	7,108
Interfund Receivable	1,549	0	0	1,549
Intergovernmental Receivable	1,030,471	0	0	1,030,471
Property Taxes Receivable	1,307,716	0	0	1,307,716
Loans Payable	7,797	0	0	7,797
Total Assets	\$5,150,614	\$619,818	\$810,813	\$6,581,245
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$42,064	\$0	\$0	\$42,064
Accrued Wages	73,405	0	0	73,405
Contracts Payable	285,663	0	167,010	452,673
Intergovernmental Payable	13,058	0	0	13,058
Accrued Interest Payable	0	0	10,687	10,687
Interfund Payable	277,930	0	315,000	592,930
Deferred Revenue	1,737,791	0	0	1,737,791
Total Liabilities	2,429,911	0	492,697	2,922,608
Fund Balances				
Reserved for Encumbrances	114,082	0	307,006	421,088
Reserved for Loans	7,797	0	0	7,797
<i>Unreserved, Undesignated, Reported in:</i>	0	0	0	
Special Revenue Funds	2,598,824	0	0	2,598,824
Debt Service Funds	0	619,818	0	619,818
Capital Projects Funds	0	0	11,110	11,110
Total Fund Balances	2,720,703	619,818	318,116	3,658,637
Total Liabilities and Fund Balances	\$5,150,614	\$619,818	\$810,813	\$6,581,245

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$984,000	\$0	\$0	\$984,000
Intergovernmental	4,491,560	0	874,323	5,365,883
Interest	6,906	0	10,877	17,783
Fines and Forfeitures	17,840	0	0	17,840
Charges for Services	1,397,486	0	0	1,397,486
Special Assessments	6,590	0	0	6,590
Other	61,758	10,295	8,992	81,045
Total Revenues	<u>6,966,140</u>	<u>10,295</u>	<u>894,192</u>	<u>7,870,627</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	525,078	0	0	525,078
Judicial	149,711	0	0	149,711
Public Safety	832,071	0	0	832,071
Public Works	273,286	0	0	273,286
Human Services	3,934,557	0	0	3,934,557
Economic Development and Assistance	490,154	0	0	490,154
Other	0	25,950	0	25,950
Capital Outlay	0	0	4,861,687	4,861,687
<i>Debt Service:</i>				
Principal Retirement	5,521	2,785,000	0	2,790,521
Interest and Fiscal Charges	10,016	445,774	212,342	668,132
Total Expenditures	<u>6,220,394</u>	<u>3,256,724</u>	<u>5,074,029</u>	<u>14,551,147</u>
Excess of Revenues Under Expenditures	<u>745,746</u>	<u>(3,246,429)</u>	<u>(4,179,837)</u>	<u>(6,680,520)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	4,115,000	4,115,000
Proceeds from Sale of Notes	0	2,625,000	2,855,000	5,480,000
Proceeds from Sale of Capital Assets	1,462,385	0	0	1,462,385
Transfers In	357,856	620,464	315,536	1,293,856
Transfers Out	(638,499)	0	0	(638,499)
Total Other Financing Sources (Uses)	<u>1,181,742</u>	<u>3,245,464</u>	<u>7,285,536</u>	<u>11,712,742</u>
Net Change in Fund Balances	1,927,488	(965)	3,105,699	5,032,222
Fund Balances (Deficits) at Beginning of Year	<u>793,215</u>	<u>620,783</u>	<u>(2,787,583)</u>	<u>(1,373,585)</u>
Fund Balances (Deficits) at End of Year	<u><u>\$2,720,703</u></u>	<u><u>\$619,818</u></u>	<u><u>\$318,116</u></u>	<u><u>\$3,658,637</u></u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Assets					
Equity in Pooled Cash and Cash Equivalents	\$25,460	\$6,828	\$4,037	\$2,820	\$682,339
Cash and Cash Equivalents In					
Segregated Accounts	0	35,731	8,629	0	0
Materials and Supplies Inventory	1,432	0	0	0	4,540
Accounts Receivable	4,608	0	0	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	11,320	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Total Assets	\$31,500	\$42,559	\$12,666	\$14,140	\$686,879
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$780	\$0	\$0	\$914	\$0
Accrued Wages	4,452	0	0	3,183	4,101
Contracts Payable	0	0	0	0	180
Intergovernmental Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	5,232	0	0	4,097	4,281
Fund Balances					
Reserved for Encumbrances	5,345	0	0	1,433	11,736
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	20,923	42,559	12,666	8,610	670,862
Total Fund Balances	26,268	42,559	12,666	10,043	682,598
Total Liabilities and Fund Balances	\$31,500	\$42,559	\$12,666	\$14,140	\$686,879

Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Probate Conduct of Business	Child Enforcement	Computerized Research
\$191,429	\$14,810	\$27,020	\$11,833	\$6,291	\$4,650	\$201,904	\$49,918
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	314,538	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$191,429</u>	<u>\$14,810</u>	<u>\$27,020</u>	<u>\$11,833</u>	<u>\$6,291</u>	<u>\$4,650</u>	<u>\$516,442</u>	<u>\$49,918</u>
\$9,050	\$0	\$191	\$11,609	\$0	\$0	\$1,022	\$260
0	299	4,636	0	0	0	39,561	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,700	0
0	0	0	0	0	0	227,269	0
0	0	0	0	0	0	0	0
<u>9,050</u>	<u>299</u>	<u>4,827</u>	<u>11,609</u>	<u>0</u>	<u>0</u>	<u>269,552</u>	<u>260</u>
28,878	0	11,691	11,883	0	0	0	164
0	0	0	0	0	0	0	0
<u>153,501</u>	<u>14,511</u>	<u>10,502</u>	<u>(11,659)</u>	<u>6,291</u>	<u>4,650</u>	<u>246,890</u>	<u>49,494</u>
<u>182,379</u>	<u>14,511</u>	<u>22,193</u>	<u>224</u>	<u>6,291</u>	<u>4,650</u>	<u>246,890</u>	<u>49,658</u>
<u>\$191,429</u>	<u>\$14,810</u>	<u>\$27,020</u>	<u>\$11,833</u>	<u>\$6,291</u>	<u>\$4,650</u>	<u>\$516,442</u>	<u>\$49,918</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol	Senior Citizens Levy
Assets					
Equity in Pooled Cash and Cash Equivalents	\$144,802	\$38,208	\$361,057	\$1,463	\$0
Cash and Cash Equivalents In					
Segregated Accounts	0	0	333	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accounts Receivable	0	0	2,500	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	164,608	0	15,297
Property Taxes Receivable	0	0	1,005,935	0	301,781
Loans Receivable	0	0	0	0	0
Total Assets	\$144,802	\$38,208	\$1,534,433	\$1,463	\$317,078
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Accrued Wages	2,100	0	0	0	0
Contracts Payable	0	0	253,113	0	0
Intergovernmental Payable	0	0	11,358	0	0
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	0	1,008,245	0	308,186
Total Liabilities	2,100	0	1,272,716	0	308,186
Fund Balances					
Reserved for Encumbrances	1,665	75	10,656	0	0
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	141,037	38,133	251,061	1,463	8,892
Total Fund Balances	142,702	38,208	261,717	1,463	8,892
Total Liabilities and Fund Balances	\$144,802	\$38,208	\$1,534,433	\$1,463	\$317,078

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	Shelter Grant
\$34,353	\$119,748	\$12,128	\$0	\$23,155	\$5,050	\$14,496	\$0
1,396	16,282	0	0	0	0	0	0
0	1,702	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	1,549	0	0	0	0	0
0	0	0	0	388,423	34,261	0	62,416
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$35,749</u>	<u>\$137,732</u>	<u>\$13,677</u>	<u>\$0</u>	<u>\$411,578</u>	<u>\$39,311</u>	<u>\$14,496</u>	<u>\$62,416</u>
\$4,843	\$100	\$0	\$10,073	\$0	\$0	\$0	\$0
0	7,485	0	3,582	0	1,158	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	8,049	18,160	500	0	0
0	0	0	0	366,213	19,732	0	35,415
<u>4,843</u>	<u>7,585</u>	<u>0</u>	<u>21,704</u>	<u>384,373</u>	<u>21,390</u>	<u>0</u>	<u>35,415</u>
0	125	5,388	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>30,906</u>	<u>130,022</u>	<u>8,289</u>	<u>(21,704)</u>	<u>27,205</u>	<u>17,921</u>	<u>14,496</u>	<u>27,001</u>
<u>30,906</u>	<u>130,147</u>	<u>13,677</u>	<u>(21,704)</u>	<u>27,205</u>	<u>17,921</u>	<u>14,496</u>	<u>27,001</u>
<u>\$35,749</u>	<u>\$137,732</u>	<u>\$13,677</u>	<u>\$0</u>	<u>\$411,578</u>	<u>\$39,311</u>	<u>\$14,496</u>	<u>\$62,416</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	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	\$314,218	\$13,626	\$96,672	\$3,505
Cash and Cash Equivalents In					
Segregated Accounts	13,217	0	0	209,011	0
Materials and Supplies Inventory	0	0	0	0	0
Accounts Receivable	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	7,797	0
<i>Total Assets</i>	<u>\$13,217</u>	<u>\$314,218</u>	<u>\$13,626</u>	<u>\$313,480</u>	<u>\$3,505</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$1,354	\$0	\$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
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>1,354</u>	<u>0</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	0	0	5,816	0	0
Reserved for Loans	0	0	0	7,797	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	13,217	314,218	6,456	305,683	3,505
<i>Total Fund Balances</i>	<u>13,217</u>	<u>314,218</u>	<u>12,272</u>	<u>313,480</u>	<u>3,505</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$13,217</u>	<u>\$314,218</u>	<u>\$13,626</u>	<u>\$313,480</u>	<u>\$3,505</u>

VOCA/ SVAA Grant	County Ditch	CJ Mental Health Project Grant	Marine Patrol	AFRRI Grant	Richmondale Sewer Grant	County Recorder's Equipment	Blue Star Mothers Renovation
\$30,324	\$20,196	\$517	\$3,394	\$1,773	\$0	\$672	\$0
0	0	0	0	0	0	0	0
4,548	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	31,698
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$34,872</u>	<u>\$20,196</u>	<u>\$517</u>	<u>\$3,394</u>	<u>\$1,773</u>	<u>\$0</u>	<u>\$672</u>	<u>\$31,698</u>

\$188	\$0	\$0	\$180	\$0	\$0	\$0	\$0
1,218	0	0	0	0	0	0	0
0	0	0	0	0	0	672	31,698
0	0	0	0	0	0	0	0
0	0	0	0	0	3,952	0	0
0	0	0	0	0	0	0	0
<u>1,406</u>	<u>0</u>	<u>0</u>	<u>180</u>	<u>0</u>	<u>3,952</u>	<u>672</u>	<u>31,698</u>
2,100	0	0	2,894	0	0	0	0
0	0	0	0	0	0	0	0
<u>31,366</u>	<u>20,196</u>	<u>517</u>	<u>320</u>	<u>1,773</u>	<u>(3,952)</u>	<u>0</u>	<u>0</u>
<u>33,466</u>	<u>20,196</u>	<u>517</u>	<u>3,214</u>	<u>1,773</u>	<u>(3,952)</u>	<u>0</u>	<u>0</u>
<u>\$34,872</u>	<u>\$20,196</u>	<u>\$517</u>	<u>\$3,394</u>	<u>\$1,773</u>	<u>\$0</u>	<u>\$672</u>	<u>\$31,698</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Board of Elections Grant	Transportation Coordination	Mediation Institutionalization Grant	Juvenile Detention Grant	David Meade-Massie
Assets					
Equity in Pooled Cash and Cash Equivalents	\$9,370	\$18,422	\$1,592	\$0	\$1,072
Cash and Cash Equivalents In					
Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	7,910	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Total Assets	\$9,370	\$18,422	\$9,502	\$0	\$1,072
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$1,500	\$0	\$0
Accrued Wages	0	0	1,630	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
Interfund Payable	0	0	20,000	0	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	0	0	23,130	0	0
Fund Balances					
Reserved for Encumbrances	9,370	3,480	0	1,383	0
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	0	14,942	(13,628)	(1,383)	1,072
Total Fund Balances	9,370	18,422	(13,628)	0	1,072
Total Liabilities and Fund Balances	\$9,370	\$18,422	\$9,502	\$0	\$1,072

Total
Nonmajor
Special Revenue
Funds

\$2,499,152

284,599

12,222

7,108

1,549

1,030,471

1,307,716

7,797

\$5,150,614

\$42,064

73,405

285,663

13,058

277,930

1,737,791

2,429,911

114,082

7,797

2,598,824

2,720,703

\$5,150,614

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	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	69,920	0
Interest	0	0	0	0	0
Fines and Forfeitures	11,065	5,983	0	0	0
Charges for Services	115,819	0	0	0	448,430
Special Assessments	0	0	0	0	0
Other	0	0	5,020	284	0
<i>Total Revenues</i>	<u>126,884</u>	<u>5,983</u>	<u>5,020</u>	<u>70,204</u>	<u>448,430</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	199,506
Judicial	0	0	0	0	0
Public Safety	182,649	5,886	3,017	0	0
Public Works	0	0	0	129,992	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>182,649</u>	<u>5,886</u>	<u>3,017</u>	<u>129,992</u>	<u>199,506</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(55,765)</u>	<u>97</u>	<u>2,003</u>	<u>(59,788)</u>	<u>248,924</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers In	60,000	0	0	50,000	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>60,000</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	4,235	97	2,003	(9,788)	248,924
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>22,033</u>	<u>42,462</u>	<u>10,663</u>	<u>19,831</u>	<u>433,674</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$26,268</u>	<u>\$42,559</u>	<u>\$12,666</u>	<u>\$10,043</u>	<u>\$682,598</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	255,015	0	0	0	1,470,475	0
0	1,836	0	0	0	0	0	0
0	0	0	0	617	0	0	0
0	0	0	20,744	0	527	248,838	6,250
0	0	0	0	0	0	0	0
0	0	3,600	0	0	0	0	0
<u>124,288</u>	<u>1,836</u>	<u>258,615</u>	<u>20,744</u>	<u>617</u>	<u>527</u>	<u>1,719,313</u>	<u>6,250</u>
0	9,036	0	0	0	0	0	0
0	0	0	0	0	0	0	1,296
0	0	265,289	0	0	0	0	0
0	0	0	0	0	0	0	0
87,570	0	0	21,359	0	0	1,676,215	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>87,570</u>	<u>9,036</u>	<u>265,289</u>	<u>21,359</u>	<u>0</u>	<u>0</u>	<u>1,676,215</u>	<u>1,296</u>
<u>36,718</u>	<u>(7,200)</u>	<u>(6,674)</u>	<u>(615)</u>	<u>617</u>	<u>527</u>	<u>43,098</u>	<u>4,954</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>36,718</u>	<u>(7,200)</u>	<u>(6,674)</u>	<u>(615)</u>	<u>617</u>	<u>527</u>	<u>43,098</u>	<u>4,954</u>
<u>145,661</u>	<u>21,711</u>	<u>28,867</u>	<u>839</u>	<u>5,674</u>	<u>4,123</u>	<u>203,792</u>	<u>44,704</u>
<u>\$182,379</u>	<u>\$14,511</u>	<u>\$22,193</u>	<u>\$224</u>	<u>\$6,291</u>	<u>\$4,650</u>	<u>\$246,890</u>	<u>\$49,658</u>

Continued

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol	Senior Citizens Levy
Revenues					
Property Taxes	\$0	\$0	\$761,452	\$0	\$222,548
Intergovernmental	0	0	1,585,916	0	23,658
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	175	0
Special Assessments	84,766	9,285	24,595	0	0
Other	0	0	0	0	0
	0	0	43,999	0	0
Total Revenues	84,766	9,285	2,415,962	175	246,206
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	59,101	0	0	0	0
Judicial	0	7,535	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	1,834,778	0	242,715
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Principal Retirement	0	0	5,521	0	0
Interest and Fiscal Charges	0	0	105	0	0
Total Expenditures	59,101	7,535	1,840,404	0	242,715
Excess of Revenues Over (Under) Expenditures	25,665	1,750	575,558	175	3,491
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	3,499	0	0
Transfers Out	0	0	(585,000)	0	0
Total Other Financing Sources (Uses)	0	0	(581,501)	0	0
Net Change in Fund Balances	25,665	1,750	(5,943)	175	3,491
Fund Balances (Deficits) at Beginning of Year	117,037	36,458	267,660	1,288	5,401
Fund Balances (Deficits) at End of Year	\$142,702	\$38,208	\$261,717	\$1,463	\$8,892

Economic Development	Computer System Service	Certificate of Title Administration	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	SODI Gateway Grant	Small Cities Block Grant	Prosecutor's Diversion Program
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	5,422	122,138	50,000	394,156	56,663
0	0	0	0	0	0	0	0
0	31,266	312,616	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	31,266	312,616	5,422	122,138	50,000	394,156	56,663
0	0	242,435	0	0	0	0	0
0	31,909	0	0	0	0	0	0
0	0	0	0	200,310	0	0	0
0	0	0	0	0	50,000	0	43,003
0	0	0	0	0	0	0	0
75,621	0	0	0	0	0	398,676	0
0	0	0	0	0	0	0	0
9,911	0	0	0	0	0	0	0
85,532	31,909	242,435	0	200,310	50,000	398,676	43,003
(85,532)	(643)	70,181	5,422	(78,172)	0	(4,520)	13,660
1,462,385	0	0	0	0	0	0	0
141,367	0	0	0	49,500	0	0	8,150
0	0	(50,000)	0	0	0	0	0
1,603,752	0	(50,000)	0	49,500	0	0	8,150
1,518,220	(643)	20,181	5,422	(28,672)	0	(4,520)	21,810
(1,518,220)	31,549	109,966	8,255	6,968	0	31,725	(3,889)
\$0	\$30,906	\$130,147	\$13,677	(\$21,704)	\$0	\$27,205	\$17,921

