



**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, 2002**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Education:</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	05-PU-02	\$ 1,303
National School Lunch Program	10.555	05-PU-02	19,279
Total Child Nutrition Cluster			<u>20,582</u>
Child and Adult Care Food Program	10.558	05-PU-02	36,980
Total U. S. Department of Agriculture			<u>57,562</u>
U.S. DEPARTMENT OF HOUSING and URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grants/State	14.228	B-F-99-066-1	9,981
Community Development Block Grants/State	14.228	B-F-00-066-1	234,813
Community Development Block Grants/State (CHIP)	14.228	B-C-01-066-1	79,596
Total Community Development Block Grants/State Formula and CHIP			<u>324,390</u>
Home Investment Partnership Program	14.239	B-H-00-066-1	95,525
Total U. S. Department of Housing and Urban Development			<u>419,915</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
Ohio Juvenile Accountability Incentive Grant	16.523	00-JB-013-A022	25,920
Victim of Crimes Assistance Grant	16.575	02-VACENE279	61,346
	16.575	02-VACENE279t	8,194
Total Victim of Crimes			<u>69,540</u>
Byrne Formula Grant Program- Shelkter, Victims Services	16.579	00-DG-D02-7210	24,446
Byrne Formula Grant Program - U.S. 23 Pipeline Task Force Grant	16.579	99-DG-A01-7332	148,500
Total Byrne Formula Grants			<u>172,946</u>
Televised Testimony of Children Grant	16.611	00-TT-VX-0014	12,331
Total U. S. Department of Justice			<u>280,737</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult Programs	17.258	02-5301-710-8	284,999
Workforce Investment Act- Adult Administrative			59,404
Workforce Investment Act- Adult Total			<u>344,403</u>
Workforce Investment Act - Youth Activities	17.259	02-5501-7108	622,228
Workforce Investment Act- Youth Administrative			23,505
Workforce Investment Act- Youth Total			<u>645,733</u>
Workforce Investment Act - Dislocated Workers	17.260	02-5501-7108	120,583
Workforce Investment Act - Dislocated Administrative			20,615
Workforce Investment Act- Dislocated Total			<u>141,198</u>
Total U. S. Department of Labor- Workforce Investment Act Cluster			<u>1,131,334</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through Ohio Department of Transportation</i>			
Airport Improvement Program	20.106	02-339-0017-0601	46,800
Total U.S. Department of Transportation			<u>46,800</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Passed through Ohio Disaster Services Agency:</i>			
Emergency Management - State and Local Assistance	83.552	EMA 15-0101-1-000	28,069
Total Federal Emergency Management Agency			<u>28,069</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education - Grants to States - Title VI-B	84.027	06625-6B-SF-01P	38,695
Special Education - Preschool Grant	84.173	06625-PG-S1-01P	1,728
Total U. S. Department of Education- Special Education Cluster			<u>40,423</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Child Welfare Services - Title IV-B	93.645	N/A	71,640
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Title XX Social Service Block Grant	93.667	773131-01	67,936
Medical Assistance Program - Medicaid	93.778	773131-02	660,862
			<u>728,798</u>
Total U. S. Department of Health and Human Services			<u>800,438</u>
Total Federal Awards Expenditures			<u>\$ 2,805,278</u>

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

**FINANCIAL CONDITION
ROSS COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

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 money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

At December 31, 2002, the gross amount of loans outstanding under this program was \$10,064, 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.



**Auditor of State
Betty Montgomery**

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

Ross County
Ross County Court House
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, 2002, and have issued our report thereon dated July 22, 2003, wherein we noted the County implemented Governmental Accounting Standards Board Statement No. 34 and that we did not audit the financial statements of First Capital Enterprises, Inc., the discretely presented 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 the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated July 22, 2003.

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Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
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This report is intended solely for the information and use of the audit committee, management, the Board of County Commissioners, 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

July 22, 2003



Auditor of State Betty Montgomery

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

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

To the Board of County Commissioners

Compliance

We have audited the compliance of Ross County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2002. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to the major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with 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, Ross County, Ohio, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002.

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 the 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.

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**Internal Control Over Compliance
(Continued)**

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, business-type activities, the discretely presented component unit, each major fund and the aggregated remaining fund information of the County as of and for the year ended December 31, 2002, which collectively comprises the County's basic financial statements, and have issued our report thereon dated July 22, 2003, wherein we noted the County implemented Governmental Accounting Standards Board Statement No. 34 and that we did not audit the financial statements of First Capital Enterprises, Inc., the discretely presented 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, 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

July 22, 2003

**FINANCIAL CONDITION
ROSS COUNTY**

**SCHEDULE OF FINDINGS OMB CIRCULAR A-133 § .505
DECEMBER 31, 2002**

1. SUMMARY OF AUDITOR'S RESULTS

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

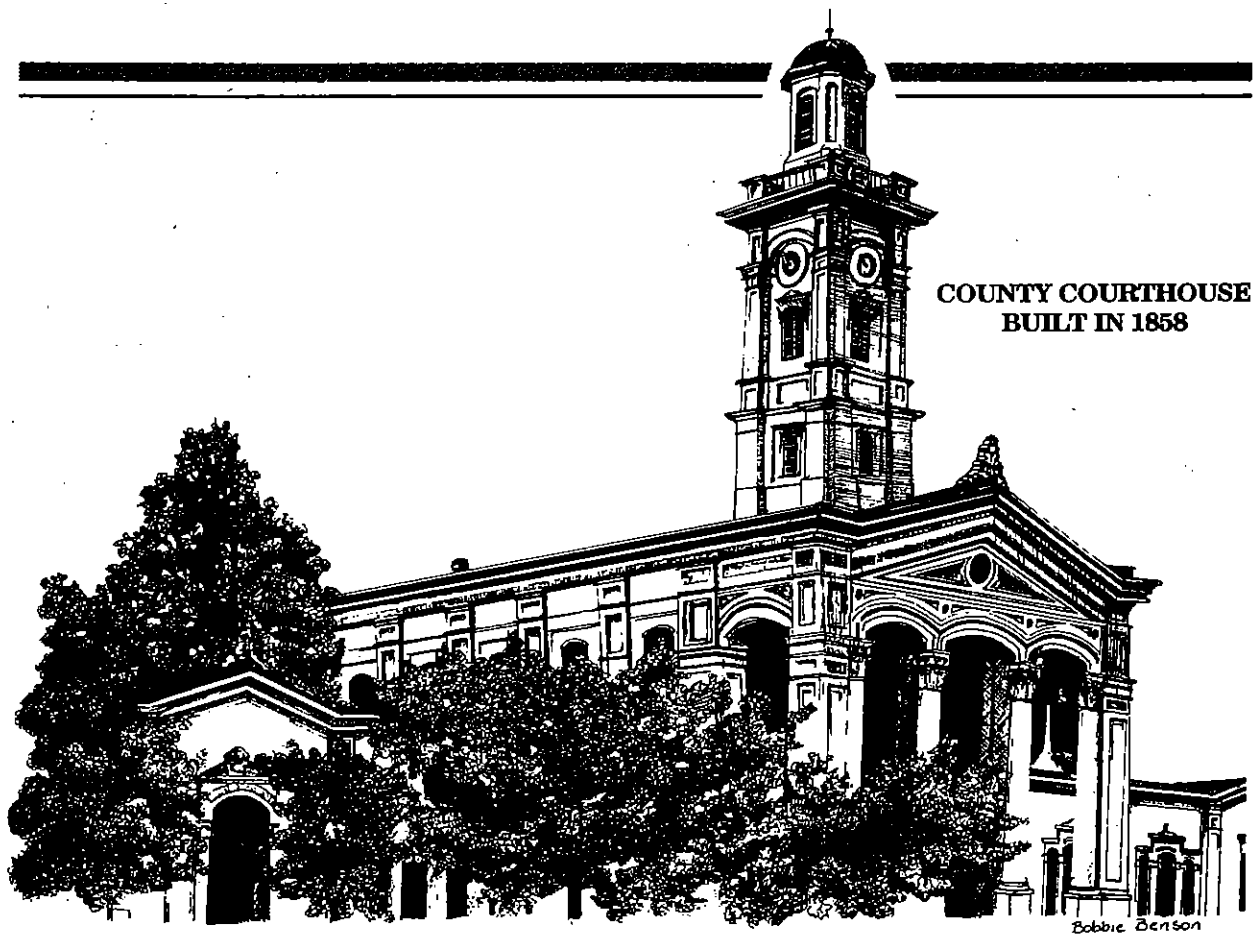
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

ROSS COUNTY OHIO



COUNTY COURTHOUSE
BUILT IN 1858

Comprehensive Annual Financial Report

For The Year Ended December 31, 2002

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For The Year Ended December 31, 2002



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, 2002
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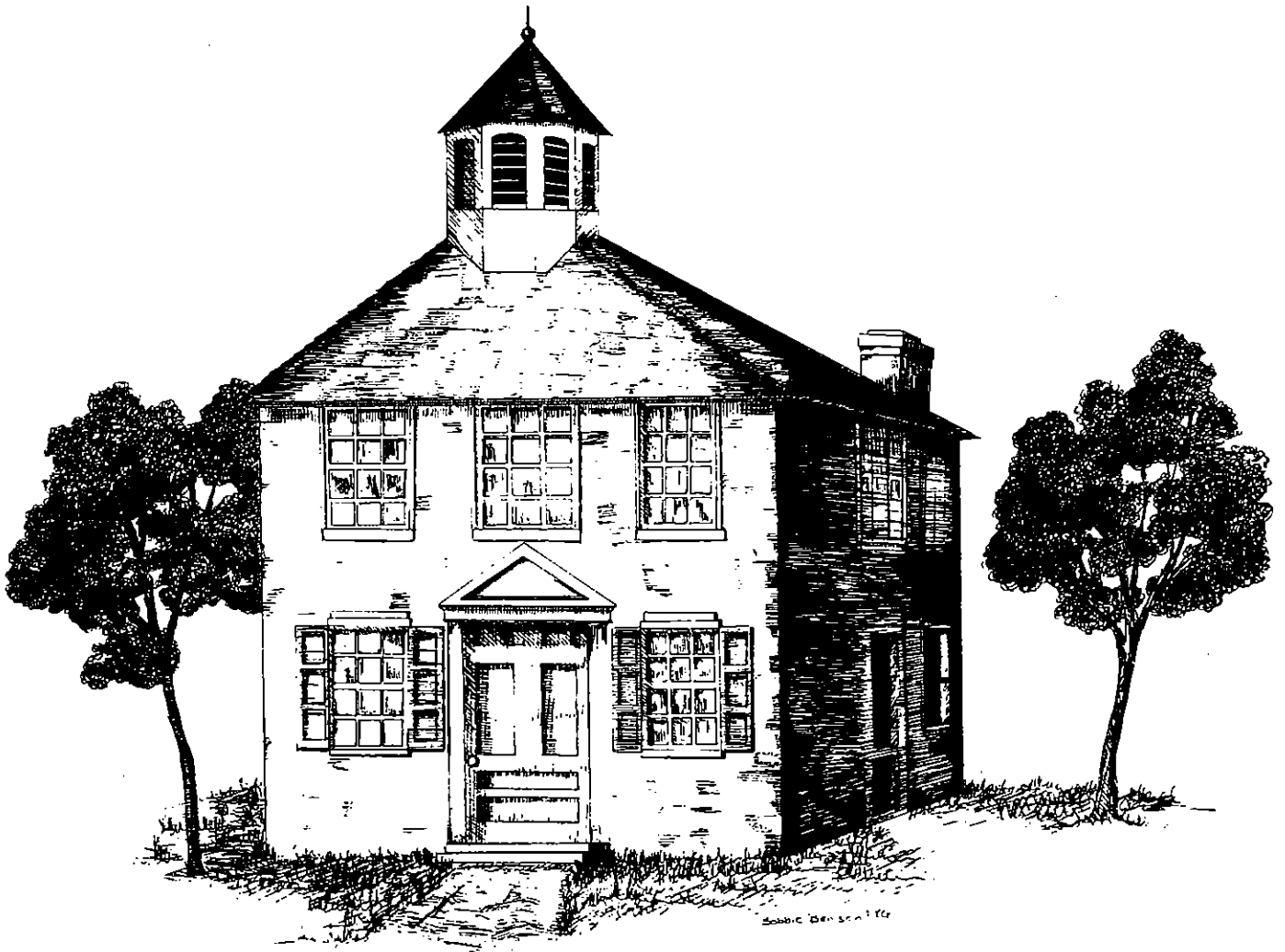
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**ROSS COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY SECTION



Ohio's First Statehouse

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



Auditor of Ross County

STEPHEN A. NEAL

July 23, 2003

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, 2002. This report conforms to generally accepted accounting principles as applicable to governmental entities and includes the early implementation of the new reporting model as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented as well as the completeness and fairness of the presentation including disclosures, rests with the management of the County. This CAFR will provide the necessary information to the taxpayers of Ross County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Ross County with sound financial information for future decision making.

EXPLANATION OF CAFR SECTIONS

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

This transmittal letter is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent accountants report.

HISTORY, COUNTY ORGANIZATION, AND SERVICES

Ross County was formed on August 20, 1798 by proclamation of Arthur St. Clair, Governor of the Northwest Territory. It included a large part of what is now the State of Ohio. Ross County's huge size was reduced in 1803 by the establishment of Franklin County and the later organization of other counties. Ross County was named for James Ross of Allegheny County, Pennsylvania, a close friend of Governor St. Clair, although many thought it should be named after Nathaniel Massie who surveyed the area. In 1800 the capital of the Northwest Territory was moved to Chillicothe, the present county seat. Chillicothe also served as the first capital of the State of Ohio from 1803 until 1816, except for an interval from late 1809 to 1812 when the state legislature met in Zanesville. In 1817 the state capital moved 40 miles north of Chillicothe to Columbus, the state's present capital city, because it was more centrally located. Today, in addition to Chillicothe, Ross County encompasses sixteen townships and six villages. The County includes 687 square miles, the second largest in the state, and has a population of 74,469 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 571 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 1,600 people. Other major employers in Ross County and the number of people employed include Kenworth Truck Company (1,092), Horizon Telcom, Inc. (906), YSK Corporation (260), PPG Industries (183), Mead Westvaco Central Research (136) and Trim Systems, L.L.C. (127). Other major industries located within a short commuting distance of Ross County, that employ significant numbers of Ross County residents, include United States Enrichment Corporation of Piketon, Ohio, Mill's Pride of Waverly, Ohio, Dupont, General Electric, and Thomson Consumer Electronics of Circleville, Ohio and Jenos and Luigino's in Jackson, Ohio.

To add to the stability of the local economy, the federal and state governments are major employers in Ross County. The Veterans Affairs Medical Center employs 1,089 people, and two state prisons employ 1,190 people. In addition, Adena Regional Medical Center, a private, nonprofit health care corporation, employs 1,686 people.

Agriculture remains a large contributor to the Ross County economy. According to the latest statistics available from the Ohio Department of Agriculture, over \$36 million of agricultural products are produced in the County annually. There are an estimated 900 farms containing approximately 261,000 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 2002 population, as estimated by the Federal Bureau of the Census, stood at 74,469 people, an increase of 1,124 people or about 1.5% from the 2000 Decennial Census count.

Ross County's average unemployment rate stood at 6.2% in 2002 up from the 5.0% reported for the previous year which reflects the trend in the national and state unemployment rates.

The retail market in Ross County grew in 2002 as is evidenced by the County's sales tax revenues. The total 2002 County sales tax revenues were \$10,250,454, up 2.27% from 2001 sales tax revenues of \$10,023,413. 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 2002, which totaled \$175,897, was up 4.21% from the year before. It is expected that the tourism industry will continue to grow in the future, due to the efforts of community leaders to promote the area as the birthplace of Ohio Statehood in conjunction with the State's Bicentennial in 2003.

Heading into 2003, Ross County is cautiously optimistic about the prospects of long-term economic growth even though Ross County is feeling the impact from the slowdown in the national economy.

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

The County is also working with the City of Chillicothe and other economic development officials to establish a new industrial park. This new industrial park, which has been named Gateway Interchange Industrial Park, is being developed on land which was acquired by the Ross County Community Improvement Corporation and is strategically located at the intersection of U.S. Route 35 and State Route 104. A large portion of the industrial park has been designated as a Subzone of the Rickenbacker Port Authority Foreign Trade Zone. The development of this industrial park is seen as another positive step in the community's efforts to attract new

industrial employers to the County. Horizon Telcom Inc. has constructed a 72,000 square foot facility in the industrial park at an estimated cost of \$10 million. American Freightways is also operating a new terminal on a 3.5 acre tract in the park.

MAJOR INITIATIVES AND DEPARTMENTAL ACCOMPLISHMENTS

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

In order to provide additional office space due to the increased responsibilities as a result of the Workforce Investment Act in 1998 and with the combined agency, the Board of Commissioners in 2001 acquired property at 150 E. Second St. which had previously been leased by the County for the Job and Family Services Agency. Currently a portion of the building is being used to house the Workforce Investment Network for the agency to provide employment and training programs, help job seekers find work and help employers find workers. Renovation of this building was completed in 2002 and it now houses the Children's Division of the Ross County Job and Family Services Agency.

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

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

The County has also continued to seek federal and state grant funds to maintain and improve the Ross County Shoemaker Airport, a category 2 airport as rated by the Federal Aviation Administration (FAA). During 2002, over \$600,000 worth of improvements were undertaken at the airport. These improvements consisted of the repair of the existing runway, adding 3" of new pavement to strengthen the existing runway and installing an Automated Weather Observation System (AWOS). The runway rehabilitation project was primarily funded with

an FAA grant of \$523,093 which was 90% of the project cost. The State of Ohio and the County each contributed one-half of the 10% grant match or \$29,061 each. The State contributed 70% or \$70,000 of the cost of the AWOS with the County contributing the other 30% or \$30,000.

The Board of Commissioners and the County Engineer also announced plans to build an east-west connector road between Rt. 50 and Pleasant Valley Road in western Ross County. The new road which is estimated to cost approximately \$3.5 million to construct would increase safety, relieve congestion in a rapidly growing area of the County and open up additional avenues for economic development. The plans are finalized and the right-of-way has been purchased. The County will issue bonds to pay for its construction during this summer and retire the debt from sales tax or gasoline tax revenues traditionally allocated by the County for road and bridge projects.

FOR THE FUTURE

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 will play 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 has been planning for this occasion. It is expected that this celebration will bring significant economic benefits to Ross County from increased travel and tourism during 2003 and beyond. In fact, hotel/motel tax receipts for the first quarter of this year are up 21.94% over the same period last year.

A major focus in 2003 will be to review programs and expenditure items to look for cost reductions. Several County revenue sources, especially investment earnings, have decreased. There is also concern about a cutback at the state and federal levels due to budget constraints. County officials are reviewing all areas of the budget for cost savings, including the cost of providing services to delinquent and unruly children, providing legal counsel to indigents, and obtaining liability insurance and health insurance for employees. The County is also in the process of refinancing outstanding debt to take advantage of the record low interest rates available. It is expected that significant cost saving can be obtained without effecting the basic services the County provides to its constituents.

In order to make County information more available and accessible to the public 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 2003.

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.

This is the first year the County has prepared financial statements following GASB Statement No. 34 "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." GASB Statement No. 34 creates new 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 \$1,000,000 for each occurrence and \$2,000,000 in the general aggregate. Other liability insurance includes \$1,000,000 employer's liability coverage (which provides additional coverage to the State's workers' compensation program), \$2,000,000 for law enforcement professional liability, \$3,000,000 for public official errors and omissions liability, \$1,000,000 for automobile liability and \$10,000,000 for airport liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the blanket amount of \$40,071,159. Other property insurance includes contractor's equipment, automobile physical damage, earthquake damage, data processing equipment and extra expense coverage. The County carries comprehensive boiler and machinery coverage in the amount of \$18,373,245.

The County also maintains crime insurance on monies and securities in the amount of \$100,000 for theft, disappearance, and destruction at the County Treasurer's office and \$20,000 in other locations. In addition, the County carries employee dishonesty coverage in the amount of \$250,000. The County pays all elected officials' bonds by statute. The County currently self-insures an employee health benefits program through a third party administrator. However, the County's exposure is limited to \$100,000 per individual and at 125% of expected claims in the aggregate, which was \$4,051,773.

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.

Currently, the County invests the majority of funds available for investment in Star Ohio. This statewide investment pool, whereby local governments in Ohio can pool their money together with the State, is administered by the Ohio State Treasurer. The Treasurer of State is limited to investing in instruments allowable under Ohio Law. By pooling the County's money with the State and other Ohio local governments, the County has realized significantly higher earnings to date than what could have been achieved locally. The balance of any County funds not invested with the State Treasurer is invested in fully collateralized certificates of deposit or repurchase agreements with qualified commercial banks. All investment earnings are allocated to the General Fund with the exception of several other qualifying funds as prescribed by Ohio law. Interest earned for all funds during 2002 was \$340,863. This was a decrease in investment earnings of 56.38% over last year. This significant drop in earnings were 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, 2002, 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, 2001. 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 twelve consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

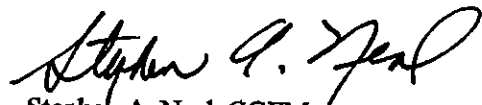
ACKNOWLEDGMENTS

The publication of this 2002 Comprehensive Annual Financial Report of Ross County which included the early implementation of the new reporting model required by GASB Statement No. 34 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, Ty Hinton, Jeanne Groves and Rita Haubeil.

Sincerely,



Stephen A. Neal, CGFM
Ross County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ross County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

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.



William Patrick Harte

President

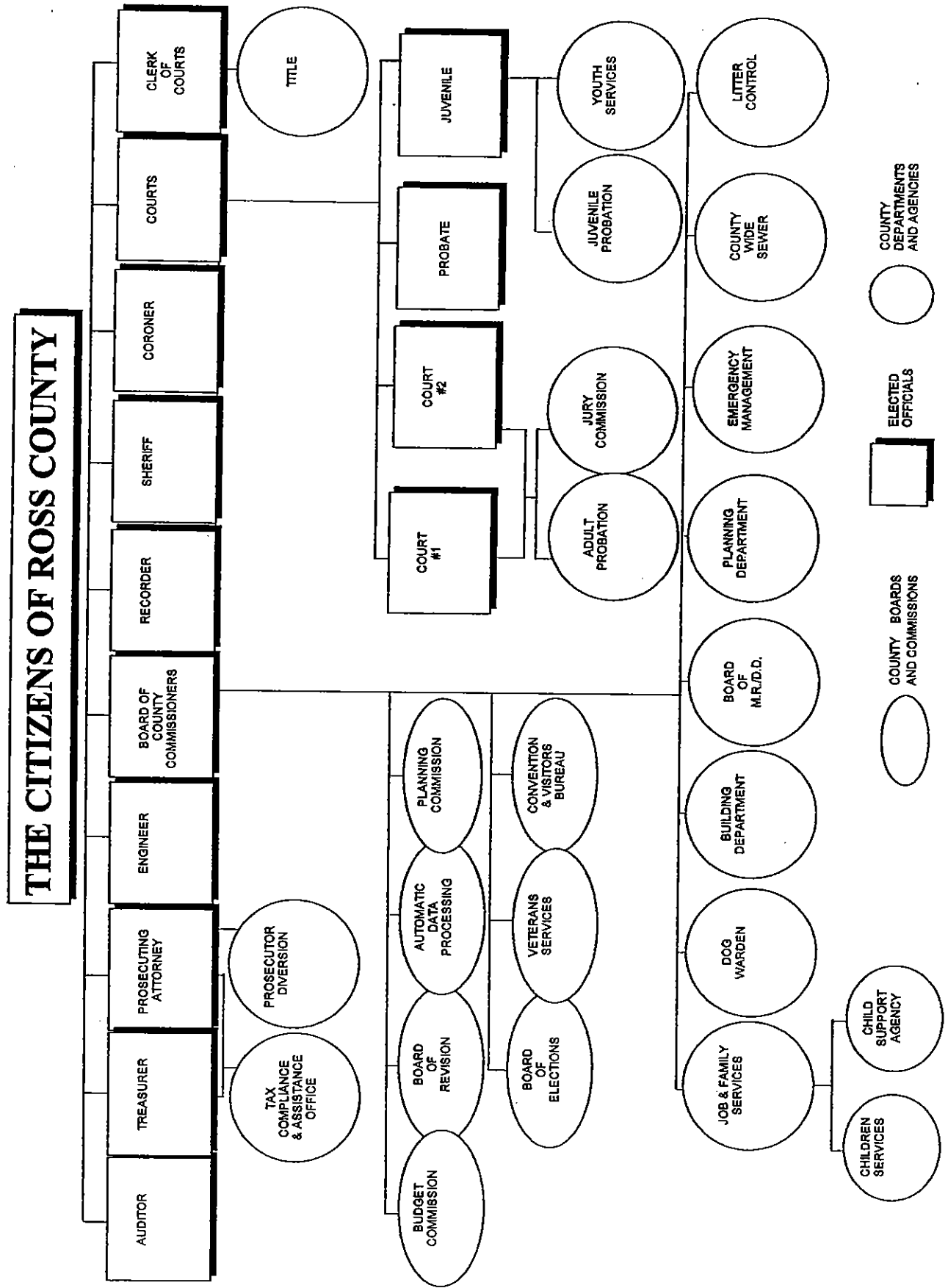
Jeffrey R. Emery

Executive Director

ROSS COUNTY
ELECTED OFFICIALS
AS OF DECEMBER 31, 2002

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

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY DEPARTMENTS AND AGENCIES
 ELECTED OFFICIALS
 COUNTY BOARDS AND COMMISSIONS

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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.



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

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

To Members of the Board:

We have audited the accompanying financial statements of the governmental activities, 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, 2002, which collectively comprises 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 opinion.

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, 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, 2002, 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 the Board of Mental Retardation funds, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 4, during the year ended December 31, 2002, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2003, 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.

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 required 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 nonmajor fund statements and schedules, and statistical tables are not a required part of the basic financial statements. We subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects, in relation to the basic financial statements taken as a whole. We did not subject the introductory section and 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

July 22, 2003

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
(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, 2002. 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 2002 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2002 by \$36,833,063.