Continued

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	Child Abuse Prevention	Shelter Grant	Jail Commissary	401 Care and Custody Grant	State Juvenile Program
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	11,100	27,001	0	10,952	25,445
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	76,906	0	0
Special Assessments	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	<u>11,100</u>	<u>27,001</u>	<u>76,906</u>	<u>10,952</u>	<u>25,445</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	0	0	72,644	0	27,417
Public Works	0	0	0	0	0
Human Services	0	0	0	27,239	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>72,644</u>	<u>27,239</u>	<u>27,417</u>
Excess of Revenues Over (Under) Expenditures	<u>11,100</u>	<u>27,001</u>	<u>4,262</u>	<u>(16,287)</u>	<u>(1,972)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	6,434
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,434</u>
Net Change in Fund Balances	11,100	27,001	4,262	(16,287)	4,462
Fund Balances (Deficits) at Beginning of Year	<u>3,396</u>	<u>0</u>	<u>8,955</u>	<u>330,505</u>	<u>7,810</u>
Fund Balances (Deficits) at End of Year	<u>\$14,496</u>	<u>\$27,001</u>	<u>\$13,217</u>	<u>\$314,218</u>	<u>\$12,272</u>

Small Cities Revolving Loan	Drug Court	VOCA/ SVAA Grant	County Ditch	Juvenile Accountability Incentive	CJ Mental Health Project Grant	Marine Patrol	AFRRI Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	50,362	0	0	0	9,543	0
5,070	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	6,590	0	0	0	0
4,753	0	0	0	0	0	0	0
<u>9,823</u>	<u>0</u>	<u>50,362</u>	<u>6,590</u>	<u>0</u>	<u>0</u>	<u>9,543</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	69,034	0	0	0	0	0
0	0	0	0	0	0	9,852	0
0	0	0	260	0	0	0	477
0	0	0	0	0	0	0	0
15,857	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>15,857</u>	<u>0</u>	<u>69,034</u>	<u>260</u>	<u>0</u>	<u>0</u>	<u>9,852</u>	<u>477</u>
<u>(6,034)</u>	<u>0</u>	<u>(18,672)</u>	<u>6,330</u>	<u>0</u>	<u>0</u>	<u>(309)</u>	<u>(477)</u>
0	0	0	0	0	0	0	0
0	0	17,845	0	2,880	0	3,181	0
0	0	0	0	0	0	0	0
0	0	17,845	0	2,880	0	3,181	0
(6,034)	0	(827)	6,330	2,880	0	2,872	(477)
<u>319,514</u>	<u>3,505</u>	<u>34,293</u>	<u>13,866</u>	<u>(2,880)</u>	<u>517</u>	<u>342</u>	<u>2,250</u>
<u>\$313,480</u>	<u>\$3,505</u>	<u>\$33,466</u>	<u>\$20,196</u>	<u>\$0</u>	<u>\$517</u>	<u>\$3,214</u>	<u>\$1,773</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, 2003

	Richmondale Sewer Grant	Mediator Fees	County Recorder's Equipment	Blue Star Mothers Renovation	Board of Elections Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	10,500	0	0	57,228	9,370
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	17,444	0	0	0
Special Assessments	0	0	0	0	0
Other	0	0	0	0	0
Total Revenues	<u>10,500</u>	<u>17,444</u>	<u>0</u>	<u>57,228</u>	<u>9,370</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	15,000	0	0
Judicial	0	18,399	0	0	0
Public Safety	0	0	0	0	0
Public Works	3,952	0	0	57,228	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	<u>3,952</u>	<u>18,399</u>	<u>15,000</u>	<u>57,228</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>6,548</u>	<u>(955)</u>	<u>(15,000)</u>	<u>0</u>	<u>9,370</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	15,000	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	6,548	(955)	0	0	9,370
Fund Balances (Deficits) at Beginning of Year	<u>(10,500)</u>	<u>955</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>(\$3,952)</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$9,370</u></u>

Transportation Coordination	Mediation Institutionalization Grant	Rehabilitation Center	Operation Turning Point	FEMA Snow Removal	Community Surface Transportation Grant	Juvenile Detention Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
62,500	7,910	0	20,619	18,782	12,595	2
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
210	0	3,892	0	0	0	0
<u>62,710</u>	<u>7,910</u>	<u>3,892</u>	<u>20,619</u>	<u>18,782</u>	<u>12,595</u>	<u>2</u>
0	0	0	0	0	0	0
0	21,538	0	0	0	0	0
0	0	0	20,619	0	0	1,385
0	0	0	0	18,782	12,595	0
44,288	0	393	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>44,288</u>	<u>21,538</u>	<u>393</u>	<u>20,619</u>	<u>18,782</u>	<u>12,595</u>	<u>1,385</u>
<u>18,422</u>	<u>(13,628)</u>	<u>3,499</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,383)</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	(3,499)	0	0	0	0
0	0	(3,499)	0	0	0	0
18,422	(13,628)	0	0	0	0	(1,383)
0	0	0	0	0	0	1,383
<u>\$18,422</u>	<u>(\$13,628)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2003

	David Meade-Massie	Total Nonmajor Special Revenue Funds
Revenues		
Property Taxes	\$0	\$984,000
Intergovernmental	0	4,491,560
Interest	0	6,906
Fines and Forfeitures	0	17,840
Charges for Services	0	1,397,486
Special Assessments	0	6,590
Other	0	61,758
<i>Total Revenues</i>	<u>0</u>	<u>6,966,140</u>
Expenditures		
<i>Current:</i>		
<i>General Government:</i>		
Legislative and Executive	0	525,078
Judicial	0	149,711
Public Safety	0	832,071
Public Works	0	273,286
Human Services	0	3,934,557
Economic Development and Assistance	0	490,154
<i>Debt Service:</i>		
Principal Retirement	0	5,521
Interest and Fiscal Charges	0	10,016
<i>Total Expenditures</i>	<u>0</u>	<u>6,220,394</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>745,746</u>
Other Financing Sources (Uses)		
Proceeds from Sale of Capital Assets	0	1,462,385
Transfers In	0	357,856
Transfers Out	0	(638,499)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,181,742</u>
<i>Net Change in Fund Balances</i>	0	1,927,488
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>1,072</u>	<u>793,215</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$1,072</u></u>	<u><u>\$2,720,703</u></u>

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Ross County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2003

	Permanent Improvement	Airport Construction	Paint Street Annex Improvements	Board of Mental Retardation Improvements
Assets				
Equity in Pooled Cash and Cash Equivalents	\$288,533	\$36,989	\$3,839	\$52,192
<i>Total Assets</i>	<u>\$288,533</u>	<u>\$36,989</u>	<u>\$3,839</u>	<u>\$52,192</u>
Liabilities and Fund Balances				
Liabilities				
Contracts Payable	\$0	\$0	\$0	\$8,500
Accrued Interest Payable	833	0	0	0
Interfund Payable	315,000	0	0	0
<i>Total Liabilities</i>	<u>315,833</u>	<u>0</u>	<u>0</u>	<u>8,500</u>
Fund Balances				
Reserved for Encumbrances	265,508	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>				
Capital Projects Funds	(292,808)	36,989	3,839	43,692
<i>Total Fund Balances</i>	<u>(27,300)</u>	<u>36,989</u>	<u>3,839</u>	<u>43,692</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$288,533</u>	<u>\$36,989</u>	<u>\$3,839</u>	<u>\$52,192</u>

Camp Cattail Construction	Road & Bridge Improvements	Ross County Service Center	U.S. 50 Connector Construction	Detention Center Construction	Total Nonmajor Capital Projects Funds
\$16,528	\$26,533	\$32,538	\$352,639	\$1,022	\$810,813
\$16,528	\$26,533	\$32,538	\$352,639	\$1,022	\$810,813
\$0	\$8,099	\$0	\$150,411	\$0	\$167,010
0	0	4,927	0	4,927	10,687
0	0	0	0	0	315,000
0	8,099	4,927	150,411	4,927	492,697
0	18,414	2,500	20,584	0	307,006
16,528	20	25,111	181,644	(3,905)	11,110
16,528	18,434	27,611	202,228	(3,905)	318,116
\$16,528	\$26,533	\$32,538	\$352,639	\$1,022	\$810,813

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003

	<u>Permanent Improvement</u>	<u>Airport Construction</u>	<u>Paint Street Annex Improvements</u>	<u>Board of Mental Retardation Improvements</u>
Revenues				
Intergovernmental	\$20,000	\$102,562	\$0	\$0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>20,000</u>	<u>102,562</u>	<u>0</u>	<u>0</u>
Expenditures				
Capital Outlay	75,120	75,039	0	104,421
<i>Debt Service:</i>				
Interest and Fiscal Charges	12,711	0	0	0
<i>Total Expenditures</i>	<u>87,831</u>	<u>75,039</u>	<u>0</u>	<u>104,421</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(67,831)</u>	<u>27,523</u>	<u>0</u>	<u>(104,421)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	0
Proceeds from Sale of Notes	675,000	0	0	0
Transfers In	12,791	10,000	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>687,791</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	619,960	37,523	0	(104,421)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(647,260)</u>	<u>(534)</u>	<u>3,839</u>	<u>148,113</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$27,300)</u></u>	<u><u>\$36,989</u></u>	<u><u>\$3,839</u></u>	<u><u>\$43,692</u></u>

Camp Cattail Construction	Issue II Projects	Road & Bridge Improvements	Ross County Service Center	U.S. 50 Connector Construction	Detention Center Construction	Total Nonmajor Capital Projects Funds
\$0	\$751,761	\$0	\$0	\$0	\$0	\$874,323
0	0	0	88	10,789	0	10,877
0	0	0	0	8,992	0	8,992
0	751,761	0	88	19,781	0	894,192
0	751,761	250,326	333	3,604,687	0	4,861,687
0	0	0	21,288	167,979	10,364	212,342
0	751,761	250,326	21,621	3,772,666	10,364	5,074,029
0	0	(250,326)	(21,533)	(3,752,885)	(10,364)	(4,179,837)
0	0	0	0	4,115,000	0	4,115,000
0	0	0	930,000	0	1,250,000	2,855,000
0	0	250,000	17,620	0	25,125	315,536
0	0	250,000	947,620	4,115,000	1,275,125	7,285,536
0	0	(326)	926,087	362,115	1,264,761	3,105,699
16,528	0	18,760	(898,476)	(159,887)	(1,268,666)	(2,787,583)
\$16,528	\$0	\$18,434	\$27,611	\$202,228	(\$3,905)	\$318,116

Ross County, Ohio

Combining Statements – Nonmajor Fiduciary Funds

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

Private Purpose Trust Funds

Children Services Trust

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

Juvenile Delinquency Prevention Trust

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

C.T.F. Child Abuse & Neglect Trust

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

Unclaimed Monies

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

Agency Funds

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

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

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

County Assessments Agency

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

Ross County Health District Agency

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

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

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

Ross County, Ohio

Combining Statements – Nonmajor Fiduciary Funds (continued)

Soil and Water Conservation Agency

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

Joint Solid Waste Management Agency

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

Park District Agency

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

Agency Tax

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

Miscellaneous Agency

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

Alimony and Child Support Agency

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

Payroll Agency

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

Jail Inmate Agency

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

County Sheriff Agency

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

County Court Agency

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

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

Ross County, Ohio

***Combining Statements – Nonmajor Fiduciary Funds
(continued)***

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, 2003

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Unclaimed Monies	Total Private Purpose Trust Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$3,977	\$6,043	\$734	\$128,442	\$139,196
Cash and Cash Equivalents in Segregated Accounts	180,651	0	0	0	180,651
<i>Total Assets</i>	<u>184,628</u>	<u>6,043</u>	<u>734</u>	<u>128,442</u>	<u>319,847</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	184,628	6,043	734	128,442	319,847
<i>Total Net Assets</i>	<u><u>\$184,628</u></u>	<u><u>\$6,043</u></u>	<u><u>\$734</u></u>	<u><u>\$128,442</u></u>	<u><u>\$319,847</u></u>

Ross County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2003

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Unclaimed Monies	Total Private Purpose Trust Funds
Additions					
Interest	\$751	\$0	\$0	\$0	\$751
Miscellaneous	0	0	0	36,344	36,344
<i>Total Additions</i>	751	0	0	36,344	37,095
Deductions					
	528	0	0	95,160	95,688
<i>Change in Net Assets</i>	223	0	0	(58,816)	(58,593)
<i>Net Assets at Beginning of Year</i>	184,405	6,043	734	187,258	378,440
<i>Net Assets at End of Year</i>	<u>\$184,628</u>	<u>\$6,043</u>	<u>\$734</u>	<u>\$128,442</u>	<u>\$319,847</u>

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
December 31, 2003

	01/01/2003 Balance	2003 Additions	2003 Reductions	12/31/2003 Balance
<i>S.C.O.R. Juvenile Detention Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,425,616	\$3,415,716	\$4,679,560	\$161,772
<i>Total Assets</i>	<u>\$1,425,616</u>	<u>\$3,415,716</u>	<u>\$4,679,560</u>	<u>\$161,772</u>
Liabilities				
Intergovernmental Payable	\$1,425,616	\$3,415,716	\$4,679,560	\$161,772
<i>Total Liabilities</i>	<u>\$1,425,616</u>	<u>\$3,415,716</u>	<u>\$4,679,560</u>	<u>\$161,772</u>
<i>County Assessment Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$51,285	\$51,285	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$51,285</u>	<u>\$51,285</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$51,285	\$51,285	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$51,285</u>	<u>\$51,285</u>	<u>\$0</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
December 31, 2003

	01/01/2003 Balance	2003 Additions	2003 Reductions	12/31/2003 Balance
Ross County Health District Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,134,687	\$5,729,678	\$5,544,144	\$1,320,221
<i>Total Assets</i>	<u>\$1,134,687</u>	<u>\$5,729,678</u>	<u>\$5,544,144</u>	<u>\$1,320,221</u>
Liabilities				
Intergovernmental Payable	\$1,134,687	\$5,729,678	\$5,544,144	\$1,320,221
<i>Total Liabilities</i>	<u>\$1,134,687</u>	<u>\$5,729,678</u>	<u>\$5,544,144</u>	<u>\$1,320,221</u>
 Paint Valley ADAMH Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,506,093	\$15,359,337	\$16,320,360	\$3,545,070
<i>Total Assets</i>	<u>\$4,506,093</u>	<u>\$15,359,337</u>	<u>\$16,320,360</u>	<u>\$3,545,070</u>
Liabilities				
Intergovernmental Payable	\$4,506,093	\$15,359,337	\$16,320,360	\$3,545,070
<i>Total Liabilities</i>	<u>\$4,506,093</u>	<u>\$15,359,337</u>	<u>\$16,320,360</u>	<u>\$3,545,070</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
December 31, 2003

	01/01/2003 Balance	2003 Additions	2003 Reductions	12/31/2003 Balance
Soil & Water Conservation Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$59,990	\$537,536	\$576,658	\$20,868
<i>Total Assets</i>	<u>\$59,990</u>	<u>\$537,536</u>	<u>\$576,658</u>	<u>\$20,868</u>
Liabilities				
Intergovernmental Payable	\$59,990	\$537,536	\$576,658	\$20,868
<i>Total Liabilities</i>	<u>\$59,990</u>	<u>\$537,536</u>	<u>\$576,658</u>	<u>\$20,868</u>
Joint Solid Waste Management Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$254,172	\$188,130	\$187,827	\$254,475
<i>Total Assets</i>	<u>\$254,172</u>	<u>\$188,130</u>	<u>\$187,827</u>	<u>\$254,475</u>
Liabilities				
Intergovernmental Payable	\$254,172	\$188,130	\$187,827	\$254,475
<i>Total Liabilities</i>	<u>\$254,172</u>	<u>\$188,130</u>	<u>\$187,827</u>	<u>\$254,475</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
December 31, 2003

	01/01/2003 Balance	2003 Additions	2003 Reductions	12/31/2003 Balance
<i>Park District Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,119	\$548,500	\$504,836	\$44,783
Total Assets	\$1,119	\$548,500	\$504,836	\$44,783
Liabilities				
Intergovernmental Payable	\$1,119	\$548,500	\$504,836	\$44,783
Total Liabilities	\$1,119	\$548,500	\$504,836	\$44,783
<i>Agency Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,662,920	\$57,027,128	\$57,146,970	\$1,543,078
Intergovernmental Receivable	4,259,163	4,363,725	4,259,163	4,363,725
Property Taxes Receivable	33,321,314	34,283,402	33,321,314	34,283,402
Total Assets	\$39,243,397	\$95,674,255	\$94,727,447	\$40,190,205
Liabilities				
Intergovernmental Payable	\$39,243,397	\$95,674,255	\$94,727,447	\$40,190,205
Total Liabilities	\$39,243,397	\$95,674,255	\$94,727,447	\$40,190,205

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
December 31, 2003

	01/01/2003 Balance	2003 Additions	2003 Reductions	12/31/2003 Balance
Miscellaneous Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$186,357	\$513,603	\$418,415	\$281,545
<i>Total Assets</i>	<u>\$186,357</u>	<u>\$513,603</u>	<u>\$418,415</u>	<u>\$281,545</u>
Liabilities				
Intergovernmental Payable	\$186,357	\$513,603	\$418,415	\$281,545
<i>Total Liabilities</i>	<u>\$186,357</u>	<u>\$513,603</u>	<u>\$418,415</u>	<u>\$281,545</u>
 Alimony & Child Support Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$7,796	\$542,949	\$543,165	\$7,580
<i>Total Assets</i>	<u>\$7,796</u>	<u>\$542,949</u>	<u>\$543,165</u>	<u>\$7,580</u>
Liabilities				
Undistributed Monies	\$7,796	\$542,949	\$543,165	\$7,580
<i>Total Liabilities</i>	<u>\$7,796</u>	<u>\$542,949</u>	<u>\$543,165</u>	<u>\$7,580</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
December 31, 2003

	01/01/2003 Balance	2003 Additions	2003 Reductions	12/31/2003 Balance
Payroll Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$106,023	\$21,563,577	\$21,556,225	\$113,375
<i>Total Assets</i>	<u>\$106,023</u>	<u>\$21,563,577</u>	<u>\$21,556,225</u>	<u>\$113,375</u>
Liabilities				
Intergovernmental Payable	\$106,023	\$21,563,577	\$21,556,225	\$113,375
<i>Total Liabilities</i>	<u>\$106,023</u>	<u>\$21,563,577</u>	<u>\$21,556,225</u>	<u>\$113,375</u>
Jail Inmate Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$33,155	\$279,696	\$297,564	\$15,287
<i>Total Assets</i>	<u>\$33,155</u>	<u>\$279,696</u>	<u>\$297,564</u>	<u>\$15,287</u>
Liabilities				
Deposits Held and Due to Others	\$33,155	\$279,696	\$297,564	\$15,287
<i>Total Liabilities</i>	<u>\$33,155</u>	<u>\$279,696</u>	<u>\$297,564</u>	<u>\$15,287</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
December 31, 2003

	01/01/2003 Balance	2003 Additions	2003 Reductions	12/31/2003 Balance
County Sheriff Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$106,359	\$2,470,134	\$2,478,451	\$98,042
<i>Total Assets</i>	<u>\$106,359</u>	<u>\$2,470,134</u>	<u>\$2,478,451</u>	<u>\$98,042</u>
Liabilities				
Interfund Payable	\$0	\$65,767	\$65,767	\$0
Deposits Held and Due to Others	106,359	2,404,367	2,412,684	98,042
<i>Total Liabilities</i>	<u>\$106,359</u>	<u>\$2,470,134</u>	<u>\$2,478,451</u>	<u>\$98,042</u>
 County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$528,163	\$7,228,889	\$7,284,841	\$472,211
<i>Total Assets</i>	<u>\$528,163</u>	<u>\$7,228,889</u>	<u>\$7,284,841</u>	<u>\$472,211</u>
Liabilities				
Interfund Payable	\$0	\$640,578	\$640,578	\$0
Intergovernmental Payable	95,924	5,838,834	5,860,158	74,600
Undistributed Monies	424,423	686,649	716,602	394,470
Deposits Held and Due to Others	7,816	62,828	67,503	3,141
<i>Total Liabilities</i>	<u>\$528,163</u>	<u>\$7,228,889</u>	<u>\$7,284,841</u>	<u>\$472,211</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
December 31, 2003

	01/01/2003 Balance	2003 Additions	2003 Reductions	12/31/2003 Balance
Family and Child First Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$117,795	\$247,617	\$321,008	\$44,404
<i>Total Assets</i>	<u>\$117,795</u>	<u>\$247,617</u>	<u>\$321,008</u>	<u>\$44,404</u>
Liabilities				
Intergovernmental Payable	\$117,795	\$247,617	\$321,008	\$44,404
<i>Total Liabilities</i>	<u>\$117,795</u>	<u>\$247,617</u>	<u>\$321,008</u>	<u>\$44,404</u>
 Emergency Planning Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$36,388	\$19,541	\$16,847
<i>Total Assets</i>	<u>\$0</u>	<u>\$36,388</u>	<u>\$19,541</u>	<u>\$16,847</u>
Liabilities				
Intergovernmental Payable	\$0	\$36,388	\$19,541	\$16,847
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$36,388</u>	<u>\$19,541</u>	<u>\$16,847</u>
 All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,454,772	\$105,218,495	\$107,326,829	\$7,346,438
Cash and Cash Equivalents in Segregated Accounts	675,473	10,521,668	10,604,021	593,120
Intergovernmental Receivable	4,259,163	4,363,725	4,259,163	4,363,725
Property Taxes Receivable	33,321,314	34,283,402	33,321,314	34,283,402
<i>Total Assets</i>	<u>\$47,710,722</u>	<u>\$154,387,290</u>	<u>\$155,511,327</u>	<u>\$46,586,685</u>
Liabilities				
Interfund Payable	\$0	\$706,345	\$706,345	\$0
Intergovernmental Payable	47,131,173	149,704,456	150,767,464	46,068,165
Undistributed Monies	432,219	1,229,598	1,259,767	402,050
Deposits Held and Due to Others	147,330	2,746,891	2,777,751	116,470
<i>Total Liabilities</i>	<u>\$47,710,722</u>	<u>\$154,387,290</u>	<u>\$155,511,327</u>	<u>\$46,586,685</u>

INDIVIDUAL FUND SCHEDULES

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$1,655,000	\$1,521,000	\$1,549,039	\$28,039
Sales Tax	10,540,000	10,236,000	10,236,733	733
Intergovernmental	1,636,312	1,773,406	1,802,339	28,933
Interest	300,000	184,000	184,202	202
Licenses and Permits	7,310	157,310	158,165	855
Fines and Forfeitures	101,000	101,000	97,330	(3,670)
Charges for Services	1,396,000	1,495,900	1,533,977	38,077
Other	1,360,216	1,229,016	1,178,569	(50,447)
<i>Total Revenues</i>	<u>16,995,838</u>	<u>16,697,632</u>	<u>16,740,354</u>	<u>42,722</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	191,162	191,162	190,169	993
Materials and Supplies	6,242	4,242	4,242	0
Contractual Services	47,031	49,131	46,308	2,823
Other	121,914	23,536	17,164	6,372
Total County Commissioners	<u>366,349</u>	<u>268,071</u>	<u>257,883</u>	<u>10,188</u>
County Auditor				
Personal Services	380,286	382,286	380,981	1,305
Materials and Supplies	49,922	44,661	40,674	3,987
Contractual Services	6,000	6,000	4,664	1,336
Capital Outlay	1,000	1,000	897	103
Other	31,940	29,841	26,369	3,472
Total County Auditor	<u>469,148</u>	<u>463,788</u>	<u>453,585</u>	<u>10,203</u>
County Treasurer				
Personal Services	173,095	173,095	171,744	1,351
Materials and Supplies	24,287	24,287	21,964	2,323
Contractual Services	3,150	3,150	1,498	1,652
Capital Outlay	1,100	1,100	338	762
Other	4,444	9,805	8,388	1,417
Total County Treasurer	<u>206,076</u>	<u>211,437</u>	<u>203,932</u>	<u>7,505</u>
Other Financial Administration				
Contractual Services	29,528	30,027	29,165	862
Total Other Financial Administration	<u>29,528</u>	<u>30,027</u>	<u>29,165</u>	<u>862</u>

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Prosecuting Attorney				
Personal Services	383,600	383,600	377,687	5,913
Materials and Supplies	26,956	26,956	26,950	6
Allowances	29,187	29,187	29,187	0
Capital Outlay	1,000	1,000	750	250
Other	21,198	21,498	11,361	10,137
Total Prosecuting Attorney	461,941	462,241	445,935	16,306
Budget Commission				
Other	1,000	1,000	316	684
Total Budget Commission	1,000	1,000	316	684
Board of Revision				
Other	1,000	1,000	0	1,000
Total Board of Revision	1,000	1,000	0	1,000
Bureau of Inspection				
Contractual Services	67,617	77,617	77,617	0
Total Bureau of Inspection	67,617	77,617	77,617	0
Planning Commission				
Personal Services	87,718	80,858	80,128	730
Materials and Supplies	2,300	2,300	2,300	0
Contractual Services	25,516	25,516	8,278	17,238
Expense - Committee Members	2,350	2,350	1,900	450
Other	6,971	6,971	5,522	1,449
Total Planning Commission	124,855	117,995	98,128	19,867
Building Department				
Personal Services	116,725	126,885	126,862	23
Materials and Supplies	1,726	1,726	1,050	676
Contractual Services	24,596	24,596	9,106	15,490
Other	15,459	15,459	13,393	2,066
Total Building Department	158,506	168,666	150,411	18,255
Data Processing Board				
Personal Services	69,698	69,698	69,458	240
Materials and Supplies	11,000	11,000	8,766	2,234
Contractual Services	64,500	64,500	61,545	2,955
Capital Outlay	5,280	6,780	6,182	598
Other	3,500	2,000	1,959	41
Total Data Processing Board	153,978	153,978	147,910	6,068

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Board of Elections				
Personal Services	223,270	227,270	227,038	232
Materials and Supplies	15,000	13,165	13,162	3
Contractual Services	31,020	25,965	25,965	0
Capital Outlay	78,933	88,515	88,338	177
Other	48,000	66,519	66,519	0
Total Board of Elections	<u>396,223</u>	<u>421,434</u>	<u>421,022</u>	<u>412</u>
Buildings and Grounds				
Personal Services	387,567	388,467	386,246	2,221
Materials and Supplies	39,368	49,868	47,657	2,211
Contractual Services	35,014	34,014	26,913	7,101
Capital Outlay	137,530	5,530	3,777	1,753
Other	315,455	286,910	266,774	20,136
Total Buildings and Grounds	<u>914,934</u>	<u>764,789</u>	<u>731,367</u>	<u>33,422</u>
Recorder				
Personal Services	181,066	181,066	180,479	587
Materials and Supplies	17,233	13,116	13,016	100
Contractual Services	121,265	122,190	121,465	725
Capital Outlay	0	5,323	5,323	0
Other	5,046	2,915	2,811	104
Total Recorder	<u>324,610</u>	<u>324,610</u>	<u>323,094</u>	<u>1,516</u>
Ross County Service Center				
Materials and Supplies	6,800	16,800	12,763	4,037
Contractual Services	159,491	184,691	171,393	13,298
Other	130,329	165,359	158,408	6,951
Total Ross County Service Center	<u>296,620</u>	<u>366,850</u>	<u>342,564</u>	<u>24,286</u>
Insurance on Property				
Insurance - Building	25,000	900	900	0
Total Insurance on Property	<u>25,000</u>	<u>900</u>	<u>900</u>	<u>0</u>
Taxes on Property				
Levies and Assessments - Taxes	7,500	7,991	7,491	500
Delinquent Tax Advertising	500	500	340	160
Auditor/Treasurer Fees	35,000	37,000	36,619	381
Total Taxes on Property	<u>43,000</u>	<u>45,491</u>	<u>44,450</u>	<u>1,041</u>
Total General Government - Legislative and Executive	<u>4,040,385</u>	<u>3,879,894</u>	<u>3,728,279</u>	<u>151,615</u>

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Judicial				
Common Pleas Court - Other				
Personal Services	89,776	98,362	98,362	0
Public Defender	454,354	476,572	476,572	0
Attorney Fees	133,000	133,000	125,356	7,644
Juror Fees	41,000	41,000	40,558	442
Witness Fees	3,000	4,000	3,733	267
Contractual Services	13,373	18,768	16,256	2,512
Capital Outlay	1,000	1,000	0	1,000
Total Common Pleas Court - Other	<u>735,503</u>	<u>772,702</u>	<u>760,837</u>	<u>11,865</u>
Court of Appeals				
Materials and Supplies	3,863	3,863	2,305	1,558
Capital Outlay	10,300	7,241	5,837	1,404
Other	54,114	46,823	41,177	5,646
Total Court of Appeals	<u>68,277</u>	<u>57,927</u>	<u>49,319</u>	<u>8,608</u>
Common Pleas Court #1				
Personal Services	124,069	114,733	113,427	1,306
Materials and Supplies	5,050	6,300	6,300	0
Contractual Services	7,295	7,295	7,295	0
Capital Outlay	1,000	0	0	0
Other	13,710	16,210	15,810	400
Total Common Pleas Court #1	<u>151,124</u>	<u>144,538</u>	<u>142,832</u>	<u>1,706</u>
Common Pleas Court #2				
Personal Services	132,347	132,347	129,558	2,789
Materials and Supplies	7,000	7,400	7,374	26
Contractual Services	8,948	9,320	7,619	1,701
Capital Outlay	1,000	1,000	376	624
Other	12,123	16,351	14,766	1,585
Total Common Pleas Court #2	<u>161,418</u>	<u>166,418</u>	<u>159,693</u>	<u>6,725</u>
Jury Commission				
Personal Services	8,339	8,739	8,437	302
Materials and Supplies	4,000	4,000	3,854	146
Other	650	250	123	127
Total Jury Commission	<u>12,989</u>	<u>12,989</u>	<u>12,414</u>	<u>575</u>
Juvenile Court				
Personal Services	355,317	360,410	358,412	1,998
Materials and Supplies	2,060	2,060	2,060	0
Contractual Services	1,000	1,000	0	1,000
Capital Outlay	500	985	954	31
Other	24,573	31,287	28,204	3,083
Total Juvenile Court	<u>383,450</u>	<u>395,742</u>	<u>389,630</u>	<u>6,112</u>

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Probate Court				
Personal Services	237,005	233,340	233,240	100
Materials and Supplies	7,223	7,656	6,317	1,339
Contractual Services	6,400	6,400	2,416	3,984
Capital Outlay	0	892	892	0
Other	20,623	20,708	19,611	1,097
Total Probate Court	<u>271,251</u>	<u>268,996</u>	<u>262,476</u>	<u>6,520</u>
Clerk of Courts				
Personal Services	232,889	236,729	233,827	2,902
Materials and Supplies	13,366	15,016	15,015	1
Contractual Services	28,143	31,743	31,352	391
Capital Outlay	1,000	1,000	978	22
Other	23,655	22,005	21,427	578
Total Clerk of Courts	<u>299,053</u>	<u>306,493</u>	<u>302,599</u>	<u>3,894</u>
Municipal Court				
County Share	141,400	141,400	123,904	17,496
Juror's Fees	5,000	6,000	5,407	593
Witness Fees	7,000	6,000	4,010	1,990
Criminal Prosecution	34,355	34,355	34,335	20
Indigent Defense	3,167	3,167	2,195	972
Total Municipal Court	<u>190,922</u>	<u>190,922</u>	<u>169,851</u>	<u>21,071</u>
Law Library				
Personal Services	3,000	3,000	3,000	0
Total Law Library	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Total General Government - Judicial	<u>2,276,987</u>	<u>2,319,727</u>	<u>2,252,651</u>	<u>67,076</u>
Public Safety				
Adult Probation				
Personal Services	135,000	135,000	134,810	190
Materials and Supplies	4,000	5,500	5,371	129
Capital Outlay	3,914	4,304	4,030	274
Other	21,292	19,402	18,958	444
Total Adult Probation	<u>164,206</u>	<u>164,206</u>	<u>163,169</u>	<u>1,037</u>
Juvenile Probation				
Personal Services	170,036	169,668	169,668	0
Materials and Supplies	880	880	880	0
Contractual Services	300	300	0	300
Other	1,311	961	934	27
Total Juvenile Probation	<u>172,527</u>	<u>171,809</u>	<u>171,482</u>	<u>327</u>

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Detention Home				
Other	267,119	317,119	317,119	0
Total Detention Home	<u>267,119</u>	<u>317,119</u>	<u>317,119</u>	<u>0</u>
Coroner				
Personal Services	105,165	105,165	102,388	2,777
Materials and Supplies	915	915	848	67
Contractual Services	500	500	495	5
Capital Outlay	2,000	2,000	1,565	435
Other	51,254	51,254	50,715	539
Total Coroner	<u>159,834</u>	<u>159,834</u>	<u>156,011</u>	<u>3,823</u>
Sheriff				
Personal Services	61,497	61,497	61,291	206
Allowances	27,332	27,332	27,332	0
Total Sheriff	<u>88,829</u>	<u>88,829</u>	<u>88,623</u>	<u>206</u>
Emergency Management				
Grants - Disaster Services	53,000	53,000	53,000	0
Total Emergency Management	<u>53,000</u>	<u>53,000</u>	<u>53,000</u>	<u>0</u>
Total Public Safety	<u>905,515</u>	<u>954,797</u>	<u>949,404</u>	<u>5,393</u>
Public Works				
Engineer				
Personal Services	97,500	106,500	105,756	744
Materials and Supplies	3,000	3,000	3,000	0
Capital Outlay	149,500	149,500	149,500	0
Other	2,398	2,398	2,398	0
Total Engineer	<u>252,398</u>	<u>261,398</u>	<u>260,654</u>	<u>744</u>
Total Public Works	<u>252,398</u>	<u>261,398</u>	<u>260,654</u>	<u>744</u>
Health				
Vital Statistics				
Registration Fees	2,000	2,000	1,637	363
Total Vital Statistics	<u>2,000</u>	<u>2,000</u>	<u>1,637</u>	<u>363</u>