The County's total net assets increased \$523,907 from 2001 to 2002.

Program revenues of governmental activities accounted for \$26,113,983 or 55.35% of total governmental activities revenue. General revenues of governmental activities accounted for \$21,067,968 or 44.65% of total governmental activities revenue.

The County had \$46,662,572 in expenses related to governmental activities; \$26,113,983 of these expenses were offset by programs specific charges for services, grants and contributions. General revenues (primarily taxes) of \$21,067,968 were more than adequate to provide for these programs.

Among major funds, the General Fund had \$16,632,560 in revenues, \$9,763,644 in expenditures, and (\$7,259,558) in net transfers. The General Fund balance decreased from \$4,908,862 to \$4,518,220.

In 2002, the County's outstanding bonds decreased by \$695,000 or 9.26%. Bond anticipation notes outstanding at year-end were \$4,355,000, equal to the amount outstanding at the end of the prior year. Ross County did not issue any new debt in 2002.

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.

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 2002?" The Statement of Net Assets and the Statement of Activities answer this

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
(Unaudited)

question. These statements include all assets and liabilities using the accrual basis of accounting that 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, Motor Vehicle Gas Tax Fund, Job and Family Services 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 objective. 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.

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.

ROSS COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
(Unaudited)

The governmental fund statements provide a detailed short-term view of the County 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, 2002
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2002 compared to 2001:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
<i>Assets:</i>						
Current and Other Assets	\$20,677,055	\$18,728,657	\$37,025	\$28,001	\$20,714,080	\$18,756,658
Capital Assets, Net	40,085,237	40,288,417	127,701	132,701	40,212,938	40,421,118
Total Assets	<u>60,762,292</u>	<u>59,017,074</u>	<u>164,726</u>	<u>160,702</u>	<u>60,927,018</u>	<u>59,177,776</u>
<i>Liabilities:</i>						
Current and Other Liabilities	14,711,598	12,638,295	1,411	1,515	14,713,009	12,639,810
Long-Term Liabilities	9,380,946	10,228,810	0	0	9,380,946	10,228,810
Total Liabilities	<u>24,092,544</u>	<u>22,867,105</u>	<u>1,411</u>	<u>1,515</u>	<u>24,093,955</u>	<u>22,868,620</u>
<i>Net Assets:</i>						
Invested in Capital Assets, Net of Related Debt	29,852,993	29,277,178	127,701	132,701	29,980,694	29,409,879
Restricted	5,867,386	6,153,340	0	0	5,867,386	6,153,340
Unrestricted	949,369	719,451	35,614	26,486	984,983	745,937
Total Net Assets	<u>\$36,669,748</u>	<u>\$36,149,969</u>	<u>\$163,315</u>	<u>\$159,187</u>	<u>\$36,833,063</u>	<u>\$36,309,156</u>

There was a net increase in current assets primarily due to two factors. Taxes receivable at year-end increased due to an increase in the voted tax rate for the Board of Mental Retardation. Secondly, there was an increase in the intergovernmental receivables due from a federal grant to construct airport improvements.

Current liabilities also increased due to two factors. Deferred revenue increased corresponding to the increased taxes receivable and the increase in contracts payable for the airport construction project mentioned above.

Long-term liabilities decreased primarily due to scheduled principal payments made on the county's general obligation bonds outstanding.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$36,833,063. By far, the largest portion of the County's net assets (81.40%) 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

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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 15.93% of total net assets. The remaining balance of \$984,983 which are unrestricted assets may be used to meet the County's ongoing obligations to citizens and creditors. Total net assets increased in 2002 by \$523,907. As of December 31, 2002, the County is able to report a positive balance of \$36,669,748 for governmental type activities. For business type activities, a positive net asset balance of \$163,315 is reported.

Table 2 shows the changes in net assets for the year 2002. Since this is the first year the County has prepared financial statements following GASB Statement No. 34, revenue and expense comparisons to 2001 are not available. In future years, when prior year information is available a comparative analysis of government-wide data will be presented.

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Table 2
Changes in Net Assets

	Governmental Activities	Business-Type Activities	Total
	2002	2002	2002
<i>Revenues:</i>			
Program Revenues			
Charges for Services/Sales	\$4,320,344	\$34,136	\$4,354,480
Operating Grants and Contributions	20,390,121	0	20,390,121
Capital Grants and Contributions	1,403,518	0	1,403,518
Total Program Revenues	\$26,113,983	\$34,136	\$26,148,119
General Revenues			
Property Taxes	5,746,655	0	5,746,655
Sales Tax	10,250,454	0	10,250,454
Grants and Entitlements	1,625,737	0	1,625,737
Investment Earnings	338,511	400	338,911
Miscellaneous	3,106,611	1,457	3,108,068
Total General Revenues	21,067,968	1,857	21,069,825
Total Revenues	47,181,951	35,993	47,217,944
	Governmental	Business-Type	Total
	Activities	Activities	Total
	2002	2002	2002
<i>Program Expenses:</i>			
General Government			
Legislative and Executive	\$5,592,751	\$0	\$5,592,751
Judicial	2,788,061	0	2,788,061
Public Safety	8,046,106	0	8,046,106
Public Works	5,656,624	0	5,656,624
Health	657,182	0	657,182
Human Services	21,401,432	0	21,401,432
Economic Development	847,798	0	847,798
Other	1,146,819	0	1,146,819
Interest & Fiscal Charges	525,799	0	525,799
County Wide Sewer	0	31,465	31,465
Total Expenses	\$46,662,572	\$31,465	\$46,694,037
Change in Net Assets Before Transfers	519,379	4,528	523,907
Transfers	400	(400)	0
Change in Net Assets	519,779	4,128	523,907
Net Assets January 1	36,149,969	159,187	36,309,156
Net Assets December 31	36,669,748	163,315	36,833,063

The most significant program expenses for the County are Human Services, Public Safety, Public Works, and Legislative and Executive. These programs account for 87.22% of the total governmental activities. Human Services, which accounts for 45.86% 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 17.24% of the total, represents costs mainly associated with the operation of the Sheriff's Department and County Correctional Facility. Public Works, which accounts for 12.12% of the total, represents costs associated with the operation of the County Engineer in maintaining the county's roads and bridges. Legislative and Executive expenses, which was 11.99% 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.

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

Table 3
 Governmental Activities

	Total Cost of Services	Net Cost of Services
	2002	2002
General Government		
Legislative/Executive	\$5,592,751	\$3,657,992
Judicial	2,788,061	2,345,733
Public Safety	8,046,106	6,492,673
Public Works	5,656,624	777,700
Health	657,182	608,664
Human Services	21,401,432	4,785,304
Economic Development	847,798	847,798
Other	1,146,819	506,926
Interest & Fiscal Charges	525,799	525,799
Total Expenses	<u>\$46,662,572</u>	<u>\$20,548,589</u>

It should be noted that 55.96% of the costs of services for governmental activities are derived from program revenues including charges for services, operating grants, capital grants and other contributions.

For Public Safety, the \$6,492,673 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 2002, the County received \$454,530 for housing prisoners from outside entities.

The \$4,785,304 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 2002, the net cost of providing these Human Services was only 22.36% of total cost.

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Business-Type Financial Analysis

The County's enterprise fund is the County Wide Sewer Fund. The County provides sewer services to one hundred and fifty customers in the Union Heights Subdivision. To date, program revenues have been adequate to cover the costs of operation. In fact, net assets in this fund increased by \$4,128 in 2002.

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. There was a 6.87% 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, 2002, amounts to \$29,980,694 (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 2002 fiscal year. During 2002, additional costs of \$411,715 were incurred for the various construction projects of the County.

During 2002, various roads were resurfaced and bridges improved bringing the infrastructure investment of the County to a total of \$23,668,045.

Long-term Debt - At December 31, 2002, the County had total bonded debt outstanding of \$6,810,000. The County's long-term bonded debt decreased by \$695,000 (9.26 %) during 2002.

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 6.6%, which increased from a rate of 5.8% at this time last year. This rate exceeds the current national and state unemployment rate of 5.8 %. The increase over last year's unemployment rate demonstrates the local impact from the national recession.

Ross County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. The County's \$1 billion tax base has grown at an average annual rate of 6%

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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.

Growth in 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 3.5% over the past five years. However, sales tax revenue to date for 2003 is down 2.61% attributed mostly to the impact that the unusually harsh winter had on retail sales in Ross County. Sales tax collections are expected to rebound throughout the balance of 2003.

Current low market interest rates are having a significant impact on the County's revenues. Investment earnings are down over 72.91% since 2000. Total investment earnings for all funds totaled \$340,863 in 2002, down from a record high of \$1,258,308 in 2000.

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.

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Ross County, Ohio

Statement of Net Assets

Primary Government as of December 31, 2002

Component Unit as of June 30, 2002

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	First Capital Enterprises
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,032,577	\$31,901	\$7,064,478	\$572,489
Cash and Cash Equivalents In				
Segregated Accounts	368,827	0	368,827	0
Investments	0	0	0	158,915
Materials and Supplies Inventory	377,804	0	377,804	0
Accrued Interest Receivable	6,185	0	6,185	0
Accounts Receivable	20,813	5,124	25,937	405,527
Intergovernmental Receivable	4,614,551	0	4,614,551	0
Sales Taxes Receivable	1,616,709	0	1,616,709	0
Property Taxes Receivable	6,561,653	0	6,561,653	0
Loans Receivable	10,064	0	10,064	0
Prepaid Items	67,872	0	67,872	16,192
Funds on Deposit with Other Entities	0	0	0	29,000
Nondepreciable Capital Assets	3,917,332	10,211	3,927,543	124,741
Depreciable Capital Assets, Net	36,167,905	117,490	36,285,395	963,867
Total Assets	60,762,292	164,726	60,927,018	2,270,731
Liabilities				
Accounts Payable	447,383	0	447,383	17,232
Accrued Wages	731,818	0	731,818	69,879
Contracts Payable	883,856	1,411	885,267	0
Intergovernmental Payable	998,543	0	998,543	20,038
Accrued Interest Payable	72,761	0	72,761	0
Claims Payable	360,358	0	360,358	0
Deferred Revenue	6,861,879	0	6,861,879	0
Notes Payable	4,355,000	0	4,355,000	0
<i>Long-Term Liabilities:</i>				
Due Within One Year	1,917,904	0	1,917,904	64,438
Due In More Than One Year	7,463,042	0	7,463,042	235,087
Total Liabilities	24,092,544	1,411	24,093,955	406,674
Net Assets				
Invested in Capital Assets, Net of Related Debt	29,852,993	127,701	29,980,694	838,126
<i>Restricted for:</i>				
Highway/Street Maintenance and Repair	1,990,127	0	1,990,127	0
Mental Retardation Services	378,730	0	378,730	0
Capital Projects	319,472	0	319,472	0
Debt Service	590,607	0	590,607	0
Other Purposes	2,588,450	0	2,588,450	0
Unrestricted	949,369	35,614	984,983	1,025,931
Total Net Assets	\$36,669,748	\$163,315	\$36,833,063	\$1,864,057

See accompanying notes to the basic financial statements

Ross County, Ohio

Statement of Activities

Primary Government For the Year Ended December 31, 2002

Component Unit For the Fiscal Year Ended June 30, 2002

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
<i>General Government:</i>				
Legislative and Executive	\$5,592,751	\$1,934,759	\$0	\$0
Judicial	2,788,061	380,914	61,414	0
Public Safety	8,046,106	839,332	714,101	0
Public Works	5,656,624	19,005	4,096,294	763,625
Health	657,182	0	48,518	0
Human Services	21,401,432	1,146,334	15,469,794	0
Economic Development	847,798	0	0	0
Other	1,146,819	0	0	639,893
Interest and Fiscal Charges	525,799	0	0	0
<i>Total Governmental Activities</i>	<u>46,662,572</u>	<u>4,320,344</u>	<u>20,390,121</u>	<u>1,403,518</u>
Business-Type Activities:				
County Wide Sewer	31,465	34,136	0	0
<i>Total Business-Type Activities</i>	<u>31,465</u>	<u>34,136</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$46,694,037</u>	<u>\$4,354,480</u>	<u>\$20,390,121</u>	<u>\$1,403,518</u>
Component Unit				
First Capital Enterprises	\$2,937,356	\$623,425	\$2,484,763	\$0
<i>Total Component Unit</i>	<u>\$2,937,356</u>	<u>\$623,425</u>	<u>\$2,484,763</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

- Children Services
- Board of Mental Retardation
- Senior Citizens
- General Fund

Sales Tax

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 Change in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	First Capital Enterprises
(\$3,657,992)	\$0	(\$3,657,992)	\$0
(2,345,733)	0	(2,345,733)	0
(6,492,673)	0	(6,492,673)	0
(777,700)	0	(777,700)	0
(608,664)	0	(608,664)	0
(4,785,304)	0	(4,785,304)	0
(847,798)	0	(847,798)	0
(506,926)	0	(506,926)	0
(525,799)	0	(525,799)	0
(20,548,589)	0	(20,548,589)	0
0	2,671	2,671	0
0	2,671	2,671	0
(20,548,589)	2,671	(20,545,918)	0
0	0	0	170,832
0	0	0	170,832
708,998	0	708,998	0
3,191,948	0	3,191,948	0
207,475	0	207,475	0
1,638,234	0	1,638,234	0
10,250,454	0	10,250,454	0
1,625,737	0	1,625,737	0
0	0	0	1,000
338,511	400	338,911	170,065
3,106,611	1,457	3,108,068	11,255
21,067,968	1,857	21,069,825	182,320
400	(400)	0	0
21,068,368	1,457	21,069,825	182,320
519,779	4,128	523,907	353,152
36,149,969	159,187	36,309,156	1,510,905
\$36,669,748	\$163,315	\$36,833,063	\$1,864,057

Ross County, Ohio

Balance Sheet
Governmental Funds

December 31, 2002

	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	\$2,224,882	\$367,092	\$768,484	\$110,423	\$411,571	\$3,033,740	\$6,916,192
Cash and Cash Equivalents In Segregated Accounts	32,274	0	0	13,572	0	322,981	368,827
Materials and Supplies Inventory	57,306	64,863	207,156	21,478	14,246	12,755	377,804
Accrued Interest Receivable	3,278	0	0	0	2,907	0	6,185
Accounts Receivable	9,552	0	0	715	0	10,546	20,813
Interfund Receivable	522,406	0	0	0	0	0	522,406
Intergovernmental Receivable	1,092,922	534,778	1,392,804	192,495	295,951	1,105,601	4,614,551
Prepaid Items	67,872	0	0	0	0	0	67,872
Sales Taxes Receivable	1,616,709	0	0	0	0	0	1,616,709
Property Taxes Receivable	1,564,640	0	0	0	4,045,776	951,237	6,561,653
Loans Receivable	0	0	0	0	0	10,064	10,064
Total Assets	\$7,191,841	\$966,733	\$2,368,444	\$338,683	\$4,770,451	\$5,446,924	\$21,083,076
Liabilities							
Accounts Payable	\$119,646	\$150,231	\$22,164	\$60,958	\$46,985	\$49,034	\$449,018
Accrued Wages	168,308	169,856	55,692	145,085	106,095	86,782	731,818
Contracts Payable	25,687	102,429	18,916	19,507	54,477	659,623	880,639
Compensated Absences Payable	0	231	0	50,442	0	8,055	58,728
Intergovernmental Payable	110,085	117,883	4,500	3,649	217	6,700	243,034
Accrued Interest Payable	0	0	0	0	0	42,585	42,585
Interfund Payable	0	8,695	0	0	0	213,711	222,406
Deferred Revenue	2,249,895	0	926,988	0	4,139,195	1,399,019	8,715,097
Notes Payable	0	0	0	0	0	4,355,000	4,355,000
Total Liabilities	2,673,621	549,325	1,028,260	279,641	4,346,969	6,820,509	15,698,325
Fund Balances							
Reserved for Encumbrances	135,873	80	226,887	0	14,467	111,068	488,375
Reserved for Loans	0	0	0	0	0	7,796	7,796
<i>Unreserved/Undesignated, Reported in:</i>							
General Fund	4,382,347	0	0	0	0	0	4,382,347
Special Revenue Funds	0	417,328	1,113,297	59,042	409,015	721,886	2,720,568
Debt Service Fund	0	0	0	0	0	620,783	620,783
Capital Projects Funds	0	0	0	0	0	(2,835,118)	(2,835,118)
Total Fund Balances (Deficits)	4,518,220	417,408	1,340,184	59,042	423,482	(1,373,585)	5,384,751
Total Liabilities and Fund Balances	\$7,191,841	\$966,733	\$2,368,444	\$338,683	\$4,770,451	\$5,446,924	\$21,083,076

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, 2002

Total Governmental Funds Balances		\$5,384,751
<i>Amounts reported for governmental activities in the Statement of Net Assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		40,085,237
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the fund:		
Intergovernmental Revenue	1,691,326	
Property Taxes	156,469	
Charges for Services	5,423	
	<hr/>	
Total		1,853,218
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.		(545,555)
Due to other governments includes contractually required pension contributions not expected to be paid with expendable available financial resources and therefore are not reported in the funds.		(755,509)
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(6,810,000)	
Accrued Interest Payable	(30,176)	
Capital Leases Payable	(317,244)	
Compensated Absences	(2,194,974)	
	<hr/>	
Total		(9,352,394)
<i>Net Assets of Governmental Activities</i>		<u>\$36,669,748</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, 2002

	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	\$1,626,430	\$0	\$0	\$0	\$3,144,134	\$908,186	\$5,678,750
Sales Tax	10,250,454	0	0	0	0	0	10,250,454
Intergovernmental	1,574,549	9,924,357	3,553,828	41,780	2,818,970	4,851,268	22,764,752
Interest	302,770	0	12,556	0	4,023	11,400	330,749
Licenses and Permits	7,676	0	0	0	0	0	7,676
Fines and Forfeitures	106,625	0	14,748	13,597	0	13,853	148,823
Charges for Services	1,429,553	718,125	0	553,655	0	1,462,488	4,163,821
Special Assessments	0	0	0	0	0	6,143	6,143
Other	1,334,503	429,384	679,460	274,689	196,271	189,989	3,104,296
Total Revenues	16,632,560	11,071,866	4,260,592	883,721	6,163,398	7,443,327	46,455,464
Expenditures							
<i>General Government:</i>							
Legislative and Executive	3,438,402	0	0	0	0	595,530	4,033,932
Judicial	2,014,781	0	0	0	0	211,400	2,226,181
Public Safety	783,209	0	0	5,929,527	0	801,778	7,514,514
Public Works	249,808	0	4,207,043	0	0	173,112	4,629,963
Health	563,055	0	0	0	0	62,690	625,745
Human Services	402,650	10,350,183	0	0	6,779,853	3,862,662	21,395,348
Economic Development & Assistance	213,408	0	0	0	0	606,100	819,508
Other	2,000,637	0	0	0	0	2,995	2,003,632
Capital Outlay	0	0	0	0	0	2,265,332	2,265,332
<i>Debt Service:</i>							
Principal Retirement	76,893	0	0	0	0	702,102	778,995
Interest and Fiscal Charges	20,801	0	0	0	0	508,012	528,813
Total Expenditures	9,763,644	10,350,183	4,207,043	5,929,527	6,779,853	9,791,713	46,821,963
Excess of Revenues Over (Under) Expenditures	6,868,916	721,683	53,549	(5,045,806)	(616,455)	(2,348,386)	(366,499)
Other Financing Sources (Uses)							
Transfers In	64,657	237,946	0	5,240,000	0	1,902,606	7,445,209
Transfers Out	(7,324,215)	0	0	(52,832)	0	(63,828)	(7,440,875)
Total Other Financing Sources (Uses)	(7,259,558)	237,946	0	5,187,168	0	1,838,778	4,334
Net Change in Fund Balances	(390,642)	959,629	53,549	141,362	(616,455)	(509,608)	(362,165)
Fund Balances (Deficits) at Beginning of Year - As Restated (See Note 4)	4,908,862	(542,221)	1,286,635	(82,320)	1,039,937	(863,977)	5,746,916
Fund Balances (Deficits) at End of Year	\$4,518,220	\$417,408	\$1,340,184	\$59,042	\$423,482	(\$1,373,585)	\$5,384,751

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, 2002

Net Change in Fund Balances - Total Governmental Funds		(\$362,165)
<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 estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period:		
Capital Outlay	2,592,267	
Depreciation	<u>(2,766,887)</u>	
Total		(174,620)
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.		
		(28,560)
Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds:		
Property Taxes	67,905	
Charges for Services	24	
Intergovernmental Revenue	<u>654,624</u>	
Total		722,553
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.		
		778,995
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
		3,014
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	111,077	
Pension Obligation	<u>(192,013)</u>	
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>(338,502)</u>
Change in Net Assets of Governmental Activities		<u>\$519,779</u>

See accompanying notes to the basic financial statements

Ross County, Ohio

**Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
General Fund**

For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues				
Taxes	\$11,634,750	\$11,916,127	\$11,956,001	\$39,874
Intergovernmental	1,608,260	1,557,276	1,572,530	15,254
Interest	550,000	300,000	314,116	14,116
Licenses and Permits	7,300	7,300	7,676	376
Fines and Forfeitures	90,000	103,000	102,494	(506)
Charges for Services	1,340,900	1,360,900	1,423,134	62,234
Other	1,186,506	1,368,190	1,373,727	5,537
Total Revenues	16,417,716	16,612,793	16,749,678	136,885
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	3,986,354	3,831,432	3,452,236	379,196
Judicial	2,060,751	2,246,528	2,122,405	124,123
Public Safety	764,474	872,702	783,428	89,274
Public Works	248,566	250,111	249,631	480
Health	603,179	573,719	563,055	10,664
Human Services	372,231	444,187	402,252	41,935
Economic Development and Assistance	239,000	241,408	213,408	28,000
Other	1,833,241	1,986,481	1,942,346	44,135
Total Expenditures	10,107,796	10,446,568	9,728,761	717,807
Excess of Revenues Over (Under) Expenditures	6,309,920	6,166,225	7,020,917	854,692
Other Financing Sources (Uses)				
Advances In	475,500	475,500	305,000	(170,500)
Advances Out	0	(394,690)	(394,690)	0
Transfers In	50,000	50,000	60,323	10,323
Transfers Out	(7,418,565)	(7,605,765)	(7,324,214)	281,551
Total Other Financing Sources (Uses)	(6,893,065)	(7,474,955)	(7,353,581)	121,374
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(583,145)	(1,308,730)	(332,664)	976,066
Fund Balance at Beginning of Year	2,067,339	2,067,339	2,067,339	0
Prior Year Encumbrances Appropriated	315,642	315,642	315,642	0
Fund Balance at End of Year	\$1,799,836	\$1,074,251	\$2,050,317	\$976,066

See accompanying notes to the basic financial statements

Ross County, Ohio

**Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
Job & Family Services Fund**

For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$9,884,789	\$10,221,589	\$9,405,066	(\$816,523)
Charges for Services	188,732	688,732	702,966	14,234
Other	30,765	130,765	429,384	298,619
Total Revenues	10,104,286	11,041,086	10,537,416	(503,670)
Expenditures				
<i>Current:</i>				
Human Services	10,345,949	10,783,849	10,463,359	320,490
Total Expenditures	10,345,949	10,783,849	10,463,359	320,490
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(241,663)</i>	<i>257,237</i>	<i>74,057</i>	<i>(183,180)</i>
Other Financing Sources (Uses)				
Advances Out	(300,000)	(300,000)	(300,000)	0
Transfers In	237,946	237,946	237,946	0
Total Other Financing Sources (Uses)	(62,054)	(62,054)	(62,054)	0
<i>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</i>	<i>(303,717)</i>	<i>195,183</i>	<i>12,003</i>	<i>(183,180)</i>
<i>Fund Balance at Beginning of Year</i>	<i>334,372</i>	<i>334,372</i>	<i>334,372</i>	<i>0</i>
Prior Year Encumbrances Appropriated	20,717	20,717	20,717	0
Fund Balance at End of Year	\$51,372	\$550,272	\$367,092	(\$183,180)

See accompanying notes to the basic financial statements

Ross County, Ohio

**Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gas Tax Fund**

For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$3,300,000	\$3,300,000	\$3,567,082	\$267,082
Interest	10,000	10,000	13,766	3,766
Fines and Forfeitures	15,000	15,000	15,912	912
Other	0	654,135	677,496	23,361
Total Revenues	3,325,000	3,979,135	4,274,256	295,121
Expenditures				
<i>Current:</i>				
Public Works	3,434,135	4,549,771	4,185,561	364,210
Total Expenditures	3,434,135	4,549,771	4,185,561	364,210
<i>Excess of Revenues Over (Under) Expenditures</i>	(109,135)	(570,636)	88,695	659,331
<i>Fund Balance at Beginning of Year</i>	559,654	559,654	559,654	0
Prior Year Encumbrances Appropriated	120,135	120,135	120,135	0
Fund Balance at End of Year	\$570,654	\$109,153	\$768,484	\$659,331

See accompanying notes to the basic financial statements

Ross County, Ohio

***Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
Correctional & Law Enforcement Fund***

For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$10,000	\$42,726	\$41,780	(\$946)
Fines and Forfeitures	14,000	14,000	14,287	287
Charges for Services	681,000	398,931	374,397	(24,534)
Other	54,000	209,975	248,923	38,948
Total Revenues	759,000	665,632	679,387	13,755
Expenditures				
<i>Current:</i>				
Public Safety	5,802,854	5,916,494	5,817,493	99,001
Total Expenditures	5,802,854	5,916,494	5,817,493	99,001
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(5,043,854)</i>	<i>(5,250,862)</i>	<i>(5,138,106)</i>	<i>112,756</i>
Other Financing Sources (Uses):				
Transfers In	5,046,000	5,240,000	5,240,000	0
Transfers Out	(49,500)	(49,500)	(49,500)	0
Total Other Financing Sources (Uses)	4,996,500	5,190,500	5,190,500	0
<i>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</i>	<i>(47,354)</i>	<i>(60,362)</i>	<i>52,394</i>	<i>112,756</i>
<i>Fund Balance at Beginning of Year</i>	<i>21,811</i>	<i>21,811</i>	<i>21,811</i>	<i>0</i>
Prior Year Encumbrances Appropriated	39,550	39,550	39,550	0
Fund Balance at End of Year	\$14,007	\$999	\$113,755	\$112,756