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Agriculture				
Soil and Water - Grants	173,282	173,282	173,282	0
Extension Grants	250,000	250,000	250,000	0
Agricultural Society - Grants	12,000	12,000	12,000	0
Fair/Debt	38,000	38,000	38,000	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	1,500	1,500	1,230	270
Total Agriculture	478,082	478,082	477,812	270
Other Health				
Crippled Children Aid	99,823	129,987	129,987	0
Total Other Health	99,823	129,987	129,987	0
Total Health	579,905	610,069	609,436	633
Human Services				
Veteran's Assistance				
Personal Services	71,786	73,044	73,017	27
Materials and Supplies	4,000	4,600	4,330	270
Contractual Services	2,500	2,500	2,258	242
Relief Allowances	246,191	227,691	225,691	2,000
Capital Outlay	6,000	3,600	3,544	56
Other	2,700	1,700	1,229	471
Total Veteran's Assistance	333,177	313,135	310,069	3,066
Veteran's Service				
Personal Services	80,315	79,367	79,320	47
Burials	5,000	3,500	2,450	1,050
Other	24,000	46,490	44,921	1,569
Total Veteran's Service	109,315	129,357	126,691	2,666
Total Human Services	442,492	442,492	436,760	5,732
Economic Development and Assistance				
Regional Planning	40,000	40,445	40,445	0
Grants - Other	220,000	230,600	179,600	51,000
Total Economic Development and Assistance	260,000	271,045	220,045	51,000

continued

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other				
Air Navigation Facilities				
Personal Services	20,437	20,437	19,731	706
Contractual Services	16,400	16,400	16,132	268
Capital Outlay	5,000	5,000	2,475	2,525
Other	15,509	15,509	15,235	274
Total Air Navigation Facilities	<u>57,346</u>	<u>57,346</u>	<u>53,573</u>	<u>3,773</u>
Miscellaneous				
Officials Bonds	6,950	8,450	8,392	58
Group Insurance	796,624	879,624	879,606	18
Liability Insurance	500,000	500,000	496,299	3,701
PERS	649,165	665,935	584,991	80,944
Workers Compensation	50,000	56,200	56,164	36
Unemployment Compensation	2,000	10,000	9,007	993
Stream Monitoring	83,250	33,250	22,175	11,075
Total Miscellaneous	<u>2,087,989</u>	<u>2,153,459</u>	<u>2,056,634</u>	<u>96,825</u>
Total Other	<u>2,145,335</u>	<u>2,210,805</u>	<u>2,110,207</u>	<u>100,598</u>
<i>Total Expenditures</i>	<u>10,903,017</u>	<u>10,950,227</u>	<u>10,567,436</u>	<u>382,791</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,092,821</u>	<u>5,747,405</u>	<u>6,172,918</u>	<u>425,513</u>
Other Financing Sources (Uses)				
Advances In	564,689	660,265	660,265	0
Advances Out	0	(1,161,500)	(1,161,500)	0
Transfers In	50,000	50,000	50,000	0
Transfers Out	(7,320,470)	(6,853,667)	(6,703,627)	150,040
<i>Total Other Financing Sources (Uses)</i>	<u>(6,705,781)</u>	<u>(7,304,902)</u>	<u>(7,154,862)</u>	<u>150,040</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(612,960)</u>	<u>(1,557,497)</u>	<u>(981,944)</u>	<u>575,553</u>
<i>Fund Balance at Beginning of Year</i>	1,737,323	1,737,323	1,737,323	0
Prior Year Encumbrances Appropriated	312,994	312,994	312,994	0
<i>Fund Balance at End of Year</i>	<u>\$1,437,357</u>	<u>\$492,820</u>	<u>\$1,068,373</u>	<u>\$575,553</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Job and Family Services Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$9,681,505	\$7,963,569	\$7,654,115	(\$309,454)
Charges for Services	188,732	188,732	535,254	346,522
Other	<u>1,075,765</u>	<u>935,161</u>	<u>330,861</u>	<u>(604,300)</u>
<i>Total Revenues</i>	<u>10,946,002</u>	<u>9,087,462</u>	<u>8,520,230</u>	<u>(567,232)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	5,287,110	5,114,210	5,101,407	12,803
Contractual Services	1,928,000	1,400,000	1,391,765	8,235
Materials and Supplies	182,568	126,568	125,892	676
Capital Outlay	1,442,912	1,002,512	993,487	9,025
Other	<u>2,353,259</u>	<u>2,008,958</u>	<u>1,985,927</u>	<u>23,031</u>
Total Human Services	<u>11,193,849</u>	<u>9,652,248</u>	<u>9,598,478</u>	<u>53,770</u>
<i>Total Expenditures</i>	<u>11,193,849</u>	<u>9,652,248</u>	<u>9,598,478</u>	<u>53,770</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(247,847)</u>	<u>(564,786)</u>	<u>(1,078,248)</u>	<u>(513,462)</u>
Other Financing Sources (Uses)				
Advances In	15,000	15,000	15,000	0
Advances Out	(15,000)	(15,000)	(15,000)	0
Transfers In	<u>261,741</u>	<u>261,741</u>	<u>840,265</u>	<u>578,524</u>
<i>Total Other Financing Sources (Uses)</i>	<u>261,741</u>	<u>261,741</u>	<u>840,265</u>	<u>578,524</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	13,894	(303,045)	(237,983)	65,062
Fund Balances (Deficits) at Beginning of Year	331,740	331,740	331,740	0
Prior Year Encumbrances Appropriated	<u>35,352</u>	<u>35,352</u>	<u>35,352</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$380,986</u></u>	<u><u>\$64,047</u></u>	<u><u>\$129,109</u></u>	<u><u>\$65,062</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Motor Vehicle Gas Tax Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$3,300,000	\$3,450,000	\$3,756,675	\$306,675
Interest	10,000	10,000	8,924	(1,076)
Fines and Forfeitures	15,000	15,000	16,392	1,392
Other	0	872,686	736,765	(135,921)
<i>Total Revenues</i>	<u>3,325,000</u>	<u>4,347,686</u>	<u>4,518,756</u>	<u>171,070</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	1,678,529	1,785,316	1,768,298	17,018
Materials and Supplies	567,362	608,168	605,019	3,149
Capital Outlay	914,542	2,226,223	2,220,939	5,284
Other	396,454	445,648	359,224	86,424
Total Human Services	<u>3,556,887</u>	<u>5,065,355</u>	<u>4,953,480</u>	<u>111,875</u>
<i>Total Expenditures</i>	<u>3,556,887</u>	<u>5,065,355</u>	<u>4,953,480</u>	<u>111,875</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(231,887)</u>	<u>(717,669)</u>	<u>(434,724)</u>	<u>282,945</u>
Fund Balances (Deficits) at Beginning of Year	541,597	541,597	541,597	0
Prior Year Encumbrances Appropriated	<u>226,887</u>	<u>226,887</u>	<u>226,887</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$536,597</u>	<u>\$50,815</u>	<u>\$333,760</u>	<u>\$282,945</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Correctional and Law Enforcement Fund
For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$25,055	\$25,055	\$8,237	(\$16,818)
Fines and Forfeitures	12,000	12,000	12,395	395
Charges for Services	598,000	767,800	791,743	23,943
Other	71,438	105,438	99,600	(5,838)
<i>Total Revenues</i>	<u>706,493</u>	<u>910,293</u>	<u>911,975</u>	<u>1,682</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	4,871,213	4,973,560	4,972,639	921
Contractual Services	192,664	216,458	216,290	168
Materials and Supplies	128,929	122,466	122,466	0
Capital Outlay	16,579	37,536	37,536	0
Other	817,117	826,881	826,693	188
Total Public Safety	<u>6,026,502</u>	<u>6,176,901</u>	<u>6,175,624</u>	<u>1,277</u>
<i>Total Expenditures</i>	<u>6,026,502</u>	<u>6,176,901</u>	<u>6,175,624</u>	<u>1,277</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,320,009)</u>	<u>(5,266,608)</u>	<u>(5,263,649)</u>	<u>2,959</u>
Other Financing Sources (Uses)				
Transfers In	5,280,000	5,220,000	5,220,000	0
Transfers Out	(52,624)	(61,995)	(61,995)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,227,376</u>	<u>5,158,005</u>	<u>5,158,005</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(92,633)</u>	<u>(108,603)</u>	<u>(105,644)</u>	<u>2,959</u>
Fund Balances (Deficits) at Beginning of Year	16,372	16,372	16,372	0
Prior Year Encumbrances Appropriated	<u>94,051</u>	<u>94,051</u>	<u>94,051</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$17,790</u>	<u>\$1,820</u>	<u>\$4,779</u>	<u>\$2,959</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Board of Mental Retardation Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$4,002,000	\$4,002,000	\$4,008,574	\$6,574
Intergovernmental	2,632,500	2,635,500	2,540,333	(95,167)
Interest	70,000	5,000	4,488	(512)
Other	91,500	91,500	103,409	11,909
<i>Total Revenues</i>	<u>6,796,000</u>	<u>6,734,000</u>	<u>6,656,804</u>	<u>(77,196)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	3,435,000	3,492,700	3,488,514	4,186
Contractual Services	2,863,578	2,843,577	2,764,387	79,190
Materials and Supplies	180,099	180,099	167,227	12,872
Capital Outlay	90,000	30,800	29,319	1,481
Other	529,161	580,962	412,862	168,100
Total Human Services	<u>7,097,838</u>	<u>7,128,138</u>	<u>6,862,309</u>	<u>265,829</u>
<i>Total Expenditures</i>	<u>7,097,838</u>	<u>7,128,138</u>	<u>6,862,309</u>	<u>265,829</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(301,838)</u>	<u>(394,138)</u>	<u>(205,505)</u>	<u>188,633</u>
Fund Balances (Deficits) at Beginning of Year	275,643	275,643	275,643	0
Prior Year Encumbrances Appropriated	<u>135,928</u>	<u>135,928</u>	<u>135,928</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$109,733</u>	<u>\$17,433</u>	<u>\$206,066</u>	<u>\$188,633</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dog and Kennel Fund
For the Year Ended December 31, 2003

	<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	\$10,500	\$10,500	\$11,065	\$565
Charges for Services	110,000	110,000	113,374	3,374
<i>Total Revenues</i>	<u>120,500</u>	<u>120,500</u>	<u>124,439</u>	<u>3,939</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	151,318	151,318	150,173	1,145
Contractual Services	2,126	2,126	1,820	306
Materials and Supplies	7,824	7,824	7,765	59
Other	29,812	29,812	27,685	2,127
Total Public Safety	<u>191,080</u>	<u>191,080</u>	<u>187,443</u>	<u>3,637</u>
<i>Total Expenditures</i>	<u>191,080</u>	<u>191,080</u>	<u>187,443</u>	<u>3,637</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(70,580)</u>	<u>(70,580)</u>	<u>(63,004)</u>	<u>7,576</u>
Other Financing Sources (Uses)				
Transfers In	65,000	65,000	60,000	(5,000)
<i>Total Other Financing Sources (Uses)</i>	<u>65,000</u>	<u>65,000</u>	<u>60,000</u>	<u>(5,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(5,580)</u>	<u>(5,580)</u>	<u>(3,004)</u>	<u>2,576</u>
Fund Balances (Deficits) at Beginning of Year	16,680	16,680	16,680	0
Prior Year Encumbrances Appropriated	5,862	5,862	5,862	0
Fund Balances (Deficits) at End of Year	<u>\$16,962</u>	<u>\$16,962</u>	<u>\$19,538</u>	<u>\$2,576</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, 2003

	<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	\$4,000	\$4,000	\$1,601	(\$2,399)
<i>Total Revenues</i>	<u>4,000</u>	<u>4,000</u>	<u>1,601</u>	<u>(2,399)</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,000	4,000	1,601	(2,399)
Fund Balances (Deficits) at Beginning of Year	<u>5,227</u>	<u>5,227</u>	<u>5,227</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$9,227</u></u>	<u><u>\$9,227</u></u>	<u><u>\$6,828</u></u>	<u><u>(\$2,399)</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, 2003

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Litter Control Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$62,600	\$62,600	\$62,600	\$0
Other	0	0	284	284
<i>Total Revenues</i>	<u>62,600</u>	<u>62,600</u>	<u>62,884</u>	<u>284</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	118,125	114,075	114,025	50
Materials and Supplies	2,300	500	420	80
Other	15,788	17,432	17,404	28
Total Public Works	<u>136,213</u>	<u>132,007</u>	<u>131,849</u>	<u>158</u>
<i>Total Expenditures</i>	<u>136,213</u>	<u>132,007</u>	<u>131,849</u>	<u>158</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(73,613)</u>	<u>(69,407)</u>	<u>(68,965)</u>	<u>442</u>
Other Financing Sources (Uses)				
Transfers In	65,000	50,000	50,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>65,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(8,613)</u>	<u>(19,407)</u>	<u>(18,965)</u>	<u>442</u>
Fund Balances (Deficits) at Beginning of Year	18,250	18,250	18,250	0
Prior Year Encumbrances Appropriated	1,188	1,188	1,188	0
Fund Balances (Deficits) at End of Year	<u>\$10,825</u>	<u>\$31</u>	<u>\$473</u>	<u>\$442</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$445,500	\$445,500	\$448,430	\$2,930
<i>Total Revenues</i>	<u>445,500</u>	<u>445,500</u>	<u>448,430</u>	<u>2,930</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	110,828	110,828	84,507	26,321
Contractual Services	188,444	188,444	100,923	87,521
Materials and Supplies	17,500	17,500	8,543	8,957
Capital Outlay	10,000	10,000	817	9,183
Other	135,560	23,060	16,850	6,210
Total Legislative and Executive	<u>462,332</u>	<u>349,832</u>	<u>211,640</u>	<u>138,192</u>
<i>Total Expenditures</i>	<u>462,332</u>	<u>349,832</u>	<u>211,640</u>	<u>138,192</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(16,832)</u>	<u>95,668</u>	<u>236,790</u>	<u>141,122</u>
Fund Balances (Deficits) at Beginning of Year	419,128	419,128	419,128	0
Prior Year Encumbrances Appropriated	<u>14,504</u>	<u>14,504</u>	<u>14,504</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$416,800</u>	<u>\$529,300</u>	<u>\$670,422</u>	<u>\$141,122</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$126,889	\$126,889	\$124,288	(\$2,601)
<i>Total Revenues</i>	<u>126,889</u>	<u>126,889</u>	<u>124,288</u>	<u>(2,601)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Other	86,113	259,733	126,598	133,135
Total Human Services	<u>86,113</u>	<u>259,733</u>	<u>126,598</u>	<u>133,135</u>
<i>Total Expenditures</i>	<u>86,113</u>	<u>259,733</u>	<u>126,598</u>	<u>133,135</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>40,776</u>	<u>(132,844)</u>	<u>(2,310)</u>	<u>130,534</u>
Fund Balances (Deficits) at Beginning of Year	144,521	144,521	144,521	0
Prior Year Encumbrances Appropriated	11,290	11,290	11,290	0
Fund Balances (Deficits) at End of Year	<u>\$196,587</u>	<u>\$22,967</u>	<u>\$153,501</u>	<u>\$130,534</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$2,500	\$2,500	\$1,836	(\$664)
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>1,836</u>	<u>(664)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	6,500	6,500	5,993	507
Other	5,000	5,000	3,000	2,000
Total Legislative and Executive	<u>11,500</u>	<u>11,500</u>	<u>8,993</u>	<u>2,507</u>
<i>Total Expenditures</i>	<u>11,500</u>	<u>11,500</u>	<u>8,993</u>	<u>2,507</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,000)	(9,000)	(7,157)	1,843
Fund Balances (Deficits) at Beginning of Year	<u>21,967</u>	<u>21,967</u>	<u>21,967</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$12,967</u>	<u>\$12,967</u>	<u>\$14,810</u>	<u>\$1,843</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$90,159	\$253,825	\$257,629	\$3,804
Other	0	323	3,600	3,277
<i>Total Revenues</i>	<u>90,159</u>	<u>254,148</u>	<u>261,229</u>	<u>7,081</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	80,350	83,837	82,878	959
Contractual Services	0	0	0	0
Materials and Supplies	10,178	8,103	8,103	0
Capital Outlay	19,330	18,553	17,904	649
Other	7,683	168,356	167,143	1,213
Total Public Safety	<u>117,541</u>	<u>278,849</u>	<u>276,028</u>	<u>2,821</u>
<i>Total Expenditures</i>	<u>117,541</u>	<u>278,849</u>	<u>276,028</u>	<u>2,821</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,382)	(24,701)	(14,799)	9,902
Fund Balances (Deficits) at Beginning of Year	27,572	27,572	27,572	0
Prior Year Encumbrances Appropriated	<u>2,556</u>	<u>2,556</u>	<u>2,556</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$2,746</u></u>	<u><u>\$5,427</u></u>	<u><u>\$15,329</u></u>	<u><u>\$9,902</u></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, 2003

	<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	\$22,500	\$22,500	\$21,634	(\$866)
<i>Total Revenues</i>	<u>22,500</u>	<u>22,500</u>	<u>21,634</u>	<u>(866)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	34,500	34,500	33,976	524
Total Human Services	<u>34,500</u>	<u>34,500</u>	<u>33,976</u>	<u>524</u>
<i>Total Expenditures</i>	<u>34,500</u>	<u>34,500</u>	<u>33,976</u>	<u>524</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,342)</u>	<u>(342)</u>
Fund Balances (Deficits) at Beginning of Year	12,343	12,343	12,343	0
Fund Balances (Deficits) at End of Year	<u>\$343</u>	<u>\$343</u>	<u>\$1</u>	<u>(\$342)</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$0	\$617	\$617
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>617</u>	<u>617</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	1,288	1,288	0	1,288
Total Public Safety	<u>1,288</u>	<u>1,288</u>	<u>0</u>	<u>1,288</u>
<i>Total Expenditures</i>	<u>1,288</u>	<u>1,288</u>	<u>0</u>	<u>1,288</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,288)	(1,288)	617	1,905
Fund Balances (Deficits) at Beginning of Year	4,386	4,386	4,386	0
Prior Year Encumbrances Appropriated	<u>1,288</u>	<u>1,288</u>	<u>1,288</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$4,386</u>	<u>\$4,386</u>	<u>\$6,291</u>	<u>\$1,905</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, 2003

	<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	\$781	\$781	\$527	(\$254)
<i>Total Revenues</i>	<u>781</u>	<u>781</u>	<u>527</u>	<u>(254)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Materials and Supplies	250	250	0	250
Total Judicial	<u>250</u>	<u>250</u>	<u>0</u>	<u>250</u>
<i>Total Expenditures</i>	<u>250</u>	<u>250</u>	<u>0</u>	<u>250</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	531	531	527	(4)
Fund Balances (Deficits) at Beginning of Year	<u>4,123</u>	<u>4,123</u>	<u>4,123</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$4,654</u>	<u>\$4,654</u>	<u>\$4,650</u>	<u>(\$4)</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,584,970	\$1,196,487	\$1,235,819	\$39,332
Charges for Services	224,000	198,558	229,115	30,557
<i>Total Revenues</i>	<u>1,808,970</u>	<u>1,395,045</u>	<u>1,464,934</u>	<u>69,889</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	1,201,863	1,201,863	1,106,763	95,100
Contractual Services	58,000	71,700	71,686	14
Other	463,181	284,481	274,561	9,920
Total Human Services	<u>1,723,044</u>	<u>1,558,044</u>	<u>1,453,010</u>	<u>105,034</u>
<i>Total Expenditures</i>	<u>1,723,044</u>	<u>1,558,044</u>	<u>1,453,010</u>	<u>105,034</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	85,926	(162,999)	11,924	174,923
Fund Balances (Deficits) at Beginning of Year	<u>189,980</u>	<u>189,980</u>	<u>189,980</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$275,906</u></u>	<u><u>\$26,981</u></u>	<u><u>\$201,904</u></u>	<u><u>\$174,923</u></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, 2003