See accompanying notes to the basic financial statements

Ross County, Ohio

***Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
Board of Mental Retardation Fund***

For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$3,152,000	\$3,081,400	\$3,109,608	\$28,208
Intergovernmental	2,746,500	2,979,836	2,945,550	(34,286)
Interest	70,000	70,000	1,620	(68,380)
Other	75,000	98,700	196,371	97,671
Total Revenues	6,043,500	6,229,936	6,253,149	23,213
Expenditures				
<i>Current:</i>				
Human Services	6,336,018	7,028,562	6,789,903	238,659
Total Expenditures	6,336,018	7,028,562	6,789,903	238,659
<i>Excess of Revenues Over (Under) Expenditures</i>	(292,518)	(798,626)	(536,754)	261,872
<i>Fund Balance at Beginning of Year</i>	853,980	853,980	853,980	0
Prior Year Encumbrances Appropriated	94,345	94,345	94,345	0
Fund Balance at End of Year	\$655,807	\$149,699	\$411,571	\$261,872

See accompanying notes to the basic financial statements

Ross County, Ohio

***Statement of Net Assets
Proprietary Funds***

December 31, 2002

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash and Cash Equivalents	\$31,901	\$116,385
Accounts Receivable	5,124	0
<i>Total Current Assets</i>	<u>37,025</u>	<u>116,385</u>
<i>Noncurrent Assets:</i>		
Depreciable Capital Assets, Net	127,701	0
<i>Total Noncurrent Assets</i>	<u>127,701</u>	<u>0</u>
<i>Total Assets</i>	<u>164,726</u>	<u>116,385</u>
Liabilities		
<i>Current Liabilities:</i>		
Contracts Payable	1,411	1,582
Interfund Payable	0	300,000
Claims Payable	0	360,358
<i>Total Liabilities</i>	<u>1,411</u>	<u>661,940</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	127,701	0
Unrestricted	35,614	(545,555)
<i>Total Net Assets</i>	<u>\$163,315</u>	<u>(\$545,555)</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, 2002

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Operating Revenues		
Charges for Services	\$34,136	\$3,522,064
Miscellaneous	1,457	0
<i>Total Operating Revenues</i>	<u>35,593</u>	<u>3,522,064</u>
Operating Expenses		
Purchased Services	22,060	517,338
Claims	0	3,343,228
Other	4,405	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>31,465</u>	<u>3,860,566</u>
<i>Operating Income (Loss)</i>	<u>4,128</u>	<u>(338,502)</u>
Non-Operating Revenues		
Interest	400	3,934
<i>Total Non-Operating Revenues</i>	<u>400</u>	<u>3,934</u>
<i>Income (Loss) before Transfers</i>	4,528	(334,568)
Transfers Out	(400)	(3,934)
<i>Change in Net Assets</i>	4,128	(338,502)
<i>Net Assets at Beginning of Year</i>	<u>159,187</u>	<u>(207,053)</u>
<i>Net Assets at End of Year</i>	<u>\$163,315</u>	<u>(\$545,555)</u>

See accompanying notes to the basic financial statements

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Ross County, Ohio

Statement of Cash Flows
Proprietary Funds

For the Year Ended December 31, 2002

	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	\$34,780	\$0
Cash Received from Interfund Services Provided	0	3,575,883
Other Cash Receipts	1,457	0
Cash Payments for Goods and Services	(22,164)	(553,529)
Cash Payments for Claims	0	(3,281,552)
Other Cash Payments	(4,405)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>9,668</u>	<u>(259,198)</u>
Cash Flows from Noncapital Financing Activities		
Transfers Out	(400)	(3,934)
Advances In	0	150,000
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(400)</u>	<u>146,066</u>
Cash Flows from Investing Activities		
Interest	400	3,934
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	9,668	(109,198)
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>22,233</u>	<u>225,583</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$31,901</u>	<u>\$116,385</u>
See accompanying notes to the basic financial statements		(continued)

Ross County, Ohio

Statement of Cash Flows
Proprietary Funds (continued)

For the Year Ended December 31, 2002

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities		
Operating Income (Loss)	\$4,128	(\$338,502)
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	644	315
Interfund Receivable	0	53,504
<i>Increase (Decrease) in Liabilities:</i>		
Contracts Payable	(104)	(36,191)
Accrued Wages		
Claims Payable	0	61,676
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$9,668</u>	<u>(\$259,198)</u>

See accompanying notes to the basic financial statements

Ross County, Ohio

Statement of Fiduciary Net Assets
Fiduciary Funds

December 31, 2002

	Private Purpose Trust Funds	Agency Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$198,540	\$9,454,772
Cash and Cash Equivalents in Segregated Accounts	179,900	675,473
Intergovernmental Receivable	0	4,259,163
Property Taxes Receivable	0	33,321,314
<i>Total Assets</i>	<u>378,440</u>	<u>\$47,710,722</u>
Liabilities		
Intergovernmental Payable	0	47,131,173
Undistributed Monies	0	432,219
Deposits Held and Due to Others	0	147,330
<i>Total Liabilities</i>	<u>0</u>	<u>\$47,710,722</u>
Net Assets		
Held in Trust for Other Individuals and Organizations	<u>378,440</u>	
<i>Total Net Assets</i>	<u>\$378,440</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, 2002

	<u>Private Purpose Trust Funds</u>
Additions	
Interest	\$1,952
Miscellaneous	<u>108,502</u>
<i>Total Additions</i>	110,454
Deductions	
	<u>28,037</u>
<i>Change in Net Assets</i>	82,417
<i>Net Assets at Beginning of Year</i>	<u>296,023</u>
<i>Net Assets at End of Year</i>	<u><u>\$378,440</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, 2002

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

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

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

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

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, 2002, 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 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

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

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.

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.

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

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.

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.

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

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, 2002, but which were levied to finance year 2003 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.

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.

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

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 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 2002.

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 2002, investments were limited to STAR Ohio, repurchase agreements, and other interest bearing accounts with local commercial banks.

Investments are reported at fair value, except for repurchase agreements and nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment 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, 2002.

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 2002 amounted to \$302,770, which includes \$259,556 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.

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

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, 2002, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed 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.

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 years	5 years
Buildings, Structures and Improvements	20-50 years	20-50 years
Furniture, Fixtures and Equipment	5-15 years	5-15 years
Plant and Facilities	50 years	50 years
Infrastructure	10-60 years	50 years

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

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 receivables and payables.

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, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. 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. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

L. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences 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.

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

N. Net Assets

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2002.

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 budgetary 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 (Non-GAAP Basis) and Actual is presented for the General Fund and major special revenue funds on the budgetary basis to provide a

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

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/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures/expenses 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 budgetary 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	(\$390,642)	\$959,629	\$53,549	\$141,362	(\$616,455)
<i>Adjustments:</i>					
Net Adjustment for Revenue Accruals	117,028	(534,450)	13,664	(204,334)	89,751
Net Adjustment for Expenditure Accruals	34,883	(113,176)	21,482	112,034	(10,050)
Net Adjustment for Other Sources (Uses)	(93,933)	(300,000)	0	0	0
Budget Basis	(\$332,664)	\$12,003	\$88,695	\$49,062	(\$536,754)

NOTE 4 - CHANGES IN ACCOUNTING PRINCIPLES AND PRIOR PERIOD ADJUSTMENTS

Changes in Accounting Principles

For the year 2002, the County implemented GASB Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments," GASB Statement No. 37, "Basic Financial Statements for State and Local Governments: Omnibus," GASB Statement No. 38, "Certain Financial Statement Note Disclosures," and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements." At December 31, 2001, there was no effect on fund balance/equity as a result of implementing GASB Statement Nos. 37 and 38, and GASB Interpretation No. 6.

GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements present the County's programs as governmental and business-type activities. The beginning net asset amount for governmental and business-type programs reflect the change in fund balance/equity at December 31, 2001, caused by the conversion to the accrual basis of accounting.

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

Restatement of Fund Balance/Equity

The restatements for fund reclassifications and GASB Statement No. 34 had the following effects on fund balance/equity of the major and nonmajor funds of the County as they were previously reported.

	General	Job & Family Services	Motor Vehicle Gas Tax	Correctional & Law Enforcement
Governmental Activities:				
Fund Balance at December 31, 2001	\$4,908,862	(\$542,221)	\$1,286,635	(\$82,320)
Fund Reclassifications	0	0	0	0
Adjust Overstated Intergovernmental Receivable	0	0	0	0
Adjusted Fund Balance at December 31, 2001	\$4,908,862	(\$542,221)	\$1,286,635	(\$82,320)
		Board of Mental Retardation	Nonmajor	Total Governmental Activities
Governmental Activities:				
Fund Balance at December 31, 2001		\$1,039,937	(\$859,081)	\$5,751,812
Fund Reclassifications		0	1,072	1,072
Adjust Overstated Intergovernmental Receivable		0	(5,968)	(5,968)
Adjusted Fund Balance at December 31, 2001		\$1,039,937	(\$863,977)	\$5,746,916
GASB 34 Adjustments:				
Accounts Receivable				5,399
Intergovernmental Receivables				1,036,702
Property Taxes				88,564
Capital Assets				32,382,178
Accrued Interest Payable				(33,190)
Intergovernmental Payable				(563,496)
Long-Term Obligations:				
Compensated Absences Payable				(2,306,051)
Internal Service Fund				(207,053)
Net Assets at December 31, 2001				\$36,149,969

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

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

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

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

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

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

The amounts available for deposit and investment are as follows:

* Cash and Cash Equivalents: (carrying amounts)	
-Pooled	\$16,717,790
-Segregated	1,224,200
-Component Unit	572,489
* Investments (carry amounts)	
-Component Unit	158,915
* Reconciling items (net) to arrive at bank balances of deposits	806,773
	\$19,480,167
Total available for deposits and investments (Bank balance of deposits/carrying amount of investments)	\$19,480,167

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

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

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

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

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

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

Category 2 - Investments that are uninsured and unregistered, with securities held by the 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.

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

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.

Based on this criteria, the County deposits and investments at December 31, 2002 are classified as follows.

Deposits:	1	Category 2	3	Bank Balance	Carrying Amount	Fair Value
Demand Deposits	\$614,520	\$0	\$5,976,024	\$6,590,544	\$5,783,771	
Certificates of Deposit	100,000	0	275,306	375,306	375,306	
Component Unit	100,000	0	472,489	572,489	572,489	
Total Deposits	\$814,520	\$0	\$6,723,819	\$7,538,339	\$6,731,566	
Investments:						
Repurchase Agreements	\$0	\$0	\$1,992,176	\$0	\$1,992,176	1,992,176
State Treasurer's Pool	0	0	0	0	9,790,737	9,790,737
Component Unit Subsidiary	0	0	0	0	158,915	158,915
Total Investments	\$0	\$0	\$1,992,176	\$0	\$11,941,828	\$11,941,828

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 (CONT.)

NOTE 6 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2002 are as follows:

	Interfund Receivables	Interfund Payables
General	\$522,406	\$0
Job & Family Services	0	8,695
Nonmajor Special Revenue Funds	0	50,046
Nonmajor Capital Projects Fund	0	163,665
Internal Service Fund	0	300,000
	\$522,406	\$522,406

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	\$237,946	\$5,240,000	\$159,350	\$1,093,283	\$593,636	\$7,324,215
Correctional & Law Enforcement	0	0	0	52,832	0	0	52,832
Nonmajor Special Revenue Funds	60,323	0	0	3,505	0	0	63,828
Enterprise	400	0	0	0	0	0	400
Internal Service	3,934	0	0	0	0	0	3,934
Totals	\$64,657	\$237,946	\$5,240,000	\$215,687	\$1,093,283	\$593,636	\$7,445,209

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

NOTE 7 - RECEIVABLES

Receivables at December 31, 2002 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

General Fund:

Local Government Distributions	\$948,000
State Property Tax Reimbursements	80,577
Other Grants and Reimbursements	64,345
	<hr/>
Total General Fund	1,092,922
Job & Family Services	534,778
Motor Vehicle Gas Tax	1,392,804
Correctional & Law Enforcement	192,495
Board of Mental Retardation	295,951
Nonmajor Special Revenue Funds	574,782
Nonmajor Capital Projects Fund	530,819
Fiduciary Fund	4,259,163
	<hr/>
Total Intergovernmental Receivables	\$8,873,714

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

NOTE 8- CAPITAL ASSETS

A summary of changes in general capital assets during 2002 were as follows:

	Balance January 1, 2002	Additions	Deletions	Balance December 31, 2002
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$3,459,814	\$ 0	\$0	\$3,459,814
Construction in Progress	45,803	411,715	0	457,518
Total Nondepreciable Capital Assets	3,505,617	411,715	0	3,917,332
<i>Depreciable Capital Assets:</i>				
Land Improvements	4,766,233	0	0	4,766,233
Buildings, Structures and Improvements	27,952,477	0	0	27,952,477
Furniture, Fixtures and Equipment	9,350,714	411,944	(268,100)	9,494,558
Infrastructure	22,915,466	1,768,608	(1,016,029)	23,668,045
Total Depreciable Capital Assets	64,984,890	2,180,552	(1,284,129)	65,881,313
<i>Accumulated Depreciation:</i>				
Land Improvements	(4,690,443)	(32,174)	0	(4,722,617)
Buildings, Structures and Improvements	(9,303,775)	(798,795)	0	(10,102,570)
Furniture, Fixtures and Equipment	(5,890,726)	(541,353)	239,540	(6,192,539)
Infrastructure	(8,317,146)	(1,394,565)	1,016,029	(8,695,682)
Total Accumulated Depreciation	(28,202,090)	(2,766,887)	1,255,569	(29,713,408)
Depreciable Capital Assets, Net	36,782,800	(586,335)	(28,560)	36,167,905
Governmental Activities Capital Assets, Net	\$40,288,417	(\$174,620)	(\$28,560)	\$40,085,237

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

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

Governmental Activities	
<i>General Government:</i>	
Legislative and Executive	\$394,931
Judicial	65,469
Public Safety	442,084
Public Works	1,511,784
Health	31,437
Human Services	274,738
Economic Development and Assistance	28,290
Other	18,154
Governmental Activities Depreciation Expense	\$2,766,887

	Balance January 1, 2002	Additions	Deletions	Balance December 31, 2002
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$10,211	\$0	\$0	\$10,211
Total Nondepreciable Capital Assets	10,211	0	0	10,211
<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	(129,116)	(5,000)	0	(134,116)
Total Accumulated Depreciation	(129,116)	(5,000)	0	(134,116)
Depreciable Capital Assets, Net	122,490	(5,000)	0	117,490
Business-Type Activities Capital Assets, Net	\$132,701	(\$5,000)	\$0	\$127,701

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

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

NOTE 9 - NOTES PAYABLE

The County's note transactions for the year ended December 31, 2002, were as follows:

Purpose	Balance January 1, 2002	Additions	Deletions	Balance December 31, 2002
Governmental Activities:				
<i>Bond Anticipation Notes Payable:</i>				
Real Estate Acquisition (Economic Development), 3.40%	\$1,500,000	\$0	\$1,500,000	\$0
County Building Project, 2.35%	930,000	0	930,000	0
Real Estate Acquisition (Job & Family Services), 2.35%	675,000	0	675,000	0
Juvenile Detention Facility, 3.66%	1,250,000	0	1,250,000	0
Real Estate Acquisition (Bosch), 2.20%	0	1,500,000	0	1,500,000
County Building Project, 1.90%	0	930,000	0	930,000
Real Estate Acquisition (Job & Family Services), 1.90%	0	675,000	0	675,000
Juvenile Detention Facility, 2.01%	0	1,250,000	0	1,250,000
Governmental Activities Notes Payable	\$4,355,000	4,355,000	4,355,000	\$4,355,000

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

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

NOTE 10 - LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2002, was as follows:

Bond Purpose	Outstanding January 1, 2002	Additions	Deletions	Outstanding December 31, 2002	Amounts Due Within One Year
Governmental Activities:					
<i>General Obligation Bonds Payable</i>					
County Correctional Facility 1992-2006 2.75-6.10%	\$3,105,000	\$0	\$510,000	\$2,595,000	\$595,000
County Building 1997-2017 4.00-5.25%	2,340,000	0	100,000	2,240,000	105,000
County Building 1998-2018 3.90-5.05%	2,060,000	0	85,000	1,975,000	85,000
<i>Other Long-Term Obligations:</i>					
Compensated Absences	2,306,051	1,335,315	1,387,664	2,253,702	1,046,704
Capital Leases	401,239	0	83,995	317,244	86,200
Governmental Activities Long-Term Obligations	\$10,212,290	\$1,335,315	\$2,166,659	\$9,380,946	\$1,917,904

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 2002 are as follows:

<u>For Year Ended December 31</u>	<u>Principal</u>	<u>Interest</u>
2003	\$785,000	\$362,108
2004	830,000	319,568
2005	875,000	273,487
2006	925,000	223,965
2007	225,000	170,710
2008-2012	1,315,000	679,543
2013-2017	1,680,000	312,297
2018	175,000	8,837
TOTAL	\$6,810,000	\$2,350,515

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

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 \$83,995 of debt service principal. The capital lease obligations reflected above represent the present value of the net future minimum lease payments on all capital leases.

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

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 2002 are as follows:

<u>Year Ended December 31</u>	<u>Capital Lease Payments</u>
2003	\$105,773
2004	97,694
2005	97,694
2006	61,465
2007	<u>56,950</u>
Total Minimum Lease Payments	419,576
Less: Amount Representing Interest	<u>(102,332)</u>
Present Value of Net Minimum Lease Payments	<u>\$317,244</u>

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, 2002, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$51,569,013. Of this amount, \$32,850,000 was payable on the 2001 Series, \$7,415,000 on the 1998 Series and \$11,304,013 on the 1993 Series.

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

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, 2002 the Healthcare Facilities Revenue Bonds aggregated principal amount payable was \$6,480,000.

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.

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 2002 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 2002. The County's required contributions to OPERS for the years ended December 31, 2002, 2001 and 2000 were \$2,253,898, \$2,187,645 and \$1,702,836 respectively; 76% has been contributed for 2002 and 100% for years 2001 and 2000. Calendar year 2000 reflects a 20% reduction for local government divisions and 6% for law enforcement, as a result of a temporary employer rate rollback granted by OPERS Board. Of the 2002 amount, \$542,893 was unpaid at December 31, 2002 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 2002, 5.0% was used to fund health

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

care which amounted to \$804,996. The assumptions and calculations below were based on the System's latest Actuarial Review performed as of December 31, 2001. 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 2001 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, 2001, the number of active contributing participants was 402,041. The actuarial value of the Retirement System's net assets available for OPEB at December 31, 2001 was \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$16.4 billion and \$4.8 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.

Plan members are required to contribute 9.3% of their annual covered salary and the employer is required to contribute 14%. Contribution rates are established by STRS, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Ross County's required contributions to STRS for the years ended December 31, 2002, 2001 and 2000 were \$91,847, \$89,364, and \$85,714, 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, 2002, the Board allocated employer contributions equal to 4.5% of covered payroll to the Health Care Stabilization Fund. Effective July 1, 2002, 1% of covered payroll is allocated to the fund. The balance in the Health Care Stabilization Fund was \$3.011 billion at June 30, 2002. For the year ended June 30, 2002, the net health care costs paid by STRS were \$354,697,000. There were 105,300 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.

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

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

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$40,071,159. Other property insurance includes the following: \$500,000 for extra expenses, \$120,987 for data processing equipment, \$1,196,701 for contractor's equipment, the lesser of actual cash value or cost of repair for automobile damage, and \$38,245,659 for earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$18,373,245.

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

Additional crime insurance for potential employee dishonesty is held in the amount of \$250,000.

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

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 63 other Ohio counties (County Commissioners Association of Ohio) for a workers' compensation group rating program. This resulted in a savings of \$27,306 on the annual premium cost in 2002.

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 \$4,051,773. A liability for unpaid claims costs of \$360,358 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 2001 and 2002 are:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2001	\$249,497	\$3,009,153	\$2,959,968	\$298,682
2002	298,682	3,343,228	3,281,552	360,358

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.

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

NOTE 14 - PROPERTY TAX REVENUE

Property taxes include amounts levied against 2001 real and public utility property and 2002 tangible personal (business) property. The assessed value by property classification upon which 2002 revenues were derived follows:

	Assessed Values
Real Property	\$788,939,530
Tangible Personal Property	164,370,940
Public Utility Property	61,642,170
Total	\$1,014,952,640

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 2001 collected in 2002. Under Ohio law, the millage rolled back is reserved for the County and can be reassessed in any subsequent year, if the need arises. In addition to the 1.60 mills, 5.80 mills have been levied based upon mills voted for the Mental Retardation, Children Services and Senior Citizens levies.

A summary of voted millage follows:

	Voter Levy Year	(a) Authorized Rate	(b) Rate Levied for Current Year		Final Levy Year
			R/A	C/I	
Mental Retardation (c)	1988	1.00	.56	.68	Cont.
Mental Retardation (c)	1992	2.00	1.27	1.62	Cont.
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.
		5.80	3.62	4.61	

(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.

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

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

In 2002, real property taxes were levied on January 1, 2002, on assessed values as of January 1, 2001, 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 11, and July 11, 2002; personal property taxes were due and payable May 10 and September 20, 2002. Tangible personal property taxes were assessed on 25% of true value for equipment and 24% 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, 2002. Although total property tax collections for the next ensuing fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are intended to finance the subsequent year's operations. Therefore, the delinquent taxes outstanding and available to the County within the first 60 days of 2003 were recorded as 2002 revenue, the remaining receivable is offset by a credit to deferred revenue.

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 2002, these sales taxes generated a combined total of \$10,250,454 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.

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

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:

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,

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

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 2002, the County distributed \$100,000 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.

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 2002, contributed \$226,614 toward the operation of this facility. During 2001, the participating counties, with a substantial grant from the State of Ohio agreed to construct a new facility and to make various other improvements. The total cost of this proposed project is estimated at \$5,834,000, with the State of Ohio contributing \$2,268,000. The remaining cost of \$3,566,000 was allocated among and contributed by the participating counties in 2001, based upon the total assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County issued \$1,250,000 in bond anticipation notes during 2001 for the County's share of this project. The County is the fiscal agent for the Center, therefore, the activities of the Center are reflected as an agency fund of the County. Complete financial statements of the joint venture can be obtained from the Ross County Auditor, Ross County Courthouse, 2 North Paint Street, Suite G, Chillicothe, Ohio, 45601.

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 2002, the County did not contribute any funds toward the operation of this facility. The County is the fiscal agent for the District, thus, the activities of the District are reflected as an agency fund of the County.

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

NOTE 21 - DEFICIT FUND BALANCES/NET ASSETS

Fund	Fund Balance/ Net Assets
<i>Nonmajor Special Revenue Funds:</i>	
Economic Development	\$1,518,220
Prosecutor's Diversion Program	3,889
Juvenile Accountability Incentive	15,080
Richmondale Sewer Grant	10,500
<i>Nonmajor Capital Projects Funds:</i>	
Permanent Improvement	647,260
Airport Construction	534
Ross County Service Center	898,476
U.S. 50 Connector Construction	159,887
Detention Center Construction	1,268,666
<i>Internal Service Fund:</i>	
Ross County Group Insurance	545,555

The deficit balances in the Economic Development Nonmajor Special Revenue Fund and the Permanent Improvement, Ross County Service Center 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 Prosecutor's Diversion Program, Juvenile Accountability Incentive and Richmondale Sewer Grant Nonmajor Special Revenue Funds and the Airport Construction Nonmajor Capital Projects Fund 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. 50 Connector Construction Nonmajor Capital Projects Fund is due to construction expenditures made for which an interfund transfer from the General Fund had not been received at year-end and was not available to finance current expenditures. The deficit will be eliminated through a future interfund transfer from the General Fund, which will be financed through the issuance of general obligation notes.

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

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.

NOTE 22 – SUBSEQUENT EVENT

On June 5, 2003, the County issued \$2,625,000 in General Obligation Bond Anticipation Notes to refund the outstanding \$2,595,000 in County Correctional Facility Bonds and pay issuance costs. Since these bonds were due to be retired by the end of 2006, the County decided to refund the bonds with bond anticipation notes to save the additional issuance costs associated with bonds. These notes will be renewed annually at reduced principal amounts so that they will be retired over the next four years.

Also, on June 5, 2003, the County issued \$1,600,000 in Road Improvement Bond Anticipation Notes to begin the construction of the U.S. 50 Connector project. The County is planning to issue Sales Tax/Gasoline Tax Bonds in the amount of \$4,030,000 to retire these notes and to finance the balance of this project. The County expects to close on this bond issue by mid-July, 2003.

NOTE 23 - COMPONENT UNIT DISCLOSURES

Summary Of Significant Accounting Policies

- * **Accrual Basis** - Assets, liabilities, revenues and expenses are recognized on the accrual basis of accounting.
- * **Property and Depreciation** - Property and equipment are recorded at cost. Depreciation of fixed assets is determined on the individual asset by the straight-line depreciation method at rates based upon the following estimated useful lives:

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

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

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

- * **Income Tax** - No provisions are made for federal or local income taxes because the Agency is tax exempt under Section 501 (c) (3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.
- * **Cash and Cash Equivalents** - For purposes of the statement of cash flows, the Agency considers all highly liquid debt instruments purchased with an original maturity date of three months or less to be cash equivalents.

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

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

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

Cash, Deposits and Investments

As of June 30, 2002, the Agency has \$572,489 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, 2002 is \$158,915 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, 2002 accounts receivable are shown net of \$6,483 in allowance for bad debts.

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

Nondepreciable and Depreciable Capital Assets

A summary of changes in nondepreciable and depreciable capital assets during the fiscal year ended June 30, 2002 consist of the following:

	Balance July 1, 2001	Additions	Deletions	Balance June 30, 2002
<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	908,417	9,785	0	918,202
Motor Vehicles	324,544	0	(6,208)	318,336
Shop and Office Equipment	357,950	9,314	0	367,264
Leasehold Improvements	37,268	0	0	37,268
Total Depreciable Capital Assets	1,628,179	19,099	(6,208)	1,641,070
<i>Total Accumulated Depreciation:</i>	<i>(591,838)</i>	<i>(91,573)</i>	<i>6,208</i>	<i>(677,203)</i>
Depreciable Capital Assets, Net	1,036,341	(72,474)	0	963,867
Total Capital Assets, Net	\$1,161,082	(\$72,474)	\$0	\$1,088,608

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, 2002 was \$0.

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 (CONT.)

Long-Term Obligations

The Agency's long-term obligations activity for the fiscal year ended June 30, 2002, was as follows:

Purpose	Outstanding July 1, 2001	Additions	Deletions	Outstanding June 30, 2002	Amounts Due Within One Year
<i>General Obligation</i>					
<i>Notes Payable</i>					
Mortgage Note	\$257,896	\$0	(\$10,950)	\$246,946	\$11,859
Vehicle Note	7,537	0	(4,001)	3,536	3,536
<i>Other Long-Term Obligations:</i>					
Compensated Absences	42,377	49,043	(42,377)	49,043	49,043
Long-Term Obligations	\$307,810	\$49,043	(\$57,328)	\$299,525	\$64,438

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 \$1,901,926 from the Ross County Board of Mental Retardation and Developmental Disabilities for the year ended June 30, 2002. 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 one source, which accounted for 65% of the total accounts receivable as of June 30, 2002.

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

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

The Agency maintains cash balances at several financial institutions and brokerage firms. Accounts at each institution are insured by the Federal Deposit Insurance Corporation or SPIC up to \$100,000. The Agency's account balances had exceeded FDIC limits at one financial institution by \$432,590.

Economic Dependency

The Agency receives the majority of its funding from three sources which accounted for 85% of all funds received for the year ended June 30, 2002.

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.

Closed Circuit TV

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

Local Law Enforcement Grant

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

U.S. 23 Pipeline Task Force

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

SODI 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.

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds (continued)

Shelter Grant

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

Jail Commissary

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

401 Care & Custody Grant

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

State Juvenile Program

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

Small Cities Revolving Loan

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

Drug Court

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

VOCA/SVAA Grant

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

County Ditch

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

Juvenile Accountability Incentive

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

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.

Ross County, Ohio

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

Mediation Grant

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

Appalachian Flood Risk Reduction Initiative (AFRRRI) Grant Fund

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

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.

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.

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 Children Services Fund for general operations.

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.

Ross County, Ohio

Combining Statements – Nonmajor Governmental Funds (continued)

Airport Construction

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

Paint Street Annex Improvements

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

Board of Mental Retardation Improvements

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

Camp Cattail Construction

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

Issue II Projects

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

Road & Bridge Improvements

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

Ross County Service Center

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

U.S. 50 Connector Construction

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

Detention Center Construction

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

Ross County, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds

For Year Ended December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,073,038	\$620,783	\$339,919	\$3,033,740
Cash and Cash Equivalents In Segregated Accounts	322,981	0	0	322,981
Materials and Supplies Inventory	12,755	0	0	12,755
Accounts Receivable	10,546	0	0	10,546
Intergovernmental Receivable	574,782	0	530,819	1,105,601
Property Taxes Receivable	951,237	0	0	951,237
Loans Receivable	10,064	0	0	10,064
Total Assets	\$3,955,403	\$620,783	\$870,738	\$5,446,924
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$47,399	\$0	\$1,635	\$49,034
Accrued Wages	86,782	0	0	86,782
Contracts Payable	116,894	0	542,729	659,623
Compensated Absences Payable	8,055	0	0	8,055
Intergovernmental Payable	6,700	0	0	6,700
Accrued Interest Payable	20,795	0	21,790	42,585
Interfund Payable	50,046	0	163,665	213,711
Deferred Revenue	1,325,517	0	73,502	1,399,019
Notes Payable	1,500,000	0	2,855,000	4,355,000
Total Liabilities	3,162,188	0	3,658,321	6,820,509
Fund Balances				
Reserved for Encumbrances	63,533	0	47,535	111,068
Reserved for Loans	7,796	0	0	7,796
<i>Unreserved/Undesignated, Reported in:</i>				
Special Revenue Funds	721,886	0	0	721,886
Debt Service Funds	0	620,783	0	620,783
Capital Projects Funds	0	0	(2,835,118)	(2,835,118)
Total Fund Balances	793,215	620,783	(2,787,583)	(1,373,585)
Total Liabilities and Fund Balances	\$3,955,403	\$620,783	\$870,738	\$5,446,924

Ross County, Ohio

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds**

For the Year Ended December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$908,186	\$0	\$0	\$908,186
Intergovernmental	3,603,752	0	1,247,516	4,851,268
Interest	9,239	0	2,161	11,400
Fines and Forfeitures	13,853	0	0	13,853
Charges for Services	1,462,488	0	0	1,462,488
Special Assessments	6,143	0	0	6,143
Miscellaneous	188,741	1,203	45	189,989
Total Revenues	6,192,402	1,203	1,249,722	7,443,327
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	595,530	0	0	595,530
Judicial	211,400	0	0	211,400
Public Safety	801,778	0	0	801,778
Public Works	173,112	0	0	173,112
Health	62,690	0	0	62,690
Human Services	3,862,662	0	0	3,862,662
Economic Development & Assistance	606,100	0	0	606,100
Other	0	1,197	1,798	2,995
Capital Outlay	0	0	2,265,332	2,265,332
<i>Debt Service:</i>				
Principal Retirement	7,102	695,000	0	702,102
Interest and Fiscal Charges	43,009	398,283	66,720	508,012
Total Expenditures	6,363,383	1,094,480	2,333,850	9,791,713
Excess of Revenues Under Expenditures	(170,981)	(1,093,277)	(1,084,128)	(2,348,386)
Other Financing Sources (Uses)				
Transfers In	215,687	1,093,283	593,636	1,902,606
Transfers Out	(63,828)	0	0	(63,828)
Total Other Financing Sources (Uses)	151,859	1,093,283	593,636	1,838,778
Net Change in Fund Balances	(19,122)	6	(490,492)	(509,608)
Fund Balances (Deficits) at Beginning of Year	812,337	620,777	(2,297,091)	(863,977)
Fund Balances (Deficits) at End of Year	\$793,215	\$620,783	(\$2,787,583)	(\$1,373,585)

Ross County, Ohio

**Combining Balance Sheet
Nonmajor Special Revenue Funds**

December 31, 2002

	Dog & Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Assets					
Equity in Pooled Cash and Cash Equivalents	\$22,542	\$5,227	\$4,037	\$19,438	\$433,632
Cash and Cash Equivalents In Segregated Accounts	0	37,235	6,626	0	0
Materials and Supplies Inventory	3,163	0	0	0	3,851
Accounts Receivable	2,163	0	0	0	0
Intergovernmental Receivable	0	0	0	11,660	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Total Assets	\$27,868	\$42,462	\$10,663	\$31,098	\$437,483
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$1,524	\$0	\$0	\$361	\$735
Accrued Wages	4,311	0	0	3,246	3,074
Contracts Payable	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	0	0	7,660	0
Notes Payable	0	0	0	0	0
Total Liabilities	5,835	0	0	11,267	3,809
Fund Balances					
Reserved for Encumbrances	4,338	0	0	827	13,969
Reserved for Loans	0	0	0	0	0
<i>Unreserved/Undesignated, Reported in:</i> Special Revenue Funds	17,695	42,462	10,663	19,004	419,705
Total Fund Balances	22,033	42,462	10,663	19,831	433,674
Total Liabilities and Fund Balances	\$27,868	\$42,462	\$10,663	\$31,098	\$437,483

<u>Youth Services Subsidy</u>	<u>Treasurer's Prepayment</u>	<u>Emergency Management</u>	<u>Marriage License</u>	<u>Drug Enforcement & Education</u>	<u>Probate Conduct of Business</u>	<u>Child Enforcement</u>	<u>Computerized Research</u>
\$155,811	\$21,967	\$30,128	\$12,342	\$5,674	\$4,123	\$189,980	\$44,954
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	890	0	0	0	0
0	0	226,610	0	0	0	60,159	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$155,811</u>	<u>\$21,967</u>	<u>\$256,738</u>	<u>\$13,232</u>	<u>\$5,674</u>	<u>\$4,123</u>	<u>\$250,139</u>	<u>\$44,954</u>

\$3,624	\$0	\$1,200	\$12,393	\$0	\$0	\$0	\$250
0	256	2,675	0	0	0	37,538	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
6,526	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	8,809	0
0	0	223,996	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>10,150</u>	<u>256</u>	<u>227,871</u>	<u>12,393</u>	<u>0</u>	<u>0</u>	<u>46,347</u>	<u>250</u>
4,382	0	2,556	0	0	0	0	219
0	0	0	0	0	0	0	0
<u>141,279</u>	<u>21,711</u>	<u>26,311</u>	<u>839</u>	<u>5,674</u>	<u>4,123</u>	<u>203,792</u>	<u>44,485</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>\$155,811</u>	<u>\$21,967</u>	<u>\$256,738</u>	<u>\$13,232</u>	<u>\$5,674</u>	<u>\$4,123</u>	<u>\$250,139</u>	<u>\$44,954</u>

continued

Ross County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds

December 31, 2002

	Delinquent Tax & Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol	Senior Citizens Levy
Assets					
Equity in Pooled Cash and Cash Equivalents	\$119,345	\$38,418	\$311,736	\$1,288	\$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	7,493	0	0
Intergovernmental Receivable	0	0	106,913	0	9,987
Property Taxes Receivable	0	0	731,970	0	219,267
Loans Receivable	0	0	0	0	0
Total Assets	\$119,345	\$38,418	\$1,158,445	\$1,288	\$229,254
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$480	\$1,960	\$8,999	\$0	\$0
Accrued Wages	1,828	0	19,432	0	0
Contracts Payable	0	0	114,538	0	0
Compensated Absences Payable	0	0	358	0	0
Intergovernmental Payable	0	0	174	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	0	747,284	0	223,853
Notes Payable	0	0	0	0	0
Total Liabilities	2,308	1,960	890,785	0	223,853
Fund Balances					
Reserved for Encumbrances	5,286	60	26,891	0	0
Reserved for Loans	0	0	0	0	0
<i>Unreserved/Undesignated, Reported in:</i> Special Revenue Funds	111,751	36,398	240,769	1,288	5,401
Total Fund Balances	117,037	36,458	267,660	1,288	5,401
Total Liabilities and Fund Balances	\$119,345	\$38,418	\$1,158,445	\$1,288	\$229,254

<u>Economic Development</u>	<u>Computer System Service</u>	<u>Certificate of Title Administration</u>	<u>Local Law Enforcement Grant</u>	<u>U.S. 23 Pipeline Task Force</u>	<u>SODI Gateway Grant</u>	<u>Small Cities Block Grant</u>	<u>Prosecutor's Diversion Program</u>
\$7,174	\$34,049	\$95,180	\$8,255	\$13,954	\$0	\$31,905	\$311
0	1,336	17,822	0	0	0	0	0
0	0	3,800	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	50,000	0	29,058
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$7,174</u>	<u>\$35,385</u>	<u>\$116,802</u>	<u>\$8,255</u>	<u>\$13,954</u>	<u>\$50,000</u>	<u>\$31,905</u>	<u>\$29,369</u>
\$2,243	\$3,836	\$0	\$0	\$5,903	\$0	\$180	\$0
0	0	6,836	0	1,083	0	0	4,532
2,356	0	0	0	0	0	0	0
0	0	0	0	0	0	0	7,697
0	0	0	0	0	0	0	0
20,795	0	0	0	0	0	0	0
0	0	0	0	0	0	0	6,500
0	0	0	0	0	50,000	0	14,529
1,500,000	0	0	0	0	0	0	0
<u>1,525,394</u>	<u>3,836</u>	<u>6,836</u>	<u>0</u>	<u>6,986</u>	<u>50,000</u>	<u>180</u>	<u>33,258</u>
2,435	135	20	0	2,393	0	0	0
0	0	0	0	0	0	0	0
<u>(1,520,655)</u>	<u>31,414</u>	<u>109,946</u>	<u>8,255</u>	<u>4,575</u>	<u>0</u>	<u>31,725</u>	<u>(3,889)</u>
<u>(1,518,220)</u>	<u>31,549</u>	<u>109,966</u>	<u>8,255</u>	<u>6,968</u>	<u>0</u>	<u>31,725</u>	<u>(3,889)</u>
<u>\$7,174</u>	<u>\$35,385</u>	<u>\$116,802</u>	<u>\$8,255</u>	<u>\$13,954</u>	<u>\$50,000</u>	<u>\$31,905</u>	<u>\$29,369</u>

continued

Ross County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds

December 31, 2002

	Child Abuse Prevention	Shelter Grant	Jail Commissary	401 Care & Custody Grant	State Juvenile Program
Assets					
Equity in Pooled Cash and Cash Equivalents	\$3,396	\$0	\$0	\$333,424	\$7,810
Cash and Cash Equivalents In Segregated Accounts	0	0	8,955	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	19,446	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Total Assets	\$3,396	\$19,446	\$8,955	\$333,424	\$7,810
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$2,919	\$0
Accrued Wages	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	19,446	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	0	19,446	0	2,919	0
Fund Balances					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
<i>Unreserved/Undesignated, Reported in:</i>					
Special Revenue Funds	3,396	0	8,955	330,505	7,810
Total Fund Balances	3,396	0	8,955	330,505	7,810
Total Liabilities and Fund Balances	\$3,396	\$19,446	\$8,955	\$333,424	\$7,810

Small Cities Revolving Loan	Drug Court	VOCA/ SVAA Grant	County Ditch	Juvenile Accountability Incentive	CJ Mental Health Project Grant	Marine Patrol	AFRRJ Grant
\$58,776	\$3,505	\$33,762	\$13,866	\$20	\$517	\$832	\$2,250
250,674	0	0	0	0	0	0	0
0	0	1,941	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	44,999	0	0	1,500	12,200	2,250
0	0	0	0	0	0	0	0
10,064	0	0	0	0	0	0	0
<u>\$319,514</u>	<u>\$3,505</u>	<u>\$80,702</u>	<u>\$13,866</u>	<u>\$20</u>	<u>\$2,017</u>	<u>\$13,032</u>	<u>\$4,500</u>
\$0	\$0	\$302	\$0	\$0	\$0	\$490	\$0
0	0	1,971	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	0	9,137	0	15,100	0	0	0
0	0	34,999	0	0	1,500	0	2,250
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>46,409</u>	<u>0</u>	<u>15,100</u>	<u>1,500</u>	<u>490</u>	<u>2,250</u>
0	0	0	0	0	0	22	0
7,796	0	0	0	0	0	0	0
<u>311,718</u>	<u>3,505</u>	<u>34,293</u>	<u>13,866</u>	<u>(15,080)</u>	<u>517</u>	<u>12,520</u>	<u>2,250</u>
<u>319,514</u>	<u>3,505</u>	<u>34,293</u>	<u>13,866</u>	<u>(15,080)</u>	<u>517</u>	<u>12,542</u>	<u>2,250</u>
<u>\$319,514</u>	<u>\$3,505</u>	<u>\$80,702</u>	<u>\$13,866</u>	<u>\$20</u>	<u>\$2,017</u>	<u>\$13,032</u>	<u>\$4,500</u>

continued

Ross County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds

December 31, 2002

	Richmondale Sewer Grant	Mediator Fees	Juvenile Detention Grant	David Meade-Massie	Total Nonmajor Special Revenue Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$0	\$955	\$1,383	\$1,072	\$2,073,038
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	322,981
Materials and Supplies Inventory	0	0	0	0	12,755
Accounts Receivable	0	0	0	0	10,546
Intergovernmental Receivable	0	0	0	0	574,782
Property Taxes Receivable	0	0	0	0	951,237
Loans Receivable	0	0	0	0	10,064
Total Assets	\$0	\$955	\$1,383	\$1,072	\$3,955,403
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$47,399
Accrued Wages	0	0	0	0	86,782
Contracts Payable	0	0	0	0	116,894
Compensated Absences Payable	0	0	0	0	8,055
Intergovernmental Payable	0	0	0	0	6,700
Accrued Interest Payable	0	0	0	0	20,795
Interfund Payable	10,500	0	0	0	50,046
Deferred Revenue	0	0	0	0	1,325,517
Notes Payable	0	0	0	0	1,500,000
Total Liabilities	10,500	0	0	0	3,162,188
Fund Balances					
Reserved for Encumbrances	0	0	0	0	63,533
Reserved for Loans	0	0	0	0	7,796
<i>Unreserved/Undesignated, Reported in:</i> Special Revenue Funds	(10,500)	955	1,383	1,072	721,886
Total Fund Balances	(10,500)	955	1,383	1,072	793,215
Total Liabilities and Fund Balances	\$0	\$955	\$1,383	\$1,072	\$3,955,403

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Ross County, Ohio

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

For the Year Ended December 31, 2002

	Dog & Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental		0	0	55,280	0
Interest	0	0	0	0	0
Fines and Forfeitures	10,907	2,353	0	0	0
Charges for Services	110,496	0	0	0	431,671
Special Assessments	0	0	0	0	0
Miscellaneous	0	19	27	372	0
Total Revenues	121,403	2,372	27	55,652	431,671
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	310,084
Judicial	0	0	0	0	0
Public Safety	174,524	7,411	5,564	0	0
Public Works	0	0	0	123,312	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development & 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	174,524	7,411	5,564	123,312	310,084
Excess of Revenues Over (Under) Expenditures	(53,121)	(5,039)	(5,537)	(67,660)	121,587
Other Financing Sources (Uses)					
Transfers In	75,000	0	0	60,000	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	75,000	0	0	60,000	0
Net Change in Fund Balances	21,879	(5,039)	(5,537)	(7,660)	121,587
Fund Balances (Deficits) at Beginning of Year	154	47,501	16,200	27,491	312,087
Fund Balances (Deficits) at End of Year	\$22,033	\$42,462	\$10,663	\$19,831	\$433,674

Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement & Education	Probate Conduct of Business	Child Enforcement	Computerized Research
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103,321	0	90,009	0	0	0	1,111,218	0
0	2,065	0	0	0	0	0	0
0	0	0	0	480	0	0	0
0	0	0	22,343	0	563	292,792	4,154
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>103,321</u>	<u>2,065</u>	<u>90,009</u>	<u>22,343</u>	<u>480</u>	<u>563</u>	<u>1,404,010</u>	<u>4,154</u>
0	8,186	0	0	0	0	0	0
0	0	0	0	0	0	0	1,261
0	0	108,009	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
59,065	0	0	22,552	0	0	1,601,639	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>59,065</u>	<u>8,186</u>	<u>108,009</u>	<u>22,552</u>	<u>0</u>	<u>0</u>	<u>1,601,639</u>	<u>1,261</u>
44,256	(6,121)	(18,000)	(209)	480	563	(197,629)	2,893
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
44,256	(6,121)	(18,000)	(209)	480	563	(197,629)	2,893
101,405	27,832	46,867	1,048	5,194	3,560	401,421	41,811
<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>

continued

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Delinquent Tax & Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol	Senior Citizens Levy
Revenues					
Property Taxes	\$0	\$0	\$702,630	\$0	\$205,556
Intergovernmental	0	0	1,342,341	0	23,382
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	113	0
Charges for Services	70,402	9,903	113,074	0	0
Special Assessments	0	0	0	0	0
Miscellaneous	2,221	0	33,164	0	0
Total Revenues	72,623	9,903	2,191,209	113	228,938
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	56,645	0	0	0	0
Judicial	0	12,212	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development & Assistance	0	0	1,925,109	0	233,520
<i>Debt Service:</i>					
Principal Retirement	0	0	7,102	0	0
Interest and Fiscal Charges	0	0	3,494	0	0
Total Expenditures	56,645	12,212	1,935,705	0	233,520
Excess of Revenues Over (Under) Expenditures	15,978	(2,309)	255,504	113	(4,582)
Other Financing Sources (Uses)					
Transfers In	0	0	3,505	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	3,505	0	0
Net Change in Fund Balances	15,978	(2,309)	259,009	113	(4,582)
Fund Balances (Deficits) at Beginning of Year	101,059	38,767	8,651	1,175	9,983
Fund Balances (Deficits) at End of Year	\$117,037	\$36,458	\$267,660	\$1,288	\$5,401

Economic Development	Computer System Service	Certificate of Title Administration	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	S O D I Gateway Grant	Small Cities Block Grant	Prosecutor's Diversion Program
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	7,859	148,500	30,000	298,239	58,116
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	30,304	296,878	0	0	0	0	0
0	0	0	0	0	0	0	0
106,905	0	0	0	0	0	32,088	0
<u>106,905</u>	<u>30,304</u>	<u>296,878</u>	<u>7,859</u>	<u>148,500</u>	<u>30,000</u>	<u>330,327</u>	<u>58,116</u>
0	0	220,615	0	0	0	0	0
0	105,916	0	0	0	0	0	0
0	0	0	18,800	197,598	0	0	73,428
0	0	0	0	0	30,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
127,344	0	0	0	0	0	407,742	0
0	0	0	0	0	0	0	0
39,515	0	0	0	0	0	0	0
<u>166,859</u>	<u>105,916</u>	<u>220,615</u>	<u>18,800</u>	<u>197,598</u>	<u>30,000</u>	<u>407,742</u>	<u>73,428</u>
<u>(59,954)</u>	<u>(75,612)</u>	<u>76,263</u>	<u>(10,941)</u>	<u>(49,098)</u>	<u>0</u>	<u>(77,415)</u>	<u>(15,312)</u>
0	0	0	0	49,500	0	0	0
0	0	(60,000)	0	0	0	0	0
0	0	(60,000)	0	49,500	0	0	0
(59,954)	(75,612)	16,263	(10,941)	402	0	(77,415)	(15,312)
<u>(1,458,266)</u>	<u>107,161</u>	<u>93,703</u>	<u>19,196</u>	<u>6,566</u>	<u>0</u>	<u>109,140</u>	<u>11,423</u>
<u>(\$1,518,220)</u>	<u>\$31,549</u>	<u>\$109,966</u>	<u>\$8,255</u>	<u>\$6,968</u>	<u>\$0</u>	<u>\$31,725</u>	<u>(\$3,889)</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, 2002

	Child Abuse Prevention	Shelter Grant	Jail Commissary	401 Care & Custody Grant	State Juvenile Program
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	14,723	0	64,427	28,438
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	62,211	0	0
Special Assessments	0	0	0	0	0
Miscellaneous	0	0	0	0	7,257
Total Revenues	0	14,723	62,211	64,427	35,695
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	56,297	0	23,195
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	14,723	0	6,054	0
Economic Development & 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	0	14,723	56,297	6,054	23,195
Excess of Revenues Over (Under) Expenditures	0	0	5,914	58,373	12,500
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Net Change in Fund Balances	0	0	5,914	58,373	12,500
Fund Balances (Deficits) at Beginning of Year	3,396	0	3,041	272,132	(4,690)
Fund Balances (Deficits) at End of Year	\$3,396	\$0	\$8,955	\$330,505	\$7,810

Small Cities Revolving Loan	Drug Court	VOCA/ SVAA Grant	County Ditch	Juvenile Accountability Incentive	C J Mental Health Project Grant	Marine Patrol	Mediation Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	60,728	0	13,720	47,018	22,197	0
7,174	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	6,143	0	0	0	0
2,860	0	0	0	0	0	0	0
<u>10,034</u>	<u>0</u>	<u>60,728</u>	<u>6,143</u>	<u>13,720</u>	<u>47,018</u>	<u>22,197</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	86,043	0	0	0	0	5,968
0	0	0	0	28,800	0	13,307	0
0	0	0	0	0	0	0	0
0	0	0	0	0	62,690	0	0
0	0	0	0	0	0	0	0
71,014	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>71,014</u>	<u>0</u>	<u>86,043</u>	<u>0</u>	<u>28,800</u>	<u>62,690</u>	<u>13,307</u>	<u>5,968</u>
<u>(60,980)</u>	<u>0</u>	<u>(25,315)</u>	<u>6,143</u>	<u>(15,080)</u>	<u>(15,672)</u>	<u>8,890</u>	<u>(5,968)</u>
0	0	17,550	0	0	0	3,332	0
0	0	0	0	0	0	0	0
0	0	17,550	0	0	0	3,332	0
(60,980)	0	(7,765)	6,143	(15,080)	(15,672)	12,222	(5,968)
380,494	3,505	42,058	7,723	0	16,189	320	5,968
<u>\$319,514</u>	<u>\$3,505</u>	<u>\$34,293</u>	<u>\$13,866</u>	<u>(\$15,080)</u>	<u>\$517</u>	<u>\$12,542</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, 2002

	AFRRI Grant	Richmondale Sewer Grant	Mediator Fees	Juvenile Detention Grant	Rehabilitation Center
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	2,250	2,500	0	79,486	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	17,697	0	0
Special Assessments	0	0	0	0	0
Miscellaneous	0	0	0	0	3,828
Total Revenues	2,250	2,500	17,697	79,486	3,828
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	16,742	78,103	0
Public Works	0	19,800	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development & 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	0	19,800	16,742	78,103	0
Excess of Revenues Over (Under) Expenditures	2,250	(17,300)	955	1,383	3,828
Other Financing Sources (Uses)					
Transfers In	0	6,800	0	0	0
Transfers Out	0	0	0	0	(3,828)
Total Other Financing Sources (Uses)	0	6,800	0	0	(3,828)
Net Change in Fund Balances	2,250	(10,500)	955	1,383	0
Fund Balances (Deficits) at Beginning of Year	0	0	0	0	0
Fund Balances (Deficits) at End of Year	\$2,250	(\$10,500)	\$955	\$1,383	\$0

David Meade-Massic	Total Nonmajor Special Revenue Funds
\$0	\$908,186
0	3,603,752
0	9,239
0	13,853
0	1,462,488
0	6,143
0	188,741
<u>0</u>	<u>6,192,402</u>
0	595,530
0	211,400
0	801,778
0	173,112
0	62,690
0	3,862,662
0	606,100
0	7,102
0	43,009
<u>0</u>	<u>6,363,383</u>
<u>0</u>	<u>(170,981)</u>
0	215,687
0	(63,828)
<u>0</u>	<u>151,859</u>
0	(19,122)
1,072	812,337
<u>\$1,072</u>	<u>\$793,215</u>

Ross County, Ohio

Combining Balance Sheet
Nonmajor Capital Projects Funds

December 31, 2002

	Permanent Improvement	Airport Construction	Paint Street Annex Improvements	Board of Mental Retardation Improvements
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,653	\$6,280	\$3,839	\$148,113
Intergovernmental Receivable	0	530,819	0	0
Total Assets	\$28,653	\$537,099	\$3,839	\$148,113
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	464,131	0	0
Accrued Interest Payable	913	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	73,502	0	0
Notes Payable	675,000	0	0	0
Total Liabilities	675,913	537,633	0	0
Fund Balances				
Reserved for Encumbrances	22,100	0	0	0
<i>Unreserved/Undesignated, Reported in:</i>				
Capital Projects Funds	(669,360)	(534)	3,839	148,113
Total Fund Balances	(647,260)	(534)	3,839	148,113
Total Liabilities and Fund Balances	\$28,653	\$537,099	\$3,839	\$148,113

Camp Cattail Construction	Road & Bridge Improvements	Ross County Service Center	U.S. 50 Connector Construction	Detention Center Construction	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$0	\$566,391
0	0	2,161	0	0	2,161
0	0	45	0	0	45
0	0	2,206	0	0	568,597
0	0	0	0	1,798	1,798
0	574,885	150,610	159,887	0	1,584,207
0	0	21,557	0	29,518	66,720
0	574,885	172,167	159,887	31,316	1,652,725
0	(574,885)	(169,961)	(159,887)	(31,316)	(1,084,128)
0	450,000	21,795	0	45,623	593,636
0	450,000	21,795	0	45,623	593,636
0	(124,885)	(148,166)	(159,887)	14,307	(490,492)
16,528	143,645	(750,310)	0	(1,282,973)	(2,297,091)
\$16,528	\$18,760	(\$898,476)	(\$159,887)	(\$1,268,666)	(\$2,787,583)

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Permanent Improvement	Airport Construction	Paint Street Annex Improvements	Board of Mental Retardation Improvements
Revenues				
Intergovernmental	\$0	\$566,391	\$0	\$0
Interest	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>566,391</u>	<u>0</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Other	0	0	0	0
Capital Outlay	71,500	627,325	0	0
<i>Debt Service:</i>				
Interest and Fiscal Charges	15,645	0	0	0
<i>Total Expenditures</i>	<u>87,145</u>	<u>627,325</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(87,145)</u>	<u>(60,934)</u>	<u>0</u>	<u>0</u>
Other Financing Sources				
Transfers In	15,818	60,400	0	0
<i>Total Other Financing Sources</i>	<u>15,818</u>	<u>60,400</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(71,327)	(534)	0	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(575,933)</u>	<u>0</u>	<u>3,839</u>	<u>148,113</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$647,260)</u></u>	<u><u>(\$534)</u></u>	<u><u>\$3,839</u></u>	<u><u>\$148,113</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	\$681,125	\$0	\$0	\$0	\$0	\$1,247,516
0	0	0	2,161	0	0	2,161
0	0	0	45	0	0	45
0	681,125	0	2,206	0	0	1,249,722
0	0	0	0	0	1,798	1,798
0	681,125	574,885	150,610	159,887	0	2,265,332
0	0	0	21,557	0	29,518	66,720
0	681,125	574,885	172,167	159,887	31,316	2,333,850
0	0	(574,885)	(169,961)	(159,887)	(31,316)	(1,084,128)
0	0	450,000	21,795	0	45,623	593,636
0	0	450,000	21,795	0	45,623	593,636
0	0	(124,885)	(148,166)	(159,887)	14,307	(490,492)
16,528	0	143,645	(750,310)	0	(1,282,973)	(2,297,091)
\$16,528	\$0	\$18,760	(\$898,476)	(\$159,887)	(\$1,268,666)	(\$2,787,583)

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

Alimony and Child Support Agency

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

Payroll Agency

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

Jail Inmate Agency

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

County Sheriff Agency

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

County Court Agency

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

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

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.