	<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	\$9,013	\$9,013	\$6,250	(\$2,763)
<i>Total Revenues</i>	<u>9,013</u>	<u>9,013</u>	<u>6,250</u>	<u>(2,763)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	4,414	4,454	1,710	2,744
Total Judicial	<u>4,414</u>	<u>4,454</u>	<u>1,710</u>	<u>2,744</u>
<i>Total Expenditures</i>	<u>4,414</u>	<u>4,454</u>	<u>1,710</u>	<u>2,744</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,599	4,559	4,540	(19)
Fund Balances (Deficits) at Beginning of Year	44,485	44,485	44,485	0
Prior Year Encumbrances Appropriated	<u>469</u>	<u>469</u>	<u>469</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$49,553</u></u>	<u><u>\$49,513</u></u>	<u><u>\$49,494</u></u>	<u><u>(\$19)</u></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, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$65,000	\$65,000	\$84,766	\$19,766
<i>Total Revenues</i>	<u>65,000</u>	<u>65,000</u>	<u>84,766</u>	<u>19,766</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	54,711	54,711	53,063	1,648
Contractual Services	1,000	1,000	0	1,000
Materials and Supplies	3,000	3,000	1,597	1,403
Capital Outlay	3,000	3,000	439	2,561
Other	19,636	16,636	5,876	10,760
Total Legislative and Executive	<u>81,347</u>	<u>78,347</u>	<u>60,975</u>	<u>17,372</u>
<i>Total Expenditures</i>	<u>81,347</u>	<u>78,347</u>	<u>60,975</u>	<u>17,372</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,347)	(13,347)	23,791	37,138
Fund Balances (Deficits) at Beginning of Year	114,059	114,059	114,059	0
Prior Year Encumbrances Appropriated	<u>5,286</u>	<u>5,286</u>	<u>5,286</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$102,998</u></u>	<u><u>\$105,998</u></u>	<u><u>\$143,136</u></u>	<u><u>\$37,138</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$10,927	\$10,927	\$9,285	(\$1,642)
<i>Total Revenues</i>	<u>10,927</u>	<u>10,927</u>	<u>9,285</u>	<u>(1,642)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Contractual Services	11,095	11,095	7,685	3,410
Other	5,427	5,427	1,885	3,542
Total Judicial	<u>16,522</u>	<u>16,522</u>	<u>9,570</u>	<u>6,952</u>
<i>Total Expenditures</i>	<u>16,522</u>	<u>16,522</u>	<u>9,570</u>	<u>6,952</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,595)</u>	<u>(5,595)</u>	<u>(285)</u>	<u>5,310</u>
Fund Balances (Deficits) at Beginning of Year	38,058	38,058	38,058	0
Prior Year Encumbrances Appropriated	<u>360</u>	<u>360</u>	<u>360</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$32,823</u></u>	<u><u>\$32,823</u></u>	<u><u>\$38,133</u></u>	<u><u>\$5,310</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$784,529	\$718,529	\$730,806	\$12,277
Intergovernmental	1,488,640	1,554,640	1,541,003	(13,637)
Charges for Services	17,500	17,500	32,088	14,588
Other	77,000	42,000	46,359	4,359
<i>Total Revenues</i>	<u>2,367,669</u>	<u>2,332,669</u>	<u>2,350,256</u>	<u>17,587</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	592,409	392,409	372,800	19,609
Contractual Services	1,064,303	1,358,657	1,338,034	20,623
Materials and Supplies	14,000	8,000	2,024	5,976
Capital Outlay	13,000	5,000	600	4,400
Other	275,504	222,489	65,358	157,131
Total Human Services	<u>1,959,216</u>	<u>1,986,555</u>	<u>1,778,816</u>	<u>207,739</u>
<i>Total Expenditures</i>	<u>1,959,216</u>	<u>1,986,555</u>	<u>1,778,816</u>	<u>207,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>408,453</u>	<u>346,114</u>	<u>571,440</u>	<u>225,326</u>
Other Financing Sources (Uses)				
Transfers In	0	0	3,499	3,499
Transfers Out	(457,396)	(642,396)	(585,000)	57,396
<i>Total Other Financing Sources (Uses)</i>	<u>(457,396)</u>	<u>(642,396)</u>	<u>(581,501)</u>	<u>60,895</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(48,943)</u>	<u>(296,282)</u>	<u>(10,061)</u>	<u>286,221</u>
Fund Balances (Deficits) at Beginning of Year	262,792	262,792	262,792	0
Prior Year Encumbrances Appropriated	48,944	48,944	48,944	0
Fund Balances (Deficits) at End of Year	<u>\$262,793</u>	<u>\$15,454</u>	<u>\$301,675</u>	<u>\$286,221</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$0	\$175	\$175
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>175</u>	<u>175</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>175</u>	<u>175</u>
Fund Balances (Deficits) at Beginning of Year	<u>1,288</u>	<u>1,288</u>	<u>1,288</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$1,288</u></u>	<u><u>\$1,288</u></u>	<u><u>\$1,463</u></u>	<u><u>\$175</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Senior Citizens Levy Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$210,500	\$219,057	\$219,057	\$0
Intergovernmental	0	23,658	23,658	0
<i>Total Revenues</i>	<u>210,500</u>	<u>242,715</u>	<u>242,715</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	210,500	242,715	242,715	0
Total Human Services	<u>210,500</u>	<u>242,715</u>	<u>242,715</u>	<u>0</u>
<i>Total Expenditures</i>	<u>210,500</u>	<u>242,715</u>	<u>242,715</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Economic Development Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Contractual Services	12,071	13,716	13,716	0
Other	88,034	87,299	87,299	0
Total Economic Development and Assistance	<u>100,105</u>	<u>101,015</u>	<u>101,015</u>	<u>0</u>
<i>Debt Service:</i>				
Principal Retirement	1,500,000	3,000,000	3,000,000	0
Interest and Fiscal Charges	20,795	9,911	9,911	0
Total Debt Service	<u>1,520,795</u>	<u>3,009,911</u>	<u>3,009,911</u>	<u>0</u>
Total Expenditures	<u>1,620,900</u>	<u>3,110,926</u>	<u>3,110,926</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,620,900)</u>	<u>(3,110,926)</u>	<u>(3,110,926)</u>	<u>0</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Notes	1,500,000	1,500,000	1,500,000	0
Proceeds from Sale of Capital Assets	0	1,462,385	1,462,385	0
Transfers In	120,000	141,367	141,367	0
Total Other Financing Sources (Uses)	<u>1,620,000</u>	<u>3,103,752</u>	<u>3,103,752</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(900)	(7,174)	(7,174)	0
Fund Balances (Deficits) at Beginning of Year	569	569	569	0
Prior Year Encumbrances Appropriated	6,605	6,605	6,605	0
Fund Balances (Deficits) at End of Year	<u>\$6,274</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)
Computer System Service Fund
For the Year Ended December 31, 2003

	<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	\$29,500	\$29,500	\$31,206	\$1,706
<i>Total Revenues</i>	<u>29,500</u>	<u>29,500</u>	<u>31,206</u>	<u>1,706</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Contractual Services	3,618	3,618	3,618	0
Capital Outlay	21,767	32,181	31,950	231
Other	0	177	177	0
Total Judicial	<u>25,385</u>	<u>35,976</u>	<u>35,745</u>	<u>231</u>
<i>Total Expenditures</i>	<u>25,385</u>	<u>35,976</u>	<u>35,745</u>	<u>231</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,115</u>	<u>(6,476)</u>	<u>(4,539)</u>	<u>1,937</u>
Fund Balances (Deficits) at Beginning of Year	30,078	30,078	30,078	0
Prior Year Encumbrances Appropriated	<u>3,971</u>	<u>3,971</u>	<u>3,971</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$38,164</u>	<u>\$27,573</u>	<u>\$29,510</u>	<u>\$1,937</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, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$315,000	\$315,000	\$314,156	(\$844)
<i>Total Revenues</i>	<u>315,000</u>	<u>315,000</u>	<u>314,156</u>	<u>(844)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	281,908	277,908	225,269	52,639
Materials and Supplies	14,500	14,500	6,597	7,903
Capital Outlay	4,000	8,000	7,318	682
Other	2,770	3,770	529	3,241
Total Legislative and Executive	<u>303,178</u>	<u>304,178</u>	<u>239,713</u>	<u>64,465</u>
<i>Total Expenditures</i>	<u>303,178</u>	<u>304,178</u>	<u>239,713</u>	<u>64,465</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>11,822</u>	<u>10,822</u>	<u>74,443</u>	<u>63,621</u>
Other Financing Sources (Uses)				
Transfers Out	(50,000)	(50,000)	(50,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(38,178)</u>	<u>(39,178)</u>	<u>24,443</u>	<u>63,621</u>
Fund Balances (Deficits) at Beginning of Year	95,160	95,160	95,160	0
Prior Year Encumbrances Appropriated	20	20	20	0
Fund Balances (Deficits) at End of Year	<u>\$57,002</u>	<u>\$56,002</u>	<u>\$119,623</u>	<u>\$63,621</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$5,422	\$5,422
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>5,422</u>	<u>5,422</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Capital Outlay	5,422	5,422	5,388	34
Total Public Safety	<u>5,422</u>	<u>5,422</u>	<u>5,388</u>	<u>34</u>
<i>Total Expenditures</i>	<u>5,422</u>	<u>5,422</u>	<u>5,388</u>	<u>34</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,422)</u>	<u>(5,422)</u>	<u>34</u>	<u>5,456</u>
Other Financing Sources (Uses)				
Advances Out	(1,549)	(1,549)	(1,549)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,549)</u>	<u>(1,549)</u>	<u>(1,549)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(6,971)</u>	<u>(6,971)</u>	<u>(1,515)</u>	<u>5,456</u>
Fund Balances (Deficits) at Beginning of Year	<u>8,255</u>	<u>8,255</u>	<u>8,255</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$1,284</u></u>	<u><u>\$1,284</u></u>	<u><u>\$6,740</u></u>	<u><u>\$5,456</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
U.S. 23 Pipeline Task Force Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$148,500	\$148,500	\$122,138	(\$26,362)
<i>Total Revenues</i>	<u>148,500</u>	<u>148,500</u>	<u>122,138</u>	<u>(26,362)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	192,242	192,242	179,983	12,259
Materials and Supplies	6,061	6,061	6,061	0
Capital Outlay	7,993	7,993	7,597	396
Total Public Safety	<u>206,296</u>	<u>206,296</u>	<u>193,641</u>	<u>12,655</u>
<i>Total Expenditures</i>	<u>206,296</u>	<u>206,296</u>	<u>193,641</u>	<u>12,655</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(57,796)</u>	<u>(57,796)</u>	<u>(71,503)</u>	<u>(13,707)</u>
Other Financing Sources (Uses)				
Advances In	8,049	8,049	8,049	0
Transfers In	49,500	49,500	49,500	0
<i>Total Other Financing Sources (Uses)</i>	<u>57,549</u>	<u>57,549</u>	<u>57,549</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(247)</u>	<u>(247)</u>	<u>(13,954)</u>	<u>(13,707)</u>
Fund Balances (Deficits) at Beginning of Year	5,660	5,660	5,660	0
Prior Year Encumbrances Appropriated	8,295	8,295	8,295	0
Fund Balances (Deficits) at End of Year	<u>\$13,708</u>	<u>\$13,708</u>	<u>\$1</u>	<u>(\$13,707)</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
SODI Gateway Grant Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$50,000	\$50,000	\$50,000	\$0
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	50,000	50,000	50,000	0
Total Public Works	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Small Cities Block Grant Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$266,170	\$366,962	\$371,946	\$4,984
<i>Total Revenues</i>	<u>266,170</u>	<u>366,962</u>	<u>371,946</u>	<u>4,984</u>
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Other	266,170	380,696	380,696	0
Total Economic Development and Assistance	<u>266,170</u>	<u>380,696</u>	<u>380,696</u>	<u>0</u>
<i>Total Expenditures</i>	<u>266,170</u>	<u>380,696</u>	<u>380,696</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(13,734)</u>	<u>(8,750)</u>	<u>4,984</u>
Fund Balances (Deficits) at Beginning of Year	31,903	31,903	31,903	0
Prior Year Encumbrances Appropriated	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$31,905</u>	<u>\$18,171</u>	<u>\$23,155</u>	<u>\$4,984</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, 2003*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$29,058	\$56,668	\$56,663	(\$5)
<i>Total Revenues</i>	<u>29,058</u>	<u>56,668</u>	<u>56,663</u>	<u>(5)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	20,969	53,133	53,133	0
Materials and Supplies	397	51	51	0
Capital Outlay	613	0	0	0
Other	890	890	890	0
Total Public Safety	<u>22,869</u>	<u>54,074</u>	<u>54,074</u>	<u>0</u>
<i>Total Expenditures</i>	<u>22,869</u>	<u>54,074</u>	<u>54,074</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,189</u>	<u>2,594</u>	<u>2,589</u>	<u>(5)</u>
Other Financing Sources (Uses)				
Advances Out	(6,000)	(6,000)	(6,000)	0
Transfers In	0	8,150	8,150	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,000)</u>	<u>2,150</u>	<u>2,150</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	189	4,744	4,739	(5)
Fund Balances (Deficits) at Beginning of Year	<u>312</u>	<u>312</u>	<u>312</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$501</u>	<u>\$5,056</u>	<u>\$5,051</u>	<u>(\$5)</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$0	\$0	\$11,100	\$11,100
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>11,100</u>	<u>11,100</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>11,100</u>	<u>11,100</u>
Fund Balances (Deficits) at Beginning of Year	<u>3,396</u>	<u>3,396</u>	<u>3,396</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$3,396</u></u>	<u><u>\$3,396</u></u>	<u><u>\$14,496</u></u>	<u><u>\$11,100</u></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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$10,952	\$10,952
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>10,952</u>	<u>10,952</u>
Expenditures				
<i>Current:</i>				
Human Services				
Other	32,103	32,103	30,158	1,945
Total Human Services	<u>32,103</u>	<u>32,103</u>	<u>30,158</u>	<u>1,945</u>
<i>Total Expenditures</i>	<u>32,103</u>	<u>32,103</u>	<u>30,158</u>	<u>1,945</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(32,103)</u>	<u>(32,103)</u>	<u>(19,206)</u>	<u>12,897</u>
Fund Balances (Deficits) at Beginning of Year	333,424	333,424	333,424	0
Fund Balances (Deficits) at End of Year	<u>\$301,321</u>	<u>\$301,321</u>	<u>\$314,218</u>	<u>\$12,897</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$27,638	\$25,445	(\$2,193)
<i>Total Revenues</i>	<u>0</u>	<u>27,638</u>	<u>25,445</u>	<u>(2,193)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Other	6,434	31,879	31,879	0
Total Public Safety	6,434	31,879	31,879	0
<i>Total Expenditures</i>	<u>6,434</u>	<u>31,879</u>	<u>31,879</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,434)</u>	<u>(4,241)</u>	<u>(6,434)</u>	<u>(2,193)</u>
Other Financing Sources (Uses)				
Transfers In	6,434	6,434	6,434	0
<i>Total Other Financing Sources (Uses)</i>	<u>6,434</u>	<u>6,434</u>	<u>6,434</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	2,193	0	(2,193)
Fund Balances (Deficits) at Beginning of Year	7,811	7,811	7,811	0
Fund Balances (Deficits) at End of Year	<u>\$7,811</u>	<u>\$10,004</u>	<u>\$7,811</u>	<u>(\$2,193)</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$14,900	\$39,400	\$49,000	\$9,600
Other	0	0	4,753	4,753
<i>Total Revenues</i>	<u>14,900</u>	<u>39,400</u>	<u>53,753</u>	<u>14,353</u>
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Other	19,468	73,578	16,619	56,959
<i>Total Economic Development and Assistance</i>	<u>19,468</u>	<u>73,578</u>	<u>16,619</u>	<u>56,959</u>
<i>Total Expenditures</i>	<u>19,468</u>	<u>73,578</u>	<u>16,619</u>	<u>56,959</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,568)</u>	<u>(34,178)</u>	<u>37,134</u>	<u>71,312</u>
Fund Balances (Deficits) at Beginning of Year	57,668	57,668	57,668	0
Prior Year Encumbrances Appropriated	1,708	1,708	1,708	0
Fund Balances (Deficits) at End of Year	<u>\$54,808</u>	<u>\$25,198</u>	<u>\$96,510</u>	<u>\$71,312</u>

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, 2003

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
VOCA/SCAA Grant Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$44,999	\$60,362	\$60,362	\$0
<i>Total Revenues</i>	<u>44,999</u>	<u>60,362</u>	<u>60,362</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	56,060	74,467	74,467	0
Contractual Services	206	800	800	0
Other	5,256	8,805	8,666	139
Total Judicial	<u>61,522</u>	<u>84,072</u>	<u>83,933</u>	<u>139</u>
<i>Total Expenditures</i>	<u>61,522</u>	<u>84,072</u>	<u>83,933</u>	<u>139</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(16,523)</u>	<u>(23,710)</u>	<u>(23,571)</u>	<u>139</u>
Other Financing Sources (Uses)				
Transfers In	0	17,845	17,845	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>17,845</u>	<u>17,845</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(16,523)</u>	<u>(5,865)</u>	<u>(5,726)</u>	<u>139</u>
Fund Balances (Deficits) at Beginning of Year	33,439	33,439	33,439	0
Prior Year Encumbrances Appropriated	322	322	322	0
Fund Balances (Deficits) at End of Year	<u>\$17,238</u>	<u>\$27,896</u>	<u>\$28,035</u>	<u>\$139</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$0	\$0	\$6,590	\$6,590
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>6,590</u>	<u>6,590</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	0	260	260	0
Total Public Works	<u>0</u>	<u>260</u>	<u>260</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>260</u>	<u>260</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(260)</u>	<u>6,330</u>	<u>6,590</u>
Fund Balances (Deficits) at Beginning of Year	<u>13,866</u>	<u>13,866</u>	<u>13,866</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$13,866</u></u>	<u><u>\$13,606</u></u>	<u><u>\$20,196</u></u>	<u><u>\$6,590</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Accountability Incentive Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$12,200	\$12,200	\$12,200	\$0
<i>Total Revenues</i>	<u>12,200</u>	<u>12,200</u>	<u>12,200</u>	<u>0</u>
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,200</u>	<u>12,200</u>	<u>12,200</u>	<u>0</u>
Other Financing Sources (Uses)				
Advances Out	(15,100)	(15,100)	(15,100)	0
Transfers In	2,880	2,880	2,880	0
<i>Total Other Financing Sources (Uses)</i>	<u>(12,220)</u>	<u>(12,220)</u>	<u>(12,220)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(20)	(20)	(20)	0
Fund Balances (Deficits) at Beginning of Year	<u>20</u>	<u>20</u>	<u>20</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
CJ Mental Health Project Grant Fund
For the Year Ended December 31, 2003