Ross County, Ohio

***Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds***

December 31, 2002

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Unclaimed Monies	Totals Private Purpose Trusts
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,505	\$6,043	\$734	\$187,258	\$198,540
Cash and Cash Equivalents in Segregated Accounts	179,900	0	0	0	179,900
<i>Total Assets</i>	<u>184,405</u>	<u>6,043</u>	<u>734</u>	<u>187,258</u>	<u>378,440</u>
Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets					
Held in Trust for Other Individuals and Organizations	<u>\$184,405</u>	<u>\$6,043</u>	<u>\$734</u>	<u>\$187,258</u>	<u>\$378,440</u>

Ross County, Ohio

***Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds***

For the Year Ended December 31, 2002

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Unclaimed Monies	Total Private Purpose Trusts
Additions					
Interest	\$1,952	\$0	\$0	\$0	\$1,952
Other	0	0	0	108,502	108,502
Total Additions	1,952	0	0	108,502	110,454
Deductions	520	0	0	27,517	28,037
<i>Change in Net Assets</i>	1,432	0	0	80,985	82,417
<i>Net Assets at Beginning of Year</i>	182,973	6,043	734	106,273	296,023
<i>Net Assets at End of Year</i>	<u>\$184,405</u>	<u>\$6,043</u>	<u>\$734</u>	<u>\$187,258</u>	<u>\$378,440</u>

Ross County, Ohio

***Combining Statement of Changes in Assets & Liabilities
All Agency Funds***

For the Year Ended December 31, 2002

	<u>1/1/02 Balance</u>	<u>2002 Additions</u>	<u>2002 Reductions</u>	<u>12/31/02 Balance</u>
<i>S.C.O.R. Juvenile Detention Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$3,292,260</u>	<u>\$916,275</u>	<u>\$2,782,919</u>	<u>\$1,425,616</u>
Total Assets	<u><u>\$3,292,260</u></u>	<u><u>\$916,275</u></u>	<u><u>\$2,782,919</u></u>	<u><u>\$1,425,616</u></u>
Liabilities				
Intergovernmental Payable	<u>\$3,292,260</u>	<u>\$916,275</u>	<u>\$2,782,919</u>	<u>\$1,425,616</u>
Total Liabilities	<u><u>\$3,292,260</u></u>	<u><u>\$916,275</u></u>	<u><u>\$2,782,919</u></u>	<u><u>\$1,425,616</u></u>
 <i>County Assessments Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$38,670</u>	<u>\$38,670</u>	<u>\$0</u>
Total Assets	<u><u>\$0</u></u>	<u><u>\$38,670</u></u>	<u><u>\$38,670</u></u>	<u><u>\$0</u></u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$38,670</u>	<u>\$38,670</u>	<u>\$0</u>
Total Liabilities	<u><u>\$0</u></u>	<u><u>\$38,670</u></u>	<u><u>\$38,670</u></u>	<u><u>\$0</u></u>

continued

Ross County, Ohio

***Combining Statement of Changes in Assets & Liabilities
All Agency Funds***

For the Year Ended December 31, 2002

	1/1/02 Balance	2002 Additions	2002 Reductions	12/31/02 Balance
<i>Ross County Health District Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$686,615	\$5,384,726	\$4,936,654	\$1,134,687
Total Assets	\$686,615	\$5,384,726	\$4,936,654	\$1,134,687
Liabilities				
Intergovernmental Payable	\$686,615	\$5,384,726	\$4,936,654	\$1,134,687
Total Liabilities	\$686,615	\$5,384,726	\$4,936,654	\$1,134,687
<i>Paint Valley ADAMH Board</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,396,019	\$15,040,970	\$13,930,896	\$4,506,093
Total Assets	\$3,396,019	\$15,040,970	\$13,930,896	\$4,506,093
Liabilities				
Intergovernmental Payable	\$3,396,019	\$15,040,970	\$13,930,896	\$4,506,093
Total Liabilities	\$3,396,019	\$15,040,970	\$13,930,896	\$4,506,093

continued

Ross County, Ohio

***Combining Statement of Changes in Assets & Liabilities
All Agency Funds***

For the Year Ended December 31, 2002

	<u>1/1/02 Balance</u>	<u>2002 Additions</u>	<u>2002 Reductions</u>	<u>12/31/02 Balance</u>
<i>Soil & Water Conservation Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$42,709</u>	<u>\$537,193</u>	<u>\$519,912</u>	<u>\$59,990</u>
<i>Total Assets</i>	<u><u>\$42,709</u></u>	<u><u>\$537,193</u></u>	<u><u>\$519,912</u></u>	<u><u>\$59,990</u></u>
Liabilities				
Intergovernmental Payable	<u>\$42,709</u>	<u>\$537,193</u>	<u>\$519,912</u>	<u>\$59,990</u>
<i>Total Liabilities</i>	<u><u>\$42,709</u></u>	<u><u>\$537,193</u></u>	<u><u>\$519,912</u></u>	<u><u>\$59,990</u></u>
<i>Joint Solid Waste Management Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$235,756</u>	<u>\$181,378</u>	<u>\$162,962</u>	<u>\$254,172</u>
<i>Total Assets</i>	<u><u>\$235,756</u></u>	<u><u>\$181,378</u></u>	<u><u>\$162,962</u></u>	<u><u>\$254,172</u></u>
Liabilities				
Intergovernmental Payable	<u>\$235,756</u>	<u>\$181,378</u>	<u>\$162,962</u>	<u>\$254,172</u>
<i>Total Liabilities</i>	<u><u>\$235,756</u></u>	<u><u>\$181,378</u></u>	<u><u>\$162,962</u></u>	<u><u>\$254,172</u></u>

continued

Ross County, Ohio

***Combining Statement of Changes in Assets & Liabilities
All Agency Funds***

For the Year Ended December 31, 2002

	1/1/02 Balance	2002 Additions	2002 Reductions	12/31/02 Balance
<i>Park District Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$82,501	\$130,480	\$211,862	\$1,119
<i>Total Assets</i>	<u>\$82,501</u>	<u>\$130,480</u>	<u>\$211,862</u>	<u>\$1,119</u>
Liabilities				
Intergovernmental Payable	\$82,501	\$130,480	\$211,862	\$1,119
<i>Total Liabilities</i>	<u>\$82,501</u>	<u>\$130,480</u>	<u>\$211,862</u>	<u>\$1,119</u>
 <i>Agency Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,763,127	\$31,133,669	\$31,233,876	\$1,662,920
Intergovernmental Receivable	4,257,396	4,259,163	4,257,396	4,259,163
Property Taxes Receivable	32,810,877	33,321,314	32,810,877	33,321,314
<i>Total Assets</i>	<u>\$38,831,400</u>	<u>\$68,714,146</u>	<u>\$68,302,149</u>	<u>\$39,243,397</u>
Liabilities				
Intergovernmental Payable	\$38,831,400	\$68,714,146	\$68,302,149	\$39,243,397
<i>Total Liabilities</i>	<u>\$38,831,400</u>	<u>\$68,714,146</u>	<u>\$68,302,149</u>	<u>\$39,243,397</u>

continued

Ross County, Ohio

***Combining Statement of Changes in Assets & Liabilities
All Agency Funds***

For the Year Ended December 31, 2002

	1/1/02 Balance	2002 Additions	2002 Reductions	12/31/02 Balance
<i>Miscellaneous Agency</i>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$91,281	\$299,384	\$204,308	\$186,357
<i>Total Assets</i>	<u>\$91,281</u>	<u>\$299,384</u>	<u>\$204,308</u>	<u>\$186,357</u>
<i>Liabilities</i>				
Intergovernment Payable	\$91,281	\$299,384	\$204,308	\$186,357
Total Liabilities	<u>\$91,281</u>	<u>\$299,384</u>	<u>\$204,308</u>	<u>\$186,357</u>
 <i>Alimony & Child Support Agency</i>				
<i>Assets</i>				
Cash and Cash Equivalents in Segregated Accounts	\$7,025	\$597,129	\$596,358	\$7,796
<i>Total Assets</i>	<u>\$7,025</u>	<u>\$597,129</u>	<u>\$596,358</u>	<u>\$7,796</u>
<i>Liabilities</i>				
Undistributed Monies	\$7,025	\$597,129	\$596,358	\$7,796
<i>Total Liabilities</i>	<u>\$7,025</u>	<u>\$597,129</u>	<u>\$596,358</u>	<u>\$7,796</u>

continued

Ross County, Ohio

***Combining Statement of Changes in Assets & Liabilities
All Agency Funds***

For the Year Ended December 31, 2002

	1/1/02 Balance	2002 Additions	2002 Reductions	12/31/02 Balance
<i>Payroll Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$165,444	\$21,005,355	\$21,064,776	\$106,023
<i>Total Assets</i>	<u>\$165,444</u>	<u>\$21,005,355</u>	<u>\$21,064,776</u>	<u>\$106,023</u>
Liabilities				
Intergovernmental Payable	\$165,444	\$21,005,355	\$21,064,776	\$106,023
<i>Total Liabilities</i>	<u>\$165,444</u>	<u>\$21,005,355</u>	<u>\$21,064,776</u>	<u>\$106,023</u>
<i>Jail Inmate Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$14,882	\$252,649	\$234,376	\$33,155
<i>Total Assets</i>	<u>\$14,882</u>	<u>\$252,649</u>	<u>\$234,376</u>	<u>\$33,155</u>
Liabilities				
Deposits Held and Due to Others	\$14,882	\$252,649	\$234,376	\$33,155
<i>Total Liabilities</i>	<u>\$14,882</u>	<u>\$252,649</u>	<u>\$234,376</u>	<u>\$33,155</u>

continued

Ross County, Ohio

***Combining Statement of Changes in Assets & Liabilities
All Agency Funds***

For the Year Ended December 31, 2002

	1/1/02 Balance	2002 Additions	2002 Reductions	12/31/02 Balance
<i>County Sheriff Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$58,491	\$1,511,993	\$1,464,125	\$106,359
<i>Total Assets</i>	<u>\$58,491</u>	<u>\$1,511,993</u>	<u>\$1,464,125</u>	<u>\$106,359</u>
Liabilities				
Interfund Payable	\$15,029	\$51,528	\$66,557	\$0
Deposits Held and Due to Others	43,462	1,460,465	1,397,568	106,359
<i>Total Liabilities</i>	<u>\$58,491</u>	<u>\$1,511,993</u>	<u>\$1,464,125</u>	<u>\$106,359</u>
<i>County Court Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,197,323	\$7,096,899	\$7,766,059	\$528,163
<i>Total Assets</i>	<u>\$1,197,323</u>	<u>\$7,096,899</u>	<u>\$7,766,059</u>	<u>\$528,163</u>
Liabilities				
Interfund Payable	\$32,075	\$604,671	\$636,746	\$0
Intergovernmental Payable	237,926	5,935,495	6,077,497	95,924
Undistributed Monies	925,330	461,816	962,723	424,423
Deposits Held and Due to Others	1,992	94,917	89,093	7,816
<i>Total Liabilities</i>	<u>\$1,197,323</u>	<u>\$7,096,899</u>	<u>\$7,766,059</u>	<u>\$528,163</u>

continued

Ross County, Ohio

***Combining Statement of Changes in Assets & Liabilities
All Agency Funds***

For the Year Ended December 31, 2002

	<u>1/1/02 Balance</u>	<u>2002 Additions</u>	<u>2002 Reductions</u>	<u>12/31/02 Balance</u>
<i>Family and Child First Agency</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$108,377</u>	<u>\$249,402</u>	<u>\$239,984</u>	<u>\$117,795</u>
<i>Total Assets</i>	<u>\$108,377</u>	<u>\$249,402</u>	<u>\$239,984</u>	<u>\$117,795</u>
Liabilities				
Intergovernmental Payable	<u>\$108,377</u>	<u>\$249,402</u>	<u>\$239,984</u>	<u>\$117,795</u>
<i>Total Liabilities</i>	<u>\$108,377</u>	<u>\$249,402</u>	<u>\$239,984</u>	<u>\$117,795</u>
<i>All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,864,089	\$74,917,502	\$75,326,819	\$9,454,772
Cash and Cash Equivalents in Segregated Accounts	1,277,721	9,458,670	10,060,918	675,473
Intergovernmental Receivable	4,257,396	4,259,163	4,257,396	4,259,163
Property Taxes Receivable	<u>32,810,877</u>	<u>33,321,314</u>	<u>32,810,877</u>	<u>33,321,314</u>
<i>Total Assets</i>	<u>\$48,210,083</u>	<u>\$121,956,649</u>	<u>\$122,456,010</u>	<u>\$47,710,722</u>
Liabilities				
Interfund Payable	\$47,104	\$656,199	\$703,303	\$0
Intergovernmental Payable	47,170,288	118,433,474	118,472,589	47,131,173
Undistributed Monies	932,355	1,058,945	1,559,081	432,219
Deposits Held and Due to Others	<u>60,336</u>	<u>1,808,031</u>	<u>1,721,037</u>	<u>147,330</u>
<i>Total Liabilities</i>	<u>\$48,210,083</u>	<u>\$121,956,649</u>	<u>\$122,456,010</u>	<u>\$47,710,722</u>

Individual Fund Schedules

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Taxes	\$11,634,750	\$11,916,127	\$11,956,001	\$39,874
Intergovernmental	1,608,260	1,557,276	1,572,530	15,254
Interest	550,000	300,000	314,116	14,116
Licenses and Permits	7,300	7,300	7,676	376
Fines and Forfeitures	90,000	103,000	102,494	(506)
Charges for Services	1,340,900	1,360,900	1,423,134	62,234
Other	1,186,506	1,368,190	1,373,727	5,537
Total Revenues	16,417,716	16,612,793	16,749,678	136,885
Expenditures:				
Current:				
General Government - Legislative and Executive County Commissioners				
Personal Services	178,791	178,881	178,363	518
Materials and Supplies	20,000	5,500	5,128	372
Contractual Services	6,000	38,093	26,149	11,944
Other	229,090	31,609	24,237	7,372
Total County Commissioners	433,881	254,083	233,877	200,004
County Auditor				
Personal Services	360,705	361,005	360,340	665
Materials and Supplies	26,000	30,371	25,447	4,924
Contractual Services	6,000	6,000	5,127	873
Capital Outlay	1,000	1,200	369	831
Other	36,000	42,514	30,252	12,262
Total County Auditor	429,705	441,090	421,535	19,555
County Treasurer				
Personal Services	169,890	169,890	168,053	1,837
Materials and Supplies	22,000	23,990	22,851	1,139
Contractual Services	2,000	2,000	1,676	324
Other	5,950	4,149	3,305	844
Total County Treasurer	199,840	200,029	195,885	4,144
Other Financial Administration				
Contractual Services	22,400	28,580	22,837	5,743
Total Other Financial Administration	22,400	28,580	22,837	5,743

continued

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Prosecuting Attorney				
Personal Services	384,192	374,192	373,850	342
Materials and Supplies	23,000	26,205	22,949	3,256
Allowances	28,337	28,337	28,337	0
Other	16,655	25,412	21,489	3,923
Total Prosecuting Attorney	<u>452,184</u>	<u>454,146</u>	<u>446,625</u>	<u>7,521</u>
Budget Commission				
Other	1,000	1,000	1,000	0
Total Budget Commission	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Board of Revision				
Other	1,000	1,000	1,000	0
Total Board of Revision	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Bureau of Inspection				
Examination	60,000	67,832	55,215	12,617
Total Bureau of Inspection	<u>60,000</u>	<u>67,832</u>	<u>55,215</u>	<u>12,617</u>
Planning Commission				
Personal Services	114,019	100,819	84,752	16,067
Materials and Supplies	1,800	1,800	1,000	800
Contractual Services	3,000	8,000	6,484	1,516
Expense-Committee Members	1,400	1,856	1,300	556
Other	6,370	8,578	7,807	771
Total Planning Commission	<u>126,589</u>	<u>121,053</u>	<u>101,343</u>	<u>19,710</u>
Building Department				
Personal Services	117,456	117,658	117,658	0
Materials and Supplies	1,500	1,416	1,152	264
Contractual Services	14,000	20,111	16,983	3,128
Other	11,500	13,551	11,009	2,542
Total Building Department	<u>144,456</u>	<u>152,736</u>	<u>146,802</u>	<u>5,934</u>

continued

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing Board				
Personal Services	67,362	67,362	67,341	21
Materials and Supplies	11,000	7,400	6,264	1,136
Contractual Services	41,000	60,228	55,647	4,581
Capital Outlay	10,000	1,247	726	521
Other	3,000	4,100	3,981	119
Total Data Processing Board	132,362	140,337	133,959	6,378
Board of Elections				
Personal Services	218,513	218,513	215,815	2,698
Materials and Supplies	15,000	11,178	7,043	4,135
Contractual Services	28,000	35,101	27,499	7,602
Capital Outlay	80,933	91,313	91,312	1
Other	64,100	69,192	68,557	635
Total Board of Elections	406,546	425,297	410,226	15,071
Buildings and Grounds				
Personal Services	401,449	384,442	374,461	9,981
Materials and Supplies	50,000	46,462	24,686	21,776
Capital Outlay	183,200	112,363	67,839	44,524
Other	336,500	354,593	282,894	71,699
Total Buildings and Grounds	971,149	897,860	749,880	147,980
Recorder				
Personal Services	175,387	175,877	175,708	169
Materials and Supplies	11,235	11,988	2,463	9,525
Contractual Services	78,992	96,964	76,203	20,761
Other	4,819	5,834	4,366	1,468
Total Recorder	270,433	290,663	258,740	31,923
Ross County Service Center				
Materials and Supplies	10,000	10,000	4,839	5,161
Contractual Services	131,000	147,584	122,845	24,739
Other	137,000	135,681	100,320	35,361
Total Ross County Service Center	278,000	293,265	228,004	65,261
Insurance on Property				
Insurance-Building	20,000	20,000	3,495	16,505
Total Insurance on Property	20,000	20,000	3,495	16,505

continued

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Taxes on Property				
Levies & Assessments-Taxes	5,309	7,753	7,225	528
Delinquent Tax Advertising	500	500	382	118
Auditor/Treasurer Fees	31,000	34,208	34,206	2
Total Taxes on Property	36,809	42,461	41,813	648
Total General Government - Legislative and Executive	3,986,354	3,831,432	3,452,236	379,196
General Government - Judicial				
Common Pleas Court - Other				
Personal Services	86,065	86,745	86,740	5
Attorney Fees	445,000	514,424	506,170	8,254
Juror's Fees	35,000	50,000	48,047	1,953
Witness Fees	3,000	3,000	2,692	308
Contractual Services	11,000	18,667	14,527	4,140
Other	6,000	1,000	0	1,000
Total Common Pleas Court-Other	586,065	673,836	658,176	15,660
Court of Appeals				
Supplies	3,000	3,000	1,863	1,137
Capital Outlay	16,000	14,900	5,451	9,449
Other	42,013	51,392	41,275	10,117
Total Court of Appeals	61,013	69,292	48,589	20,703
Common Pleas Court #1				
Personal Services	123,300	122,620	120,271	2,349
Materials and Supplies	4,800	4,975	4,668	307
Contractual Services	5,600	6,036	5,058	978
Capital Outlay	1,000	0	0	0
Other	13,500	16,788	7,044	9,744
Total Common Pleas Court #1	148,200	150,419	137,041	13,378
Common Pleas Court #2				
Personal Services	128,400	128,600	128,481	119
Materials and Supplies	7,000	7,518	7,515	3
Contractual Services	6,000	9,360	7,609	1,751
Other	14,000	13,405	10,281	3,124
Total Common Pleas Court #2	155,400	158,883	153,886	4,997

continued

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Jury Commission				
Personal Services	8,237	8,237	8,057	180
Materials and Supplies	4,000	4,000	3,932	68
Other	600	600	112	488
Total Jury Commission	12,837	12,837	12,101	736
Juvenile Court				
Personal Services	333,551	411,191	381,061	30,130
Materials and Supplies	2,000	2,000	2,000	0
Contractual Services	1,000	1,000	563	437
Capital Outlay	500	500	199	301
Other	20,931	24,172	21,971	2,201
Total Juvenile Court	357,982	438,863	405,794	33,069
Probate Court				
Personal Services	224,488	220,588	218,158	2,430
Materials and Supplies	7,000	7,055	5,749	1,306
Contractual Services	2,000	6,400	5,138	1,262
Other	21,524	22,324	15,195	7,129
Total Probate Court	255,012	256,367	244,240	12,127
Clerk of Courts				
Personal Services	235,556	245,556	238,866	6,690
Materials and Supplies	14,000	14,600	12,570	2,030
Contractual Services	26,000	26,150	25,969	181
Other	9,875	9,875	7,534	2,341
Total Clerk of Courts	285,431	296,181	284,939	11,242
Municipal Court				
County Share	141,476	129,476	126,653	2,823
Juror's Fees	10,000	10,000	6,590	3,410
Witness Fees	7,000	7,000	5,208	1,792
Criminal Prosecution	34,335	34,335	34,335	0
Indigent Defense	3,000	6,039	1,853	4,186
Total Municipal Court	195,811	186,850	174,639	12,211

continued

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Law Library				
Personal Services	3,000	3,000	3,000	0
Total Law Library	3,000	3,000	3,000	0
Total General Government - Judicial	2,060,751	2,246,528	2,122,405	124,123
Public Safety				
Adult Probation Department				
Personal Services	140,000	137,500	127,116	10,384
Materials and Supplies	4,600	4,600	2,036	2,564
Contractual Services	1,400	1,590	1,486	104
Capital Outlay	1,800	1,800	628	1,172
Other	18,500	21,075	17,034	4,041
Total Adult Probation Department	166,300	166,565	148,300	18,265
Juvenile Probation Department				
Personal Services	159,677	161,677	161,605	72
Materials and Supplies	855	855	552	303
Contractual Services	300	300	0	300
Other	1,236	1,236	367	869
Total Juvenile Probation Department	162,068	164,068	162,524	1,544
Detention Home				
Other	170,000	263,733	226,614	37,119
Total Detention Home	170,000	263,733	226,614	37,119
Coroner				
Personal Services	87,697	87,697	87,554	143
Materials and Supplies	800	872	585	287
Contractual Services	20,800	27,468	8,568	18,900
Capital Outlay	4,393	5,169	5,148	21
Other	18,000	22,714	13,681	9,033
Total Coroner	131,690	143,920	115,536	28,384
Sheriff				
Personal Services	60,944	60,944	60,473	471
Allowances	30,472	30,472	26,981	3,491
Total Sheriff	91,416	91,416	87,454	3,962