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marine Patrol Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$9,543	\$9,543	\$9,543	\$0
<i>Total Revenues</i>	9,543	9,543	9,543	0
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	11,724	8,650	8,650	0
Other	1,512	4,586	4,586	0
Total Public Safety	13,236	13,236	13,236	0
<i>Total Expenditures</i>	13,236	13,236	13,236	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,693)	(3,693)	(3,693)	0
Other Financing Sources (Uses)				
Transfers In	3,181	3,181	3,181	0
<i>Total Other Financing Sources (Uses)</i>	3,181	3,181	3,181	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(512)	(512)	(512)	0
Fund Balances (Deficits) at Beginning of Year	319	319	319	0
Prior Year Encumbrances Appropriated	512	512	512	0
Fund Balances (Deficits) at End of Year	\$319	\$319	\$319	\$0

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Appalachian Flood Risk Reduction Initiative (AFRRI) Grant Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	<u>600</u>	<u>2,250</u>	<u>477</u>	<u>1,773</u>
Total Public Works	<u>600</u>	<u>2,250</u>	<u>477</u>	<u>1,773</u>
<i>Total Expenditures</i>	<u>600</u>	<u>2,250</u>	<u>477</u>	<u>1,773</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(600)</u>	<u>(2,250)</u>	<u>(477)</u>	<u>1,773</u>
Fund Balances (Deficits) at Beginning of Year	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$1,650</u></u>	<u><u>\$0</u></u>	<u><u>\$1,773</u></u>	<u><u>\$1,773</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Richmondale Sewer Grant Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$11,700	\$11,700	\$10,500	(\$1,200)
<i>Total Revenues</i>	<u>11,700</u>	<u>11,700</u>	<u>10,500</u>	<u>(1,200)</u>
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	1,200	1,200	0	1,200
Total Public Works	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>1,200</u>
<i>Total Expenditures</i>	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>1,200</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	<u>0</u>
Other Financing Sources (Uses)				
Advances Out	(10,500)	(10,500)	(10,500)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(10,500)</u>	<u>(10,500)</u>	<u>(10,500)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><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)
Mediator Fees Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$17,115	\$17,444	\$17,444	\$0
<i>Total Revenues</i>	<u>17,115</u>	<u>17,444</u>	<u>17,444</u>	<u>0</u>
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>17,115</u>	<u>17,444</u>	<u>17,444</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers Out	(17,115)	(18,399)	(18,399)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(17,115)</u>	<u>(18,399)</u>	<u>(18,399)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(955)	(955)	0
Fund Balances (Deficits) at Beginning of Year	955	955	955	0
Fund Balances (Deficits) at End of Year	<u>\$955</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)
County Recorder's Equipment Fund
For the Year Ended December 31, 2003

	<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				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Contractual Services	15,000	15,000	15,000	0
Total Legislative and Executive	15,000	15,000	15,000	0
<i>Total Expenditures</i>	15,000	15,000	15,000	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,000)	(15,000)	(15,000)	0
Other Financing Sources (Uses)				
Transfers In	15,000	15,000	15,000	0
<i>Total Other Financing Sources (Uses)</i>	15,000	15,000	15,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	0	0
Fund Balances (Deficits) at Beginning of Year	0	0	0	0
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Blue Star Mothers Renovation Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$25,530	\$25,530	\$25,530	\$0
<i>Total Revenues</i>	<u>25,530</u>	<u>25,530</u>	<u>25,530</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	25,530	25,530	25,530	0
Total Public Works	<u>25,530</u>	<u>25,530</u>	<u>25,530</u>	<u>0</u>
<i>Total Expenditures</i>	<u>25,530</u>	<u>25,530</u>	<u>25,530</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Board of Elections Grant Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$9,370	\$9,370	\$9,370	\$0
<i>Total Revenues</i>	<u>9,370</u>	<u>9,370</u>	<u>9,370</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Capital Outlay	9,370	9,370	9,370	0
Total Legislative and Executive	<u>9,370</u>	<u>9,370</u>	<u>9,370</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,370</u>	<u>9,370</u>	<u>9,370</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$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)
Transportation Coordination Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$75,000	\$62,500	\$62,500	\$0
Other	0	210	210	0
<i>Total Revenues</i>	<u>75,000</u>	<u>62,710</u>	<u>62,710</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	75,000	30,595	30,595	0
Other	0	17,674	17,173	501
<i>Total Human Services</i>	<u>75,000</u>	<u>48,269</u>	<u>47,768</u>	<u>501</u>
<i>Total Expenditures</i>	<u>75,000</u>	<u>48,269</u>	<u>47,768</u>	<u>501</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>14,441</u>	<u>14,942</u>	<u>501</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$14,441</u>	<u>\$14,942</u>	<u>\$501</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$104,000	\$0	\$0	\$0
<i>Total Revenues</i>	<u>104,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	91,000	18,121	18,121	0
Other	13,000	1,787	1,787	0
Total Judicial	<u>104,000</u>	<u>19,908</u>	<u>19,908</u>	<u>0</u>
<i>Total Expenditures</i>	<u>104,000</u>	<u>19,908</u>	<u>19,908</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(19,908)</u>	<u>(19,908)</u>	<u>0</u>
Other Financing Sources (Uses)				
Advances In	20,000	20,000	20,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>20,000</u>	<u>92</u>	<u>92</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$20,000</u>	<u>\$92</u>	<u>\$92</u>	<u>\$0</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$4,254	\$4,254	\$3,892	(\$362)
<i>Total Revenues</i>	<u>4,254</u>	<u>4,254</u>	<u>3,892</u>	<u>(362)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Other	400	400	393	7
Total Human Services	<u>400</u>	<u>400</u>	<u>393</u>	<u>7</u>
<i>Total Expenditures</i>	<u>400</u>	<u>400</u>	<u>393</u>	<u>7</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,854</u>	<u>3,854</u>	<u>3,499</u>	<u>(355)</u>
Other Financing Sources (Uses)				
Transfers Out	(3,499)	(3,499)	(3,499)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,499)</u>	<u>(3,499)</u>	<u>(3,499)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	355	355	0	(355)
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$355</u>	<u>\$355</u>	<u>\$0</u>	<u>(\$355)</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Operation Turning Point Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$20,619	\$20,619	\$20,619	\$0
<i>Total Revenues</i>	<u>20,619</u>	<u>20,619</u>	<u>20,619</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	20,619	20,619	20,619	0
Total Public Safety	<u>20,619</u>	<u>20,619</u>	<u>20,619</u>	<u>0</u>
<i>Total Expenditures</i>	<u>20,619</u>	<u>20,619</u>	<u>20,619</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
FEMA Snow Removal Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$18,782	\$18,782	\$18,782	\$0
<i>Total Revenues</i>	18,782	18,782	18,782	0
Expenditures				
<i>Current:</i>				
Public Works				
Other	18,782	18,782	18,782	0
Total Public Works	18,782	18,782	18,782	0
<i>Total Expenditures</i>	18,782	18,782	18,782	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficits) at Beginning of Year	0	0	0	0
Fund Balances (Deficits) at End of Year	<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)
Community Surface Transportation Grant Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$12,595	\$12,595	\$12,595	\$0
<i>Total Revenues</i>	12,595	12,595	12,595	0
Expenditures				
<i>Current:</i>				
Public Works				
Other	12,595	12,595	12,595	0
Total Public Works	12,595	12,595	12,595	0
<i>Total Expenditures</i>	12,595	12,595	12,595	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances (Deficits) at Beginning of Year	0	0	0	0
Fund Balances (Deficits) at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Detention Grant Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,570	\$5,675	\$2	(\$5,673)
<i>Total Revenues</i>	<u>5,570</u>	<u>5,675</u>	<u>2</u>	<u>(5,673)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Other	6,953	6,953	1,385	5,568
Total Public Safety	<u>6,953</u>	<u>6,953</u>	<u>1,385</u>	<u>5,568</u>
<i>Total Expenditures</i>	<u>6,953</u>	<u>6,953</u>	<u>1,385</u>	<u>5,568</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,383)</u>	<u>(1,278)</u>	<u>(1,383)</u>	<u>(105)</u>
Fund Balances (Deficits) at Beginning of Year	<u>1,383</u>	<u>1,383</u>	<u>1,383</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$105</u>	<u>\$0</u>	<u>(\$105)</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, 2003

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Other	\$0	\$8,665	\$10,295	\$1,630
<i>Total Revenues</i>	<u>0</u>	<u>8,665</u>	<u>10,295</u>	<u>1,630</u>
Expenditures				
<i>Current:</i>				
Other	0	25,950	25,950	0
Total Other	<u>0</u>	<u>25,950</u>	<u>25,950</u>	<u>0</u>
<i>Debt Service:</i>				
Principal Retirement	785,000	2,785,000	2,785,000	0
Interest and Fiscal Charges	362,108	500,805	445,774	55,031
Total Debt Service	<u>1,147,108</u>	<u>3,285,805</u>	<u>3,230,774</u>	<u>55,031</u>
<i>Total Expenditures</i>	<u>1,147,108</u>	<u>3,311,755</u>	<u>3,256,724</u>	<u>55,031</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,147,108)</u>	<u>(3,303,090)</u>	<u>(3,246,429)</u>	<u>56,661</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Notes	0	2,625,000	2,625,000	0
Transfers In	1,147,108	650,875	620,464	(30,411)
<i>Total Other Financing Sources (Uses)</i>	<u>1,147,108</u>	<u>3,275,875</u>	<u>3,245,464</u>	<u>(30,411)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	(27,215)	(965)	26,250
Fund Balances (Deficits) at Beginning of Year	<u>620,783</u>	<u>620,783</u>	<u>620,783</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$620,783</u>	<u>\$593,568</u>	<u>\$619,818</u>	<u>\$26,250</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$20,000	\$20,000	\$20,000	\$0
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	22,100	340,628	340,628	0
Total Capital Outlay	<u>22,100</u>	<u>340,628</u>	<u>340,628</u>	<u>0</u>
<i>Debt Service:</i>				
Principal Retirement	675,000	675,000	675,000	0
Interest and Fiscal Charges	12,791	12,791	12,791	0
Total Debt Service	<u>687,791</u>	<u>687,791</u>	<u>687,791</u>	<u>0</u>
<i>Total Expenditures</i>	<u>709,891</u>	<u>1,028,419</u>	<u>1,028,419</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(689,891)</u>	<u>(1,008,419)</u>	<u>(1,008,419)</u>	<u>0</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Notes	675,000	675,000	675,000	0
Advances In	315,000	315,000	315,000	0
Transfers In	12,791	12,791	12,791	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,002,791</u>	<u>1,002,791</u>	<u>1,002,791</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	312,900	(5,628)	(5,628)	0
Fund Balances (Deficits) at Beginning of Year	6,553	6,553	6,553	0
Prior Year Encumbrances Appropriated	<u>22,100</u>	<u>22,100</u>	<u>22,100</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$341,553</u>	<u>\$23,025</u>	<u>\$23,025</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$545,426	\$559,118	\$559,879	\$761
<i>Total Revenues</i>	<u>545,426</u>	<u>559,118</u>	<u>559,879</u>	<u>761</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	5,080	566,920	539,170	27,750
Total Capital Outlay	<u>5,080</u>	<u>566,920</u>	<u>539,170</u>	<u>27,750</u>
<i>Total Expenditures</i>	<u>5,080</u>	<u>566,920</u>	<u>539,170</u>	<u>27,750</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>540,346</u>	<u>(7,802)</u>	<u>20,709</u>	<u>28,511</u>
Other Financing Sources (Uses)				
Transfers In	0	10,000	10,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	540,346	2,198	30,709	28,511
Fund Balances (Deficits) at Beginning of Year	<u>6,280</u>	<u>6,280</u>	<u>6,280</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$546,626</u>	<u>\$8,478</u>	<u>\$36,989</u>	<u>\$28,511</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, 2003

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

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Board of Mental Retardation Improvements Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	<u>147,000</u>	<u>147,000</u>	<u>95,921</u>	<u>51,079</u>
Total Capital Outlay	<u>147,000</u>	<u>147,000</u>	<u>95,921</u>	<u>51,079</u>
<i>Total Expenditures</i>	<u>147,000</u>	<u>147,000</u>	<u>95,921</u>	<u>51,079</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(147,000)</u>	<u>(147,000)</u>	<u>(95,921)</u>	<u>51,079</u>
Fund Balances (Deficits) at Beginning of Year	<u>148,113</u>	<u>148,113</u>	<u>148,113</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$1,113</u></u>	<u><u>\$1,113</u></u>	<u><u>\$52,192</u></u>	<u><u>\$51,079</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, 2003

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Issue II Projects Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$751,761	\$751,761	\$751,761	\$0
<i>Total Revenues</i>	<u>751,761</u>	<u>751,761</u>	<u>751,761</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	751,761	751,761	751,761	0
Total Capital Outlay	<u>751,761</u>	<u>751,761</u>	<u>751,761</u>	<u>0</u>
<i>Total Expenditures</i>	<u>751,761</u>	<u>751,761</u>	<u>751,761</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road & Bridge Improvements Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	<u>268,760</u>	<u>268,760</u>	<u>268,740</u>	<u>20</u>
Total Capital Outlay	<u>268,760</u>	<u>268,760</u>	<u>268,740</u>	<u>20</u>
<i>Total Expenditures</i>	<u>268,760</u>	<u>268,760</u>	<u>268,740</u>	<u>20</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(268,760)</u>	<u>(268,760)</u>	<u>(268,740)</u>	<u>20</u>
Other Financing Sources (Uses)				
Transfers In	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(18,760)</u>	<u>(18,760)</u>	<u>(18,740)</u>	<u>20</u>
Fund Balances (Deficits) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>18,760</u>	<u>18,760</u>	<u>18,760</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$20</u></u>	<u><u>\$20</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ross County Service Center Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$88	\$88
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>88</u>	<u>88</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	4,532	4,532	4,468	64
Total Capital Outlay	<u>4,532</u>	<u>4,532</u>	<u>4,468</u>	<u>64</u>
<i>Debt Service:</i>				
Principal Retirement	930,000	930,000	930,000	0
Interest and Fiscal Charges	17,670	17,670	17,620	50
Total Debt Service	<u>947,670</u>	<u>947,670</u>	<u>947,620</u>	<u>50</u>
<i>Total Expenditures</i>	<u>952,202</u>	<u>952,202</u>	<u>952,088</u>	<u>114</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(952,202)</u>	<u>(952,202)</u>	<u>(952,000)</u>	<u>202</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Notes	930,000	930,000	930,000	0
Transfers In	0	0	17,620	17,620
<i>Total Other Financing Sources (Uses)</i>	<u>930,000</u>	<u>930,000</u>	<u>947,620</u>	<u>17,620</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(22,202)</u>	<u>(22,202)</u>	<u>(4,380)</u>	<u>17,822</u>
Fund Balances (Deficits) at Beginning of Year	29,887	29,887	29,887	0
Prior Year Encumbrances Appropriated	<u>4,532</u>	<u>4,532</u>	<u>4,532</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u>\$12,217</u>	<u>\$12,217</u>	<u>\$30,039</u>	<u>\$17,822</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
U.S. 50 Connector Construction Fund
For the Year Ended December 31, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$0	\$10,789	\$10,789	\$0
Other	0	8,992	8,992	0
<i>Total Revenues</i>	<u>0</u>	<u>19,781</u>	<u>19,781</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	382,377	3,706,230	3,703,869	2,361
Total Capital Outlay	<u>382,377</u>	<u>3,706,230</u>	<u>3,703,869</u>	<u>2,361</u>
<i>Debt Service:</i>				
Principal Retirement	1,600,000	1,600,000	1,600,000	0
Interest and Fiscal Charges	0	180,603	167,979	12,624
Total Debt Service	<u>1,600,000</u>	<u>1,780,603</u>	<u>1,767,979</u>	<u>12,624</u>
<i>Total Expenditures</i>	<u>1,982,377</u>	<u>5,486,833</u>	<u>5,471,848</u>	<u>14,985</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,982,377)</u>	<u>(5,467,052)</u>	<u>(5,452,067)</u>	<u>14,985</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	4,115,000	4,115,000	4,115,000	0
Proceeds from Sale of Notes	1,600,000	1,600,000	1,600,000	0
Advances In	0	450,000	450,000	0
Advances Out	(163,665)	(613,665)	(613,665)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,551,335</u>	<u>5,551,335</u>	<u>5,551,335</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	3,568,958	84,283	99,268	14,985
Fund Balances (Deficits) at Beginning of Year	<u>82,376</u>	<u>82,376</u>	<u>82,376</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$3,651,334</u></u>	<u><u>\$166,659</u></u>	<u><u>\$181,644</u></u>	<u><u>\$14,985</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Detention Center Construction Fund
For the Year Ended December 31, 2003*

	<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>Debt Service:</i>				
Principal Retirement	1,250,000	1,250,000	1,250,000	0
Interest and Fiscal Charges	<u>0</u>	<u>25,125</u>	<u>25,055</u>	<u>70</u>
Total Debt Service	<u>1,250,000</u>	<u>1,275,125</u>	<u>1,275,055</u>	<u>70</u>
<i>Total Expenditures</i>	<u>1,250,000</u>	<u>1,275,125</u>	<u>1,275,055</u>	<u>70</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,250,000)</u>	<u>(1,275,125)</u>	<u>(1,275,055)</u>	<u>70</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Notes	1,250,000	1,250,000	1,250,000	0
Transfers In	<u>0</u>	<u>25,125</u>	<u>25,125</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,250,000</u>	<u>1,275,125</u>	<u>1,275,125</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	0	0	70	70
Fund Balances (Deficits) at Beginning of Year	<u>952</u>	<u>952</u>	<u>952</u>	<u>0</u>
Fund Balances (Deficits) at End of Year	<u><u>\$952</u></u>	<u><u>\$952</u></u>	<u><u>\$1,022</u></u>	<u><u>\$70</u></u>

Ross County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget and Actual (Budget Basis)
County Wide Sewer Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$34,000	\$34,000	\$36,239	\$2,239
Other Operating Revenues	0	0	641	641
<i>Total Revenues</i>	<u>34,000</u>	<u>34,000</u>	<u>36,880</u>	<u>2,880</u>
Expenses				
Contractual Services	26,528	26,528	21,512	5,016
Other Operating Expenses	5,035	5,035	2,876	2,159
<i>Total Expenses</i>	<u>31,563</u>	<u>31,563</u>	<u>24,388</u>	<u>7,175</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>2,437</u>	<u>2,437</u>	<u>12,492</u>	<u>10,055</u>
Fund Equity (Deficits) at Beginning of Year	30,338	30,338	30,338	0
Prior Year Encumbrances Appropriated	<u>1,563</u>	<u>1,563</u>	<u>1,563</u>	<u>0</u>
Fund Equity (Deficits) at End of Year	<u><u>\$34,338</u></u>	<u><u>\$34,338</u></u>	<u><u>\$44,393</u></u>	<u><u>\$10,055</u></u>

Ross County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget and Actual (Budget Basis)
Ross County Group Insurance Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$3,655,000	\$4,916,477	\$4,261,478	(\$654,999)
<i>Total Revenues</i>	<u>3,655,000</u>	<u>4,916,477</u>	<u>4,261,478</u>	<u>(654,999)</u>
Expenses				
Contractual Services	560,000	672,785	672,785	0
Claims	3,000,000	4,059,130	4,059,130	0
<i>Total Expenses</i>	<u>3,560,000</u>	<u>4,731,915</u>	<u>4,731,915</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>95,000</u>	<u>184,562</u>	<u>(470,437)</u>	<u>(654,999)</u>
Other Financing Sources (Uses)				
Advances In	0	355,000	355,000	0
Advances Out	(300,000)	(300,000)	0	300,000
<i>Total Other Financing Sources (Uses)</i>	<u>(300,000)</u>	<u>55,000</u>	<u>355,000</u>	<u>300,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses</i>	<u>(205,000)</u>	<u>239,562</u>	<u>(115,437)</u>	<u>(354,999)</u>
Fund Equity (Deficits) at Beginning of Year	<u>116,385</u>	<u>116,385</u>	<u>116,385</u>	<u>0</u>
Fund Equity (Deficits) at End of Year	<u><u>(\$88,615)</u></u>	<u><u>\$355,947</u></u>	<u><u>\$948</u></u>	<u><u>(\$354,999)</u></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, 2003

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Human Services				
Other	4,505	4,505	528	3,977
Total Human Services	4,505	4,505	528	3,977
Total Expenditures	4,505	4,505	528	3,977
Excess of Revenues Over (Under) Expenditures	(4,505)	(4,505)	(528)	3,977
Fund Balances (Deficits) at Beginning of Year	4,505	4,505	4,505	0
Fund Balances (Deficits) at End of Year	\$0	\$0	\$3,977	\$3,977

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, 2003

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

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
C.T.F. Child Abuse & Neglect Trust Fund
For the Year Ended December 31, 2003

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

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STATISTICAL SECTION



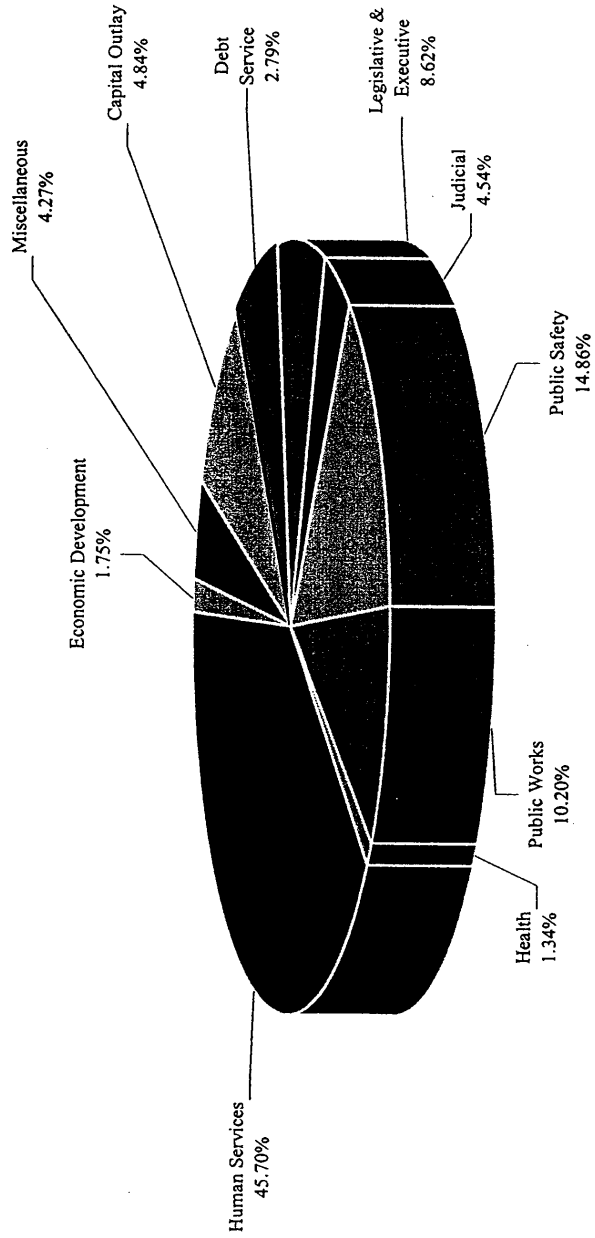
Adena State Memorial

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
1994	\$2,946,817	\$1,368,640	\$3,954,242	\$3,370,684	\$311,195	\$10,440,095	\$755,586	\$1,311,216	\$0	\$854,526	\$25,313,001
1995	3,309,263	1,543,767	4,433,044	3,580,509	316,845	11,212,069	1,007,857	1,124,979	0	856,315	27,384,648
1996	3,935,471	1,467,597	4,878,641	3,947,489	501,029	12,057,920	649,057	1,204,778	0	858,300	29,500,282
1997	3,486,687	1,628,606	5,329,277	4,191,806	551,089	12,717,762	616,595	1,236,654	0	956,578	30,715,054
1998	3,421,979	1,660,455	5,749,364	4,626,809	597,215	14,344,198	1,925,412	1,366,018	0	1,231,578	34,923,028
1999	3,742,899	1,800,721	6,262,947	4,859,055	474,699	16,008,824	921,663	1,375,570	0	1,389,646	36,836,024
2000	4,115,651	2,164,002	6,811,111	5,997,967	487,774	18,777,462	871,295	1,717,522	0	1,382,874	42,325,658
2001	4,148,979	2,259,752	7,322,730	4,967,252	597,234	22,774,339	908,775	1,758,430	0	1,399,146	46,136,637
2002 (1)	4,033,932	2,226,181	7,514,514	4,629,963	625,745	21,395,348	819,508	2,003,632	2,265,332	1,307,808	46,821,963
2003 (1)	3,987,089	2,363,027	7,735,939	5,306,029	591,009	20,839,973	710,199	2,070,602	4,861,687	3,579,522	52,045,076



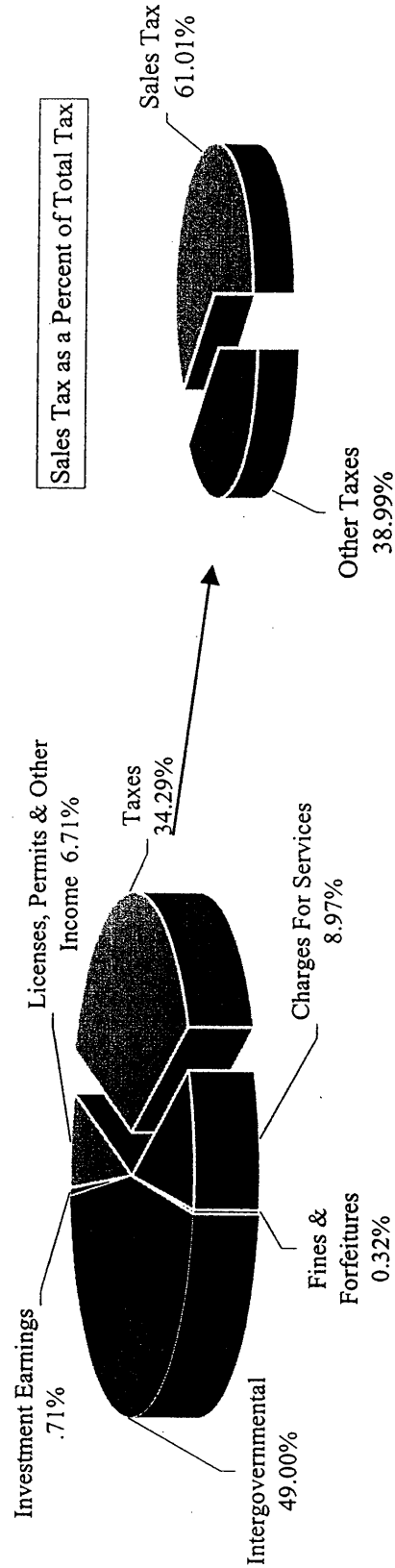
(1) Figures shown reflect the implementation of the GASB 34 reporting model and are drawn from the governmental fund statements.

Source: Ross County Auditor

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

Table 2

YEAR	PROPERTY & SALES TAXES	CHARGES FOR SERVICES	FINES & FORFEITURES	INTER- GOVERNMENTAL	INTEREST	SPECIAL ASSESSMENTS, LICENSES, PERMITS & OTHER INCOME		TOTAL
						INTEREST	OTHER INCOME	
1994	\$11,612,515	\$2,686,494	\$94,640	\$11,478,398	\$450,706	\$1,189,810	\$27,512,563	
1995	12,400,791	2,883,071	143,496	12,614,945	681,591	1,330,069	30,053,963	
1996	14,080,324	2,737,537	123,729	13,049,425	740,376	1,677,660	32,409,051	
1997	13,836,653	3,099,682	155,760	13,931,480	890,519	1,823,763	33,737,857	
1998	14,239,208	3,580,765	154,933	14,425,521	1,021,175	2,172,785	35,594,387	
1999	14,796,924	3,050,234	143,039	17,108,706	966,299	1,908,373	37,973,575	
2000	15,531,001	3,486,272	155,493	20,121,675	1,227,586	2,481,186	43,003,213	
2001	15,675,266	3,740,735	152,900	21,788,248	756,205	2,897,750	45,011,104	
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	



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

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

Table 3

COLLECTION YEAR	CURRENT TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF CURRENT TAXES COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	TOTAL TAX COLLECTIONS	RATIO OF	
							OUTSTANDING DELINQUENT TAXES	OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY
1994	\$4,723,174	\$4,623,241	97.88%	\$151,954	\$4,775,195	101.10%	\$265,855	5.63%
1995	4,880,389	4,796,617	98.28%	138,462	4,935,079	101.12%	263,866	5.41%
1996	6,191,923	6,035,835	97.48%	140,298	6,176,133	99.74%	270,134	4.36%
1997	5,276,284	5,127,655	97.18%	127,869	5,255,524	99.61%	290,987	5.51%
1998	5,439,844	5,316,049	97.72%	171,346	5,487,395	100.87%	257,621	4.74%
1999	5,612,069	5,479,859	97.64%	227,187	5,707,046	101.69%	174,431	3.11%
2000	5,788,357	5,661,076	97.80%	151,067	5,812,143	100.41%	186,888	3.23%
2001	5,883,097	5,745,040	97.65%	169,854	5,914,894	100.54%	195,910	3.33%
2002	5,947,806	5,759,676	96.84%	166,887	5,926,563	99.64%	204,935	3.46%
2003	7,007,288	6,804,458	97.11%	227,314	7,031,772	100.35%	251,608	3.59%

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	
1994	\$432,104,930	\$1,234,585,514	\$144,998,634	\$579,994,536	\$72,718,120	\$82,634,227	\$649,821,684	\$1,897,214,277	34.25%
1995	446,482,140	1,275,663,257	151,961,933	607,847,732	73,295,810	83,290,693	671,739,883	1,966,801,682	34.15%
1996	528,733,520	1,510,667,200	155,823,190	623,292,760	64,741,580	73,569,977	749,298,290	2,207,529,937	33.94%
1997	542,428,050	1,549,794,429	172,332,120	689,328,480	65,012,300	73,877,614	779,772,470	2,313,000,523	33.71%
1998	559,225,590	1,597,787,400	165,853,300	663,413,200	65,837,290	74,815,102	790,916,180	2,336,015,702	33.86%
1999	647,679,580	1,850,513,085	171,132,072	684,528,288	70,178,180	79,747,932	888,989,832	2,614,789,305	34.00%
2000	668,559,190	1,910,169,114	180,557,660	722,230,640	69,149,950	78,579,489	918,266,800	2,710,979,243	33.87%
2001	694,133,450	1,983,238,428	174,573,290	698,293,160	69,857,750	79,383,807	938,564,490	2,760,915,395	33.99%
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%

(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>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
General Fund	3.10	3.10	3.10	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Children Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Retardation	3.00	3.00	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Senior Citizens	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Total Rates	7.40	7.40	8.90	7.40	7.40	7.40	7.40	7.40	7.40	7.40
<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	3.80	3.80	3.50	3.50	3.50
Colerain	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	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	8.10	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Green	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Harrison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Huntington	5.00	5.00	5.00	5.00	5.00	5.00	6.00	9.10	9.10	9.10
Jefferson	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Liberty	5.50	5.50	5.50	5.50	5.50	5.50	5.50	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	7.10	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Scioto	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Springfield	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Union	5.50	5.50	5.50	5.50	5.50	5.50	5.50	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>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Adena	33.80	33.80	33.80	33.80	33.80	38.10	38.10	38.10	37.30	37.30
Chillicothe	38.20	38.40	38.40	38.10	37.90	37.80	37.74	37.70	37.70	37.70
Huntington	32.50	32.50	32.50	32.50	34.30	33.10	32.40	32.40	31.50	31.50
Paint Valley	33.00	33.00	33.00	33.00	37.20	36.50	36.50	36.50	35.50	35.50
Southeastern	28.60	28.30	28.30	28.30	28.30	28.30	33.95	33.95	33.95	33.95
Union Scioto	35.80	35.80	35.00	35.00	35.00	34.10	37.92	37.92	36.80	36.80
Zane Trace	33.90	33.50	32.60	36.90	36.90	35.90	35.10	34.70	33.00	33.00
<u>Out-of-County Schools</u>										
Greenfield	26.70	26.70	26.70	25.45	28.97	27.22	27.22	27.22	27.22	26.22
Miami Trace	32.10	32.10	30.35	30.75	30.55	34.25	34.10	33.50	30.05	35.30
Waverly	32.80	32.50	32.50	32.50	32.50	32.50	32.50	37.12	37.12	37.12
<u>Joint Vocational Schools</u>										
Great Oaks	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Pickaway-Ross County	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Pike County	6.80	6.80	6.80	6.50	6.50	6.50	6.50	6.50	6.50	6.50
<u>Corporations</u>										
Adelphi	4.00	4.00	4.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Bainbridge	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Chillicothe	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Clarksburg	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Frankfort	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Kingston	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
South Salem	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10

Source: Ross County Auditor

ROSS COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 2003

Table 6

Taxpayers	Type	Real Estate Assessed Value	Tangible Personal Property Assessed Value	Total Assessed Value	Percentage of Total Assessed Value
MeadWestvaco Corporation	Manufacturer	\$30,078,040	\$102,835,960	\$132,914,000	12.72%
Horizon Telcom Inc.	Telephone/Communications	2,193,550	24,209,720	26,403,270	2.53%
American Electric Power	Electric Utility	661,240	25,400,660	26,061,900	2.49%
Paccar, Inc.	Manufacturer	5,139,790	9,559,320	14,699,110	1.41%
South Central Power Company	Electric Utility	28,740	6,835,520	6,864,260	0.66%
PPG Industries, Inc.	Distribution Center	2,810,420	2,243,790	5,054,210	0.48%
DDR Ohio Opportunity II LLC	Shopping Center	3,389,440	0	3,389,440	0.32%
Chillicothe Mall Inc.	Shopping Center	3,312,040	0	3,312,040	0.32%
Central Center LTD	Shopping Center	2,668,370	8,010	2,676,380	0.26%
Norfolk & Western Railway Co.	Railroad Utility	240,360	2,068,600	2,308,960	0.22%
Total Top Ten Taxpayers		50,521,990	173,161,580	223,683,570	21.40%
All Others		749,585,620	72,009,950	821,595,570	78.60%
TOTAL		\$800,107,610	\$245,171,530	\$1,045,279,140	100.00%