continued

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Emergency Management				
Grants-Disaster Services	43,000	43,000	43,000	0
Total Emergency Management	43,000	43,000	43,000	0
Total Public Safety	764,474	872,702	783,428	89,274
Public Works				
Engineer				
Personal Services	94,066	94,966	94,885	81
Materials and Supplies	3,000	3,000	3,000	0
Other	2,000	2,645	2,246	399
Construction - Sales Tax - Townships	149,500	149,500	149,500	0
Total Engineer	248,566	250,111	249,631	480
Total Public Works	248,566	250,111	249,631	480
Health				
Vital Statistics				
Registration Fees	2,000	2,000	1,709	291
Total Vital Statistics	2,000	2,000	1,709	291
Agriculture				
Soil & Water-Grants	202,250	202,250	202,250	0
Extension Grants	250,350	250,350	250,350	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	2,000	2,000	1,432	568
Total Agriculture	507,900	507,900	507,332	568
Other Health				
Crippled Children Aid	90,179	60,719	54,014	6,705
Other Expenses	3,100	3,100	0	3,100
Total Other Health	93,279	63,819	54,014	9,805
Total Health	603,179	573,719	563,055	10,664

continued

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
Veteran's Assistance				
Personal Services	70,844	70,844	69,845	999
Materials and Supplies	3,000	7,000	2,887	4,113
Contractual Services	2,000	2,019	1,784	235
Relief Allowances	210,000	247,437	214,532	32,905
Capital Outlay	2,000	2,000	1,790	210
Other	2,200	2,200	1,620	580
Total Veteran's Assistance	290,044	331,500	292,458	39,042
Veteran's Services				
Personal Services	62,527	79,027	78,086	941
Burials	1,660	2,500	2,000	500
Other	18,000	31,160	29,708	1,452
Total Veteran's Services	82,187	112,687	109,794	2,893
Total Human Services	372,231	444,187	402,252	41,935
Economic Development and Assistance				
Regional Planning	37,000	39,408	39,408	0
Grants - Other	202,000	202,000	174,000	28,000
Total Economic Development and Assistance	239,000	241,408	213,408	28,000
Other				
Air Navigation Facilities				
Personal Services	18,741	19,741	19,600	141
Contractual Services	10,000	12,500	9,475	3,025
Capital Outlay	2,500	4,350	1,822	2,528
Other	15,000	15,768	12,998	2,770
Total Air Navigation Facilities	46,241	52,359	43,895	8,464

continued

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Miscellaneous				
Official Bonds	5,000	6,000	3,628	2,372
Group Insurance	784,000	734,000	724,204	9,796
Liability Insurance	360,000	500,000	494,065	5,935
Judgements	0	6,000	6,000	0
PERS	525,000	577,272	577,260	12
Workers Compensation	20,000	22,600	22,600	0
Unemployment Compensation	5,000	5,000	4,894	106
Stream Monitoring	88,000	83,250	65,800	17,450
Total Miscellaneous	<u>1,787,000</u>	<u>1,934,122</u>	<u>1,898,451</u>	<u>35,671</u>
Total Other	<u>1,833,241</u>	<u>1,986,481</u>	<u>1,942,346</u>	<u>44,135</u>
Total Expenditures	<u>10,107,796</u>	<u>10,446,568</u>	<u>9,728,761</u>	<u>717,807</u>
Excess of Revenues Over (Under) Expenditures	6,309,920	6,166,225	7,020,917	854,692
Other Financing Sources (Uses):				
Advances - In	475,500	475,500	305,000	(170,500)
Advances - Out	0	(394,690)	(394,690)	0
Transfers - In	50,000	50,000	60,323	10,323
Transfers - Out	<u>(7,418,565)</u>	<u>(7,605,765)</u>	<u>(7,324,214)</u>	<u>281,551</u>
Total Other Financing Sources (Uses)	<u>(6,893,065)</u>	<u>(7,474,955)</u>	<u>(7,353,581)</u>	<u>121,374</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(583,145)	(1,308,730)	(332,664)	976,066
Fund Balances (Deficit) at Beginning of Year	2,067,339	2,067,339	2,067,339	0
Prior Year Encumbrances Appropriated	<u>315,642</u>	<u>315,642</u>	<u>315,642</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$1,799,836</u>	<u>\$1,074,251</u>	<u>\$2,050,317</u>	<u>\$976,066</u>

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$9,884,789	\$10,221,589	\$9,405,066	(\$816,523)
Charges for Services	188,732	688,732	702,966	14,234
Other	30,765	130,765	429,384	298,619
Total Revenues	10,104,286	11,041,086	10,537,416	(503,670)
Expenditures:				
Human Services				
Personal Services	4,989,281	4,960,274	4,915,962	44,312
Materials and Supplies	170,061	170,060	136,002	34,058
Contractual Services	2,310,000	1,627,500	1,595,191	32,309
Capital Outlay	20,000	163,000	138,071	24,929
Other	2,856,607	3,863,015	3,678,133	184,882
Total Human Services	10,345,949	10,783,849	10,463,359	320,490
Total Expenditures	10,345,949	10,783,849	10,463,359	320,490
Excess of Revenues Over (Under) Expenditures	(241,663)	257,237	74,057	(183,180)
Other Financing Sources (Uses):				
Advances-Out	(300,000)	(300,000)	(300,000)	0
Transfers-In	237,946	237,946	237,946	0
Total Other Financing Sources (Uses)	(62,054)	(62,054)	(62,054)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(303,717)	195,183	12,003	(183,180)
Fund Balances (Deficit) at Beginning of Year	334,372	334,372	334,372	0
Prior Year Encumbrances Appropriated	20,717	20,717	20,717	0
Fund Balances (Deficit) at End of Year	\$51,372	\$550,272	\$367,092	(\$183,180)

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$3,300,000	\$3,300,000	\$3,567,082	\$267,082
Interest	10,000	10,000	13,766	3,766
Fines and Forfeitures	15,000	15,000	15,912	912
Other	0	654,135	677,496	23,361
Total Revenues	3,325,000	3,979,135	4,274,256	295,121
Expenditures:				
Public Works				
Personal Services	1,609,219	1,643,219	1,608,681	34,538
Materials and Supplies	540,086	551,086	451,437	99,649
Capital Outlay	911,299	1,966,435	1,807,738	158,697
Other	373,531	389,031	317,705	71,326
Total Public Works	3,434,135	4,549,771	4,185,561	364,210
Total Expenditures	3,434,135	4,549,771	4,185,561	364,210
Excess of Revenues Over (Under) Expenditures	(109,135)	(570,636)	88,695	659,331
Fund Balances (Deficit) at Beginning of Year	559,654	559,654	559,654	0
Prior Year Encumbrances Appropriated	120,135	120,135	120,135	0
Fund Balances (Deficit) at End of Year	\$570,654	\$109,153	\$768,484	\$659,331

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$10,000	\$42,726	\$41,780	(\$946)
Fines and Forfeitures	14,000	14,000	14,287	287
Charges for Services	681,000	398,931	374,397	(24,534)
Other	54,000	209,975	248,923	38,948
Total Revenues	759,000	665,632	679,387	13,755
Expenditures:				
Public Safety				
Personal Services	4,657,224	4,703,056	4,702,204	852
Materials and Supplies	126,732	119,733	104,829	14,904
Contractual Services	188,568	243,864	218,265	25,599
Capital Outlay	16,228	18,102	17,522	580
Other	814,102	831,739	774,673	57,066
Total Public Safety	5,802,854	5,916,494	5,817,493	99,001
Total Expenditures	5,802,854	5,916,494	5,817,493	99,001
Excess of Revenues Over (Under) Expenditures	(5,043,854)	(5,250,862)	(5,138,106)	112,756
Other Financing Sources (Uses):				
Transfers-In	5,046,000	5,240,000	5,240,000	0
Transfers - Out	(49,500)	(49,500)	(49,500)	0
Total Other Financing Sources (Uses)	4,996,500	5,190,500	5,190,500	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(47,354)	(60,362)	52,394	112,756
Fund Balances (Deficit) at Beginning of Year	21,811	21,811	21,811	0
Prior Year Encumbrances Appropriated	39,550	39,550	39,550	0
Fund Balances (Deficit) at End of Year	\$14,007	\$999	\$113,755	\$112,756

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Taxes	\$3,152,000	\$3,081,400	\$3,109,608	\$28,208
Intergovernmental	2,746,500	2,979,836	2,945,550	(34,286)
Interest	70,000	70,000	1,620	(68,380)
Other	75,000	98,700	196,371	97,671
Total Revenues	6,043,500	6,229,936	6,253,149	23,213
Expenditures:				
Human Services				
Personal Services	3,145,000	3,190,000	3,174,378	15,622
Materials & Supplies	180,850	180,850	154,578	26,272
Contractual Services	2,465,782	2,893,532	2,781,268	112,264
Capital Outlay	140,000	172,000	166,265	5,735
Other	404,386	592,180	513,414	78,766
Total Human Services	6,336,018	7,028,562	6,789,903	238,659
Total Expenditures	6,336,018	7,028,562	6,789,903	238,659
Excess of Revenues Over (Under) Expenditures	(292,518)	(798,626)	(536,754)	261,872
Fund Balances (Deficit) at Beginning of Year	853,980	853,980	853,980	0
Prior Year Encumbrances Appropriated	94,345	94,345	94,345	0
Fund Balances (Deficit) at End of Year	\$655,807	\$149,699	\$411,571	\$261,872

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Fines and Forfeitures	\$14,000	\$11,000	\$11,064	\$64
Charges for Services	110,000	110,000	112,876	2,876
Total Revenues	124,000	121,000	123,940	2,940
Expenditures:				
Public Safety				
Personal Services	185,021	163,067	155,896	7,171
Materials and Supplies	6,600	12,145	11,236	909
Contractual Services	1,700	2,502	1,074	1,428
Other	25,200	31,027	22,578	8,449
Total Public Safety	218,521	208,741	190,784	17,957
Total Expenditures	218,521	208,741	190,784	17,957
Excess of Revenues Over (Under) Expenditures	(94,521)	(87,741)	(66,844)	20,897
Other Financing Sources (Uses):				
Advances-Out	(5,000)	(5,000)	(5,000)	0
Transfers-In	89,000	75,000	75,000	0
Total Other Financing Sources (Uses)	84,000	70,000	70,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(10,521)	(17,741)	3,156	20,897
Fund Balances (Deficit) at				
Beginning of Year	12,212	12,212	12,212	0
Prior Year Encumbrances Appropriated	7,174	7,174	7,174	0
Fund Balances (Deficit) at End of Year	\$8,865	\$1,645	\$22,542	\$20,897

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$4,000	\$4,000	\$720	(\$3,280)
Total Revenues	4,000	4,000	720	(3,280)
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	4,000	4,000	720	(3,280)
Fund Balances (Deficit) at Beginning of Year	4,507	4,507	4,507	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$8,507	\$8,507	\$5,227	(\$3,280)

Ross County, Ohio

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

For the Year Ended December 31, 2002

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

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$56,600	\$56,600	\$62,600	\$6,000
Other	0	0	372	372
Total Revenues	56,600	56,600	62,972	6,372
Expenditures:				
Public Works				
Personal Services	112,500	112,500	108,465	4,035
Materials and Supplies	2,900	2,900	1,916	984
Other	14,875	18,875	13,328	5,547
Total Public Works	130,275	134,275	123,709	10,566
Total Expenditures	130,275	134,275	123,709	10,566
Excess of Revenues Over (Under) Expenditures	(73,675)	(77,675)	(60,737)	16,938
Other Financing Sources (Uses):				
Transfers-In	60,000	60,000	60,000	0
Total Other Financing Sources (Uses)	60,000	60,000	60,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(13,675)	(17,675)	(737)	16,938
Fund Balances (Deficit) at Beginning of Year	18,615	18,615	18,615	0
Prior Year Encumbrances Appropriated	1,560	1,560	1,560	0
Fund Balances (Deficit) at End of Year	\$6,500	\$2,500	\$19,438	\$16,938

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$445,000	\$425,000	\$431,746	\$6,746
Total Revenues	445,000	425,000	431,746	6,746
Expenditures:				
General Government -				
Legislative & Executive				
Personal Services	110,104	110,104	81,270	28,834
Materials and Supplies	16,800	14,800	12,070	2,730
Contractual Services	190,517	240,177	209,235	30,942
Capital Outlay	10,000	2,000	0	2,000
Other	7,998	18,338	7,778	10,560
Total Legislative & Executive	335,419	385,419	310,353	75,066
Total Expenditures	335,419	385,419	310,353	75,066
Excess of Revenues Over (Under) Expenditures	109,581	39,581	121,393	81,812
Fund Balances (Deficit) at Beginning of Year	281,640	281,640	281,640	0
Prior Year Encumbrances Appropriated	30,599	30,599	30,599	0
Fund Balances (Deficit) at End Of Year	\$421,820	\$351,820	\$433,632	\$81,812

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$124,288	\$124,288	\$124,288	\$0
Total Revenues	124,288	124,288	124,288	0
Expenditures:				
Human Services				
Other	48,839	159,389	51,690	107,699
Total Human Services	48,839	159,389	51,690	107,699
Total Expenditures	48,839	159,389	51,690	107,699
Excess of Revenues Over (Under) Expenditures	75,449	(35,101)	72,598	107,699
Fund Balances (Deficit) at Beginning of Year	71,260	71,260	71,260	0
Prior Year Encumbrances Appropriated	11,953	11,953	11,953	0
Fund Balances (Deficit) at End of Year	\$158,662	\$48,112	\$155,811	\$107,699

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$0	\$0	\$2,521	\$2,521
Total Revenues	0	0	2,521	2,521
Expenditures:				
General Government- Legislative and Executive				
Personal Services	3,000	4,700	4,679	21
Other	4,000	4,000	3,375	625
Total Legislative and Executive	7,000	8,700	8,054	646
Total Expenditures	7,000	8,700	8,054	646
Excess of Revenues Over (Under) Expenditures	(7,000)	(8,700)	(5,533)	3,167
Fund Balances (Deficit) at Beginning of Year	27,500	27,500	27,500	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$20,500	\$18,800	\$21,967	\$3,167

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Intergovernmental	\$102,150	\$100,650	\$100,650	\$0
Total Revenues	102,150	100,650	100,650	0
Expenditures:				
Public Safety				
Personal Services	77,321	73,506	69,302	4,204
Materials and Supplies	16,211	11,779	6,493	5,286
Capital Outlay	6,615	6,615	1,004	5,611
Other	37,824	41,463	29,424	12,039
Total Public Safety	137,971	133,363	106,223	27,140
Total Expenditures	137,971	133,363	106,223	27,140
Excess of Revenues Over (Under) Expenditures	(35,821)	(32,713)	(5,573)	27,140
Fund Balances (Deficit) at Beginning of Year	35,337	35,337	35,337	0
Prior Year Encumbrances Appropriated	364	364	364	0
Fund Balances (Deficit) at End of Year	(\$120)	\$2,988	\$30,128	\$27,140

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$22,500	\$22,552	\$22,552	\$0
Total Revenues	22,500	22,552	22,552	0
Expenditures:				
Human Services				
Contractual Services	35,184	35,184	22,894	12,290
Total Human Services	35,184	35,184	22,894	12,290
Total Expenditures	35,184	35,184	22,894	12,290
Excess of Revenues Over (Under) Expenditures	(12,684)	(12,632)	(342)	12,290
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	12,684	12,684	12,684	0
Fund Balances (Deficit) at End of Year	\$0	\$52	\$12,342	\$12,290

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$0	\$0	\$638	\$638
Total Revenues	0	0	638	638
Expenditures:				
Public Safety				
Other	1,288	1,288	0	1,288
Total Public Safety	1,288	1,288	0	1,288
Total Expenditures	1,288	1,288	0	1,288
Excess of Revenues Over (Under) Expenditures	(1,288)	(1,288)	638	1,926
Fund Balances (Deficit) at Beginning of Year	3,748	3,748	3,748	0
Prior Year Encumbrances Appropriated	1,288	1,288	1,288	0
Fund Balances (Deficit) at End of Year	\$3,748	\$3,748	\$5,674	\$1,926

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$758	\$758	\$563	(\$195)
Total Revenues	758	758	563	(195)
Expenditures:				
General Government - Judicial				
Materials and Supplies	1,298	1,298	0	1,298
Total Judicial	1,298	1,298	0	1,298
Total Expenditures	1,298	1,298	0	1,298
Excess of Revenues Over (Under) Expenditures	(540)	(540)	563	1,103
Fund Balances (Deficit) at Beginning of Year	3,560	3,560	3,560	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$3,020	\$3,020	\$4,123	\$1,103

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$1,267,245	\$1,167,245	\$1,180,922	\$13,677
Charges for Services	224,000	224,000	292,792	68,792
Total Revenues	1,491,245	1,391,245	1,473,714	82,469
Expenditures:				
Human Services				
Personal Services	943,536	1,068,536	999,514	69,022
Contractual Services	50,000	58,000	53,380	4,620
Other	540,000	572,000	546,198	25,802
Total Human Services	1,533,536	1,698,536	1,599,092	99,444
Total Expenditures	1,533,536	1,698,536	1,599,092	99,444
Excess of Revenues Over (Under) Expenditures	(42,291)	(307,291)	(125,378)	181,913
Fund Balances (Deficit) at Beginning of Year	315,358	315,358	315,358	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$273,067	\$8,067	\$189,980	\$181,913

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for Services	\$7,667	\$5,606	\$5,964	\$358
Total Revenues	7,667	5,606	5,964	358
Expenditures:				
General Government- Judicial Other	7,487	8,687	1,011	7,676
Total Judicial	7,487	8,687	1,011	7,676
Total Expenditures	7,487	8,687	1,011	7,676
Excess of Revenues Over (Under) Expenditures	180	(3,081)	4,953	8,034
Fund Balances (Deficit) at Beginning of Year	38,218	38,218	38,218	0
Prior Year Encumbrances Appropriated	1,783	1,783	1,783	0
Fund Balances (Deficit) at End of Year	\$40,181	\$36,920	\$44,954	\$8,034

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$60,000	\$60,000	\$70,402	\$10,402
Other	3,000	3,000	2,221	(779)
Total Revenues	63,000	63,000	72,623	9,623
Expenditures:				
General Government -				
Legislative and Executive				
Personal Services	53,762	55,062	52,704	2,358
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	1,000	1,000	0	1,000
Capital Outlay	3,000	3,000	712	2,288
Other	12,236	12,236	2,714	9,522
Total Legislative and Executive	71,998	73,298	56,130	17,168
Total Expenditures	71,998	73,298	56,130	17,168
Excess of Revenues Over (Under) Expenditures	(8,998)	(10,298)	16,493	26,791
Fund Balances (Deficit) at Beginning of Year	101,966	101,966	101,966	0
Prior Year Encumbrances Appropriated	886	886	886	0
Fund Balances (Deficit) at End Of Year	\$93,854	\$92,554	\$119,345	\$26,791

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$10,609	\$10,609	\$9,903	(\$706)
Total Revenues	10,609	10,609	9,903	(706)
Expenditures:				
General Government- Judicial				
Contractual Services	2,929	8,929	8,297	632
Other	13,078	7,078	2,105	4,973
Total Judicial	16,007	16,007	10,402	5,605
Total Expenditures	16,007	16,007	10,402	5,605
Excess of Revenues Over (Under) Expenditures	(5,398)	(5,398)	(499)	4,899
Fund Balances (Deficit) at Beginning of Year	38,592	38,592	38,592	0
Prior Year Encumbrances Appropriated	325	325	325	0
Fund Balances (Deficit) at End of Year	\$33,519	\$33,519	\$38,418	\$4,899

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$784,529	\$784,529	\$701,481	(\$83,048)
Intergovernmental	1,278,771	1,142,771	1,298,651	155,880
Charges for Services	37,500	24,790	110,172	85,382
Other	85,000	85,000	28,304	(56,696)
Total Revenues	2,185,800	2,037,090	2,138,608	101,518
Expenditures:				
Human Services				
Personal Services	556,000	541,477	531,918	9,559
Materials and Supplies	13,027	13,027	10,451	2,576
Contractual Services	926,350	1,040,349	948,017	92,332
Capital Outlay	2,500	16,100	8,679	7,421
Other	805,637	521,560	418,770	102,790
Total Human Services	2,303,514	2,132,513	1,917,835	214,678
Total Expenditures	2,303,514	2,132,513	1,917,835	214,678
Excess of Revenues Over (Under) Expenditures	(117,714)	(95,423)	220,773	316,196
Other Financing Sources (Uses):				
Transfers-In	120,000	0	3,505	3,505
Total Other Financing Sources (Uses)	120,000	0	3,505	3,505
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,286	(95,423)	224,278	319,701
Fund Balances (Deficit) at Beginning of Year	76,406	76,406	76,406	0
Prior Year Encumbrances Appropriated	20,052	20,052	20,052	0
Fund Balances (Deficit) at End of Year	\$98,744	\$1,035	\$320,736	\$319,701

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and Forfeitures	\$0	\$0	\$113	\$113
Total Revenues	0	0	113	113
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	113	113
Fund Balances (Deficit) at Beginning of Year	1,175	1,175	1,175	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,175	\$1,175	\$1,288	\$113

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$214,800	\$210,138	\$210,138	\$0
Intergovernmental	20,400	23,382	23,382	0
Total Revenues	235,200	233,520	233,520	0
Expenditures:				
Human Services				
Contractual Services	232,560	228,564	228,564	0
Other	2,640	4,956	4,956	0
Total Human Services	235,200	233,520	233,520	0
Total Expenditures	235,200	233,520	233,520	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$360,000	\$106,900	\$106,905	\$5
Total Revenues	360,000	106,900	106,905	5
Expenditures:				
Economic Development and Assistance				
Contractual Services	22,851	19,385	17,314	2,071
Other	131,030	120,313	115,349	4,964
Total Economic Development and Assistance	153,881	139,698	132,663	7,035
Debt Service:				
Principal	1,500,000	1,500,000	1,500,000	0
Interest and Fiscal Charges	51,000	50,859	50,857	2
Total Debt Service	1,551,000	1,550,859	1,550,857	2
Total Expenditures	1,704,881	1,690,557	1,683,520	7,037
Excess of Revenues Over (Under) Expenditures	(1,344,881)	(1,583,657)	(1,576,615)	7,042
Other Financing Sources (Uses):				
Proceeds of Notes	1,500,000	1,500,000	1,500,000	0
Total Other Financing Sources (Uses)	1,500,000	1,500,000	1,500,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	155,119	(83,657)	(76,615)	7,042
Fund Balances (Deficit) at Beginning of Year	69,938	69,938	69,938	0
Prior Year Encumbrances Appropriated	13,851	13,851	13,851	0
Fund Balances (Deficit) at End of Year	\$238,908	\$132	\$7,174	\$7,042

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$18,566	\$28,969	\$28,969	\$0
Total Revenues	18,566	28,969	28,969	0
Expenditures:				
General Government- Judicial Other	36,700	126,349	102,080	24,269
Total Judicial	36,700	126,349	102,080	24,269
Total Expenditures	36,700	126,349	102,080	24,269
Excess of Revenues Over (Under) Expenditures	(18,134)	(97,380)	(73,111)	24,269
Fund Balances (Deficit) at Beginning of Year	107,160	107,160	107,160	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$89,026	\$9,780	\$34,049	\$24,269

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$317,000	\$317,000	\$315,746	(\$1,254)
Total Revenues	317,000	317,000	315,746	(1,254)
Expenditures:				
General Government-				
Legislative and Executive				
Personal Services	271,225	261,225	207,938	53,287
Materials and Supplies	9,734	9,734	5,656	4,078
Capital Outlay	4,475	4,475	3,046	1,429
Other	8,651	8,651	4,468	4,183
Total Legislative and Executive	294,085	284,085	221,108	62,977
Total Expenditures	294,085	284,085	221,108	62,977
Excess of Revenues Over (Under) Expenditures	22,915	32,915	94,638	61,723
Other Financing Sources (Uses):				
Transfers-Out	(50,000)	(60,000)	(60,000)	0
Total Other Financing Sources (Uses)	(50,000)	(60,000)	(60,000)	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(27,085)	(27,085)	34,638	61,723
Fund Balances (Deficit) at Beginning of Year	58732	58732	58732	0
Prior Year Encumbrances Appropriated	1810	1810	1810	0
Fund Balances (Deficit) at End of Year	\$33,457	\$33,457	\$95,180	\$61,723

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$718	\$718	\$718	\$0
Total Revenues	718	718	718	0
Expenditures:				
Public Safety				
Other	11,613	11,613	11,613	0
Total Public Safety	11,613	11,613	11,613	0
Total Expenditures	11,613	11,613	11,613	0
Excess of Revenues Over (Under) Expenditures	(10,895)	(10,895)	(10,895)	0
Fund Balances (Deficit) at Beginning of Year	10,895	10,895	10,895	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$7,859	\$7,859
Total Revenues	0	0	7,859	7,859
Expenditures:				
Public Safety				
Capital Outlay	19,000	19,000	18,800	200
Total Public Safety	19,000	19,000	18,800	200
Total Expenditures	19,000	19,000	18,800	200
Excess of Revenues Over (Under) Expenditures	(19,000)	(19,000)	(10,941)	8,059
Fund Balances (Deficit) at Beginning of Year	19,196	19,196	19,196	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$196	\$196	\$8,255	\$8,059

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$148,500	\$148,500	\$148,500	\$0
Total Revenues	148,500	148,500	148,500	0
Expenditures:				
Public Safety				
Personal Services	81,596	81,721	81,176	545
Materials and Supplies	10,644	6,251	5,629	622
Capital Outlay	38,066	11,063	11,053	10
Other	77,309	108,710	98,517	10,193
Total Public Safety	207,615	207,745	196,375	11,370
Total Expenditures	207,615	207,745	196,375	11,370
Excess of Revenues Over (Under) Expenditures	(59,115)	(59,245)	(47,875)	11,370
Other Financing Sources (Uses):				
Transfers-In	49,500	49,500	49,500	0
Total Other Financing Sources (Uses)	49,500	49,500	49,500	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(9,615)	(9,745)	1,625	11,370
Fund Balances (Deficit) at Beginning of Year	2,715	2,715	2,715	0
Prior Year Encumbrances Appropriated	9,615	9,615	9,615	0
Fund Balances (Deficit) at End of Year	\$2,715	\$2,585	\$13,955	\$11,370