Source: Ross County Auditor

ROSS COUNTY, OHIO
 COMPUTATION OF LEGAL DEBT MARGIN
 December 31, 2003

Table 7

Total of all County Debt Outstanding.....	\$13,620,000
Debt Exempt from Computation	
Exempted for Jail/Detention Facility & Road Construction.....	<u>7,990,000</u>
Total Exempted Debt.....	<u>7,990,000</u>
Net Indebtedness (Voted and Unvoted).....	5,630,000
Less: Available funds in Debt Service Fund as of December 31, 2003.....	<u>619,818</u>
Total Net Indebtedness Subject to Direct Debt Limitations.....	<u><u>\$5,010,182</u></u>
Assessed Value of County (2003 collection year).....	\$1,045,279,140
Direct Debt Limitation - ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 Assessed Value; 1 1/2% of amount in Excess of \$100,000,000 not in Excess of \$300,000,000; 2 1/2% of amount in Excess of \$300,000,000).....	\$24,631,979
Total Net Indebtedness Subject to Direct Debt Limitation.....	<u>5,010,182</u>
 DIRECT DEBT MARGIN.....	 <u><u>\$19,621,797</u></u>
Unvoted Debt Limitation (1% of County Assessed Value).....	\$10,452,791
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation.....	<u>5,010,182</u>
 UNVOTED DEBT MARGIN.....	 <u><u>\$5,442,609</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) POPULATION	(2) ASSESSED VALUE	GROSS BONDED DEBT	(3) LESS DEBT SERVICE FUNDS	LESS DEBT SUPPORTED BY ENTERPRISE FUNDS	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
1994	72,764	\$649,821,684	\$6,020,000	\$618,008	\$0	\$5,401,992	0.831%	74.24
1995	73,941	671,739,883	5,665,000	618,252	0	5,046,748	0.751%	68.25
1996	74,407	749,298,290	5,295,000	618,252	0	4,676,748	0.624%	62.85
1997	75,168	779,772,470	7,615,000	618,602	0	6,996,398	0.897%	93.08
1998	75,473	790,916,180	9,400,000	618,602	0	8,781,398	1.110%	116.35
1999	75,731	888,989,832	8,795,000	618,602	0	8,176,398	0.920%	107.97
2000	73,345	918,266,800	8,165,000	618,602	0	7,546,398	0.822%	102.89
2001	73,922	938,564,490	7,505,000	620,777	0	6,884,223	0.733%	93.13
2002	74,277	1,014,952,640	6,810,000	620,783	0	6,189,217	0.610%	83.33
2003	74,424	1,045,279,140	8,140,000	619,818	0	7,520,182	0.719%	101.05

(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>
1994	\$340,000	\$332,694	\$672,694	\$25,313,001	2.66%
1995	355,000	320,306	675,306	27,384,648	2.47%
1996	370,000	306,350	676,350	29,500,282	2.29%
1997	385,000	345,692	730,692	30,715,054	2.38%
1998	505,000	459,398	964,398	34,923,028	2.76%
1999	605,000	490,195	1,095,195	36,836,024	2.97%
2000	630,000	462,065	1,092,065	42,325,658	2.58%
2001	660,000	431,588	1,091,588	46,136,637	2.37%
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%

(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, 2003

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	\$13,000,182	100.00%	<u>\$13,000,182</u>
Overlapping:			
Cities, Villages & Townships wholly within the County	7,999,827	100.00%	7,999,827
School Districts wholly within the County	15,373,600	100.00%	15,373,600
Adena Local School District	2,351,247	98.30%	2,311,276
Greenfield Exempted Village School District	3,245,000	19.70%	639,265
Pickaway-Ross County Joint Vocational School District	340,000	59.01%	200,634
Pike County Joint Vocational School District	35,000	1.04%	364
Waverly City School District	7,725,906	2.82%	<u>217,871</u>
Total Overlapping Political Subdivisions			<u>26,742,836</u>
Grand Total			<u><u>\$39,743,018</u></u>

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

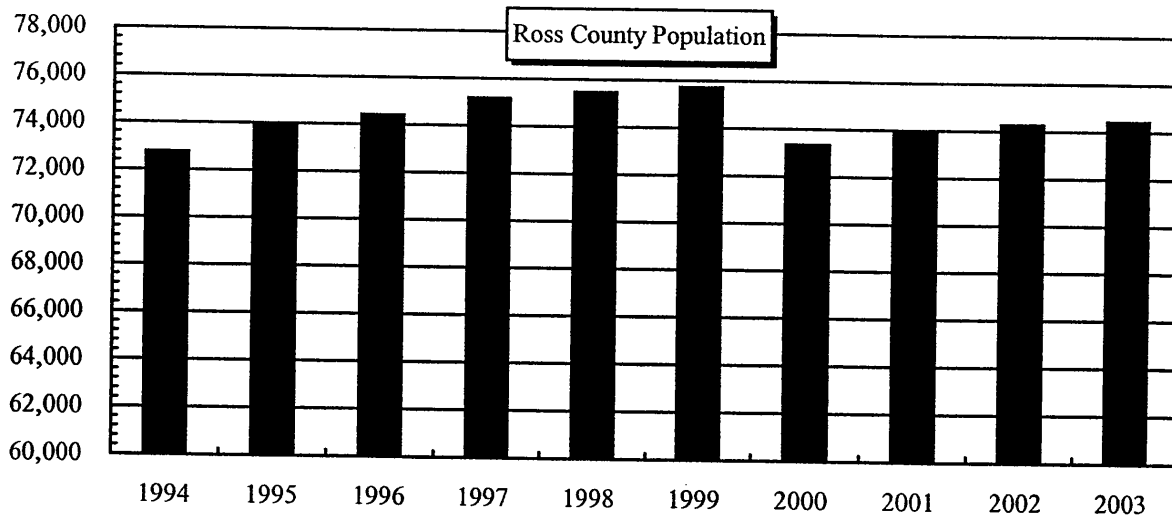
(2) Percentages were determined by dividing each overlapping subdivision's assessed valuation within the County by its total assessed valuation.

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>
1994	72,764	17,111	N/A	12,509
1995	73,941	17,058	N/A	12,396
1996	74,407	17,885	N/A	12,647
1997	75,168	18,832	N/A	12,666
1998	75,473	19,664	N/A	12,723
1999	75,731	20,291	N/A	12,535
2000	73,345	21,849	36.9	12,618
2001	73,922	N/A	N/A	12,845
2002	74,277	N/A	N/A	12,461
2003	74,424	N/A	N/A	12,444

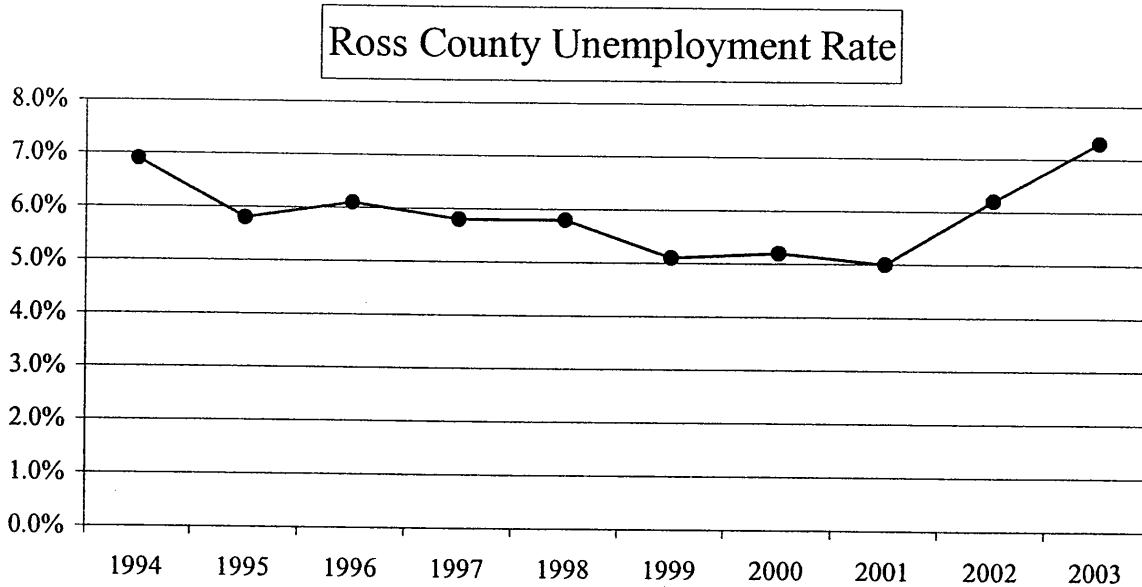


- Sources :
- (1) 2000 Population figure was taken from the actual decennial census count certified by the U. S. Department of Commerce, Bureau of Census. All others were estimates previously provided by the Ohio Department of Development - Office of Strategic Research.
 - (2) Ohio Department of Development,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

ROSS COUNTY, OHIO
EMPLOYMENT STATISTICS
LAST TEN YEARS

Table 12

	(1) CIVILIAN LABOR FORCE	EMPLOYMENT	UNEMPLOYMENT	(2) UNEMPLOYMENT RATE
1994 Average	33,100	30,800	2,300	6.9%
1995 Average	33,400	31,500	1,900	5.8%
1996 Average	34,300	32,200	2,100	6.1%
1997 Average	34,600	32,600	2,000	5.8%
1998 Average	35,100	33,100	2,000	5.8%
1999 Average	34,600	32,800	1,800	5.1%
2000 Average	34,900	33,100	1,800	5.2%
2001 Average	34,900	33,200	1,800	5.0%
2002 Average	34,800	32,700	2,200	6.2%
2003 Average	35,600	33,000	2,600	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

YEAR	REAL PROPERTY VALUE (1)			NEW CONSTRUCTION (2)				BANK DEPOSITS (3)
	COMMERCIAL INDUSTRIAL	AGRICULTURAL RESIDENTIAL	TOTAL	COMMERCIAL INDUSTRIAL	AGRICULTURAL RESIDENTIAL	TOTAL		
1994	\$288,157,229	\$943,248,343	\$1,231,405,572	\$5,353,457	\$15,964,429	\$21,317,886	\$156,118,000	
1995	297,236,029	975,828,400	1,273,064,429	8,179,714	30,590,143	38,769,857	165,364,000	
1996	334,698,771	1,173,437,429	1,508,136,200	10,750,543	42,241,257	52,991,800	172,794,000	
1997	344,057,114	1,203,162,943	1,547,220,057	14,317,486	27,042,343	41,359,829	185,378,000	
1998	356,178,943	1,238,764,914	1,594,943,857	12,532,943	29,318,971	41,851,914	198,526,000	
1999	373,831,857	1,473,523,200	1,847,355,057	10,116,400	27,960,971	38,077,371	206,434,000	
2000	385,735,714	1,521,451,057	1,907,186,771	14,840,400	40,431,600	55,272,000	213,813,000	
2001	396,417,971	1,584,346,914	1,980,764,885	9,547,143	57,641,029	67,188,172	235,217,000	
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	

(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. MeadWestvaco Corporation	Book, Bond & Magazine Paper	1,692
2. Kenworth Truck Co. (Paccar)	Assembly of Heavy Trucks	1,207
3. Horizon Telecom, Inc.	Telephone/Communications	571
4. YSK Corporation	Auto Suspension Parts	254
5. PPG Industries, Inc.	Auto Replacement Glass	168
6. Trim Systems L.L.C.	Truck Interiors	151
7. MeadWestvaco Central Research	Research & Development	134
8. Chillicothe Gazette	Daily Newspaper	92
9. Rocal Inc.	Traffic Control Signs	83
10. Union Springs & Manufacturing Co.	Auto & Rail Parts	61

ROSS COUNTY
LARGEST PUBLIC AND NON-PROFIT EMPLOYERS

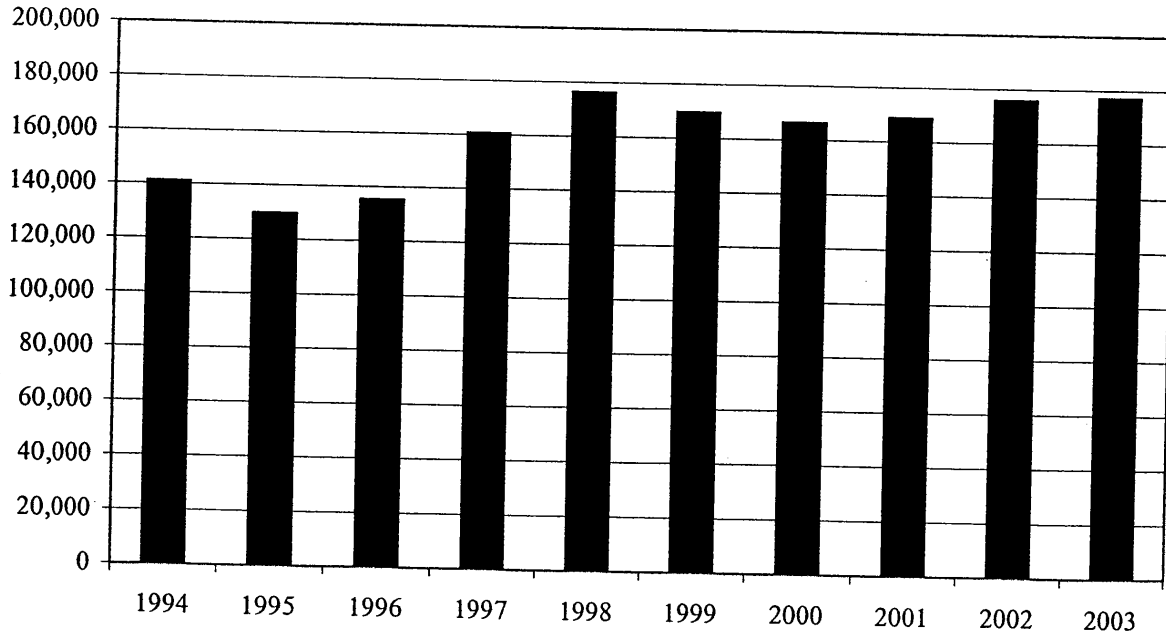
<u>Employer</u>	<u>Service</u>	<u>Number of Employees</u>
1. Adena Regional Medical Center	Health/Medical Services	1,743
2. Veterans Affairs Medical Center	Veterans Hospital	1,131
3. Ross County Correctional Institute	Ohio Penal Institution	609
4. Ross County	County Government	591
5. Chillicothe Correctional Institute	Ohio Penal Institution	571
6. Chillicothe City School District	Education	361
7. Pickaway/Ross Joint Vocational School District	Vocational Education	335
8. City of Chillicothe	City Government	303

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>
1994	140,908	17.78%
1995	129,585	-8.04%
1996	135,291	4.40%
1997	160,561	18.68%
1998	176,431	9.88%
1999	169,507	-3.92%
2000	166,349	-1.86%
2001	168,796	1.47%
2002	175,897	4.21%
2003	177,153	0.71%



Source: Ross County Auditor

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2003

Table 16

DATE INCORPORATED	1798
FORM OF GOVERNMENT	Elected Board of County Commissioners
COUNTY SEAT	Chillicothe
AREA	687 sq. miles: Ranked 2nd in size in state
POLITICAL SUBDIVISIONS	
Townships	16
Cities	1
Incorporated Villages	6
POPULATION	74,424
NUMBER OF LICENSED DRIVERS	50,661 (Issued in Ross County)
NUMBER OF SHERIFF DEPUTIES	114
NUMBER OF COUNTY EMPLOYEES	591
HIGHWAY SYSTEM	
US Highways	3
State Highways	9
US & State Highway Mileage	216.23 miles
County Roads	393.44 miles
Township Roads	491.34 miles
HOSPITALS	
Adena Health Systems	231 beds
V.A. Medical Center Hospital	297 beds
AIRPORT FACILITIES	
Runway	5400' X 100' x 600' overrun
Lighted Full Length Parallel Taxiway	
F.A.A. Category	C2
CHILLICOTHE CITY SCHOOL SYSTEM	
High Schools	1
Intermediate	2
Elementary	3
Student Population	3,374
Teacher Population	211
Teacher/Student Ratio	1:15.99
COUNTY SCHOOL SYSTEMS	
High Schools	6
Intermediate	7
Elementary	6
Student Population	8,631
Teacher Population	550
Teacher/Student Ratio	1:15.69
JOINT VOCATIONAL SCHOOL SYSTEM	
	Pickaway-Ross County Joint Vocational School

continued

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2003

Table 16

PRIVATE SCHOOLS	
Bishop Flaget	Grades Pre-school - 8
Student Population	207
Landmark Christian Academy	Grades Kindergarten - 12
Student Population	47
Southern Hills Academy	Grades Pre-school - 9
Student Population	95
 PIONEER SCHOOL FOR MENTALLY RETARDED AND DEVELOPMENTALLY DISABLED	
Student Population	90
Teacher Population	14
Teacher/Student Ratio	1:6.43
 HIGHER EDUCATION	
Ohio University Chillicothe-Regional Campus	
Southeastern Business College (Private)	
<hr/>	
RECREATION & TRAVEL	
State Parks & Forests	4
State Memorials & Recreation Areas	2
National Monuments	Hopewell Culture National Historical Park
Public Recreation Lakes	2
County Recreational Parks	2
Municipal Parks	9
County Fairgrounds	133 acres in use
Golf Courses	
Public	4
Private	1
Swimming Facilities	3 Outdoor - 1 Indoor
Motels/Bed and Breakfasts	11 - 686 rooms
Minor League Baseball Team	Chillicothe Paints
<hr/>	
CULTURAL	
Libraries	
Public Libraries	1 with 6 branches
In Circulation Volumes	173,936
In Circulation Audio Visual	14,473
Ohio University Chillicothe Library	60,000 volumes
Museums	4
Theatre Groups	2
Outdoor Dramas	1-"Tecumseh"
Art Galleries	2
<hr/>	
COMMUNICATIONS	
Radio Stations	
FM	1 - WFCB, WKKJ
AM	2 - WBEX, WCHI
Newspapers (Daily)	1 - Circulation 18,000
Weekly Shoppers	1 - "Advertiser" Circulation 27,000

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2003

Table 16

VOTER STATISTICS - 2003 GENERAL ELECTION

Number of Registered Voters	38,859
Number of Voters	18,119
Percentage of Registered Voters Voting	46.63%

RURAL WATER SYSTEM

Miles of Water Lines	1,030
Customers Served	12,800

COUNTY AGRICULTURE SYSTEM

Farm Units	890
Acreage	
Crops	145,700
Pasture & Woodland	113,300
Revenue Volume	
Crops	\$34,119,000
Livestock	\$9,494,000

SOURCES:

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

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**Auditor of State
Betty Montgomery**

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

ROSS COUNTY FINANCIAL CONDITION

ROSS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 20, 2004**