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$30,000	\$30,000	\$30,000	\$0
Total Revenues	30,000	30,000	30,000	0
Expenditures:				
Public Works				
Contractual Services	30,000	30,000	30,000	0
Total Public Works	30,000	30,000	30,000	0
Total Expenditures	30,000	30,000	30,000	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$491,225	\$419,855	\$419,855	\$0
Other	26,160	28,915	32,088	3,173
Total Revenues	517,385	448,770	451,943	3,173
Expenditures:				
Economic Development and Assistance				
Other	446,450	424,586	422,789	1,797
Total Economic Development and Assistance	446,450	424,586	422,789	1,797
Total Expenditures	446,450	424,586	422,789	1,797
Excess of Revenues Over (Under) Expenditures	70,935	24,184	29,154	4,970
Fund Balances (Deficit) at Beginning of Year	2,751	2,751	2,751	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$73,686	\$26,935	\$31,905	\$4,970

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$29,058	\$58,116	\$58,116	\$0
Total Revenues	29,058	58,116	58,116	0
Expenditures:				
Public Safety				
Personal Services	24,651	57,410	57,409	1
Equipment	3,111	3,111	3,111	0
Materials and Supplies	989	1,256	1,256	0
Other	3,150	2,260	2,260	0
Total Public Safety	31,901	64,037	64,036	1
Total Expenditures	31,901	64,037	64,036	1
Excess of Revenues Over (Under) Expenditures	(2,843)	(5,921)	(5,920)	1
Other Financing Sources (Uses):				
Advances-in	6,000	6,000	6,000	0
Total Other Financing Sources (Uses)	6,000	6,000	6,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,157	79	80	1
Fund Balances (Deficit) at Beginning of Year	232	232	232	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$3,389	\$311	\$312	\$1

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,396	3,396	3,396	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$3,396	\$3,396	\$3,396	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$9,723	\$24,446	\$24,446	\$0
Total Revenues	9,723	24,446	24,446	0
Expenditures:				
Human Services				
Other	9,723	24,446	24,446	0
Total Human Services	9,723	24,446	24,446	0
Total Expenditures	9,723	24,446	24,446	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$0	\$0	\$64,477	\$64,477
Total Revenues	0	0	64,477	64,477
Expenditures:				
Human Services				
Other	17,672	17,672	3,135	14,537
Total Human Services	17,672	17,672	3,135	14,537
Total Expenditures	17,672	17,672	3,135	14,537
Excess of Revenues Over (Under) Expenditures	(17,672)	(17,672)	61,342	79,014
Fund Balances (Deficit) at Beginning of Year	272,082	272,082	272,082	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$254,410	\$254,410	\$333,424	\$79,014

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Intergovernmental	\$21,827	\$28,438	\$28,438	\$0
Other	0	7,257	7,257	0
Total Revenues	21,827	35,695	35,695	0
Expenditures:				
Public Safety				
Materials and Supplies	5,671	890	890	0
Capital Outlay	8,149	2,554	2,554	0
Other	8,978	26,611	26,611	0
Total Public Safety	22,798	30,055	30,055	0
Total Expenditures	22,798	30,055	30,055	0
Excess of Revenues Over (Under) Expenditures	(971)	5,640	5,640	0
Fund Balances (Deficit) at Beginning of Year	2,171	2,171	2,171	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,200	\$7,811	\$7,811	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$73,500	\$73,500	\$76,360	\$2,860
Total Revenues	73,500	73,500	76,360	2,860
Expenditures:				
Economic Development and Assistance				
Contractual Services	62,920	122,420	71,014	51,406
Total Economic Development and Assistance	62,920	122,420	71,014	51,406
Total Expenditures	62,920	122,420	71,014	51,406
Excess of Revenues Over (Under) Expenditures	10,580	(48,920)	5,346	54,266
Fund Balances (Deficit) at Beginning of Year	53,430	53,430	53,430	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$64,010	\$4,510	\$58,776	\$54,266

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,505	3,505	3,505	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$3,505	\$3,505	\$3,505	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues:				
Intergovernmental	\$34,397	\$60,933	\$60,933	\$0
Total Revenues	34,397	60,933	60,933	0
Expenditures:				
General Government-				
Judicial				
Personal Services	58,049	96,253	68,940	27,313
Materials and Supplies	3,164	3,164	2,946	218
Other	4,019	11,376	5,675	5,701
Total Judicial	65,232	110,793	77,561	33,232
Total Expenditures	65,232	110,793	77,561	33,232
Excess of Revenues Over (Under) Expenditures	(30,835)	(49,860)	(16,628)	33,232
Other Financing Sources (Uses):				
Transfers-In	17,550	17,550	17,550	0
Total Other Financing Sources (Uses)	17,550	17,550	17,550	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(13,285)	(32,310)	922	33,232
Fund Balances (Deficit) at Beginning of Year	30,925	30,925	30,925	0
Prior Year Encumbrances Appropriated	1,914	1,914	1,914	0
Fund Balances (Deficit) at End of Year	\$19,554	\$529	\$33,761	\$33,232

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$0	\$0	\$6,143	\$6,143
Total Revenues	0	0	6,143	6,143
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	6,143	6,143
Fund Balances (Deficit) at Beginning of Year	7,723	7,723	7,723	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$7,723	\$7,723	\$13,866	\$6,143

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$13,700	\$13,700	\$13,720	\$20
Total Revenues	13,700	13,700	13,720	20
Expenditures:				
Public Safety				
Materials and Supplies	500	500	500	0
Other	28,300	28,300	28,300	0
Total Public Safety	28,800	28,800	28,800	0
Total Expenditures	28,800	28,800	28,800	0
Excess of Revenues Over (Under) Expenditures	(15,100)	(15,100)	(15,080)	20
Other Financing Sources (Uses):				
Advances-In	15,100	15,100	15,100	0
Total Other Financing Sources (Uses)	15,100	15,100	15,100	20
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	20	20
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$20	\$20

Ross County, Ohio

**Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
C J Mental Health Project Grant Fund**

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$48,568	\$48,568	\$47,018	(\$1,550)
Total Revenues	48,568	48,568	47,018	(1,550)
Expenditures:				
Health				
Contractual Services	93,867	93,867	91,800	2,067
Total Health	93,867	93,867	91,800	2,067
Total Expenditures	93,867	93,867	91,800	2,067
Excess of Revenues Over (Under) Expenditures	(45,299)	(45,299)	(44,782)	517
Fund Balances (Deficit) at Beginning of Year	45,299	45,299	45,299	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$517	\$517

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$9,997	\$9,997	\$9,997	\$0
Total Revenues	9,997	9,997	9,997	0
Expenditures:				
Public Safety				
Personal Services	9,760	9,760	9,760	0
Other	4,010	4,010	3,498	512
Total Public Safety	13,770	13,770	13,258	512
Total Expenditures	13,770	13,770	13,258	512
Excess of Revenues Over (Under) Expenditures	(3,773)	(3,773)	(3,261)	512
Other Financing Sources (Uses):				
Transfers-In	3,332	3,332	3,332	0
Total Other Financing Sources (Uses)	3,332	3,332	3,332	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(441)	(441)	71	512
Fund Balances (Deficit) at Beginning of Year	760	760	760	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$319	\$319	\$831	\$512

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$5,968	\$5,968	\$5,968	\$0
Total Revenues	5,968	5,968	5,968	0
Expenditures:				
General Government- Judicial Other	5,968	5,968	5,968	0
Total Judicial	5,968	5,968	5,968	0
Total Expenditures	5,968	5,968	5,968	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio

***Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
Appalachian Flood Risk Reduction Initiative (AFRRI) Grant Fund***

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$2,250	\$2,250
Total Revenues	0	0	2,250	2,250
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	2,250	2,250
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$2,250	\$2,250

Ross County, Ohio

**Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
Richmondale Sewer Grant Fund**

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$14,200	\$2,500	\$2,500	\$0
Total Revenues	14,200	2,500	2,500	0
Expenditures:				
Health				
Contractual Services	21,000	19,800	19,800	0
Total Health	21,000	19,800	19,800	0
Total Expenditures	21,000	19,800	19,800	0
Excess of Revenues Over (Under) Expenditures	(6,800)	(17,300)	(17,300)	0
Other Financing Sources (Uses):				
Advances-In	0	10,500	10,500	0
Transfers - In	6,800	6,800	6,800	0
Total Other Financing Sources (Uses)	6,800	17,300	17,300	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio

**Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget (Non- GAAP Basis) and Actual
Mediator Fees Fund**

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$16,742	\$16,742	\$17,697	\$955
Total Revenues	16,742	16,742	17,697	955
Expenditures:				
General Government- Judicial				
Other	16,742	16,742	16,742	0
Total Judicial	16,742	16,742	16,742	0
Total Expenditures	16,742	16,742	16,742	0
Excess of Revenues Over (Under) Expenditures	0	0	955	955
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$955	\$955

Ross County, Ohio

***Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Grant Fund***

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$65,775	\$85,161	\$79,486	(\$5,675)
Total Revenues	65,775	85,161	79,486	(5,675)
Expenditures:				
Public Safety				
Other	65,775	85,161	78,103	7,058
Total Public Safety	65,775	85,161	78,103	7,058
Total Expenditures	65,775	85,161	78,103	7,058
Excess of Revenues Over (Under) Expenditures	0	0	1,383	1,383
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$1,383	\$1,383

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Other	\$4,254	\$4,254	\$3,828	(\$426)
Total Revenues	4,254	4,254	3,828	(426)
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	4,254	4,254	3,828	(426)
Other Financing Sources (Uses):				
Transfers-Out	(4,254)	(4,254)	(3,828)	426
Total Other Financing Sources (Uses)	(4,254)	(4,254)	(3,828)	426
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

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

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Other	\$0	\$1,203	\$1,203	\$0
Total Revenues	0	1,203	1,203	0
Expenditures:				
Current:				
Other	2,175	2,175	1,197	978
Total Other	2,175	2,175	1,197	978
Debt Service:				
Principal Retirement	695,000	695,000	695,000	0
Interest and Fiscal Charges	398,282	398,282	398,282	0
Total Debt Service	1,093,282	1,093,282	1,093,282	0
Total Expenditures	1,095,457	1,095,457	1,094,479	978
Excess of Revenues Over (Under) Expenditures	(1,095,457)	(1,094,254)	(1,093,276)	978
Other Financing Sources (Uses):				
Transfers-In	1,093,282	1,093,282	1,093,282	0
Total Other Financing Sources (Uses)	1,093,282	1,093,282	1,093,282	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,175)	(972)	6	978
Fund Balances (Deficit) at Beginning of Year	620,777	620,777	620,777	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$618,602	\$619,805	\$620,783	\$978

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay				
Capital Outlay	68,100	93,600	71,500	22,100
Total Capital Outlay	68,100	93,600	71,500	22,100
Debt Service:				
Principal	675,000	675,000	675,000	0
Interest and Fiscal Charges	15,818	15,818	15,818	0
Total Debt Service	690,818	690,818	690,818	0
Total Expenditures	758,918	784,418	762,318	22,100
Excess of Revenues Over (Under) Expenditures	(758,918)	(784,418)	(762,318)	22,100
Other Financing Sources (Uses):				
Proceeds of Notes	675,000	675,000	675,000	0
Transfers - In	15,818	15,818	15,818	0
Total Other Financing Sources (Uses)	690,818	690,818	690,818	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(68,100)	(93,600)	(71,500)	22,100
Fund Balances (Deficit) at Beginning of Year	74,653	74,653	74,653	0
Prior Year Encumbrances Appropriated	25,500	25,500	25,500	0
Fund Balances (Deficit) at End of Year	\$32,053	\$6,553	\$28,653	\$22,100

Ross County, Ohio

***Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
Airport Construction Fund***

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$46,800	\$109,100	\$109,074	(\$26)
Total Revenues	46,800	109,100	109,074	(26)
Expenditures:				
Capital Outlay				
Capital Outlay	52,000	168,274	163,194	5,080
Total Capital Outlay	52,000	168,274	163,194	5,080
Total Expenditures	52,000	168,274	163,194	5,080
Excess of Revenues Over (Under) Expenditures	(5,200)	(59,174)	(54,120)	5,054
Other Financing Sources (Uses):				
Transfers-In	15,200	60,400	60,400	0
Total Other Financing Sources (Uses)	15,200	60,400	60,400	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	10,000	1,226	6,280	5,054
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$10,000	\$1,226	\$6,280	\$5,054

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	3,839	3,839	3,839	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$3,839	\$3,839	\$3,839	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay				
Capital Outlay	147,000	0	0	0
Total Capital Outlay	147,000	0	0	0
Total Expenditures	147,000	0	0	0
Excess of Revenues Over (Under) Expenditures	(147,000)	0	0	0
Fund Balances (Deficit) at Beginning of Year	148,113	148,113	148,113	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$1,113	\$148,113	\$148,113	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

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

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$681,125	\$681,125	\$681,125	\$0
Total Revenues	681,125	681,125	681,125	0
Expenditures:				
Capital Outlay				
Capital Outlay	681,125	681,125	681,125	0
Total Capital Outlay	681,125	681,125	681,125	0
Total Expenditures	681,125	681,125	681,125	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay				
Capital Outlay	602,705	602,705	583,945	18,760
Total Capital Outlay	602,705	602,705	583,945	18,760
Total Expenditures	602,705	602,705	583,945	18,760
Excess of Revenues Over (Under) Expenditures	(602,705)	(602,705)	(583,945)	18,760
Other Financing Sources (Uses):				
Transfers-In	450,000	450,000	450,000	0
Total Other Financing Sources (Uses)	450,000	450,000	450,000	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(152,705)	(152,705)	(133,945)	18,760
Fund Balances (Deficit) at Beginning of Year	9,135	9,135	9,135	0
Prior Year Encumbrances Appropriated	143,570	143,570	143,570	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$18,760	\$18,760

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Interest	\$0	\$0	\$2,542	\$2,542
Other	0	0	45	45
Total Revenues	0	0	2,587	2,587
Expenditures:				
Capital Outlay				
Capital Outlay	75,000	173,623	167,231	6,392
Other	5,100	5,100	2,511	2,589
Total Capital Outlay	80,100	178,723	169,742	8,981
Debt Service:				
Principal Retirement	930,000	930,000	930,000	0
Interest and Fiscal Charges	21,795	21,795	21,795	0
Total Debt Service	951,795	951,795	951,795	0
Total Expenditures	1,031,895	1,130,518	1,121,537	8,981
Excess of Revenues Over (Under) Expenditures	(1,031,895)	(1,130,518)	(1,118,950)	11,568
Other Financing Sources (Uses):				
Proceeds of Notes	930,000	930,000	930,000	0
Transfers-In	21,795	21,795	21,795	0
Total Other Financing Sources (Uses)	951,795	951,795	951,795	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(80,100)	(178,723)	(167,155)	11,568
Fund Balances (Deficit) at				
Beginning of Year	160,451	160,451	160,451	0
Prior Year Encumbrances Appropriated	41,123	41,123	41,123	0
Fund Balances (Deficit) at End of Year	\$121,474	\$22,851	\$34,419	\$11,568

Ross County, Ohio

**Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
U.S. 50 Connector Construction Fund**

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures:				
Capital Outlay				
Capital Outlay	131,000	163,665	81,289	82,376
Total Capital Outlay	131,000	163,665	81,289	82,376
Total Expenditures	131,000	163,665	81,289	82,376
Excess of Revenues Over (Under) Expenditures	(131,000)	(163,665)	(81,289)	82,376
Other Financing Sources (Uses):				
Advances - In	131,000	163,665	163,665	0
Total Other Financing Sources (Uses)	131,000	163,665	163,665	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	82,376	82,376
Fund Balances (Deficit) at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$82,376	\$82,376

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures:				
Current:				
Capital Outlay				
Other	2,750	2,750	1,798	952
Total Capital Outlay	2,750	2,750	1,798	952
Debt Service:				
Principal Retirement	1,250,000	1,250,000	1,250,000	0
Interest and Fiscal Charges	45,623	45,623	45,623	0
Total Debt Service	1,295,623	1,295,623	1,295,623	0
Total Expenditures	1,298,373	1,298,373	1,297,421	952
Excess of Revenues Over (Under) Expenditures	(1,298,373)	(1,298,373)	(1,297,421)	952
Other Financing Sources (Uses):				
Proceeds of Notes	1,250,000	1,250,000	1,250,000	0
Transfers-In	45,623	45,623	45,623	0
Total Other Financing Sources (Uses)	1,295,623	1,295,623	1,295,623	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,750)	(2,750)	(1,798)	952
Fund Balances (Deficit) at Beginning of Year	2,750	2,750	2,750	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$952	\$952

Ross County, Ohio

***Schedule of Revenues, Expenses, and Changes in
Fund Equity - Budget (Non-GAAP Basis) and Actual
County Wide Sewer Fund***

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$37,000	\$37,000	\$34,780	(\$2,220)
Other Operating Revenues	0	0	1,457	1,457
Total Revenues	37,000	37,000	36,237	(763)
Expenses:				
Contractual Services	27,578	27,578	22,164	5,414
Other Operating Expenses	5,041	5,041	4,405	636
Total Expenses	32,619	32,619	26,569	6,050
Excess of Revenues Over (Under) Expenses	4,381	4,381	9,668	5,287
Fund Equity (Deficit) at Beginning of Year	20,120	20,120	20,120	0
Prior Year Encumbrances Appropriated	2,113	2,113	2,113	0
Fund Equity (Deficit) at End of Year	\$26,614	\$26,614	\$31,901	\$5,287

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services	\$3,530,000	\$3,573,600	\$3,575,883	\$2,283
Total Revenues	3,530,000	3,573,600	3,575,883	2,283
Expenses:				
Contractual Services	525,000	553,529	553,529	0
Insurance Claims	3,035,633	3,281,552	3,281,552	0
Total Expenses	3,560,633	3,835,081	3,835,081	0
Excess of Revenues Over (Under) Expenses	(30,633)	(261,481)	(259,198)	2,283
Other Financing Sources (Uses):				
Advances-In	150,000	150,000	150,000	0
Total Other Financing Sources (Uses)	150,000	150,000	150,000	0
Excess of Revenues and Other Sources Over (Under) Expenses and Other Uses	119,367	(111,481)	(109,198)	2,283
Fund Equity (Deficit) at Beginning of Year	189,951	189,951	189,951	0
Prior Year Encumbrances Appropriated	35,632	35,632	35,632	0
Fund Equity (Deficit) at End of Year	\$344,950	\$114,102	\$116,385	\$2,283

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures:				
Human Services				
Other	520	520	520	0
Total Human Services	520	520	520	0
Total Expenditures	520	520	520	0
Excess of Revenues Over (Under) Expenditures	(520)	(520)	(520)	0
Fund Balances (Deficit) at Beginning of Year	5,025	5,025	5,025	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$4,505	\$4,505	\$4,505	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

	Budget Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Other	\$500	\$0	\$0	\$0
Total Revenues	500	0	0	0
Expenditures:				
Public Safety				
Other	1,406	0	0	0
Total Public Safety	1,406	0	0	0
Total Expenditures	1,406	0	0	0
Excess of Revenues Over (Under) Expenditures	(906)	0	0	0
Fund Balances (Deficit) at Beginning of Year	6,043	6,043	6,043	0
Prior Year Encumbrances Appropriated	0	0	0	0
Fund Balances (Deficit) at End of Year	\$5,137	\$6,043	\$6,043	\$0

Ross County, Ohio

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

For the Year Ended December 31, 2002

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

Schedules of Capital Assets Governmental Funds

Ross County, Ohio

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Source***

As of December 31, 2002

Governmental funds capital assets:

Land	\$3,459,814
Land Improvements	4,766,233
Buildings, Structures, and Improvements	27,952,477
Furniture, Fixtures and Equipment	8,785,959
Capitalized Leases	708,599
Construction in Progress	457,518
Infrastructure	<u>23,668,045</u>
Total Governmental Funds Capital Assets	<u><u>\$69,798,645</u></u>

Investment in governmental funds capital assets by source:

Capital Assets Accumulated	
Prior to December 31, 1989	\$14,685,471
General Fund Revenue	4,178,872
Special Revenue Funds	3,331,943
General Obligation Bonds and Notes	15,504,977
State Grants	4,319,816
Federal Grants	4,699,130
Donations	162,970
Infrastructure Accumulated Prior to December 31, 2001	<u>22,915,466</u>
Total Governmental Funds Capital Assets	<u><u>\$69,798,645</u></u>

Ross County, Ohio

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function***

As of December 31, 2002

Function	Land & Land Improvements	Buildings, Structures & Improvements	Furniture, Fixtures & Equipment	Capitalized Leases
Legislative & Executive	\$1,076,033	\$7,355,289	\$986,919	\$620,075
Judicial	0	1,257,093	430,098	54,689
Total General Government	1,076,033	8,612,382	1,417,017	674,764
Public Safety	1,096,332	10,101,243	2,270,098	0
Public Works	49,192	796,437	2,480,629	0
Health	0	1,473,580	0	0
Human Services	303,969	4,667,923	2,579,467	33,835
Economic Development	0	1,414,500	0	0
Conservation & Recreation	597,609	0	0	0
Other	5,102,912	886,412	38,748	0
Total Governmental Funds Capital Assets	\$8,226,047	\$27,952,477	\$8,785,959	\$708,599

Construction in Progress	Infrastructure	Total
\$45,803	\$0	\$10,084,119
<u>0</u>	<u>0</u>	<u>1,741,880</u>
45,803	0	11,825,999
0	0	13,467,673
0	23,668,045	26,994,303
0	0	1,473,580
0	0	7,585,194
0	0	1,414,500
0	0	597,609
<u>411,715</u>	<u>0</u>	<u>6,439,787</u>
<u>\$457,518</u>	<u>\$23,668,045</u>	<u>\$69,798,645</u>

Ross County, Ohio

***Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function***

For the Year Ended December 31, 2002

Function	Balance at January 1, 2002	Additions	Deletions	Balance at December 31, 2002
Legislative & Executive	\$10,074,621	\$22,017	\$12,519	\$10,084,119
Judicial	1,735,893	14,138	8,151	1,741,880
Total General Government	11,810,514	36,155	20,670	11,825,999
Public Safety	13,436,743	52,207	21,277	13,467,673
Public Works	26,196,750	1,890,352	1,092,799	26,994,303
Health	1,473,580	0	0	1,473,580
Human Services	7,533,893	200,684	149,383	7,585,194
Economic Development	1,414,500	0	0	1,414,500
Conservation & Recreation	597,609	0	0	597,609
Other	6,026,918	412,869	0	6,439,787
Total Governmental Funds Capital Assets	\$68,490,507	\$2,592,267	\$1,284,129	\$69,798,645

STATISTICAL SECTION

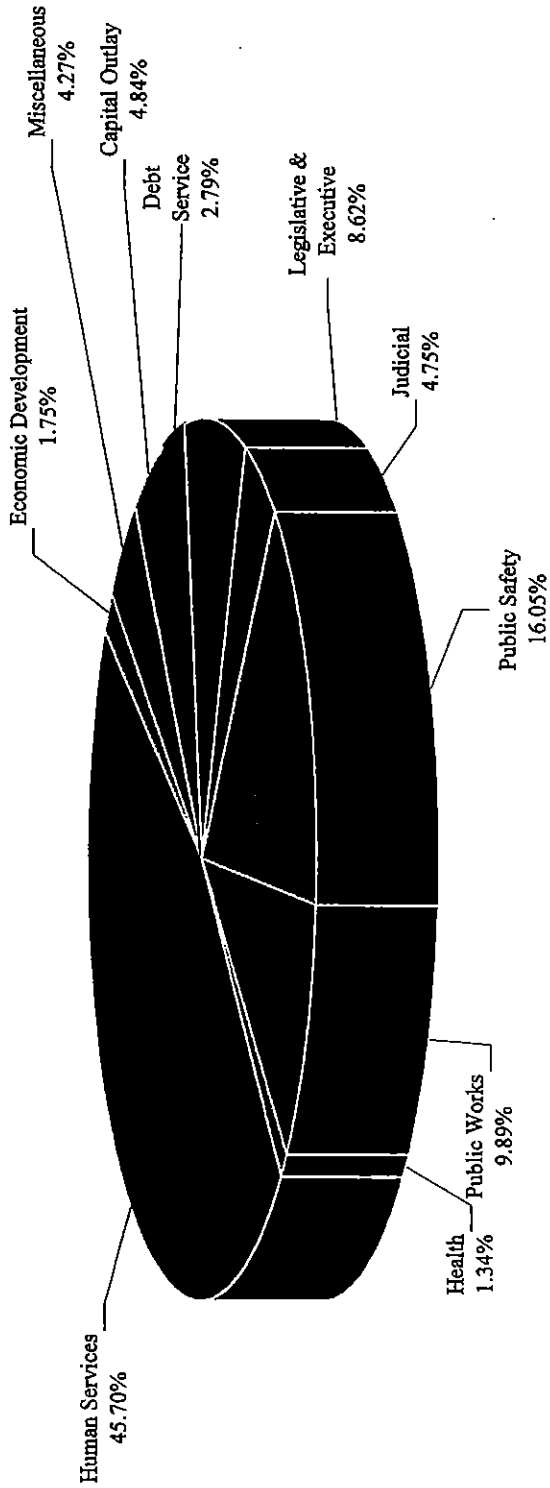


Adena State Memorial
Home of Thomas Worthington.
Sixth Governor of Ohio (1814-1818)

Table 1

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

Year	Legislative & Executive	Judicial	Public Safety	Public Works	Health	Human Services	Economic Development	Miscellaneous	Capital Outlay	Debt Service	Total
1993	\$2,444,219	\$1,294,190	\$3,660,434	\$2,369,664	\$309,952	\$9,984,548	\$472,881	\$2,092,260	\$0	\$846,391	\$23,474,539
1994	2,946,817	1,368,640	3,954,242	3,370,684	311,195	10,440,095	755,586	1,311,216	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



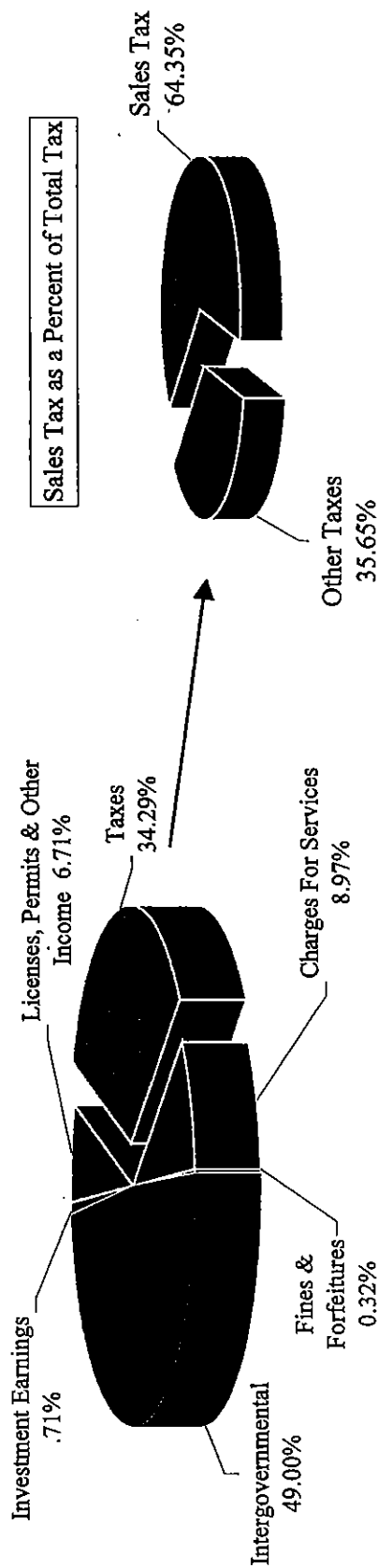
(1) Figures shown reflect the implementation of the GASB 34 reporting model and are drawn from the governmental fund statements.

Source: Ross County Auditor

Table 2

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

YEAR	CHARGES FOR SERVICES			FINES & FORFEITURES	INTER-GOVERNMENTAL	INTEREST	SPECIAL ASSESSMENTS, LICENSES, PERMITS & OTHER INCOME		TOTAL
	TAXES	SERVICES	FORFEITURES				OTHER INCOME	TOTAL	
1993	\$8,860,065	\$3,145,580	\$102,384	\$10,564,327	\$335,136	\$1,035,219	\$24,042,711		
1994	11,612,515	2,686,494	94,640	11,478,398	450,706	1,189,810	27,512,563		
1995	12,400,791	2,883,071	143,496	12,614,945	681,591	1,330,069	30,053,963		
1996	14,080,324	2,737,537	123,729	13,049,425	740,376	1,677,660	32,409,051		
1997	13,836,653	3,099,682	155,760	13,931,480	890,519	1,823,763	33,737,857		
1998	14,239,208	3,580,765	154,933	14,425,521	1,021,175	2,172,785	35,594,387		
1999	14,796,924	3,050,234	143,039	17,108,706	966,299	1,908,373	37,973,575		
2000	15,531,001	3,486,272	155,493	20,121,675	1,227,586	2,481,186	43,003,213		
2001	15,675,266	3,740,735	152,900	21,788,248	756,205	2,897,750	45,011,104		
2002 (1)	15,929,204	4,163,821	148,823	22,764,752	330,749	3,118,115	46,455,464		



(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	RATIO OF TOTAL TAX COLLECTIONS TO CURRENT TAX LEVY		RATIO OF OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY	
						TOTAL TAX COLLECTIONS	DELINQUENT TAXES	OUTSTANDING DELINQUENT TAXES	DELINQUENT TAXES
1993	\$4,576,994	\$4,472,189	97.71%	\$204,277	\$4,676,466	102.17%	\$265,723	5.81%	
1994	4,723,174	4,623,241	97.88%	151,954	4,775,195	101.10%	265,855	5.63%	
1995	4,880,389	4,796,617	98.28%	138,462	4,935,079	101.12%	263,866	5.41%	
1996	6,191,923	6,035,835	97.48%	140,298	6,176,133	99.74%	270,134	4.36%	
1997	5,276,284	5,127,655	97.18%	127,869	5,255,524	99.61%	290,987	5.51%	
1998	5,439,844	5,316,049	97.72%	171,346	5,487,395	100.87%	257,621	4.74%	
1999	5,612,069	5,479,859	97.64%	227,187	5,707,046	101.69%	174,431	3.11%	
2000	5,788,357	5,661,076	97.80%	151,067	5,812,143	100.41%	186,888	3.23%	
2001	5,883,097	5,745,040	97.65%	169,854	5,914,894	100.54%	195,910	3.33%	
2002	5,947,806	5,759,676	96.84%	166,887	5,926,563	99.64%	204,935	3.46%	

Source: Ross County Auditor

Table 4

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

YEAR	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC UTILITY PROPERTY		TOTAL		RATIO OF TOTAL ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	(1) ASSESSED VALUE	(2) EST. ACTUAL VALUE	
1993	\$424,912,240	\$1,214,034,971	\$137,553,008	\$550,212,032	\$67,214,840	\$76,380,500	\$629,680,088	\$1,840,627,503	34.21%
1994	432,104,930	1,234,585,514	144,998,634	579,994,536	72,718,120	82,634,227	649,821,684	1,897,214,277	34.25%
1995	446,482,140	1,275,663,257	151,961,933	607,847,732	73,295,810	83,290,693	671,739,883	1,966,801,682	34.15%
1996	528,733,520	1,510,667,200	155,823,190	623,292,760	64,741,580	73,569,977	749,298,290	2,207,529,937	33.94%
1997	542,428,050	1,549,794,429	172,332,120	689,328,480	65,012,300	73,877,614	779,772,470	2,313,000,523	33.71%
1998	559,225,590	1,597,787,400	165,853,300	663,413,200	65,837,290	74,815,102	790,916,180	2,336,015,702	33.86%
1999	647,679,580	1,850,513,085	171,132,072	684,528,288	70,178,180	79,747,932	888,989,832	2,614,789,305	34.00%
2000	668,559,190	1,910,169,114	180,557,660	722,230,640	69,149,950	78,579,489	918,266,800	2,710,979,243	33.87%
2001	694,133,450	1,983,238,428	174,573,290	698,293,160	69,857,750	79,383,807	938,564,490	2,760,915,395	33.99%
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%

(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>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
General Fund	3.10	3.10	3.10	3.10	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	3.00	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	7.40	8.90	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	3.80	3.50	3.50
Colerain	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	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	8.10	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	5.00	6.00	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	5.50	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	7.10	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	2.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Union	6.90	5.50	5.50	5.50	5.50	5.50	5.50	5.50	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>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Adena	33.80	33.80	33.80	33.80	33.80	33.80	38.10	38.10	38.10	37.30
Chillicothe	38.20	38.20	38.40	38.40	38.10	37.90	37.80	37.74	37.70	37.70
Huntington	33.00	32.50	32.50	32.50	32.50	34.30	33.10	32.40	32.40	31.50
Paint Valley	33.30	33.00	33.00	33.00	33.00	37.20	36.50	36.50	36.50	35.50
Scioto Valley	28.60	28.60	28.30	28.30	28.30	28.30	28.30	33.95	33.95	33.95
Union Scioto	35.80	35.80	35.80	35.00	35.00	35.00	34.10	37.92	37.92	36.80
Zane Trace	33.90	33.90	33.50	32.60	36.90	36.90	35.90	35.10	34.70	33.00
<u>Out-of-County Schools</u>										
Greenfield	26.70	26.70	26.70	26.70	25.45	28.97	27.22	27.22	27.22	27.22
Miami Trace	28.00	32.10	32.10	30.35	30.75	30.55	34.25	34.10	33.50	30.05
Waverly	33.00	32.80	32.50	32.50	32.50	32.50	32.50	32.50	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	7.20	6.80	6.80	6.80	6.50	6.50	6.50	6.50	6.50	6.50
<u>Corporations</u>										
Adelphi	4.00	4.00	4.00	4.00	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, 2002

Taxpayers	Type	Real Estate Assessed Value	Tangible Personal Property Assessed Value	Total Assessed Value	Percentage of Total Assessed Value
MeadWestvaco Corporation	Manufacturer	\$29,239,250	\$92,341,340	\$121,580,590	11.98%
American Electric Power	Electric Utility	661,240	21,640,480	22,301,720	2.20%
Horizon Telcom Inc.	Telephone/Communications	2,077,170	15,087,640	17,164,810	1.69%
Paccar, Inc.	Manufacturer	4,817,080	8,081,600	12,898,680	1.27%
South Central Power Company	Electric Utility	28,740	6,486,550	6,515,290	0.64%
PPG Industries, Inc.	Distribution Center	2,810,420	2,416,260	5,226,680	0.51%
DDR Ohio Opportunity II LLC	Shopping Center	3,389,440	0	3,389,440	0.33%
Chillicothe Mall Inc.	Shopping Center	3,312,040	0	3,312,040	0.33%
Central Center LTD	Shopping Center	2,656,830	7,950	2,664,780	0.26%
Norfolk & Western Railway Co.	Shopping Center	272,740	2,268,920	2,541,660	0.25%
Total Top Ten Taxpayers		49,264,950	148,330,740	197,595,690	19.13%
All Others		739,674,580	77,682,370	817,356,950	80.87%
TOTAL		\$788,939,530	\$226,013,110	\$1,014,952,640	100.00%

Source: Ross County Auditor

ROSS COUNTY, OHIO
 COMPUTATION OF LEGAL DEBT MARGIN
 December 31, 2002

Table 7

Total of all County Debt Outstanding.....	\$11,165,000
Debt Exempt from Computation	
Exempted for Jail/Detention Facility Construction.....	<u>3,845,000</u>
Total Exempted Debt.....	<u>3,845,000</u>
Net Indebtedness (Voted and Unvoted).....	7,320,000
Less: Available funds in Debt Service Fund as of December 31, 2002.....	<u>620,783</u>
Total Net Indebtedness Subject to Direct Debt Limitations.....	<u><u>\$6,699,217</u></u>
Assessed Value of County (2002 collection year).....	\$1,014,952,640
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).....	\$23,873,816
Total Net Indebtedness Subject to Direct Debt Limitation.....	<u>6,699,217</u>
DIRECT DEBT MARGIN.....	<u><u>\$17,174,599</u></u>
Unvoted Debt Limitation (1% of County Assessed Value).....	\$10,149,526
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation.....	<u>6,699,217</u>
UNVOTED DEBT MARGIN.....	<u><u>\$3,450,309</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
1993	72,160	\$629,680,088	\$6,360,000	\$234,310	\$0	\$6,125,690	0.973%	84.89
1994	72,764	649,821,684	6,020,000	618,008	0	5,401,992	0.831%	74.24
1995	73,941	671,739,883	5,665,000	618,252	0	5,046,748	0.751%	68.25
1996	74,407	749,298,290	5,295,000	618,252	0	4,676,748	0.624%	62.85
1997	75,168	779,772,470	7,615,000	618,602	0	6,996,398	0.897%	93.08
1998	75,473	790,916,180	9,400,000	618,602	0	8,781,398	1.110%	116.35
1999	75,731	888,989,832	8,795,000	618,602	0	8,176,398	0.920%	107.97
2000	73,345	918,266,800	8,165,000	618,602	0	7,546,398	0.822%	102.89
2001	73,922	938,564,490	7,505,000	620,777	0	6,884,223	0.733%	93.13
2002	74,469	1,014,952,640	6,810,000	620,783	0	6,189,217	0.610%	83.11

(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>
1993	\$275,000	\$396,681	\$671,681	\$23,474,539	2.86%
1994	340,000	332,694	672,694	25,313,001	2.66%
1995	355,000	320,306	675,306	27,384,648	2.47%
1996	370,000	306,350	676,350	29,500,282	2.29%
1997	385,000	345,692	730,692	30,715,054	2.38%
1998	505,000	459,398	964,398	34,923,028	2.76%
1999	605,000	490,195	1,095,195	36,836,024	2.97%
2000	630,000	462,065	1,092,065	42,325,658	2.58%
2001	660,000	431,588	1,091,588	46,136,637	2.37%
2002	695,000	398,283	1,093,283	46,821,963	2.33%

(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, 2002

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	\$10,544,217	100.00%	<u>\$10,544,217</u>
Overlapping:			
Cities, Villages & Townships wholly within the County	7,141,113	100.00%	7,141,113
School Districts wholly within the County	30,172,300	100.00%	30,172,300
Greenfield Exempted Village School District	3,430,000	19.28%	661,304
Pickaway-Ross County Joint Vocational School District	495,000	59.88%	296,406
Pike County Joint Vocational School District	70,000	1.12%	784
Waverly City School District	7,915,906	2.89%	<u>228,770</u>
Total Overlapping Political Subdivisions			<u><u>38,500,677</u></u>
Grand Total			<u><u>\$49,044,894</u></u>

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

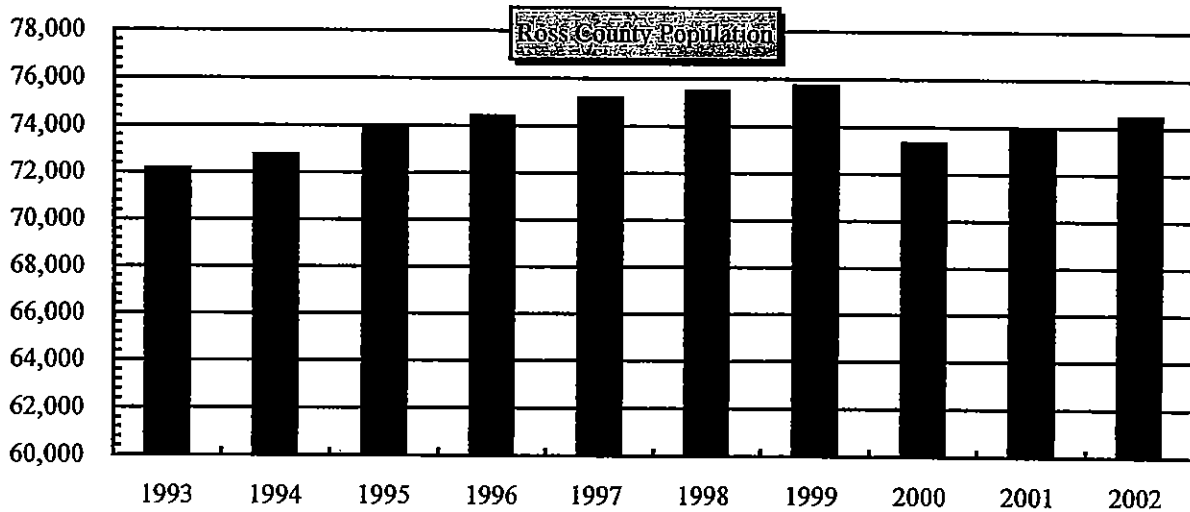
(2) Percentages were determined by dividing each overlapping subdivision's assessed valuation within the County by its total assessed valuation.

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) <u>PER CAPITA INCOME</u>	(2) <u>MEDIAN AGE</u>	(3) <u>SCHOOL ENROLLMENT</u>
1993	72,160	15,430	N/A	13,114
1994	72,764	17,111	N/A	12,509
1995	73,941	17,058	N/A	12,396
1996	74,407	17,885	N/A	12,647
1997	75,168	18,832	N/A	12,666
1998	75,473	19,664	N/A	12,723
1999	75,731	20,291	N/A	12,535
2000	73,345	21,849	36.9	12,618
2001	73,922	N/A	N/A	12,845
2002	74,469	N/A	N/A	12,461



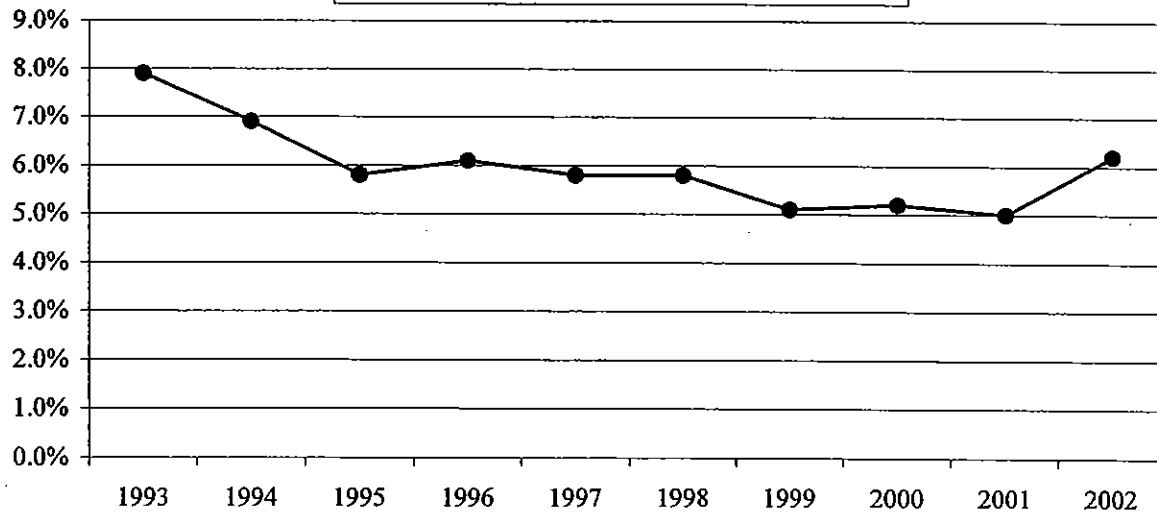
- Sources :
- (1) 2000 Population figure was taken from the actual decennial census count certified by the U. S. Department of Commerce, Bureau of Census. All others were estimates previously provided by the Ohio Department of Development - Office of Strategic Research.
 - (2) Ohio Department of Development, 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
1993 Average	32,200	29,600	2,600	7.9%
1994 Average	33,100	30,800	2,300	6.9%
1995 Average	33,400	31,500	1,900	5.8%
1996 Average	34,300	32,200	2,100	6.1%
1997 Average	34,600	32,600	2,000	5.8%
1998 Average	35,100	33,100	2,000	5.8%
1999 Average	34,600	32,800	1,800	5.1%
2000 Average	34,900	33,100	1,800	5.2%
2001 Average	34,900	33,200	1,800	5.0%
2002 Average	34,800	32,700	2,200	6.2%

Ross County Unemployment Rate



- (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		
1993	\$284,713,571	\$925,979,686	\$1,210,693,257	\$3,912,800	\$15,976,714	\$19,889,514	\$155,241,000	
1994	288,157,229	943,248,343	1,231,405,572	5,353,457	15,964,429	21,317,886	156,118,000	
1995	297,236,029	975,828,400	1,273,064,429	8,179,714	30,590,143	38,769,857	165,364,000	
1996	334,698,771	1,173,437,429	1,508,136,200	10,750,543	42,241,257	52,991,800	172,794,000	
1997	344,057,114	1,203,162,943	1,547,220,057	14,317,486	27,042,343	41,359,829	185,378,000	
1998	356,178,943	1,238,764,914	1,594,943,857	12,532,943	29,318,971	41,851,914	198,526,000	
1999	373,831,857	1,473,523,200	1,847,355,057	10,116,400	27,960,971	38,077,371	206,434,000	
2000	385,735,714	1,521,451,057	1,907,186,771	14,840,400	40,431,600	55,272,000	213,813,000	
2001	396,417,971	1,584,346,914	1,980,764,885	9,547,143	57,641,029	67,188,172	235,217,000	
2002	439,172,257	1,812,611,028	2,251,783,285	5,275,743	33,642,486	38,918,229	249,071,000	

(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	1,600
2. Kenworth Truck Co. (Paccar)	Assembly of Heavy Trucks	1,092
3. Horizon Telcom, Inc.	Telephone/Communications	906
4. YSK Corporation	Auto Suspension Parts	260
5. PPG Industries, Inc.	Auto Replacement Glass	183
6. MeadWestvaco Central Research	Research & Development	136
7. Trim Systems L.L.C.	Truck Interiors	127
8. Chillicothe Gazette	Daily Newspaper	87
9. Rocal Inc.	Traffic Control Signs	82
10. Union Springs & Manufacturing Co.	Auto & Rail Parts	67

ROSS COUNTY
LARGEST PUBLIC AND NON-PROFIT EMPLOYERS

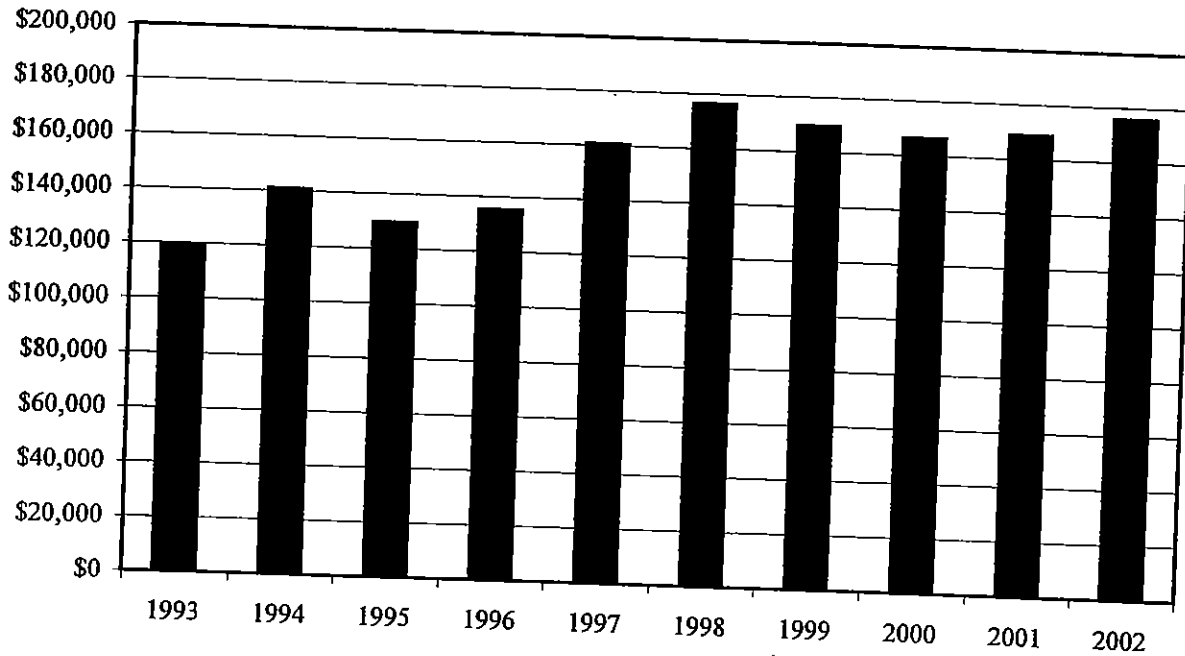
<u>Employer</u>	<u>Service</u>	<u>Number of Employees</u>
1. Adena Regional Medical Center	Health/Medical Services	1,686
2. Veterans Affairs Medical Center	Veterans Hospital	1,089
3. Ross County Correctional Institute	Ohio Penal Institution	602
4. Chillicothe Correctional Institute	Ohio Penal Institution	588
5. Ross County	County Government	571
6. Pickaway/Ross Joint Vocational School District	Vocational Education	435
7. Chillicothe City School District	Education	401
8. City of Chillicothe	City Government	325

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>
1993	\$119,641	17.33%
1994	140,908	17.78%
1995	129,585	-8.04%
1996	135,291	4.40%
1997	160,561	18.68%
1998	176,431	9.88%
1999	169,507	-3.92%
2000	166,349	-1.86%
2001	168,796	1.47%
2002	175,897	4.21%



Source: Ross County Auditor

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2002

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	74,469
NUMBER OF LICENSED DRIVERS	52,779 (Issued in Ross County)
NUMBER OF SHERIFF DEPUTIES	110
NUMBER OF COUNTY EMPLOYEES	571
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	2
V.A. Medical Center Hospital	231 beds
	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	6
Student Population	3,564
Teacher Population	227
Teacher/Student Ratio	1:15.65
COUNTY SCHOOL SYSTEMS	
High Schools	6
Intermediate	6
Elementary	5
Student Population	11
Teacher Population	8,484
Teacher/Student Ratio	500
	1:16.97
JOINT VOCATIONAL SCHOOL SYSTEM	
	Pickaway-Ross County Joint Vocational School

continued

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2002

Table 16

PRIVATE SCHOOLS	
Bishop Flaget	
Student Population	Grades Pre-school-8 229
Landmark Christian Academy	
Student Population	Grades Kindergarten - 12 53
Southern Hills Academy	
Student Population	Grades Pre-school - 3 40
 PIONEER SCHOOL FOR MENTALLY RETARDED AND DEVELOPMENTALLY DISABLED	
Student Population	91
Teacher Population	15
Teacher/Student Ratio	1:6.07
 HIGHER EDUCATION	
Ohio University Chillicothe-Regional Campus	
Southeastern Business College (Private)	
<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	5
Private	2
Swimming Facilities	3 Outdoor-3 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	162,066
In Circulation Audio Visual	13,292
Ohio University Chillicothe Library	50,000 volumes
Museums	4
Theatre Groups	2
Outdoor Dramas	1-"Tecumseh"
Art Galleries	2
<hr/>	
COMMUNICATIONS	
Radio Stations	
FM	2-WFCB, WKKJ
AM	2-WBEX, WCHI
Newspapers (Daily)	1-Circulation 16,500
Weekly Shoppers	1 - "Advertiser" Circulation 25,500

continued

ROSS COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2002

Table 16

VOTER STATISTICS - 2002 GENERAL ELECTION	
Number of Registered Voters	37,478
Number of Voters	19,090
Percentage of Registered Voters Voting	50.94%
<hr/>	
RURAL WATER SYSTEM	
Miles of Water Lines	1,025
Customers Served	12,600
<hr/>	
COUNTY AGRICULTURE SYSTEM	
Farm Units	900
Acreage	
Crops	147,600
Pasture & Woodland	113,400
Revenue Volume	
Crops	\$27,009,000
Livestock	\$9,108,000
<hr/>	

SOURCES:

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

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**Auditor of State
Betty Montgomery**

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800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

ROSS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 2, 2003**